

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of

ORDER FOR REVOCATION

Cheryl A Hawkins CPA PLLC
CPA Firm Permit No. F2475 (Expired)

Pursuant to Minn. Stat. §§ 214.04, 270C.72, and 326A.02 (2024), the Board makes the following Findings of Fact, Conclusions of Law, and Order:

FINDINGS OF FACT

1. Cheryl A Hawkins CPA PLLC (“Respondent”) CPA Certificate, No. F2475, holds a CPA firm permit issued by the Board.
2. On February 6, 2026, the Board received a Notice of License Revocation (attached as Exhibit 1) from the Minnesota Department of Revenue, which advised the Board of Respondent’s outstanding delinquent taxes, penalties, or interest. Under Minn. Stat. § 270C.72 (2024), the Board must revoke Respondent’s permit to practice as a CPA firm in the State of Minnesota unless it receives a tax clearance from the Commissioner of Revenue.
3. On February 10, 2026, the Board notified Respondent by certified mail, sent to the Respondent Owner’s home address, of the potential revocation of its permit.
4. The Board has not received a tax clearance from the Commissioner of Revenue.

CONCLUSIONS OF LAW

1. The Minnesota Board of Accountancy is authorized pursuant to Minn. Stat. §§ 326A.02 through 326A.14 (2024) to permit, regulate, and discipline firms who apply for, petition, or hold a permit to practice as Certified Public Accountant Firms in the State of Minnesota and is

further authorized pursuant to Minn. Stat. §214.10 to review complaints against CPA firms, investigate such complaints and initiate appropriate disciplinary action.

2. Pursuant to Minn. Stat. § 270C.72, subd. 1 (2024), the permit of a CPA firm must be revoked if the licensee owes the State of Minnesota delinquent taxes, penalties, or interest, the Commissioner of Revenue so notifies the Board, and the Board does not receive a tax clearance from the Commissioner within thirty days of the notification.

ORDER

1. It is hereby ordered that Respondent's permit to practice certified public accounting as a firm in the State of Minnesota is REVOKED pursuant to Minn. Stat. § 270C.72, subd. 1 (2024) effective March 9, 2026.

2. It is further ordered that Respondent's permit shall be reinstated by the Board after the Commissioner of Revenue or Respondent has submitted to the Board a tax clearance certificate from the Minnesota Department of Revenue indicating that Respondent does not owe the State of Minnesota any uncontested delinquent taxes, penalties, or interest.

MINNESOTA BOARD OF ACCOUNTANCY

Dated: March 9, 2026



KRISTIN BATSON
Executive Director