

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

IN THE MATTER OF THE CPA  
Carolyn Wiley Nelson

ORDER FOR REVOCATION  
OF CPA CERTIFICATE

CPA Certificate No. 14590

1. The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statute § 326A.02 (2008) and Minnesota Rules Chapter 1105 (2007) to license, regulate, and discipline persons who apply for or hold CPA certificates in the State of Minnesota; and is further authorized pursuant to Minnesota Statute §§ 326A.08 (2008) to initiate appropriate disciplinary action.

2. Carolyn Wiley Nelson, ("Respondent"), failed to renew her CPA Certificate for more than two years after its expiration.

3. Pursuant to Minnesota Statute § 326A.04, subd. 11 (2008), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked.

NOW THEREFORE, pursuant to the above recitals, the Board issues the following:

**ORDER**

1. IT IS HEREBY ORDERED that Respondent's CPA certificate in the State of Minnesota is automatically REVOKED pursuant to Minnesota Statute § 326A.02 (2008). Respondent shall not in any manner practice or hold himself/herself out as a certified public accountant in this state. The revocation shall take effect immediately.

2. If Respondent wishes to seek a CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statute § 326A.09 (2008). The Board's consideration of and action upon any application for certification will be governed by Minnesota Statute § 326A.09 (2008) and Minnesota Rules 1105.3900, item D, without the need to retake the CPA examination.

3. IT IS FURTHER ORDERED that the terms of this order are adopted and implements on this 14th day of May, 2010.

MINNESOTA BOARD OF ACCOUNTANCY



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NEIL N. LAPIDUS, CPA  
BOARD CHAIR