

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
David L. Warner
Certificate No. 07832

ORDER FOR AUTOMATIC
REVOCATION OF CPA CERTIFICATE
Board File 2011-212

1. The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statute Section 326A.02 (2010) and Minnesota Rules Chapter 1105 (2009) 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 Section 326A.08 (2010) to initiate appropriate disciplinary action.

2. David L. Warner, ("Respondent"), failed to renew his/her CPA Certificate for more than two years after its expiration.

3. Pursuant to Minnesota Statute Section 326A.04, subd. 11 (2010), 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 Section 326A.04, subd. 11 (2010). The revocation shall take effect immediately.

2. If Respondent wishes to seek reinstatement of Respondent's CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statute Section 326A.09 (2010). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statute Section 326A.09 (2010) and applicable Board rules.

3. IT IS FURTHER ORDERED that the terms of this order are adopted and implements on this 13th day of May, 2011.

MINNESOTA BOARD OF ACCOUNTANCY


MICHAEL M. VEKICH, CPA
BOARD CHAIR