

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

**In the Matter of
Tracie May Kent
CPA Certificate No. 18281**

**ORDER FOR REVOCATION
OF CPA CERTIFICATE
Board File 2020-176**

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2018) and Minnesota Rules Chapter 1105 (2019) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota.

Based on its records and files in this matter, the Board makes the following:

FINDINGS OF FACT

1. The CPA Certificate of Tracie May Kent expired on December 31, 2017.
2. Tracie Kent has failed to renew their CPA Certificate for more than two years after its expiration.

Based on the above findings of fact, the Board makes the following:

CONCLUSIONS OF LAW

1. Pursuant to Minn. Stat. § 326A.04, subd. 11 (2018), the CPA certificate of a person who has failed to renew her certificate for a period of more than two years shall be automatically revoked by order of the Board. The certificate holder does not have a right to a hearing before the revocation occurs. *Id.*
2. Because Tracie Kent failed to renew their license for a period of more than two years, their license is subject to automatic revocation.

NOW THEREFORE, based upon the above findings of fact and conclusions of law, the Board issues the following:

ORDER

IT IS HEREBY ORDERED that Tracie Kent's CPA Certificate in the State of Minnesota is **REVOKED** pursuant to Minn. Stat. § 326A.04, subd. 11 (2018). The revocation shall take effect immediately.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 30th day of April, 2020.

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

A handwritten signature in cursive script that reads "Sharon A. Jensen". The signature is written in black ink and is positioned above a horizontal line.

SHARON A. JENSEN, CPA
BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE: Tracie May Kent, CPA Certificate Number 18281

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Peng Her, being first duly sworn, deposes and says:


That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 4th day of May, 2020, he served the attached **ORDER FOR REVOCATION OF CPA CERTIFICATE**, by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with first class and certified postage prepaid, and addressed to:

Tracie May Kent
820 Emerald St #410
St Paul, MN 55114



Peng Her

Subscribed and sworn to before me on
this the 4th day of May, 2020.


(Notary Public)