

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Noel Graham Gilbert
CPA Certificate No. 28327

REINSTATEMENT ORDER

The Minnesota Board of Accountancy has determined as follows:

1. The Board is authorized to license and regulate certified public accountants pursuant to Minn. Stat. §§ 326A.01-.14 (2022).
2. The Board issued Respondent Noel Gilbert a certified public accountant certificate on April 8, 2014.
3. Noel Gilbert's certified public accountant certificate expired on December 31, 2016.
4. On January 10, 2019, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Noel Gilbert's certificate because he failed to renew it for more than two years after its expiration.
5. On February 1, 2023, Noel Gilbert petitioned to reinstate his revoked certificate pursuant to Minn. Stat. § 326A.09.
6. This order is in the public interest.

IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Noel Gilbert's certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$450 in fees, consisting of a \$350 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Noel Gilbert does not submit satisfactory proof of completing the continuing education hours and pay all required fees within 90 days, this order shall be automatically vacated, and Noel Gilbert's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Noel Gilbert's certified public accountant certificate and, moreover, that revocation order and this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2022).

Dated: 3/10/23

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



CHARLES SELCER, CPA
Board Chair