## STATE OF MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of Todd Kenton Christensen CPA Certificate No. 26314 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 (2020).
- 2. The Board issued Respondent Todd Christensen a certified public accountant certificate on December 7, 2010.
- 3. Todd Christensen'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 Todd Christensen's certificate because he failed to renew it for more than two years after its expiration.
- 5. On April 1, 2021, Todd Christensen 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 Todd Christensen's active 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 \$350 in fees, consisting of a \$250 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Todd Christensen 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 Todd Christensen's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Todd Christensen'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 (2020).

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

SHARON A. JENSEN, CPA

**Board Chair** 

## STATE OF MINNESOTA MINNESOTA BOARD OF ACCOUNTANCY 85 East 7<sup>th</sup> Place, Suite 125 St. Paul, MN 55101

## **CERTIFICATE OF SERVICE BY U.S. MAIL**

In the Matter of Todd Kenton Christensen License # 26314

I, Jamie Eschbach, verify by oath or affirmation that on the 11th day of May, 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Reinstatement Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Todd Kenton Christensen 39363 North Sugar Lake Rd Cohasset, MN 55721

Jamie Eschbach