

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Shelby Denise Cook
CPA Certificate No. 20605

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 Shelby Cook a certified public accountant license on August 16, 2002.
3. Shelby Cook's certified public accountant certificate expired on December 31, 2006.
4. On April 21, 2009, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Shelby Cook's certificate because she failed to renew it for more than two years after its expiration.
5. On June 4, 2021, Shelby Cook petitioned to reinstate her 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 Shelby Cook's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that she has completed 120 hours of continuing professional education and payment of \$850 in fees, consisting of a \$750 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Shelby Cook 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 Shelby Cook's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Shelby Cook'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).

Dated: 7/28/21

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Sharon A Jensen
SHARON A. JENSEN, CPA
Board Chair