

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Paula Cocchiarella Hoytink
CPA Certificate No. 23450

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 Paula Hoytink a certified public accountant certificate on October 20, 2006.
3. Paula Hoytink's certified public accountant certificate expired on December 31, 2019.
4. On January 13, 2022, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Paula Hoytink's certificate because she failed to renew it for more than two years after its expiration.
5. On July 26, 2022, Paula Hoytink 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 Paula Hoytink's inactive certified public accountant certificate shall be reinstated upon payment of \$175 in fees, consisting of a \$150 delinquency fee, and a \$25 renewal fee.

IT IS FURTHER ORDERED that if Paula Hoytink does not pay all required fees within 90 days, this order shall be automatically vacated, and Paula Hoytink's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Paula Hoytink'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: 9/4/20

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



CHARLES SELCER, CPA
Board Chair