## STATE OF MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of Maximilian Graupner CPA Certificate No. 26805 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 (2024).
- 2. The Board issued Respondent Maximilian Graupner a certified public accountant certificate on October 18, 2011.
- 3. Maximilian Graupner'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 Maximilian Graupner's certificate because he failed to renew it for more than two years after its expiration.
- 5. On September 23, 2025, Maximilian Graupner 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 Maximilian Graupner's certified public accountant certificate shall be reinstated to the active status upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$400 in fees, consisting of a \$300 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Maximilian Graupner 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 Maximilian Graupner's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Maximilian Graupner'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 (2024).

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

CHARLES SELCER, CPA

**Board Chair**