

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Sheila Marie Earp  
CPA Certificate No. 21090

**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 Sheila Earp a certified public accountant license on July 25, 2003.
3. Sheila Earp'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 Sheila Earp's certificate because she failed to renew it for more than two years after its expiration.
5. On November 3, 2025, Sheila Earp 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 Sheila Earp's certified public accountant certificate shall be reinstated to the inactive status upon payment of \$325 in fees, consisting of a \$300 delinquency fee, and a \$25 renewal fee.

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

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

Dated: 2/10/25

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY



CHARLES SELCER, CPA  
Board Chair