

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Nichelle Brook Marshman
CPA Certificate No. 21459

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 Nichelle Marshman a certified public accountant certificate on October 11, 2002.
3. Nichelle Marshman's certified public accountant certificate expired on December 31, 2017.
4. On April 30, 2020, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Nichelle Marshman's certificate because she failed to renew it for more than two years after its expiration.
5. On August 31, 2021, Nichelle Marshman 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 Nichelle Marshman'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 \$300 in fees, consisting of a \$200 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Nichelle Marshman 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 Nichelle Marshman's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Nichelle Marshman'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: 10/20/21

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



SHARON A. JENSEN, CPA
Board Chair

STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Nichelle Brook Marshman
License #21459

I, Holly Salmela, verify by oath or affirmation that on the 20th day of October, 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Order for Revocation of CPA Certificate 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.

Nichelle Brook Marshman
2180 Fairview Lane
Mound, MN 55364



Holly Salmela