

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Sara Elizabeth Hordyk Portner
CPA Certificate No. 17698

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 (2022).
2. The Board issued Respondent Sara Hordyk Portner a certified public accountant license on January 24, 1997.
3. Sara Hordyk Portner'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 Sara Hordyk Portner's certificate because she failed to renew it for more than two years after its expiration.
5. On July 29, 2024, Sara Hordyk Portner 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 Sara Hordyk Portner's certified public accountant certificate shall be reinstated to the active status upon submission of satisfactory proof to the Board that she has completed 120 hours of continuing professional education and payment of \$450 in fees, consisting of a \$350 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Sara Hordyk Portner 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 Sara Hordyk Portner's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Sara Hordyk Portner'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 (2022).

Dated: 10/2/24

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



CHARLES SELCER, CPA
Board Chair