STATE OF MINNESOTA BOARD OF ACCOUNTANCY

REINSTATEMENT ORDER

In the Matter of Emily Anne Towey CPA Certificate No. 22731

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 Emily Towey a certified public accountant certificate on April 22, 2005.

3. Emily Towey'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 Emily Towey's certificate because she failed to renew it for more than two years after its expiration.

5. On October 17, 2024, Emily Towey 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 Emily Towey's certified public accountant certificate shall be reinstated to the inactive status upon payment of \$375 in fees, consisting of a \$350 delinquency fee, and a \$25 renewal fee.

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

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Emily Towey'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: 12/4/21

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

CHARLES SELCER, CPA Board Chair