

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Susan Michelle Ploetz
CPA Certificate No. 20944

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 Susan Ploetz a certified public accountant license on December 7, 2001.
3. Susan Ploetz's certified public accountant certificate expired on December 31, 2014.
4. On April 20, 2017, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Susan Ploetz's certificate because she failed to renew it for more than two years after its expiration.
5. On February 6, 2023, Susan Ploetz 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 Susan Ploetz's certified public accountant certificate shall be reinstated upon payment of \$475 in fees, consisting of a \$450 delinquency fee, and a \$25 renewal fee.

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

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Susan Ploetz'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: 3/10/23

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



CHARLES SELCER, CPA
Board Chair