

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Heidi Lynn DeMarais
CPA Certificate No. 24841

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 Heidi DeMarais a certified public accountant certificate on August 15, 2008.
3. Heidi DeMarais's certified public accountant certificate expired on December 31, 2015.
4. On February 5, 2018, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Heidi DeMarais's certificate because she failed to renew it for more than two years after its expiration.
5. On September 7, 2023, Heidi DeMarais 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 Heidi DeMarais's 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 \$500 in fees, consisting of a \$400 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Heidi DeMarais 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 Heidi DeMarais's certificate shall not be reinstated.

