

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Katherine Jane Robart Bal  
CPA Certificate No. 28670

**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 Katherine Robart Bal a certified public accountant license on October 20, 2014.
3. Katherine Robart Bal'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 Katherine Robart Bal's certificate because she failed to renew it for more than two years after its expiration.
5. On January 25, 2024, Katherine Robart Bal 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 Katherine Robart Bal'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 Katherine Robart Bal does not pay all required fees within 90 days, this order shall be automatically vacated, and Katherine Robart Bal's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Katherine Robart Bal'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: 3/6/21

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY



\_\_\_\_\_  
CHARLES SELCER, CPA  
Board Chair