

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Cody Dean Tibbetts  
CPA Certificate No. 30880

**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 Cody Tibbetts a certified public accountant license on April 19, 2018.
3. Cody Tibbetts's certified public accountant certificate expired on December 31, 2019.
4. On January 13, 2022, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Cody Tibbetts's certificate because he failed to renew it for more than two years after its expiration.
5. On May 6, 2024, Cody Tibbetts petitioned to reinstate his 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 Cody Tibbetts's certified public accountant certificate shall be reinstated to the active status upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$350 in fees, consisting of a \$250 delinquency fee, and a \$100 renewal fee.

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

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Cody Tibbetts'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: 8/1/24

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
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CHARLES SELCER, CPA  
Board Chair