

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Kelly James Horner  
CPA Certificate No. 17447

**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 (2024).
2. The Board issued Respondent Kelly Horner a certified public accountant license on December 8, 1995.
3. Kelly Horner's certified public accountant certificate expired on December 31, 2007.
4. On April 5, 2010, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Kelly Horner's certificate because he failed to renew it for more than two years after its expiration.
5. On June 27, 2025, Kelly Horner 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 Kelly Horner's certified public accountant certificate shall be reinstated to the inactive status upon payment of \$925 in fees, consisting of a \$900 delinquency fee, and a \$25 renewal fee.

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

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Kelly Horner'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: 8/6/28

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
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CHARLES SELCER, CPA  
Board Chair