

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Sarah Joann Tonizzo  
CPA Certificate No. 15999

**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 Sarah Tonizzo a certified public accountant license on July 21, 1994.
3. Sarah Tonizzo's certified public accountant certificate expired on December 31, 2016.
4. On January 10, 2019, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Sarah Tonizzo's certificate because she failed to renew it for more than two years after its expiration.
5. On February 9, 2026, Sarah Tonizzo 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 Sarah Tonizzo's certified public accountant certificate shall be reinstated to the inactive status upon payment of a \$25 renewal fee.

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

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Sarah Tonizzo'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: 2/12/24

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY



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CHARLES SELCER, CPA  
Board Chair