

THE MINNESOTA BOARD OF ACCOUNTANCY

November 19, 2013

Governor Mark Dayton  
Office of the Governor

Michele Timmons  
Revisor of Statutes

Mr. Greg Hubinger, Director  
Legislative Coordinating Commission

Representative Michael V. Nelson, Chair  
Government Operations Committee

Representative Mary Murphy, Chair  
State Government Finance and Veterans Affairs Committee

Senator Sandra L. Pappas, Chair  
State and Local Government Committee

Senator Tom Saxhaug, Chair  
Finance Committee - State Departments and Veterans Division

Subject: Annual Report on Obsolete, Unnecessary or Duplicative Rules as Required by  
Minnesota Statutes, Section 14.05, Subdivision 5

Dear Governor Dayton, Senators, Representatives, and Revisor Timmons:

Minnesota Statutes, section 14.05, subdivision 5, directs the Board of Accountancy ("Board") to report to you by December 1 of each year whether any of its rules are obsolete, unnecessary, or duplicative of other state or federal statutes or rules.

The Board did not report any changes to be made in its last report. The Board has reviewed its rules and identified the following obsolete, unnecessary or duplicative rules:

1. M.R. 1105.0100, Subpart 5: "Certificate holders" no longer exist. Individuals now remain "applicants" until they are licensed. There is no interim status of "certificate holder."

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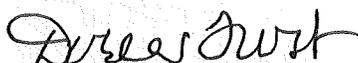
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2. M.R. 1105.1500, Subpart 2: "Education requirements before July 1, 2006." The July 1, 2006 date has long passed therefore all applicants must meet the education requirements in subpart 1.
3. M.R. 1105.2500, Item C, Subitem 3 is obsolete because there is no longer a status of "certificate holder."
4. M.R. 1105.2700 "Experience required for CPA examination and initial certificate until July 1, 2006": The July 1, 2006 date has long passed therefore all applicants must meet the experience requirement in M.R. 1105.2600.
5. M.R. 1105.3700, Item E is obsolete because there is no longer a status of "certificate holder."
6. M.R. 1105.3800, Item E: "for initial certificate applications received until July 1, 2006..." The July 1, 2006 date has passed and therefore this Item is obsolete.
7. M.R. 1105.3800, Item F is obsolete since there are no longer variables to the experience requirement because all of the qualifying dates have passed. All applicants must meet the experience requirement in M.R. 1105.2600.
8. M.R. 1105.3900: This entire rule is obsolete because it refers to renewal requirements for "certificate holders," a status which no longer exists. Individuals classified as certificate holders who did not complete the experience requirement by July 1, 2006 and obtain a license had their certificate revoked.
9. M.R. 1105.4500: This entire rule is obsolete. "Licensed Public Accountants" were converted to "Certified Public Accountants" on December 31, 2002. "Licensed Public Accountants" no longer exist.
10. M.R. 1105.5000 "Quality Review Cycle for Firms": This rule is obsolete. Prior to December 31, 2002, the Board placed firms into three cycles for quality review. This rule established the cycle for existing firms. These firms have been firmly established in their cycles since 2005, therefore this rule is unnecessary. The cycle for new firms obtaining a permit after December 31, 2002 is determined according to M.R. 1105.5100.

The above-listed obsolete, duplicative or unnecessary rules have been included in the Board's rule package governing licensure renewal, continuing professional education, firm permits and housekeeping updates, Revisor's ID number R-04183. The Dual Notice of Intent to Adopt Rules for this package is scheduled to be published in the December 9, 2013 State Register. The Board intends to complete adoption of these rule modifications in early 2014.

We look forward to working with you during this legislative session. We appreciate your dedication to service of the State of Minnesota. If you have any questions regarding this report, please contact me at 651-757-1517.

Sincerely,



Doreen Frost  
Executive Director

cc: Kate Mooney, CPA, Board Chair