

June 28, 2023

VIA EFILING ONLY

Kay Weiss
Assistant Executive Director
Minnesota Board of Accountancy
85 E Seventh PI Ste 125
Saint Paul, MN 55101
kay.weiss@state.mn.us

Re: *In the Matter of Proposed Amendments to Rules Governing Initial Licensure and Renewal of Individuals and Firms; Retired Status; Continuing Education Requirements; Peer Review Oversight Committee; Retention of Audit and Other Professional Services Documentation; and Housekeeping Updates. Minnesota Rules, Chapter 1105*
OAH 82-9035-38972; Revisor R-04725

Dear Assistant Executive Director Weiss:

Enclosed herewith and served upon you is the **ORDER ON REVIEW OF RULES UNDER MINN. STAT. § 14.26** in the above-entitled matter. The Administrative Law Judge has determined there are no negative findings in these rules.

The Office of Administrative Hearings has closed this file and is returning the rule record so that the Minnesota Board of Accountancy can maintain the official rulemaking record in this matter as required by Minn. Stat. § 14.365. Please ensure that the agency's signed order adopting the rules is filed with our office. The Office of Administrative Hearings will request the finalized rules from the Revisor's office following receipt of that order. Our office will then file the adopted rules with the Secretary of State, who will forward one copy to the Revisor of Statutes, one copy to the Governor, and one to the agency for its rulemaking record. The Board will then receive from the Revisor's office three copies of the Notice of Adoption of the rules.

The Board's next step is to arrange for publication of the Notice of Adoption in the State Register. Two copies of the Notice of Adoption provided by the Revisor's office should be submitted to the State Register for publication. A permanent rule without a hearing does not become effective until five working days after a Notice of Adoption is published in the State Register in accordance with Minn. Stat. § 14.27.

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If you have any questions regarding this matter, please contact William Moore at (651) 361-7893, william.t.moore@state.mn.us or via facsimile at (651) 539-0310.

Sincerely,

A handwritten signature in black ink that reads "Nichole Helmuelle". The signature is written in a cursive, flowing style.

NICHOLE HELMUELLER
Legal Assistant

Enclosure

cc: Legislative Coordinating Commission
Revisor of Statutes

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Proposed Rules
Relating to Licensure and Regulation of
Accountants; Minnesota Rules, Chapter
1105

**ORDER ON REVIEW OF
RULES UNDER
MINN. STAT. § 14.26**

The Minnesota Board of Accountancy (Board) seeks review and approval of the above-entitled rules, which were adopted by the agency pursuant to Minn. Stat. § 14.26 (2022). On June 15, 2023, the Board filed with the Office of Administrative Hearings all documents required under Minn. Stat. § 14.26 (2022) and Minn. R. 1400.2310 (2021). Based upon a review of the written submissions and filings, Minnesota Statutes, Minnesota Rules, and for the reasons in the Memorandum that follows,


IT IS HEREBY DETERMINED:

1. The Board has the statutory authority to adopt the rules.
2. The modifications made to the rules after publication were for clarification and did not render the rules substantially different from those originally proposed, as set forth in Minn. Stat. §§ 14.05, subd. 2, 14.24 (2022).
3. The Board's failure to include in its Order Adopting Rules an explanation as to why the modifications do not make the rules substantially different from the rules originally proposed was harmless error.¹
4. In all other respects, the rules were adopted in compliance with the procedural requirements of Minnesota Statutes, Chapter 14 (2022), and Minnesota Rules, Chapter 1400 (2021).
5. The record demonstrates the rules are needed and reasonable.

IT IS HEREBY ORDERED THAT:

The rules are **APPROVED**.

Dated: June 28, 2023



BARBARA J. CASE
Administrative Law Judge

¹ See Minn. R. 1400.2090 A (2021); Minn. Stat. § 14.26, subd. 3(d).