

June 18, 2024

**VIA EFILING ONLY**

Kay Weiss  
Minnesota Board of Accountancy  
85 E Seventh Pl Ste 125  
Saint Paul, MN 55101  
[kay.weiss@state.mn.us](mailto:kay.weiss@state.mn.us)

**Re: *In the Matter of the Proposed Amendments to Rules Governing Examination Credit Requirements and Continuing Professional Education Late Processing Fees; and Housekeeping Updates, Minnesota Rules 1105.2000, 1105.2560, 1105.3000***  
**OAH 65-9035-39852; Revisor R-04851**

Dear Kay 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.

Kay Weiss  
June 18, 2024  
Page 2

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Majeste Phillip', with a stylized flourish at the end.

MAJESTE PHILLIP  
Legal Specialist

Enclosure

cc: Legislative Coordinating Commission  
Revisor of Statutes

STATE OF MINNESOTA  
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Proposed Amendments  
to Rules Governing Examination Credit  
Requirements and Continuing Professional  
Education Late Processing Fees; and  
Housekeeping Updates, Minnesota  
Rules 1105.2000, 1105.2560, 1105.3000

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

The Board of Accountancy (Board) seeks review and approval of the amendments to Minnesota Rules 1105.2000, .2560, and .3000, which the Board adopted pursuant to Minn. Stat. § 14.26 (2022).

On June 6, 2024, the Board filed with the Office of Administrative Hearings all documents required under Minn. Stat. § 14.26 and Minn. R. 1400.2310 (2023).

Based upon a review of the written submissions and filings, as well as Minnesota Statutes and Rules,

**IT IS HEREBY DETERMINED:**

1. The Board has the statutory authority to adopt the amendments to the rules under Minn. Stat. § 326A.02, subd. 5 (2022).
2. The Board received only one request for hearing and, therefore, no public hearing was required to be held.
3. The Board adopted the rule amendments in compliance with the procedural requirements of Minn. Stat. §§ 14.001-.69 (2022) and Minn. R. 1400.2000-.2310 (2023).
4. There were no modifications to the proposed rules made after the publication of the rules in the *State Register* on April 22, 2024.
5. The record demonstrates the rule amendments are needed and reasonable.

**THEREFORE, IT IS ORDERED THAT:**

The rules are **APPROVED**.

Dated: June 18, 2024

A handwritten signature in black ink, appearing to read 'A. O'Reilly', positioned above a horizontal line.

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ANN C. O'REILLY  
Administrative Law Judge