

Board of Accountancy**Proposed Permanent Rules Relating to the Licensure and Regulation of Accountants****1105.0100 DEFINITIONS.**

[For text of subparts 1 and 2, see Minnesota Rules]

Subp. 2a. **Adaptive learning self-study program.** "Adaptive learning self-study program" means a self-study program that uses a computer algorithm, other predictive analytics tools, or learner-driven selections to:

- A. provide interaction with a learner; and
- B. deliver customized learning activities to assist a learner in meeting the course's stated learning objectives.

[For text of subparts 3 to 9e, see Minnesota Rules]

Subp. 9f. [See repealer.]

Subp. 9g. **Internship.** "Internship" means a student's short-term, supervised work experience for which the student earns academic credit. An internship must be preapproved by school faculty. An internship is usually related to a student's major field of study.

[For text of subparts 10 to 11a, see Minnesota Rules]

Subp. 11b. **Professional services.** "Professional services" means services that require the specialized knowledge or skills associated with certified public accountants or persons registered under Minnesota Statutes, section 326A.06, paragraph (b), including:

[For text of items A and B, see Minnesota Rules]

- C. preparing tax returns as a CPA;
- D. providing advice in tax matters as a CPA; or

E. other services, including attest services, performed under a professional engagement.

[For text of subparts 12 to 16, see Minnesota Rules]

Subp. 16a. **Self-study program.** "Self-study program" means an educational program completed individually without the assistance or interaction of a real-time instructor. Self-study program includes an adaptive learning self-study program.

[For text of subparts 17 and 18, see Minnesota Rules]

1105.0250 INCORPORATION BY REFERENCE.

A. For purposes of this chapter, the documents in items B to ~~G~~ H are incorporated by reference to the extent that other provisions of this chapter and Minnesota Statutes do not modify or conflict with the provisions of the documents, in which case, the provisions of this chapter and Minnesota Statutes shall prevail. ~~They can be found at the State Law Library and~~ The documents in items B to H are subject to frequent change.

B. The AICPA Code of Conduct and other statements and standards identified in this item are published by the American Institute of Certified Public Accountants (AICPA) as "AICPA Professional Standards." ~~The documents are available from AICPA, 1211 Avenue of the Americas, New York, NY 10036; www.aicpa.org:~~

(1) AICPA Code of Professional Conduct, effective December 15, 2014, including all official releases through ~~August 31, 2016~~ December 2021 is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

(2) Statements on Quality Control Standards 8, ~~copyright 2015~~ (copyright 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

(3) Standards for Performing and Reporting on Peer Reviews, ~~copyright 2015~~ (revised June 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(4) Statement on Standards for Continuing Professional Education (CPE) Programs, revised August 2016;~~

~~(5)~~ (4) Statements on Auditing Standards, ~~dated June 1, 2015~~ (codified June 1, 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(6)~~ (5) Statements on Standards for Attestation Engagements, ~~dated June 1, 2015~~ (codified June 1, 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(7)~~ (6) Statement on Standards for Accounting and Review Services, ~~issued October 2014~~ (codified June 1, 2021) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(8)~~ (7) Statement on Standards for Consulting Services ~~Standards~~, (revised January 2015) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

~~(9)~~ (8) Statements on Standards for Tax Services, ~~dated November 2009~~ (updated April 30, 2018) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021); and

~~(10)~~ (9) ~~Statements~~ Statement on Standards for Valuation Services, (copyright 2015-) is available at the State Law Library in AICPA Professional Standards (updated June 1, 2021);

(10) Statement on Standards in Personal Financial Planning Services (revised January 2015) is available on the AICPA website; and

(11) Statement on Standards for Forensic Services (effective January 1, 2020)
is available on the AICPA website.

~~C. The following document is published by the National Association of State Boards of Accountancy and is available from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036: NASBA Fields of Study, July 2016 revision Statement on Standards for Continuing Professional Education (CPE) Programs (revised December 2019) is published by the National Association of State Boards of Accountancy (NASBA) and is available on the NASBA website.~~

~~D. The following document is published by and available from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036: PCAOB Standards and Related Rules, 2016 edition.~~

~~E. The following document is published by and available from the United States Government Accountability Office, Washington, DC 20548: Government Auditing Standards: December 2011 revision.~~

~~F. The following document is published by the Financial Accounting Standards Board, Norwalk, CT: FASB Accounting Standards Codification, dated October 31, 2015.~~

~~G. The following document is published by the Governmental Accounting Standards Board, Norwalk, CT: Government Accounting Standards Board Codification, dated June 30, 2015.~~

D. *NASBA Fields of Study that Qualify for Continuing Professional Education*
(revised December 2019) is published by NASBA and is available on the NASBA Registry
website.

E. *PCAOB Standards and Related Rules* (as of December 2019) is published by
AICPA and is available at the State Law Library.

F. *Government Auditing Standards* (2018 revision) is published by the United States Government Accountability Office (GAO) and is available on the GAO website.

G. *FASB Accounting Standards Codification* (as of October 31, 2020) is published by the Financial Accounting Standards Board (FASB) and is available at the State Law Library.

H. *GASB Codification of Governmental Accounting and Financial Reporting Standards* (as of June 30, 2021) is published by the Governmental Accounting Standards Board (GASB) and is available at the State Law Library.

1105.0300 BOARD OF ACCOUNTANCY MEETINGS.

The board shall meet ~~at least eight times each year~~ six times per year. The chair or a quorum of the board has the authority to call meetings of the board. The board shall follow and apply the rules of procedure contained in Minnesota Statutes, chapters 13, 14, and 326A, ~~as regards to~~ regarding notice and conduct of meetings and shall operate under Robert's Rules of Order, Newly Revised, when not in conflict with state laws governing licensing boards.

1105.0400 ELECTION AND TENURE OF OFFICERS.

The board shall elect annually from among its members a chair, a vice-chair, and ~~other officers the board may require~~ a secretary/treasurer. The officers shall assume the duties of their respective offices at the conclusion of the meeting at which they were elected.

1105.0500 DUTIES OF OFFICERS.

[For text of item A, see Minnesota Rules]

B. The chair ~~or~~ vice-chair, or secretary/treasurer of the board may be removed as an officer of the board by the affirmative vote of five board members at any regular board meeting or at any special board meeting called for that purpose. Not less than 15 days written

notice must be given to each board member of the intent to call for a vote to remove the chair or vice-chair from their office.

[For text of item C, see Minnesota Rules]

1105.0700 REFUNDING FEES.

Fees must be refunded if an application is rejected prior to processing. Once an application for examination or reexamination has been processed or approved by the board or third-party administrator on behalf of the board, the fee specified in Minnesota Statutes, section 326A.04, subdivision 5, paragraph (b), clause (14), may not be refunded. ~~The fee may be applied to a subsequent examination within six months, after which the fee is forfeited.~~ The fee specified in Minnesota Statutes, section 326A.04, subdivision 5, paragraph (b), clause ~~(15)~~ (14), may be refundable pursuant to the refund policy of the third-party administrator.

1105.1100 CHANGES OF ADDRESS AND OTHER INFORMATION.

Each licensee or registrant shall notify the board in writing within 30 days of any legal name change, change of address, and, in the case of individual licensees or registrants, change of employment. In addition, each licensee and registrant shall notify the board of correct business and home addresses and telephone number in connection with the renewal of the certificate, permit, or registration. A post office box address is not sufficient to satisfy this requirement, except for a licensee or registrant participating in the address confidentiality program established under Minnesota Statutes, chapter 5B.

1105.1200 COMMUNICATIONS.

An applicant, licensee, registrant, or individual with practice privileges under Minnesota Statutes, section 326A.14, shall respond to communications from the board, committees of the board, or the attorney general on behalf of the board within 30 days of the mailing of communications, unless an earlier response is requested within the communications. An

applicant, licensee, registrant, or individual with practice privileges under Minnesota Statutes, section 326A.14, shall ~~appear before the board, committees of the board, or the attorney general on behalf of the board when requested to do so and~~ provide copies of all pertinent records, including handwriting samples, to assist the board in its deliberations. An applicant, licensee, registrant, or individual with practice privileges under Minnesota Statutes, section 326A.14, shall sign an authorization letter giving the board access to information relating to a board investigation that is held by any federal, state, or other local government agency, or professional organization, the subject matter of which pertains to conduct as described in Minnesota Statutes, section 326A.08, subdivision 5, paragraph (a), clause (10), when requested to do so by the board or by the attorney general on behalf of the board.

1105.1300 APPEARANCE BEFORE BOARD.

At the request of the board, a committee of the board, or the attorney general on behalf of the board or a committee of the board, ~~a holder of a certificate or registration issued by the board and an applicant for examination, certificate, or registration~~ an applicant, licensee, registrant, or individual with practice privileges under Minnesota Statutes, section 326A.14, shall appear before the board, committees of the board, or the attorney general; respond to any questions of the board, committees of the board, or the attorney general; and produce any evidence requested by the board, committees of the board, or the attorney general to assist the board in determining the person's qualifications or compliance with Minnesota statutes or rules.

1105.1400 SEMESTER HOUR; ACCREDITATION; CREDIT FOR COURSES.

[For text of subparts 1 to 3, see Minnesota Rules]

Subp. 4. **Institution accredited when applicant files with board.** If an educational institution was not accredited at the time an applicant's baccalaureate or graduate degree was received, but is so accredited at the time the application is filed with the board, the institution is considered to be accredited for the purpose of subpart 3, if it:

[For text of item A, see Minnesota Rules]

B. furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify the applicant as ~~an accounting major~~ are substantially equivalent to postaccrediting courses.

Subp. 5. **Degree includes courses taken at other institution.** If an applicant's baccalaureate or graduate degree was received at an accredited educational institution pursuant to subpart 3 or 4, but coursework used to qualify the applicant as ~~an accounting major~~ for examination or for licensure included courses taken at other institutions, the courses are considered to have been taken at the accredited institution from which the applicant's degree was received, if the accredited institution either:

[For text of items A and B, see Minnesota Rules]

Subp. 6. **College or university not accredited.** A graduate of a four-year, degree-granting college or university not accredited at the time the applicant's degree was received or at the time the application was filed is considered to be a graduate of an accredited educational institution if:

A. a credentials evaluation service approved by the board certifies that the applicant's degree is equivalent to a degree from an accredited educational institution defined in subpart 2, ~~item A~~ with the applicant responsible for all fees associated with obtaining and submitting the credentials evaluation to the board; or

B. (1) an accredited educational institution as defined by subpart 2, item A, accepts the applicant's nonaccredited baccalaureate degree for admission to a graduate business degree program;

(2) the applicant satisfactorily completes at least 15 semester hours, or the equivalent, in postbaccalaureate education at ~~the~~ an accredited educational institution, of which at least nine semester hours, or the equivalent, is in accounting; and

[For text of subitem (3), see Minnesota Rules]

[For text of subpart 7, see Minnesota Rules]

Subp. 8. **Accounting and business concentration.** The accounting and business concentration or equivalent described in Minnesota Statutes, section 326A.03, subdivision 3, must consist of the semester hours specified in part 1105.1500, subpart 1. No more than six hours may be recognized for internships ~~or life experience~~.

1105.1600 APPLICATIONS FOR EXAMINATION.

Subpart 1. **Forms; due date.** Applications to take the certified public accountant (CPA) examination must be made ~~on a form provided by the board and filed with the board or the examination administrator designated by the board.~~ directly with the examination administrator. The applicant must provide the examination administrator with the proofs of identity required by the examination administrator and submit all applicable examination fees. The applicant must provide the examination administrator with proof of qualifications to take the CPA examination as a Minnesota candidate by the means required and by the deadline established by the examination administrator. In the case of a nonresident, the application must be supported by a statement that the applicant is currently, or will have been within the 90 days preceding or following the date of the CPA examination applied for, a resident of Minnesota, attending a school in Minnesota in which the applicant is seeking education designed to qualify the applicant to sit for the CPA examination, or working in Minnesota for the purpose of obtaining qualifying experience. The term "examination administrator" as used in this chapter consists of the examination delivery vendor, NASBA, AICPA, the board's administrative services vendor for the examination, or any combination of one or more of these parties.

Subp. 2. [See repealer.]

Subp. 3. **Forfeiture for failure to appear of fees.** An applicant who reschedules, cancels without rescheduling, or fails to appear for the examination ~~shall forfeit all fees charged for both the application and the examination.~~ ~~An applicant who reschedules an examination may be charged a fee as~~ is subject to fee forfeiture and rescheduling fees determined by the examination administrator. In addition, all fees charged ~~shall~~ may be forfeited by the applicant as determined by the examination administrator, in the event that the applicant becomes ineligible to sit for take the examination or fails to provide all required supporting documents by the deadline established by the examination administrator.

Subp. 4. [See repealer.]

Subp. 5. [Repealed, 28 SR 1636]

1105.1650 EARLY APPLICATION AND EXAMINATION PROVISIONS.

A. Notwithstanding the requirements in parts 1105.1500, subpart 1, and 1105.1600, ~~subpart 2~~ subparts 1 and 3, and as provided for by Minnesota Statutes, section 326A.03, subdivision 3a, an applicant for the examination may:

[For text of subitem (1), see Minnesota Rules]

(2) sit for part or all of the examination within 90 days prior to the anticipated completion of the education requirements contained in part 1105.1500 and Minnesota Statutes, section 326A.03, subdivision 3, provided that:

[For text of unit (a), see Minnesota Rules]

(b) the applicant submits a transcript containing courses completed and a listing of courses ~~which~~ that are going to be completed by the applicant to meet the education requirements contained in part 1105.1500 and Minnesota Statutes, section 326A.03, subdivision 3; and

[For text of unit (c), see Minnesota Rules]

B. No credit shall be given for any part of the examination taken before completion of the education requirements contained in part 1105.1500 and Minnesota Statutes, section 326A.03, subdivision 3, if the education requirements are not met within 120 days subsequent to first sitting for any part of the examination and a final transcript containing proof that the applicant has completed the education requirements as required by part 1105.1600, ~~subpart 2~~ subparts 1 and 3, is not received by the board or examination administrator within 150 days of the applicant first sitting for any part of the examination.

~~C. Examination related fees required by part 1105.2100 and Minnesota Statutes, section 326A.04, shall not be refunded if the applicant does not submit a final transcript within the 150-day period required in item B.~~

1105.1700 TIME AND PLACE OF EXAMINATION.

Eligible candidates shall be notified by the delivery vendor of the time and place of the examination or shall independently contact ~~the state board or~~ the delivery vendor to schedule the time and place for the examination at an approved test site. Scheduling reexaminations must be made in accordance with part 1105.2000, subpart 2.

1105.1800 EXAMINATION CONTENT.

[For text of subpart 1, see Minnesota Rules]

Subp. 2. **Ethics.** ~~Successful completion of the written or computer-based examination on professional ethics, as specified by the board, is required before application for a certificate. An applicant must pass the examination on professional ethics specified by the board as a requirement for obtaining a certificate. A grade of at least 90 percent correct is required to pass the ethics examination, and the examination must have been completed. An applicant must complete the examination within two years six months preceding or following the initial application for the certificate.~~

Subp. 3. [Repealed, 40 SR 953]

1105.2000 RETAKE AND GRANTING OF CREDIT REQUIREMENTS.

Subpart 1. [Repealed, 28 SR 1636]

Subp. 2. **Examination requirements.**

A. An applicant may take the required examination sections individually and in any order. Credit for any section passed shall be valid for 18 months from the actual date the applicant took that section, without having to attain a minimum score on any failed section and without regard to whether the applicant has taken other sections, regardless of the date that the applicant actually receives notice of the passing grade. In addition:

~~A.~~ (1) an applicant must pass all four sections of the Uniform Certified Public Accountant Examination within a rolling 18-month period, that begins on the date that the first section or sections passed are taken; and

~~B.~~ (2) the frequency ~~in~~ with which an applicant may retake a failed examination section is determined by ~~the National Association of State Boards of Accountancy~~ NASBA.

B. In the event that all four sections of the Uniform Certified Public Accountant Examination are not passed within the rolling 18-month period, credit for any section passed outside the 18-month period expires and that section must be retaken.

[For text of subparts 3 to 5, see Minnesota Rules]

1105.2200 CHEATING.

[For text of subparts 1 and 2, see Minnesota Rules]

Subp. 3. **Remedial action during examination.** In any case in which it appears that cheating has occurred or is occurring, the board or its representatives shall either summarily expel the candidate involved from the examination or move the candidate to a position in the test site away from other examinees where the candidate can be watched more closely.

examination administrator has the authority to take any actions that the administrator finds necessary to preserve the examination's integrity, including expelling the candidate from the examination.

[For text of subparts 4 to 8, see Minnesota Rules]

1105.2300 SECURITY AND IRREGULARITIES.

Notwithstanding any other provisions under this chapter, the board may authorize the exam administrator to postpone scheduled examinations, the grading of examinations, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.

1105.2400 EMERGENCY EXAMINATION PROCEDURES.

When circumstances exist making it impossible for the board or examination administrator to conduct the examination at the time, date, or place scheduled or make it impossible for a majority of examination candidates to attend the examination at the time, date, or place scheduled, the board shall waive ~~parts 1105.1600, subpart 3; 1105.1700; and part 1105.2000, subpart 2 $\frac{1}{2}$~~ and Minnesota Statutes, section 326A.04, subdivision 5, paragraph (b), clauses (14) and (15), to avoid hardship on examination candidates affected. The circumstances include notice to the board of the unavailability of the examination site with insufficient time to give notice to examination candidates; weather emergencies as declared by the governor, the governor's designees, or those state officials empowered to close public highways; civil disturbances; natural disasters; and other causes that affect the board's or examination administrator's ability to fairly administer the examination.

1105.2500 APPLICATIONS FOR CERTIFICATES.

A. Applications for initial certificates and for renewal of certificates pursuant to the act must be made on a form provided by the board and, in the case of applications for renewal, must be filed no later than the expiration date set by the act or this chapter.

Applications are not considered filed until the board receives the fully completed application, the applicable fee prescribed in Minnesota Statutes, section 326A.04, and the following supporting documentation:

[For text of subitem (1), see Minnesota Rules]

(2) for renewal certificates, evidence of completion of continuing education requirements described in item B.

Applicants who do not supply all required supporting documents and applicable fees for an initial certificate within ~~three years~~ six months of the date that the application was received by the board shall submit a new application with the required fee. If an application for renewal is filed late, it must also be accompanied by the delinquency fee prescribed in Minnesota Statutes, section 326A.04. ~~In addition, the reinstatement fee prescribed in Minnesota Statutes, section 326A.04, must be paid if the renewal is filed more than two years late.~~ The application for renewal must be submitted on a form provided by the board by December 31 of each year.

[For text of item B, see Minnesota Rules]

C. (1) Licensees granted an exception under part 1105.3300, item A, subitem (1), shall have a certificate status of "inactive."

(2) Licensees who request retired status under Minnesota Statutes, section 326A.045, shall have a certificate status of "retired."

~~(2)~~ (3) Licensees who elect to be exempt from certificate renewal under part 1105.3700 shall have a certificate status of "exempt."

~~(3)~~ (4) Licensees who do not meet the criteria of subitem (1) ~~or~~, (2), or (3), and have complied with ~~part~~ parts 1105.3000, items A to C, and 1105.3100 shall have a certificate status of "active." Initial issuances of certificates shall also have an "active" status.

~~(4)~~ (5) Licensees shall renew their certificates with a status of "active" if they:

[For text of units (a) to (c), see Minnesota Rules]

(d) are employees ~~in~~ of the Office of the Legislative Auditor or State Auditor.

Persons specified in unit (a) or (d) who perform no direct or indirect professional service for any client do not need an "active" certificate.

~~(5)~~ (6) Licensees shall renew their certificates with a status of "active" if they used experience of the type specified in part 1105.2600, item C, in obtaining the initial certificate and are still directly or indirectly performing through the supervision of others, work which is similar, in the opinion of the board, to the work claimed as experience.

~~(6)~~ (7) Nonresident individuals who do not meet the requirements of part 1105.7900, item B, and Minnesota Statutes, section 326A.04, subdivision 7, or 326A.14, and who have never been granted a CPA certificate by any state must not be issued a certificate by this state unless the individual previously met the nonresident requirements of part 1105.1600, subpart 1, and meets all other requirements for initial issuance of a certificate.

D. Applicants, licensees, or nonresident individuals who desire to practice in this state but do not meet the requirements of part 1105.7900, item B, who have successfully passed the Uniform Certified Public Accountant Examination and have met the experience and education requirements of parts 1105.2600 and 1105.2900, and Minnesota Statutes, section 326A.04, must either:

(1) make an application and receive an initial certificate; or

(2) make an application and receive an "active" certificate;

if the applicants, licensees, or nonresident individuals who do not meet the requirements of part 1105.7900, item B, are:

(a) owners of a firm that has been issued a permit under this chapter and Minnesota Statutes, section 326A.05;

(b) are employed by or become employed by a firm which that has been issued a permit under this chapter and Minnesota Statutes, section 326A.05, and the position is for the purpose of providing professional services to a client; or

(c) are employees in the Office of the Legislative Auditor or State Auditor, and the employment results will result in the providing of professional services to a client.

Applications must be accompanied by the applicable fee prescribed in Minnesota Statutes, section 326A.04, and must be filed with the board within 60 days of meeting the criteria specified in this item.

E. The 60-day period in item D starts on the date the applicant or licensee has:

[For text of subitems (1) and (2), see Minnesota Rules]

(3) as described in item D, subitem (2), become an owner or employee of a firm issued a permit or an employee in the Office of Legislative Auditor or State Auditor.

1105.2560 RENEWAL OF CERTIFICATES ~~AFTER 2013.~~

A. ~~Beginning with certificate renewal applications for certificates with an expiration date of December 31, 2014,~~ The board shall must renew each certificate for a one-year period.

B. Initial issuances of certificates ~~after January 1, 2014, shall~~ must expire on the December 31 following issuance and ~~shall~~ must thereafter be renewed annually before December 31 on a form provided by the board for that purpose.

C. Notwithstanding the renewal period established by this part and except as provided for in part 1105.3000, item G, on each June 30, licensees holding a certificate with an "active" status ~~shall~~ must comply with the one- and three-year continuing professional education requirements in part 1105.3000.

D. ~~Certificates with an expiration date of December 31, 2013, or prior, submitted to the board for renewal on or after January 1, 2014, shall expire on the December 31 following renewal.~~

1105.2600 EXPERIENCE REQUIRED FOR INITIAL CERTIFICATE.

The experience required to be demonstrated for issuance of an initial certificate pursuant to Minnesota Statutes, section 326A.03, subdivision 6, must comply with items A to D.

[For text of item A, see Minnesota Rules]

B. The applicant's experience must be verified to the board by a licensee with first-hand knowledge of the experience and who, at the date of verification;

(1) if licensed in Minnesota, holds a "valid certificate" as defined in part 1105.6550, item A, or an unexpired certificate that has a certificate status of "inactive-"; or

(2) ~~Experience gained in another state must be verified by a certified public accountant with~~ if licensed in a state other than Minnesota, holds an unexpired certificate, license, or registration in that state.

Acceptable experience includes employment in industry, government, academia, or public practice. The board shall consider such factors as the complexity and diversity of the work appropriate for an applicant receiving an initial certificate. The applicant has the

burden of providing detail about the nature of the applicant's work that enables the board to determine whether the applicant has met the experience requirement.

[For text of items C and D, see Minnesota Rules]

**1105.2900 EDUCATION REQUIRED FOR INITIAL CERTIFICATION ~~ON OR~~
AFTER JULY 1, 2006.**

A. Applicants who meet the requirements of part 1105.1500, subpart 1, item A, B, or C, are presumed to have completed the education requirements of Minnesota Statutes, section 326A.03, subdivision 6, if 150 semester hours or 225 quarter hours have been completed.

[For text of items B to E, see Minnesota Rules]

1105.3000 CONTINUING PROFESSIONAL EDUCATION REQUIREMENTS.

The requirements of continuing professional education in items A to ~~G~~ J apply pursuant to Minnesota Statutes, section 326A.04, subdivision 4.

A. A licensee holding a certificate with an active status shall:

[For text of subitem (1), see Minnesota Rules]

(2) in a rolling three-year period, complete a minimum of 120 hours of CPE complying with this chapter ~~including at least eight hours in regulatory ethics or behavioral ethics;~~

[For text of subitems (3) and (4), see Minnesota Rules]

[For text of item B, see Minnesota Rules]

C. Certificates ~~may~~ must not be renewed, and status change requests must not be processed, until CPE requirements of this part are met or an exception is granted.

D. A licensee holding a certificate with an inactive status who elects or is required to have an active certificate shall complete at least 120 hours of CPE complying with this chapter during the three-year period preceding application for an active certificate. ~~Such licensee shall identify and complete a program of learning designed to demonstrate the currency of the licensee's competencies directly related to the licensee's area of service.~~

E. Failure to report CPE, failure to obtain CPE required by this part, reporting of an amount less than that required, or fraudulently reporting CPE is a basis for disciplinary action under Minnesota Statutes, section 326A.08. A licensee not in compliance with this part shall be assessed a late processing fee of \$50 for the first month, or partial month, of noncompliance and \$25 per month, or partial month, of noncompliance thereafter until the date the licensee is in compliance with this part and provides:

- (1) documentation of compliance in writing; and
- (2) payment of the required late processing fee to the board.

F. A licensee electing to change the status of the licensee's certificate from a status of "active" to a status of "inactive" or "exempt," or requesting to change the licensee's status from "active" to "retired" must:

[For text of subitems (1) and (2), see Minnesota Rules]

G. Notwithstanding item F, a licensee requesting "exempt" or "retired" status who is in compliance with CPE and renewal requirements as of the prior renewal period has no CPE requirement under this chapter if the licensee submits a request for status change on or before June 30.

H. The A change in status from "active" to after completing the requirements in item F, subitems (1) and (2), is effective as follows:

- (1) for "inactive" is effective on status, January 1 following completion of subitems (1) and (2); and

(2) for "exempt" and "retired" status, the date that the properly submitted and eligible status change request is processed by the board, which must be no more than ten business days after the receipt of the change request.

I. An individual who was previously granted "retired" status under Minnesota Statutes, section 326A.045, who elects to change to an "inactive" status must notify the board of the request in writing on a form provided by the board. The change in status is effective January 1.

~~G. J.~~ The following requirements apply to licensees granted an initial certificate with an active status.

[For text of subitems (1) and (2), see Minnesota Rules]

1105.3100 CONTINUING PROFESSIONAL EDUCATION PROGRAMS.

[For text of subpart 1, see Minnesota Rules]

Subp. 2. **Other qualifications.** The board shall accept programs that, in the determination of the board, contribute to the growth of the professional knowledge and competence of the licensee even if the programs do not meet the specific requirements of subpart 1 if the licensee shows that the programs contribute to the licensee's professional knowledge and professional competence. All self-study₂; blended learning, with the exception of courses offered by institutions described in subpart 1, item C; and nano-learning programs and program sponsors must be approved by NASBA and listed on NASBA's CPE Registry. The following learning activities are eligible for CPE credit as specified in the *Statement on Standards for Continuing Professional Education (CPE) Programs* (revised December 2019), which is incorporated by reference in part 1105.0250, item C, and jointly approved by NASBA and AICPA:

[For text of items A to C, see Minnesota Rules]

D. authoring articles, books, or CPE courses for publication or content review of such works as described in the *Statement on Standards for Continuing Professional Education (CPE) Programs* (revised December 2019), which is incorporated by reference in part 1105.0250, item C; and

E. preparation time and presentation of courses or seminars.

[For text of subpart 3, see Minnesota Rules]

Subp. 4. **CPE hour limitations.** The following hour limitations apply during the rolling three-year CPE period:

[For text of item A, see Minnesota Rules]

B. a maximum of 60 hours may be claimed for authoring articles, books, or CPE courses for publication or for content review of such works as described in the *Statement on Standards for Continuing Professional Education (CPE) Programs* (revised December 2019), which is incorporated by reference in part 1105.0250, item C;

[For text of item C, see Minnesota Rules]

D. a minimum of 60 hours must be obtained from technical learning activities as defined in the NASBA Fields of Study, July 2016 revision, and incorporated by reference; ~~and~~

E. at least 72 hours must be obtained through programs meeting the registry requirements under subpart 1~~;~~

F. at least eight hours must be obtained in regulatory ethics or behavioral ethics; and

G. the identical self-study course may not be retaken for credit within the one-year CPE period.

1105.3200 CONTINUING PROFESSIONAL EDUCATION REPORTING AND RECORDS.

[For text of items A to C, see Minnesota Rules]

D. ~~Beginning in calendar year 2014,~~ Licensees holding an active certificate on June 30 shall report to the board by December 31 of each year the continuing professional education hours earned during the one- and three-year CPE period ended on June 30.

1105.3300 EXCEPTION TO CONTINUING PROFESSIONAL EDUCATION REQUIREMENT.

A. ~~The board may make an exception to the requirement in part 1105.3000, item A, for a licensee who is retired or who does not perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including:~~

- ~~(1) the issuance of reports on financial statements or other compilation communication;~~
- ~~(2) furnishing one or more kinds of management advisory, financial advisory, or consulting services;~~
- ~~(3) the preparation of tax returns; or~~
- ~~(4) furnishing advice on tax matters.~~

~~Licensees shall request an exception only in connection with the application for certificate renewal or with a request to change the status of a licensee's certificate from "active" to "inactive" or "exempt."~~

A. The board must grant a licensee an exception to the requirements in part 1105.3000, item A, if the licensee has:

- (1) certified that the licensee does not perform or offer to perform for the public one or more types of services involving the use of accounting or auditing skills, including:

- (a) issuing reports on financial statements or other compilation communication;
 - (b) providing management advisory, financial advisory, or consulting services;
 - (c) preparing tax returns; and
 - (d) providing advice on tax matters; and
- (2) been granted "inactive," "retired," or "exempt" status by the board, with the stipulation that:
- (a) those licensees granted "inactive" status must place the word "inactive" adjacent to any use of the CPA title on any business card, letterhead, or any other document or device on which the CPA title appears;
 - (b) those licensees granted "retired" status must place the word "retired" adjacent to any use of the CPA title on any business card, letterhead, or any other document or device on which the CPA title appears; and
 - (c) those licensees granted "exempt" status must not use the CPA title on any business card, letterhead, or any other document or device, or in any other way that implies holding a license.

B. The board may, in particular cases, make exceptions to the requirements in parts 1105.3000, item A, and 1105.3100, subpart 1, for reasons of individual hardship including health, military service, foreign residence, or other good cause.

~~C. A licensee granted an exception by the board must place the word "inactive" adjacent to the licensee's CPA title on any business card, letterhead, or any other document or device, with the exception of the CPA certificate, on which the CPA title appears.~~

~~D. A licensee granted an exception by the board must comply with a reentry competency requirement defined by the board in part 1105.3000, item D, before the licensee may discontinue use of the word "inactive" in association with the CPA title.~~

1105.3500 INTERNATIONAL RECIPROCIITY.

[For text of subpart 1, see Minnesota Rules]

Subp. 2. **Qualifying examinations.** The board shall satisfy its requirements through qualifying examinations that the holder of a foreign credential deemed by the board to be generally equivalent to a CPA certificate possesses adequate knowledge of United States practice standards and the board's regulations. The board may rely on ~~the National Association of State Boards of Accountancy~~ NASBA, ~~the American Institute of Certified Public Accountants~~ AICPA, or other professional bodies to develop, administer, and grade the qualifying examinations. The board shall specify the qualifying examinations and process by resolution.

[For text of subparts 3 to 8, see Minnesota Rules]

1105.3700 EXEMPTION FROM CERTIFICATE RENEWAL REQUIREMENT WHILE EXEMPT OR RETIRED.

A. A licensee who does not engage in the practice of public accounting in any manner ~~or~~, who does not hold out as a CPA in any manner, and who does not have an inactive certificate is not required to renew the certificate. The election of exempt status or request for retired status by a person takes effect as specified under part 1105.3000, item H, following notification to the board. The notification must be made on a form provided by the board ~~and continues in effect until a future renewal application is received by the board and a certificate renewal is granted.~~ A person's exempt or retired status shall remain effective until the person applies to the board for license reactivation and the board grants the person an active status license.

B. ~~Persons electing~~ A person requesting to change from exempt or retired status to active status ~~shall report continuing professional education as described in subitems (1) to (3).~~

~~(1) must submit with the application evidence of completion of 50 completing 120 hours of continuing professional education per year of exemption, up to a maximum of 120 hours, to be taken within 12 months~~ three calendar years prior to the renewal date ~~that the application in subjects specifically approved in advance by the board and meeting was received by the board.~~ Continuing professional education courses must meet the requirements in part 1105.3100. The 50-hour requirement must be prorated for periods less than a full year.

~~(2) If, at the time of application for exempt status, the licensee had not yet reported qualifying continuing professional education of 120 hours with a minimum of 20 hours per year for each of the three years prior to the application for exempt status, the licensee shall be required to report continuing professional education for those years in addition to the hours required in subitem (1).~~

~~(3) Hours reported in subitem (1) may be used to satisfy the requirement in part 1105.3000 to the extent the hours fall within the one- or three-year CPE period.~~

C. For purposes of this part, the "practice of public accounting in any manner" means issuing a report as ~~described~~ defined in Minnesota Statutes, section 326A.01, subdivision 15, the act, whether or not a fee is received. ~~In addition~~ Except as provided in this chapter or the act, for purposes of this ~~subpart~~ part, "hold out" means any oral or written communication conveying that the person holds a CPA certificate, including, without limitation;

(1) the displaying of the CPA certificate in any location where business is conducted; and

(2) ~~the use of~~ using titles or legends on letterheads, business cards, resumes, office doors, or advertisements and listings, including published membership listings of professional organizations.

1105.4000 APPLICATION FOR FIRM PERMIT.

A. Applications by firms for initial issuance and for renewal of permits under Minnesota Statutes, section 326A.05, must be made on a form provided by the board and, in the case of applications for renewal, must be filed no later than December 31. Applications are not considered filed until the applicable fee prescribed in Minnesota Statutes, section 326A.04, and all required documents prescribed in this chapter are received. Applicants who do not supply all required supporting documents and applicable fees for initial issuance of a permit within ~~three years~~ six months of the date that the application was received by the board shall submit a new application with the required fee. If an application for permit renewal is filed late, it must also be accompanied by the delinquency fee prescribed in Minnesota Statutes, section 326A.04. ~~In addition, the reinstatement fee prescribed in Minnesota Statutes, section 326A.04, shall be paid if the renewal is filed more than two years late.~~

[For text of items B to I, see Minnesota Rules]

J. The application for a firm permit for a firm whose principal place of business is in this state ~~shall~~ must include a certified copy of the articles of incorporation, articles of organization, or LLP registration on file with the Secretary of State's Office. The application for a firm permit for a firm whose principal place of business is not in this state ~~shall~~ must include a certified copy of the certificate of authority from the Secretary of State's Office.

1105.4100 NOTIFICATION OF CHANGES BY FIRMS.

A. A firm granted a permit according to Minnesota Statutes, section 326A.05, ~~shall~~ must file with the board a written notification of any of the following events concerning the practice of public accountancy within this state within 30 days after its occurrence:

[For text of subitems (1) to (4), see Minnesota Rules]

(5) the termination of the firm; including:

(a) a dissolution;

(b) a merger; or

(c) in the case of a foreign firm:

i. the firm no longer practices or holds out in this state; or

ii. the firm meets the requirements of Minnesota Statutes, section 326A.05, subdivision 1, paragraphs (b) and (c), and no longer seeks a renewal of the firm's permit;

(6) a change in the management of any branch office a partner or owner in charge of each branch office in this state;

[For text of subitems (7) to (9), see Minnesota Rules]

[For text of items B and C, see Minnesota Rules]

1105.4200 APPLICATIONS; INITIAL ISSUANCE; RENEWAL OF PERMITS.

[For text of items A to C, see Minnesota Rules]

D. The board shall consider a firm terminated if the firm has a permit that has been expired for more than two renewal periods. A firm with a permit that has been expired for more than two renewal periods must reapply under part 1105.4000 to obtain a valid permit.

E. If a firm is registered or required to register with the Office of the Secretary of State and no longer holds an active registration due to revocation, administrative dissolution, cancellation, or any other action, the firm has 60 days to present documentation from the Office of the Secretary of State to the board indicating the reactivation of the firm's business registration or the board shall consider the firm terminated. To obtain a valid permit, a firm without an active registration must reapply to the board under part 1105.4000.

1105.4300 PEER REVIEW AS CONDITION FOR RENEWAL OF PERMIT.

[For text of item A, see Minnesota Rules]

B. A peer review oversight committee shall be ~~appointed~~ approved by an affirmative vote of the board to monitor the report acceptance bodies designated by the board in part 1105.5300, item B, and report to the board whether their programs meet the requirements in this chapter and the act. The oversight committee must ~~be constituted of and act according to subitems (1) to (6):~~

(1) ~~It must be composed of five individuals appointed by the board for three-year staggered terms~~ a minimum of five individuals appointed by the board for staggered terms. No individuals who are members or employees of the board or employees, directors, or officers of a report acceptance body designated in part 1105.5300 may serve on the committee. At least two of the individuals ~~appointed~~ approved by the board shall be licensees at the time of their ~~appointment~~ service on the committee. The chair of the committee ~~shall be a licensee and shall be designated as chair by the board.~~ must be a licensed CPA approved by the board to serve as the chair;

(2) ~~It must~~ have full access to the peer review process that is subject to oversight;

(3) ~~It must~~ annually provide the board with an assessment of the effectiveness of the report acceptance bodies designated in part 1105.5300, item B, and the peer review process by December 31_;

(4) ~~It must~~ maintain the confidentiality of information obtained during the peer review process except as provided in subitem (5)_;

(5) ~~It must~~ obtain the information required by part 1105.5300, item D, by December 31 of each year. The committee must provide to the board the names of those licensees and firms that the committee obtained through part 1105.5300, item D. Further, the committee shall annually provide the board with the report it obtained in part 1105.5300, item D, relating to continuing professional education sponsored by the report acceptance bodies and its evaluation of the report by August 1_; and

(6) ~~It must~~ determine through its oversight of the report acceptance bodies that the verification specified in part 1105.4700, item C, was part of the peer review standards under which the reviews were conducted.

1105.4600 PEER REVIEW.

For the purpose of parts 1105.4600 to 1105.5500, the terms in this part have the meanings given.

[For text of items A and B, see Minnesota Rules]

C. "Reviewer" means the licensee or firm selected to conduct the peer review who is not affiliated with the licensee or firm being reviewed. The Public Company Accounting Oversight Board is also considered a reviewer.

1105.4900 EXEMPTION FROM PEER REVIEW REQUIREMENT.

A. A firm is exempt from the peer review requirement specified in part 1105.4000 if it annually represents to the board that it has not issued attest or compilation reports, that

it does not intend to engage in such practices during the following year, and that it shall immediately notify the board in writing if it engages in such practices.

B. The representation must be made in writing, ~~under oath~~, and upon forms provided by the board. The representation must be made annually at the time the firm applies for renewal of its permit.

C. If a firm under exemption notifies the board that it has issued attest or compilation reports, it must undergo a peer review. The peer review is due to the board 21 months from the report date of the initial attest or compilation engagement, or sooner at the request of the firm.

1105.5300 QUALIFICATIONS OF REPORT ACCEPTANCE BODIES.

[For text of items A to C, see Minnesota Rules]

D. The report acceptance bodies specified in item B shall provide to the Peer Review Oversight Committee established in part 1105.4300, item B, ~~or~~ and to the board ~~if so requested~~, by December 31 of each year the names of the licensees, who have undergone a peer review as required by part 1105.3600, and firms that have undergone a peer review during the year ending December 15 and had the letter specified in part 1105.5400, item A, subitem (2), issued by the report acceptance body. In addition, the report acceptance bodies specified in item B shall provide to the committee by June 30 of each year a written report of the procedures it uses to ensure that the continuing professional education it sponsors meets the applicable standards set forth in the *Statement on Standards for Continuing Professional Education (CPE) Programs* (revised December 2019), which is incorporated by reference in part 1105.0250, item C.

[For text of item E, see Minnesota Rules]

1105.6100 APPLICATIONS FOR RELIEF FROM DISCIPLINARY PENALTIES.

[For text of item A, see Minnesota Rules]

B. The application must be in writing; must set out and, as appropriate, substantiate the reasons constituting good cause for the relief sought; and must be accompanied by at least two supporting recommendations, ~~under oath~~, from licensees who have personal knowledge of the activities of the applicant since the suspension or revocation was imposed.

1105.6600 REGISTERED ACCOUNTING PRACTITIONER.

A. The designation of "registered accounting practitioner" shall be issued by the board to persons of good moral character who have made application on a form provided by the board and who:

- ~~A.~~ (1) have met the education requirement in part 1105.6700;
- ~~B.~~ (2) have met the RAP examination requirement in part 1105.6800;
- ~~C.~~ (3) have met the experience requirement in part 1105.6900;
- ~~D.~~ (4) have submitted documentation, which can be verified by the board, to support items A to C; and
- ~~E.~~ (5) have paid the fee in Minnesota Statutes, section 326A.04.

B. Applicants who do not provide the board with all required supporting documents and applicable fees for initial issuance of a registration within six months of the date that the application was received by the board must submit a new application with the required fee to the board.

1105.7000 RENEWAL OF REGISTRATION.

A. The registration of a registered accounting practitioner expires on December 31 each year and must be renewed annually before December 31 on a form provided by the board for that purpose. The fee in Minnesota Statutes, section 326A.04, must be paid. If an application for renewal is filed late, it shall also be accompanied by the delinquency fee in

Minnesota Statutes, section 326A.04. ~~In addition, the reinstatement fee in Minnesota Statutes, section 326A.04, must be paid if the renewal is filed more than two years late.~~

[For text of items B to E, see Minnesota Rules]

1105.7100 RAP FIRM APPLICATION.

A. Applications by RAP firms for initial issuance and for renewal of RAP firm permit must be made on a form provided by the board and, in the case of applications for renewal, shall be filed no later than December 31. Applications are not considered filed until the applicable fee prescribed in Minnesota Statutes, section 326A.04, and all required documents prescribed in this chapter are received. Applicants who do not supply all required supporting documents and applicable fees for initial issuance of a RAP firm permit within ~~three years~~ six months of the date that the application was received by the board shall submit a new application with the required fee. If an application for permit renewal is filed late, it must also be accompanied by the delinquency fee prescribed in Minnesota Statutes, section 326A.04. ~~In addition, the reinstatement fee prescribed in Minnesota Statutes, section 326A.04, shall be paid if the renewal is filed more than two years late.~~

[For text of items B to H, see Minnesota Rules]

1105.7500 COMPILATION REPORTS.

[For text of items A and B, see Minnesota Rules]

C. Registrants must comply with Statements on Standards for Accounting and Review Services issued by ~~the American Institute of Certified Public Accountants~~ AICPA and incorporated by reference when performing compilation services except as specified in part 1105.6500, item C.

1105.7800 CODE OF PROFESSIONAL CONDUCT.

A. The AICPA Code of Professional Conduct is incorporated by reference under part 1105.0250.

[For text of items B to E, see Minnesota Rules]

F. Persons and firms performing audit or attest services according to government auditing standards issued by the ~~Comptroller General of the United States~~ Government Accountability Office or auditing or related professional practice standards issued by the Public Company Accounting Oversight Board, which documents are incorporated by reference, shall comply with those standards. Failure to do so is an act discreditable to the profession and is basis for disciplinary action under Minnesota Statutes, section 326A.08.

G. A firm granted a permit under Minnesota Statutes, section 326A.05, is not considered independent with respect to an audit of financial statements for a client if any person specified in part 1105.4000, items D and E, within one year preceding the commencement of audit procedures, participated in any capacity in the current or prior audit and subsequently became the chief executive officer, controller, chief financial officer, chief accounting officer, a person with a financial reporting oversight role, or any person servicing an equivalent position for the client.

H. (1) A licensee, registrant, certificate holder, or applicant may not directly or indirectly take any action to fraudulently influence, coerce, manipulate, or mislead any certified public accounting firm, the state auditor, or the legislative auditor engaged in the performance of an audit of financial statements if that person knew or was unreasonable in not knowing that the action could, ~~if successful~~, result in rendering the financial statements materially misleading. Engaging in these acts is an act discreditable to the profession and is a basis for disciplinary action under Minnesota Statutes, section 326A.08.

(2) For purposes of this item, actions that "could, ~~if successful~~, result in rendering the financial statements materially misleading" include, ~~but are not limited to~~, the following actions taken at any time to fraudulently influence, coerce, manipulate, or mislead an auditor:

[For text of units (a) to (c), see Minnesota Rules]

[For text of item I, see Minnesota Rules]

J. (1) A licensee or individual with practice privileges under Minnesota Statutes, section 326A.14, shall not for a commission recommend or refer to a client any product or service, or for a commission recommend or refer any product or service to be supplied by a client, or receive a commission, when the licensee or individual with practice privileges under Minnesota Statutes, section 326A.14, also performs for that client:

(a) an audit or review of a financial statement;

(b) a compilation of a financial statement when the licensee expects, or reasonably might expect, that a third party will use the financial statement and the licensee's compilation report does not disclose a lack of independence; ~~or~~

(c) an examination of prospective financial information; or

(d) a preparation of an original or amended tax return or claim for a tax refund for any client.

~~This~~ The prohibition in item J applies during the period in which the licensee or individual with practice privileges under Minnesota Statutes, section 326A.14, is engaged to perform any of the services listed under ~~this~~ item J and the period covered by any historical financial statements involved in these services.

[For text of subitems (2) and (3), see Minnesota Rules]

[For text of item K, see Minnesota Rules]

1105.7850 RETENTION AND CONTENT OF AUDIT AND OTHER PROFESSIONAL SERVICES DOCUMENTATION.

A. Firms granted permits under Minnesota Statutes, section 326A.05, shall prepare, documentation according to professional standards contained in AICPA Professional Standards, and incorporated by reference in part 1105.0250. The documentation must have

sufficient detail to support the conclusions reached in any report or filing issued by the firm related to the professional service. Except as provided in item B, the firm must retain the documentation for a period of not less than six years from:

(1) the report date for audit documentation; or

(2) in sufficient detail to support the conclusions reached in any report issued by the firm on the financial statements audited the engagement date for professional services other than auditing.

~~B. The professional standards referred to in item A are incorporated by reference.~~

B. For tax services, the retention period for documentation under item A is seven years.

C. Unless otherwise stated in this part, a firm must comply with the documentation and retention requirements in this part for a client that has its headquarters in this state or who resides in this state.

D. The requirements in this part are superseded by those of another jurisdiction or entity to which a firm is subject when the requirements of that jurisdiction or entity are more stringent.

~~E. Failure to comply with this part, or with all professional standards applicable to particular engagements, including, but not limited to, standards adopted by the Public Company Accounting Oversight Board or the Comptroller General of the United States, United States Government Accountability Office, which are incorporated by reference in part 1105.0250, items ~~D~~ and E and F, respectively, is an act discreditable to the profession and is basis for disciplinary action under Minnesota Statutes, section 326A.08. The documentation and retention requirements in this part do not apply to engagements that are subject to the jurisdiction of the Public Company Accounting Oversight Board or the Comptroller General of the United States Government Accountability Office. Unless~~

~~otherwise stated in this part, firms shall comply with the documentation and retention requirements in this part in any other audit engagement performed for a client having its headquarters in this state.~~

~~D. F.~~ If ~~audit~~ documentation is required to be kept for longer than six years because of a pending board investigation or disciplinary action, audit documentation must not be destroyed until the licensee has been notified in writing by the board of the closure of a board investigation or disciplinary proceeding.

~~E. G.~~ Any documents required to be retained by this part must be retained in accessible form so that a reviewer may read the information contained in the documents.

~~F. H.~~ Licensees shall maintain and comply with ~~an audit~~ documentation retention and destruction policy that provides for the preservation of ~~audit~~ documentation for the full time period required by this part and provides for the authorized custody, security, access, retention, and destruction of the documentation. This policy must, at a minimum, include the following:

- (1) procedures for the maintenance of back-up copies of electronic ~~audit~~ documentation at secure locations;
- (2) procedures for maintaining ~~audit~~ documentation;
- (3) procedures for approving any changes to ~~audit~~ documentation; and
- (4) procedures for approving the destruction of documentation when no longer required to be maintained by this part.

~~G. I.~~ In the case of audit services, the documentation referred to in item A must include:

[For text of subitems (1) and (2), see Minnesota Rules]

H. J. The following requirements apply to changes in audit documentation after delivery of the audit report to the client and such changes in documentation include any addition, removal, deletion, substitution, or editing of audit documentation, ~~including, but not limited to, physical or electronic additions~~ by any means to any audit documentation file or preexisting audit documentation, occurring after the date of delivery of the audit report to the client which is supported by the audit documentation:

[For text of subitems (1) and (2), see Minnesota Rules]

REPEALER. Minnesota Rules, parts 1105.0100, subpart 9f; 1105.1600, subparts 2 and 4; and 1105.2100, are repealed.