

69.12

ARTICLE 6

69.13

STATE BOARD OF ACCOUNTANCY

69.14 Section 1. Minnesota Statutes 2018, section 326A.01, subdivision 2, is amended to read:

69.15 Subd. 2. **Attest.** "Attest" means providing any of the following services:69.16 (1) an audit or other engagement performed in accordance with the Statements on
69.17 Auditing Standards (SAS);69.18 (2) an audit or other engagement performed in accordance with the Generally Accepted
69.19 Government Auditing Standards (GAGAS);69.20 (3) a review of a financial statement performed in accordance with the Statements on
69.21 Standards for Accounting and Review Services (SSARS);69.22 ~~(4)~~ (4) an examination of prospective financial information performed in accordance
69.23 with the Statements on Standards for Attestation Engagements (SSAE);69.24 ~~(4)~~ (5) an engagement performed in accordance with the standards of the Public Company
69.25 Accounting Oversight Board (PCAOB); and69.26 ~~(5)~~ (6) an examination, review, or agreed-upon procedures engagement performed in
69.27 accordance with SSAE, other than an examination described in clause (3).

69.28 Sec. 2. Minnesota Statutes 2018, section 326A.04, subdivision 4, is amended to read:

69.29 Subd. 4. **Program of learning.** Each licensee shall participate in a program of learning
69.30 designed to maintain professional competency. The program of learning must comply with
70.1 rules adopted by the board. The board may by rule create an exception to this requirement
70.2 for licensees who do not perform or offer to perform for the public one or more kinds of
70.3 services involving the use of ~~accounting or~~ auditing skills, including issuance of reports on
70.4 ~~financial statements or of one or more kinds of: attest or compilation engagements,~~
70.5 ~~management advisory services, financial advisory services, or consulting services, or the~~
70.6 ~~preparation of tax returns or the furnishing of advice on tax matters.~~ A licensee granted such
70.7 an exception by the board must place the word "inactive" or "retired," if applicable, adjacent
70.8 to the CPA title on any business card, letterhead, or any other document or device, with the
70.9 exception of the licensee's certificate on which the CPA title appears.

70.10 Sec. 3. Minnesota Statutes 2018, section 326A.04, subdivision 5, is amended to read:

70.11 Subd. 5. **Fee.** (a) The board shall charge a fee for each application for initial issuance
70.12 or renewal of a certificate or temporary military certificate under this section as provided
70.13 in paragraph (b). ~~The fee for the temporary military certificate is \$100.~~

70.14 (b) The board shall charge the following fees:

70.15 (1) initial issuance of certificate, \$150;

62.1 Sec. 60. Minnesota Statutes 2018, section 326A.01, subdivision 2, is amended to read:

62.2 Subd. 2. **Attest.** "Attest" means providing any of the following services:62.3 (1) an audit or other engagement performed in accordance with the Statements on
62.4 Auditing Standards (SAS);62.5 (2) an audit or other engagement performed in accordance with the Generally Accepted
62.6 Government Auditing Standards (GAGAS);62.7 (3) a review of a financial statement performed in accordance with the Statements on
62.8 Standards for Accounting and Review Services (SSARS);62.9 ~~(4)~~ (4) an examination of prospective financial information performed in accordance
62.10 with the Statements on Standards for Attestation Engagements (SSAE);62.11 ~~(4)~~ (5) an engagement performed in accordance with the standards of the Public Company
62.12 Accounting Oversight Board (PCAOB); and62.13 ~~(5)~~ (6) an examination, review, or agreed-upon procedures engagement performed in
62.14 accordance with SSAE, other than an examination described in clause (3).

62.15 Sec. 61. Minnesota Statutes 2018, section 326A.04, subdivision 4, is amended to read:

62.16 Subd. 4. **Program of learning.** Each licensee shall participate in a program of learning
62.17 designed to maintain professional competency. The program of learning must comply with
62.18 rules adopted by the board. The board may by rule create an exception to this requirement
62.19 for licensees who do not perform or offer to perform for the public one or more kinds of
62.20 services involving the use of ~~accounting or~~ auditing skills, including issuance of reports on
62.21 ~~financial statements or of one or more kinds of: attest or compilation engagements,~~
62.22 ~~management advisory services, financial advisory services, or consulting services, or the~~
62.23 ~~preparation of tax returns or the furnishing of advice on tax matters.~~ A licensee granted such
62.24 an exception by the board must place the word "inactive" or "retired," if applicable, adjacent
62.25 to the CPA title on any business card, letterhead, or any other document or device, with the
62.26 exception of the licensee's certificate on which the CPA title appears.

62.27 Sec. 62. Minnesota Statutes 2018, section 326A.04, subdivision 5, is amended to read:

62.28 Subd. 5. **Fee.** (a) The board shall charge a fee for each application for initial issuance
62.29 or renewal of a certificate or temporary military certificate under this section as provided
62.30 in paragraph (b). ~~The fee for the temporary military certificate is \$100.~~

62.31 (b) The board shall charge the following fees:

63.1 (1) initial issuance of certificate, \$150;

70.16 (2) renewal of certificate with an active status, \$100 per year;

70.17 (3) initial CPA firm permits, except for sole practitioners, \$100;

70.18 (4) renewal of CPA firm permits, except for sole practitioners and those firms specified
70.19 in clause ~~(47)~~ (16), \$35 per year;

70.20 (5) initial issuance and renewal of CPA firm permits for sole practitioners, except for
70.21 those firms specified in clause ~~(47)~~ (16), \$35 per year;

70.22 (6) annual late processing delinquency fee for permit, certificate, or registration renewal
70.23 applications not received prior to expiration date, \$50;

70.24 (7) copies of records, per page, 25 cents;

70.25 (8) registration of noncertificate holders, nonlicensees, and nonregistrants in connection
70.26 with renewal of firm permits, \$45 per year;

70.27 (9) applications for reinstatement, \$20;

70.28 (10) initial registration of a registered accounting practitioner, \$50;

70.29 (11) initial registered accounting practitioner firm permits, \$100;

70.30 (12) renewal of registered accounting practitioner firm permits, except for sole
70.31 practitioners, \$100 per year;

71.1 (13) renewal of registered accounting practitioner firm permits for sole practitioners,
71.2 \$35 per year;

71.3 ~~(14) CPA examination application, \$40;~~

71.4 ~~(15)~~ (14) CPA examination, fee determined by third-party examination administrator;

71.5 ~~(16)~~ (15) renewal of certificates with an inactive status, \$25 per year; ~~and~~

71.6 ~~(17)~~ (16) renewal of CPA firm permits for firms that have one or more offices located
71.7 in another state, \$68 per year; ~~and~~

71.8 (17) temporary military certificate, \$100.

71.9 Sec. 4. [326A.045] RETIRED STATUS.

71.10 Subdivision 1. **Retired status requirements.** The board shall grant retired status to a
71.11 person who meets the following criteria:

71.12 (1) is age 55 or older;

71.13 (2) holds a current active license to practice public accounting under this chapter with
71.14 a license status of active, inactive, or exempt under Minnesota Rules, part 1105.3700;

63.2 (2) renewal of certificate with an active status, \$100 per year;

63.3 (3) initial CPA firm permits, except for sole practitioners, \$100;

63.4 (4) renewal of CPA firm permits, except for sole practitioners and those firms specified
63.5 in clause ~~(47)~~ (16), \$35 per year;

63.6 (5) initial issuance and renewal of CPA firm permits for sole practitioners, except for
63.7 those firms specified in clause ~~(47)~~ (16), \$35 per year;

63.8 (6) annual late processing delinquency fee for permit, certificate, or registration renewal
63.9 applications not received prior to expiration date, \$50;

63.10 (7) copies of records, per page, 25 cents;

63.11 (8) registration of noncertificate holders, nonlicensees, and nonregistrants in connection
63.12 with renewal of firm permits, \$45 per year;

63.13 (9) applications for reinstatement, \$20;

63.14 (10) initial registration of a registered accounting practitioner, \$50;

63.15 (11) initial registered accounting practitioner firm permits, \$100;

63.16 (12) renewal of registered accounting practitioner firm permits, except for sole
63.17 practitioners, \$100 per year;

63.18 (13) renewal of registered accounting practitioner firm permits for sole practitioners,
63.19 \$35 per year;

63.20 ~~(14) CPA examination application, \$40;~~

63.21 ~~(15)~~ (14) CPA examination, fee determined by third-party examination administrator;

63.22 ~~(16)~~ (15) renewal of certificates with an inactive status, \$25 per year; ~~and~~

63.23 ~~(17)~~ (16) renewal of CPA firm permits for firms that have one or more offices located
63.24 in another state, \$68 per year; ~~and~~

63.25 (17) temporary military certificate, \$100.

63.26 Sec. 63. [326A.045] RETIRED STATUS.

63.27 Subdivision 1. **Retired status requirements.** The board shall grant retired status to a
63.28 person who meets the following criteria:

63.29 (1) is age 55 or older;

64.1 (2) holds a current active license to practice public accounting under this chapter with
64.2 a license status of active, inactive, or exempt under Minnesota Rules, part 1105.3700;

71.15 (3) declares that he or she is not practicing public accounting in any jurisdiction;

71.16 (4) was in good standing with the board at the time the person last held a license under

71.17 this chapter; and

71.18 (5) submits an application for retired status on a form provided by the board.

71.19 Subd. 2. **Retired status effect.** Retired status is an honorific status. Retired status is not

71.20 a license to engage in the practice of public accounting. A person granted retired status shall

71.21 not perform or offer to perform services for which a license under this chapter is required.

71.22 Subd. 3. **Documentation of status.** The board shall provide to a person granted retired

71.23 status a document stating that retired status has been granted.

71.24 Subd. 4. **Representation to the public.** A person granted retired status may represent

71.25 themselves as "Certified Public Accountant - Retired," "CPA - Retired," "Retired Certified

71.26 Public Accountant," or "Retired CPA," but shall not represent themselves or allow themselves

71.27 to be represented to the public as a current licensee of the board.

71.28 Subd. 5. **Continuing education not required.** A person is not required to comply with

71.29 continuing education requirements in section 326A.04, subdivision 4, to acquire or maintain

71.30 retired status.

72.1 Subd. 6. **Renewal not required.** A person granted retired status is not required to renew

72.2 their registration or pay renewal fees to maintain retired status.

72.3 Subd. 7. **Change to active or inactive status.** The board shall change a license status

72.4 from retired to active or inactive, if a person with retired status requests a status change and

72.5 meets requirements for reactivation prescribed by rule.

72.6 Sec. 5. Minnesota Statutes 2018, section 326A.08, subdivision 4, is amended to read:

72.7 Subd. 4. **Cease and desist orders.** (a) The board, or the complaint committee if

72.8 authorized by the board, may issue and have served upon a certificate holder, a permit

72.9 holder, a registration holder, a person with practice privileges granted under section 326A.14,

72.10 a person who has previously been subject to a disciplinary order by the board, or an

72.11 unlicensed firm or person an order requiring the person or firm to cease and desist from the

72.12 act or practice constituting a violation of the statute, rule, or order. The order must be

72.13 calculated to give reasonable notice of the rights of the person or firm to request a hearing

72.14 and must state the reasons for the entry of the order. No order may be issued until an

72.15 investigation of the facts has been conducted pursuant to section 214.10.

72.16 (b) Service of the order is effective when the order is served on the person, firm, or

72.17 counsel of record personally, or by certified mail to the most recent address provided to the

72.18 board for the person, firm, or counsel of record; may be by first class United States mail,

72.19 including certified United States mail, or overnight express mail service, postage prepaid

72.20 and addressed to the party at the party's last known address. Service by United States mail,

72.21 including certified mail, is complete upon placing the order in the mail or otherwise delivering

64.3 (3) declares that he or she is not practicing public accounting in any jurisdiction;

64.4 (4) was in good standing with the board at the time the person last held a license under

64.5 this chapter; and

64.6 (5) submits an application for retired status on a form provided by the board.

64.7 Subd. 2. **Retired status effect.** Retired status is an honorific status. Retired status is not

64.8 a license to engage in the practice of public accounting. A person granted retired status shall

64.9 not perform or offer to perform services for which a license under this chapter is required.

64.10 Subd. 3. **Documentation of status.** The board shall provide to a person granted retired

64.11 status a document stating that retired status has been granted.

64.12 Subd. 4. **Representation to the public.** A person granted retired status may represent

64.13 themselves as "Certified Public Accountant - Retired," "CPA - Retired," "Retired Certified

64.14 Public Accountant," or "Retired CPA," but shall not represent themselves or allow themselves

64.15 to be represented to the public as a current licensee of the board.

64.16 Subd. 5. **Continuing education not required.** A person is not required to comply with

64.17 the continuing education requirements in section 326A.04, subdivision 4, to acquire or

64.18 maintain retired status.

64.19 Subd. 6. **Renewal not required.** A person granted retired status is not required to renew

64.20 the person's registration or pay renewal fees to maintain retired status.

64.21 Subd. 7. **Change to active or inactive status.** The board shall change a license status

64.22 from retired to active or inactive if a person with retired status requests a status change and

64.23 meets requirements for reactivation prescribed by rule.

64.24 Sec. 64. Minnesota Statutes 2018, section 326A.08, subdivision 4, is amended to read:

64.25 Subd. 4. **Cease and desist orders.** (a) The board, or the complaint committee if

64.26 authorized by the board, may issue and have served upon a certificate holder, a permit

64.27 holder, a registration holder, a person with practice privileges granted under section 326A.14,

64.28 a person who has previously been subject to a disciplinary order by the board, or an

64.29 unlicensed firm or person an order requiring the person or firm to cease and desist from the

64.30 act or practice constituting a violation of the statute, rule, or order. The order must be

64.31 calculated to give reasonable notice of the rights of the person or firm to request a hearing

65.1 and must state the reasons for the entry of the order. No order may be issued until an

65.2 investigation of the facts has been conducted pursuant to section 214.10.

65.3 (b) Service of the order is effective when the order is served on the person, firm, or

65.4 counsel of record personally, or by certified mail to the most recent address provided to the

65.5 board for the person, firm, or counsel of record; may be by first class United States mail,

65.6 including certified United States mail, or overnight express mail service, postage prepaid

65.7 and addressed to the party at the party's last known address. Service by United States mail,

65.8 including certified mail, is complete upon placing the order in the mail or otherwise delivering

72.22 the order to the United States mail service. Service by overnight express mail service is
72.23 complete upon delivering the order to an authorized agent of the express mail service.

72.24 (c) Unless otherwise agreed by the board, or the complaint committee if authorized by
72.25 the board, and the person or firm requesting the hearing, the hearing must be held no later
72.26 than 30 days after the request for the hearing is received by the board.

72.27 (d) The administrative law judge shall issue a report within 30 days of the close of the
72.28 contested case hearing record, notwithstanding Minnesota Rules, part 1400.8100, subpart
72.29 3. Within 30 days after receiving the report and any exceptions to it, the board shall issue
72.30 a further order vacating, modifying, or making permanent the cease and desist orders as the
72.31 facts require.

72.32 (e) If no hearing is requested within 30 days of service of the order, the order becomes
72.33 final and remains in effect until it is modified or vacated by the board.

73.1 (f) If the person or firm to whom a cease and desist order is issued fails to appear at the
73.2 hearing after being duly notified, the person or firm is in default and the proceeding may
73.3 be determined against that person or firm upon consideration of the cease and desist order,
73.4 the allegations of which may be considered to be true.

73.5 (g) In lieu of or in addition to the order provided in paragraph (a), the board may require
73.6 the person or firm to provide to the board a true and complete list of the person's or firm's
73.7 clientele so that they can, if deemed necessary, be notified of the board's action. Failure to
73.8 do so, or to provide an incomplete or inaccurate list, is an act discreditable.

73.9 Sec. 6. Minnesota Statutes 2018, section 326A.08, subdivision 5, is amended to read:

73.10 Subd. 5. **Actions against persons or firms.** (a) The board may, by order, deny, refuse
73.11 to renew, suspend, temporarily suspend, or revoke the application, or practice privileges,
73.12 registration or certificate of a person or firm; censure or reprimand the person or firm;
73.13 prohibit the person or firm from preparing tax returns or reporting on financial statements;
73.14 limit the scope of practice of any licensee; limit privileges under section 326A.14; refuse
73.15 to permit a person to sit for examination; or refuse to release the person's examination grades
73.16 if the board finds that the order is in the public interest and that, based on a preponderance
73.17 of the evidence presented, the person or firm:

73.18 (1) has violated a statute, rule, or order that the board has issued or is empowered to
73.19 enforce;

73.20 (2) has engaged in conduct or acts that are fraudulent, deceptive, or dishonest whether
73.21 or not the conduct or acts relate to performing or offering to perform professional services,
73.22 providing that the fraudulent, deceptive, or dishonest conduct or acts reflect adversely on
73.23 the person's or firm's ability or fitness to provide professional services;

73.24 (3) has engaged in conduct or acts that are negligent or otherwise in violation of the
73.25 standards established by board rule, where the conduct or acts relate to providing professional
73.26 services, including in the filing or failure to file the licensee's income tax returns;

65.9 the order to the United States mail service. Service by overnight express mail service is
65.10 complete upon delivering the order to an authorized agent of the express mail service.

65.11 (c) Unless otherwise agreed by the board, or the complaint committee if authorized by
65.12 the board, and the person or firm requesting the hearing, the hearing must be held no later
65.13 than 30 days after the request for the hearing is received by the board.

65.14 (d) The administrative law judge shall issue a report within 30 days of the close of the
65.15 contested case hearing record, notwithstanding Minnesota Rules, part 1400.8100, subpart
65.16 3. Within 30 days after receiving the report and any exceptions to it, the board shall issue
65.17 a further order vacating, modifying, or making permanent the cease and desist orders as the
65.18 facts require.

65.19 (e) If no hearing is requested within 30 days of service of the order, the order becomes
65.20 final and remains in effect until it is modified or vacated by the board.

65.21 (f) If the person or firm to whom a cease and desist order is issued fails to appear at the
65.22 hearing after being duly notified, the person or firm is in default and the proceeding may
65.23 be determined against that person or firm upon consideration of the cease and desist order,
65.24 the allegations of which may be considered to be true.

65.25 (g) In lieu of or in addition to the order provided in paragraph (a), the board may require
65.26 the person or firm to provide to the board a true and complete list of the person's or firm's
65.27 clientele so that they can, if deemed necessary, be notified of the board's action. Failure to
65.28 do so, or to provide an incomplete or inaccurate list, is an act discreditable.

65.29 Sec. 65. Minnesota Statutes 2018, section 326A.08, subdivision 5, is amended to read:

65.30 Subd. 5. **Actions against persons or firms.** (a) The board may, by order, deny, refuse
65.31 to renew, suspend, temporarily suspend, or revoke the application, or practice privileges,
65.32 registration or certificate of a person or firm; censure or reprimand the person or firm;
65.33 prohibit the person or firm from preparing tax returns or reporting on financial statements;
66.1 limit the scope of practice of any licensee; limit privileges under section 326A.14; refuse
66.2 to permit a person to sit for examination; or refuse to release the person's examination grades
66.3 if the board finds that the order is in the public interest and that, based on a preponderance
66.4 of the evidence presented, the person or firm:

66.5 (1) has violated a statute, rule, or order that the board has issued or is empowered to
66.6 enforce;

66.7 (2) has engaged in conduct or acts that are fraudulent, deceptive, or dishonest whether
66.8 or not the conduct or acts relate to performing or offering to perform professional services,
66.9 providing that the fraudulent, deceptive, or dishonest conduct or acts reflect adversely on
66.10 the person's or firm's ability or fitness to provide professional services;

66.11 (3) has engaged in conduct or acts that are negligent or otherwise in violation of the
66.12 standards established by board rule, where the conduct or acts relate to providing professional
66.13 services, including in the filing or failure to file the licensee's income tax returns;

73.27 (4) has been convicted of, has pled guilty or nolo contendere to, or has been sentenced
 73.28 as a result of the commission of a felony or crime, an element of which is dishonesty or
 73.29 fraud; has been shown to have or admitted to having engaged in acts or practices tending
 73.30 to show that the person or firm is incompetent; or has engaged in conduct reflecting adversely
 73.31 on the person's or firm's ability or fitness to provide professional services, whether or not
 73.32 a conviction was obtained or a plea was entered or withheld and whether or not dishonesty
 73.33 or fraud was an element of the conduct;

74.1 (5) employed fraud or deception in obtaining a certificate, permit, registration, practice
 74.2 privileges, renewal, or reinstatement or in passing all or a portion of the examination;

74.3 (6) has had the person's or firm's permit, registration, practice privileges, certificate,
 74.4 right to examine, or other similar authority revoked, suspended, canceled, limited, or not
 74.5 renewed for cause, or has committed unprofessional acts for which the person or firm was
 74.6 otherwise disciplined or sanctioned, including, but not limited to, being ordered to or agreeing
 74.7 to cease and desist from prescribed conduct, in any state or any foreign country;

74.8 (7) has had the person's or firm's right to practice before any federal, state, other
 74.9 government agency, or Public Company Accounting Oversight Board revoked, suspended,
 74.10 canceled, limited, or not renewed for cause, or has committed unprofessional acts for which
 74.11 the person or firm was otherwise disciplined or sanctioned, including, but not limited to,
 74.12 being ordered to or agreeing to cease and desist from prescribed conduct;

74.13 (8) failed to meet any requirement for the issuance or renewal of the person's or firm's
 74.14 certificate, registration or permit, or for practice privileges;

74.15 (9) with respect to temporary suspension orders, has committed an act, engaged in
 74.16 conduct, or committed practices that may result or may have resulted, in the opinion of the
 74.17 board or the complaint committee if authorized by the board, in an immediate threat to the
 74.18 public;

74.19 (10) has engaged in any conduct reflecting adversely upon the person's or firm's fitness
 74.20 to perform services while a licensee, individual granted privileges under section 326A.14,
 74.21 or a person registered under section 326A.06, paragraph (b); or

74.22 (11) has, prior to a voluntary surrender of a certificate or permit to the board, engaged
 74.23 in conduct which at any time resulted in the discipline or sanction described in clause (6)
 74.24 or (7).

74.25 (b) In lieu of or in addition to any remedy provided in paragraph (a), the board, or the
 74.26 complaint committee if authorized by the board, may require, as a condition of continued
 74.27 possession of a certificate, a registration, or practice privileges, termination of suspension,
 74.28 reinstatement of permit, registration of a person or firm or of practice privileges under
 74.29 section 326A.14, a certificate, an examination, or release of examination grades, that the
 74.30 person or firm:

66.14 (4) has been convicted of, has pled guilty or nolo contendere to, or has been sentenced
 66.15 as a result of the commission of a felony or crime, an element of which is dishonesty or
 66.16 fraud; has been shown to have or admitted to having engaged in acts or practices tending
 66.17 to show that the person or firm is incompetent; or has engaged in conduct reflecting adversely
 66.18 on the person's or firm's ability or fitness to provide professional services, whether or not
 66.19 a conviction was obtained or a plea was entered or withheld and whether or not dishonesty
 66.20 or fraud was an element of the conduct;

66.21 (5) employed fraud or deception in obtaining a certificate, permit, registration, practice
 66.22 privileges, renewal, or reinstatement or in passing all or a portion of the examination;

66.23 (6) has had the person's or firm's permit, registration, practice privileges, certificate,
 66.24 right to examine, or other similar authority revoked, suspended, canceled, limited, or not
 66.25 renewed for cause, or has committed unprofessional acts for which the person or firm was
 66.26 otherwise disciplined or sanctioned, including, but not limited to, being ordered to or agreeing
 66.27 to cease and desist from prescribed conduct, in any state or any foreign country;

66.28 (7) has had the person's or firm's right to practice before any federal, state, other
 66.29 government agency, or Public Company Accounting Oversight Board revoked, suspended,
 66.30 canceled, limited, or not renewed for cause, or has committed unprofessional acts for which
 66.31 the person or firm was otherwise disciplined or sanctioned, including, but not limited to,
 66.32 being ordered to or agreeing to cease and desist from prescribed conduct;

67.1 (8) failed to meet any requirement for the issuance or renewal of the person's or firm's
 67.2 certificate, registration or permit, or for practice privileges;

67.3 (9) with respect to temporary suspension orders, has committed an act, engaged in
 67.4 conduct, or committed practices that may result or may have resulted, in the opinion of the
 67.5 board or the complaint committee if authorized by the board, in an immediate threat to the
 67.6 public;

67.7 (10) has engaged in any conduct reflecting adversely upon the person's or firm's fitness
 67.8 to perform services while a licensee, individual granted privileges under section 326A.14,
 67.9 or a person registered under section 326A.06, paragraph (b); or

67.10 (11) has, prior to a voluntary surrender of a certificate or permit to the board, engaged
 67.11 in conduct which at any time resulted in the discipline or sanction described in clause (6)
 67.12 or (7).

67.13 (b) In lieu of or in addition to any remedy provided in paragraph (a), the board, or the
 67.14 complaint committee if authorized by the board, may require, as a condition of continued
 67.15 possession of a certificate, a registration, or practice privileges, termination of suspension,
 67.16 reinstatement of permit, registration of a person or firm or of practice privileges under
 67.17 section 326A.14, a certificate, an examination, or release of examination grades, that the
 67.18 person or firm:

74.31 (1) submit to a peer review of the person's or firm's ability, skills, or quality of work,
74.32 conducted in a fashion and by persons, entity, or entities as required by the board; and

75.1 (2) complete to the satisfaction of the board continuing professional education courses
75.2 specified by the board.

75.3 (c) Service of the order ~~is effective if the order is served on the person, firm, or counsel~~
75.4 ~~of record personally or by certified mail to the most recent address provided to the board~~
75.5 ~~for the person, firm, or counsel of record. may be by first class United States mail, including~~
75.6 ~~certified United States mail, or overnight express mail service, postage prepaid and addressed~~
75.7 ~~to the party at the party's last known address. Service by United States mail, including~~
75.8 ~~certified mail, is complete upon placing the order in the mail or otherwise delivering the~~
75.9 ~~order to the United States mail service. Service by overnight express mail service is complete~~
75.10 ~~upon delivering the order to an authorized agent of the express mail service. The order shall~~
75.11 ~~state the reasons for the entry of the order.~~

75.12 (d) All hearings required by this subdivision must be conducted in accordance with
75.13 chapter 14 except with respect to temporary suspension orders as provided for in subdivision
75.14 6.

75.15 (e) In addition to the remedies authorized by this subdivision, the board, or the complaint
75.16 committee if authorized by the board, may enter into an agreement with the person or firm
75.17 for corrective action and may unilaterally issue a warning to a person or firm.

75.18 (f) The board shall not use agreements for corrective action or warnings in any situation
75.19 where the person or firm has been convicted of or pled guilty or nolo contendere to a felony
75.20 or crime and the felony or crime is the basis of the board's action against the person or firm,
75.21 where the conduct of the person or firm indicates a pattern of related violations of paragraph
75.22 (a) or the rules of the board, or where the board concludes that the conduct of the person or
75.23 firm will not be deterred other than by disciplinary action under this subdivision or
75.24 subdivision 4 or 6.

75.25 (g) Agreements for corrective action may be used by the board, or the complaint
75.26 committee if authorized by the board, where the violation committed by the person or firm
75.27 does not warrant disciplinary action pursuant to this subdivision or subdivision 4 or 6, but
75.28 where the board, or the complaint committee if authorized by the board, determines that
75.29 corrective action is required to prevent further such violations and to otherwise protect the
75.30 public. Warnings may be used by the board, or the complaint committee if authorized by
75.31 the board, where the violation of the person or firm is de minimus, does not warrant
75.32 disciplinary action under this subdivision or subdivision 4 or 6, and does not require
75.33 corrective action to protect the public.

76.1 (h) Agreements for corrective action must not be considered disciplinary action against
76.2 the person's or firm's application, permit, registration or certificate, or practice privileges
76.3 under section 326A.14. However, agreements for corrective action are public data. Warnings

67.19 (1) submit to a peer review of the person's or firm's ability, skills, or quality of work,
67.20 conducted in a fashion and by persons, entity, or entities as required by the board; and

67.21 (2) complete to the satisfaction of the board continuing professional education courses
67.22 specified by the board.

67.23 (c) Service of the order ~~is effective if the order is served on the person, firm, or counsel~~
67.24 ~~of record personally or by certified mail to the most recent address provided to the board~~
67.25 ~~for the person, firm, or counsel of record. may be by first class United States mail, including~~
67.26 ~~certified United States mail, or overnight express mail service, postage prepaid and addressed~~
67.27 ~~to the party at the party's last known address. Service by United States mail, including~~
67.28 ~~certified mail, is complete upon placing the order in the mail or otherwise delivering the~~
67.29 ~~order to the United States mail service. Service by overnight express mail service is complete~~
67.30 ~~upon delivering the order to an authorized agent of the express mail service. The order shall~~
67.31 ~~state the reasons for the entry of the order.~~

68.1 (d) All hearings required by this subdivision must be conducted in accordance with
68.2 chapter 14 except with respect to temporary suspension orders as provided for in subdivision
68.3 6.

68.4 (e) In addition to the remedies authorized by this subdivision, the board, or the complaint
68.5 committee if authorized by the board, may enter into an agreement with the person or firm
68.6 for corrective action and may unilaterally issue a warning to a person or firm.

68.7 (f) The board shall not use agreements for corrective action or warnings in any situation
68.8 where the person or firm has been convicted of or pled guilty or nolo contendere to a felony
68.9 or crime and the felony or crime is the basis of the board's action against the person or firm,
68.10 where the conduct of the person or firm indicates a pattern of related violations of paragraph
68.11 (a) or the rules of the board, or where the board concludes that the conduct of the person or
68.12 firm will not be deterred other than by disciplinary action under this subdivision or
68.13 subdivision 4 or 6.

68.14 (g) Agreements for corrective action may be used by the board, or the complaint
68.15 committee if authorized by the board, where the violation committed by the person or firm
68.16 does not warrant disciplinary action pursuant to this subdivision or subdivision 4 or 6, but
68.17 where the board, or the complaint committee if authorized by the board, determines that
68.18 corrective action is required to prevent further such violations and to otherwise protect the
68.19 public. Warnings may be used by the board, or the complaint committee if authorized by
68.20 the board, where the violation of the person or firm is de minimus, does not warrant
68.21 disciplinary action under this subdivision or subdivision 4 or 6, and does not require
68.22 corrective action to protect the public.

68.23 (h) Agreements for corrective action must not be considered disciplinary action against
68.24 the person's or firm's application, permit, registration or certificate, or practice privileges
68.25 under section 326A.14. However, agreements for corrective action are public data. Warnings

76.4 must not be considered disciplinary action against the person's or firm's application, permit,
76.5 registration, or certificate or person's practice privileges and are private data.

76.6 Sec. 7. Minnesota Statutes 2018, section 326A.08, is amended by adding a subdivision to
76.7 read:

76.8 Subd. 10. **Actions against lapsed license, certificate, or permit.** If a person's or firm's
76.9 permit, registration, practice privileges, license, certificate, or other similar authority lapses,
76.10 expires, is surrendered, withdrawn, terminated, canceled, limited, not renewed, or otherwise
76.11 becomes invalid, the board may institute a proceeding under this subdivision within two
76.12 years after the date the license, certificate, or permit was last effective and enter a revocation
76.13 or suspension order as of the last date on which the license, certificate, or permit was in
76.14 effect, or impose a civil penalty as provided for in subdivision 7.

76.15 Sec. 8. Minnesota Statutes 2018, section 326A.10, is amended to read:
76.16 326A.10 UNLAWFUL ACTS.

76.17 (a) Only a licensee and individuals who have been granted practice privileges under
76.18 section 326A.14 may issue a report on financial statements of any person, firm, organization,
76.19 or governmental unit that results from providing attest services, or offer to render or render
76.20 any attest service. Only a certified public accountant, an individual who has been granted
76.21 practice privileges under section 326A.14, a CPA firm, or, to the extent permitted by board
76.22 rule, a person registered under section 326A.06, paragraph (b), may issue a report on financial
76.23 statements of any person, firm, organization, or governmental unit that results from providing
76.24 compilation services or offer to render or render any compilation service. These restrictions
76.25 do not prohibit any act of a public official or public employee in the performance of that
76.26 person's duties or prohibit the performance by any nonlicensee of other services involving
76.27 the use of accounting skills, including the preparation of tax returns, management advisory
76.28 services, and the preparation of financial statements without the issuance of reports on them.
76.29 Nonlicensees may prepare financial statements and issue nonattest transmittals or information
76.30 on them which do not purport to be in compliance with the Statements on Standards for
76.31 Accounting and Review Services (SSARS). Nonlicensees registered under section 326A.06,
76.32 paragraph (b), may, to the extent permitted by board rule, prepare financial statements and
76.33 issue nonattest transmittals or information on them.

77.1 (b) Licensees and individuals who have been granted practice privileges under section
77.2 326A.14 performing attest or compilation services must provide those services in accordance
77.3 with professional standards. To the extent permitted by board rule, registered accounting
77.4 practitioners performing compilation services must provide those services in accordance
77.5 with standards specified in board rule.

77.6 (c) A person who does not hold a valid certificate issued under section 326A.04 or a
77.7 practice privilege granted under section 326A.14 shall not use or assume the title "certified
77.8 public accountant," the abbreviation "CPA," or any other title, designation, words, letters,
77.9 abbreviation, sign, card, or device tending to indicate that the person is a certified public
77.10 accountant.

68.26 must not be considered disciplinary action against the person's or firm's application, permit,
68.27 registration, or certificate or person's practice privileges and are private data.

68.28 Sec. 66. Minnesota Statutes 2018, section 326A.08, is amended by adding a subdivision
68.29 to read:

68.30 Subd. 10. **Actions against lapsed license, certificate, or permit.** If a person's or firm's
68.31 permit, registration, practice privileges, license, certificate, or other similar authority lapses,
68.32 expires, is surrendered, withdrawn, terminated, canceled, limited, not renewed, or otherwise
68.33 becomes invalid, the board may institute a proceeding under this subdivision within two
68.34 years after the date the license, certificate, or permit was last effective and enter a revocation
69.1 or suspension order as of the last date on which the license, certificate, or permit was in
69.2 effect, or impose a civil penalty as provided for in subdivision 7.

69.3 Sec. 67. Minnesota Statutes 2018, section 326A.10, is amended to read:
69.4 326A.10 UNLAWFUL ACTS.

69.5 (a) Only a licensee and individuals who have been granted practice privileges under
69.6 section 326A.14 may issue a report on financial statements of any person, firm, organization,
69.7 or governmental unit that results from providing attest services, or offer to render or render
69.8 any attest service. Only a certified public accountant, an individual who has been granted
69.9 practice privileges under section 326A.14, a CPA firm, or, to the extent permitted by board
69.10 rule, a person registered under section 326A.06, paragraph (b), may issue a report on financial
69.11 statements of any person, firm, organization, or governmental unit that results from providing
69.12 compilation services or offer to render or render any compilation service. These restrictions
69.13 do not prohibit any act of a public official or public employee in the performance of that
69.14 person's duties or prohibit the performance by any nonlicensee of other services involving
69.15 the use of accounting skills, including the preparation of tax returns, management advisory
69.16 services, and the preparation of financial statements without the issuance of reports on them.
69.17 Nonlicensees may prepare financial statements and issue nonattest transmittals or information
69.18 on them which do not purport to be in compliance with the Statements on Standards for
69.19 Accounting and Review Services (SSARS). Nonlicensees registered under section 326A.06,
69.20 paragraph (b), may, to the extent permitted by board rule, prepare financial statements and
69.21 issue nonattest transmittals or information on them.

69.22 (b) Licensees and individuals who have been granted practice privileges under section
69.23 326A.14 performing attest or compilation services must provide those services in accordance
69.24 with professional standards. To the extent permitted by board rule, registered accounting
69.25 practitioners performing compilation services must provide those services in accordance
69.26 with standards specified in board rule.

69.27 (c) A person who does not hold a valid certificate issued under section 326A.04 or a
69.28 practice privilege granted under section 326A.14 shall not use or assume the title "certified
69.29 public accountant," the abbreviation "CPA," or any other title, designation, words, letters,
69.30 abbreviation, sign, card, or device tending to indicate that the person is a certified public
69.31 accountant.

77.11 (d) A firm shall not provide attest services or assume or use the title "certified public
77.12 accountants," the abbreviation "CPA's," or any other title, designation, words, letters,
77.13 abbreviation, sign, card, or device tending to indicate that the firm is a CPA firm unless (1)
77.14 the firm has complied with section 326A.05, and (2) ownership of the firm is in accordance
77.15 with this chapter and rules adopted by the board.

77.16 (e) A person or firm that does not hold a valid certificate or permit issued under section
77.17 326A.04 or 326A.05 or has not otherwise complied with section 326A.04 or 326A.05 as
77.18 required in this chapter shall not assume or use the title "certified accountant," "chartered
77.19 accountant," "enrolled accountant," "licensed accountant," "registered accountant,"
77.20 "accredited accountant," "accounting practitioner," "public accountant," "licensed public
77.21 accountant," or any other title or designation likely to be confused with the title "certified
77.22 public accountant," or use any of the abbreviations "CA," "LA," "RA," "AA," "PA," "AP,"
77.23 "LPA," or similar abbreviation likely to be confused with the abbreviation "CPA." The title
77.24 "enrolled agent" or "EA" may only be used by individuals so designated by the Internal
77.25 Revenue Service.

77.26 (f) Persons registered under section 326A.06, paragraph (b), may use the title "registered
77.27 accounting practitioner" or the abbreviation "RAP." A person who does not hold a valid
77.28 registration under section 326A.06, paragraph (b), shall not assume or use such title or
77.29 abbreviation.

77.30 (g) Except to the extent permitted in paragraph (a), nonlicensees may not use language
77.31 in any statement relating to the financial affairs of a person or entity that is conventionally
77.32 used by licensees in reports on financial statements or on an attest service. In this regard,
77.33 the board shall issue by rule safe harbor language that nonlicensees may use in connection
77.34 with such financial information. A person or firm that does not hold a valid certificate or
78.1 permit, or a registration issued under section 326A.04, 326A.05, or 326A.06, paragraph (b),
78.2 or has not otherwise complied with section 326A.04 or 326A.05 as required in this chapter
78.3 shall not assume or use any title or designation that includes the word "accountant" or
78.4 "accounting" in connection with any other language, including the language of a report, that
78.5 implies that the person or firm holds such a certificate, permit, or registration or has special
78.6 competence as an accountant. A person or firm that does not hold a valid certificate or
78.7 permit issued under section 326A.04 or 326A.05 or has not otherwise complied with section
78.8 326A.04 or 326A.05 as required in this chapter shall not assume or use any title or designation
78.9 that includes the word "auditor" in connection with any other language, including the
78.10 language of a report, that implies that the person or firm holds such a certificate or permit
78.11 or has special competence as an auditor. However, this paragraph does not prohibit any
78.12 officer, partner, member, manager, or employee of any firm or organization from affixing
78.13 that person's own signature to any statement in reference to the financial affairs of such firm
78.14 or organization with any wording designating the position, title, or office that the person
78.15 holds, nor prohibit any act of a public official or employee in the performance of the person's
78.16 duties as such.

69.32 (d) A firm shall not provide attest services or assume or use the title "certified public
69.33 accountants," the abbreviation "CPA's," or any other title, designation, words, letters,
69.34 abbreviation, sign, card, or device tending to indicate that the firm is a CPA firm unless (1)
70.1 the firm has complied with section 326A.05, and (2) ownership of the firm is in accordance
70.2 with this chapter and rules adopted by the board.

70.3 (e) A person or firm that does not hold a valid certificate or permit issued under section
70.4 326A.04 or 326A.05 or has not otherwise complied with section 326A.04 or 326A.05 as
70.5 required in this chapter shall not assume or use the title "certified accountant," "chartered
70.6 accountant," "enrolled accountant," "licensed accountant," "registered accountant,"
70.7 "accredited accountant," "accounting practitioner," "public accountant," "licensed public
70.8 accountant," or any other title or designation likely to be confused with the title "certified
70.9 public accountant," or use any of the abbreviations "CA," "LA," "RA," "AA," "PA," "AP,"
70.10 "LPA," or similar abbreviation likely to be confused with the abbreviation "CPA." The title
70.11 "enrolled agent" or "EA" may only be used by individuals so designated by the Internal
70.12 Revenue Service.

70.13 (f) Persons registered under section 326A.06, paragraph (b), may use the title "registered
70.14 accounting practitioner" or the abbreviation "RAP." A person who does not hold a valid
70.15 registration under section 326A.06, paragraph (b), shall not assume or use such title or
70.16 abbreviation.

70.17 (g) Except to the extent permitted in paragraph (a), nonlicensees may not use language
70.18 in any statement relating to the financial affairs of a person or entity that is conventionally
70.19 used by licensees in reports on financial statements or on an attest service. In this regard,
70.20 the board shall issue by rule safe harbor language that nonlicensees may use in connection
70.21 with such financial information. A person or firm that does not hold a valid certificate or
70.22 permit, or a registration issued under section 326A.04, 326A.05, or 326A.06, paragraph (b),
70.23 or has not otherwise complied with section 326A.04 or 326A.05 as required in this chapter
70.24 shall not assume or use any title or designation that includes the word "accountant" or
70.25 "accounting" in connection with any other language, including the language of a report, that
70.26 implies that the person or firm holds such a certificate, permit, or registration or has special
70.27 competence as an accountant. A person or firm that does not hold a valid certificate or
70.28 permit issued under section 326A.04 or 326A.05 or has not otherwise complied with section
70.29 326A.04 or 326A.05 as required in this chapter shall not assume or use any title or designation
70.30 that includes the word "auditor" in connection with any other language, including the
70.31 language of a report, that implies that the person or firm holds such a certificate or permit
70.32 or has special competence as an auditor. However, this paragraph does not prohibit any
70.33 officer, partner, member, manager, or employee of any firm or organization from affixing
70.34 that person's own signature to any statement in reference to the financial affairs of such firm
70.35 or organization with any wording designating the position, title, or office that the person
71.1 holds, nor prohibit any act of a public official or employee in the performance of the person's
71.2 duties as such.

78.17 (h)(1) No person holding a certificate or registration or firm holding a permit under this
 78.18 chapter shall use a professional or firm name or designation that is misleading about the
 78.19 legal form of the firm, or about the persons who are partners, officers, members, managers,
 78.20 or shareholders of the firm, or about any other matter. However, names of one or more
 78.21 former partners, members, managers, or shareholders may be included in the name of a firm
 78.22 or its successor.

78.23 (2) A common brand name or network name part, including common initials, used by
 78.24 a CPA firm in its name, is not misleading if the firm is a network firm as defined in the
 78.25 American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct
 78.26 ~~in effect July 1, 2014~~ incorporated by reference in Minnesota Rules, part 1105.0250, and
 78.27 when offering or rendering services that require independence under AICPA standards, the
 78.28 firm must comply with the AICPA code's applicable standards on independence.

78.29 (i) Paragraphs (a) to (h) do not apply to a person or firm holding a certification,
 78.30 designation, degree, or license granted in a foreign country entitling the holder to engage
 78.31 in the practice of public accountancy or its equivalent in that country, if:

78.32 (1) the activities of the person or firm in this state are limited to the provision of
 78.33 professional services to persons or firms who are residents of, governments of, or business
 78.34 entities of the country in which the person holds the entitlement;

79.1 (2) the person or firm performs no attest or compilation services and issues no reports
 79.2 with respect to the information of any other persons, firms, or governmental units in this
 79.3 state; and

79.4 (3) the person or firm does not use in this state any title or designation other than the
 79.5 one under which the person practices in the foreign country, followed by a translation of
 79.6 the title or designation into English, if it is in a different language, and by the name of the
 79.7 country.

79.8 (j) No holder of a certificate issued under section 326A.04 may perform attest services
 79.9 through any business form that does not hold a valid permit issued under section 326A.05.

79.10 (k) No individual licensee may issue a report ~~in standard form~~ upon a compilation of
 79.11 financial information through any form of business that does not hold a valid permit issued
 79.12 under section 326A.05, unless the report discloses the name of the business through which
 79.13 the individual is issuing the report, and the individual:

79.14 (1) signs the compilation report identifying the individual as a certified public accountant;

79.15 (2) meets the competency requirement provided in applicable standards; and

79.16 (3) undergoes no less frequently than once every three years, a peer review conducted
 79.17 in a manner specified by the board in rule, and the review includes verification that the
 79.18 individual has met the competency requirements set out in professional standards for such
 79.19 services.

71.3 (h)(1) No person holding a certificate or registration or firm holding a permit under this
 71.4 chapter shall use a professional or firm name or designation that is misleading about the
 71.5 legal form of the firm, or about the persons who are partners, officers, members, managers,
 71.6 or shareholders of the firm, or about any other matter. However, names of one or more
 71.7 former partners, members, managers, or shareholders may be included in the name of a firm
 71.8 or its successor.

71.9 (2) A common brand name or network name part, including common initials, used by
 71.10 a CPA firm in its name, is not misleading if the firm is a network firm as defined in the
 71.11 American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct
 71.12 ~~in effect July 1, 2014~~ incorporated by reference in Minnesota Rules, part 1105.0250, and
 71.13 when offering or rendering services that require independence under AICPA standards, the
 71.14 firm must comply with the AICPA code's applicable standards on independence.

71.15 (i) Paragraphs (a) to (h) do not apply to a person or firm holding a certification,
 71.16 designation, degree, or license granted in a foreign country entitling the holder to engage
 71.17 in the practice of public accountancy or its equivalent in that country, if:

71.18 (1) the activities of the person or firm in this state are limited to the provision of
 71.19 professional services to persons or firms who are residents of, governments of, or business
 71.20 entities of the country in which the person holds the entitlement;

71.21 (2) the person or firm performs no attest or compilation services and issues no reports
 71.22 with respect to the information of any other persons, firms, or governmental units in this
 71.23 state; and

71.24 (3) the person or firm does not use in this state any title or designation other than the
 71.25 one under which the person practices in the foreign country, followed by a translation of
 71.26 the title or designation into English, if it is in a different language, and by the name of the
 71.27 country.

71.28 (j) No holder of a certificate issued under section 326A.04 may perform attest services
 71.29 through any business form that does not hold a valid permit issued under section 326A.05.

71.30 (k) No individual licensee may issue a report ~~in standard form~~ upon a compilation of
 71.31 financial information through any form of business that does not hold a valid permit issued
 71.32 under section 326A.05, unless the report discloses the name of the business through which
 71.33 the individual is issuing the report, and the individual:

72.1 (1) signs the compilation report identifying the individual as a certified public accountant;

72.2 (2) meets the competency requirement provided in applicable standards; and

72.3 (3) undergoes no less frequently than once every three years, a peer review conducted
 72.4 in a manner specified by the board in rule, and the review includes verification that the
 72.5 individual has met the competency requirements set out in professional standards for such
 72.6 services.

79.20 (l) No person registered under section 326A.06, paragraph (b), may issue a report ~~in~~
 79.21 ~~standard form~~ upon a compilation of financial information unless the board by rule permits
 79.22 the report and the person:

79.23 (1) signs the compilation report identifying the individual as a registered accounting
 79.24 practitioner;

79.25 (2) meets the competency requirements in board rule; and

79.26 (3) undergoes no less frequently than once every three years a peer review conducted
 79.27 in a manner specified by the board in rule, and the review includes verification that the
 79.28 individual has met the competency requirements in board rule.

79.29 (m) Nothing in this section prohibits a practicing attorney or firm of attorneys from
 79.30 preparing or presenting records or documents customarily prepared by an attorney or firm
 79.31 of attorneys in connection with the attorney's professional work in the practice of law.

80.1 (n) The board shall adopt rules that place limitations on receipt by a licensee or a person
 80.2 who holds a registration under section 326A.06, paragraph (b), of:

80.3 (1) contingent fees for professional services performed; and

80.4 (2) commissions or referral fees for recommending or referring to a client any product
 80.5 or service.

80.6 (o) Anything in this section to the contrary notwithstanding, it shall not be a violation
 80.7 of this section for a firm not holding a valid permit under section 326A.05 and not having
 80.8 an office in this state to provide its professional services in this state so long as it complies
 80.9 with the applicable requirements of section 326A.05, subdivision 1.

72.7 (l) No person registered under section 326A.06, paragraph (b), may issue a report ~~in~~
 72.8 ~~standard form~~ upon a compilation of financial information unless the board by rule permits
 72.9 the report and the person:

72.10 (1) signs the compilation report identifying the individual as a registered accounting
 72.11 practitioner;

72.12 (2) meets the competency requirements in board rule; and

72.13 (3) undergoes no less frequently than once every three years a peer review conducted
 72.14 in a manner specified by the board in rule, and the review includes verification that the
 72.15 individual has met the competency requirements in board rule.

72.16 (m) Nothing in this section prohibits a practicing attorney or firm of attorneys from
 72.17 preparing or presenting records or documents customarily prepared by an attorney or firm
 72.18 of attorneys in connection with the attorney's professional work in the practice of law.

72.19 (n) The board shall adopt rules that place limitations on receipt by a licensee or a person
 72.20 who holds a registration under section 326A.06, paragraph (b), of:

72.21 (1) contingent fees for professional services performed; and

72.22 (2) commissions or referral fees for recommending or referring to a client any product
 72.23 or service.

72.24 (o) Anything in this section to the contrary notwithstanding, it shall not be a violation
 72.25 of this section for a firm not holding a valid permit under section 326A.05 and not having
 72.26 an office in this state to provide its professional services in this state so long as it complies
 72.27 with the applicable requirements of section 326A.05, subdivision 1.