

BOARD OF ACCOUNTANCY

Biennial Report 2008-2010



Submitted to the Governor and Minnesota State Legislature
In compliance with Minnesota Statute 214.07 Subdivision 1.

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Pursuant to Minnesota Statutes section 214.07, Subd. 1, non-health-related licensing board reports shall contain the following information:

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EXECUTIVE SUMMARY

A GENERAL STATEMENT OF BOARD ACTIVITIES

About the Board

The Minnesota Board of Accountancy is mandated by Minnesota Statutes §§ 326A.01 – 326A.10 to govern and regulate the practice of public accountancy within the State. The Board is responsible for protecting and assuring Minnesota citizens that persons engaged in public accounting meet and maintain the qualifications, standards and professionalism necessary to competently practice the public accounting profession. The Board's program for administering the law is comprised of three parts: examination, certification and enforcement.

The full Board, consisting of 9 Board members, meets nine times annually. The Board's committee work keeps issues moving in a timely and effective manner and each Board member serves on at least one committee. The Board's committees, except for the Ethics Committee, meet on the same day as the Board meetings. The Ethics Committee meets monthly on a separate day than the full Board. The Board's committees are: Firm Credential and Quality Review (FCQR), Continuing Professional Education (CPE), Legislative and Rules (LR), Exam and Credential (EC), Ethics Committee, Audit Committee (AC) and Executive Committee.

All Board and Committee meetings are open to the public, except Ethics Committee meetings. The meeting schedule is posted on the Board's web site or can be obtained by contacting the Board office.

Applications, Licensure, Renewals and Continuing Education

The Board receives and evaluates the credentials on applications for licensure by identifying those candidates who meet the education, experience and examination requirements set forth in statute and rule. During the FY09 and FY10 reporting period, the Board issued a total of 1,026 new certificates.

The Board evaluates applications for CPA firm permits for partnerships, corporations, Limited Liability Companies (LLCs) and Limited Liability Partnerships (LLPs). Corporations must comply with M.S. 319B, the Professional Firms Act. The Board issued a total of 245 new firm permits in FY09 and FY10.

All individual Certified Public Accountants (CPA) and Registered Accounting Practitioners (RAP) are required to renew their credentials annually. In 2010 a three-year renewal cycle will begin. Individuals may file as active, inactive or exempt. Active certificate holders may practice public accounting and are required to report 120 hours of Continuing Professional Education (CPE) every three years. Those who file as inactive may not practice public accounting, are not required to report CPE and can use the title "CPA, Inactive." Those who file as exempt are not required to renew and have no CPE requirement or renewal fee. In each of FY09 and FY10, the Board renewed over 14,500 individual certificates and over 1,600 firm permits in each of FY09 and FY10. In 2005, the Board instituted online license renewal for individual certificates. In FY08 only 50% of licensees renewed online. In FY09, the percentage increased to 71% and in FY10, the percentage increased again to 77%. Online renewals have dramatically decreased the amount of manual renewal processing for the Board staff of 3.75 full-time equivalents (FTE).

Enforcement

The Board, in cooperation with the Attorney General's office, investigated and closed 276 complaints alleging violations of the Board's statutes and rules and revoked 720 certificates for failure to renew for two years.

EXECUTIVE SUMMARY

A GENERAL STATEMENT OF BOARD ACTIVITIES

A total of 272 new complaints were filed.

Continuing Education Audits

Each year the Board audits 6% of its certificate holders. Those individuals who are audited for their compliance with the continuing education requirement are required to submit supporting documentation for each of their courses and activities. Individuals not adhering to the continuing education requirements are subject to non-compliance fees for each month they are out of compliance.

Budget

The Board generates non-dedicated revenue (certification fees, examination fees, fines, civil penalties) into the General Fund. Fees are set to cover all direct and indirect costs. The Board's budget is comprised of appropriations back from the General Fund.

National Councils

The National Association of State Boards of Accountancy (NASBA) is a national organization dedicated to the advancement of public accounting and enhancing the effectiveness of the state boards of accountancy. The Council participates in the development of the professional examinations used for licensure in the United States. Each examination question is developed and tested over several exam administrations in order to create valid and reliable, psychometrically defensible examinations should the states be challenged. NASBA also facilitates professional mobility and promotes uniformity of the U.S. licensure processes and helps protect the public health, safety and welfare by leading the regulation of the profession.

The Council is made up of 55 licensing jurisdictions. Minnesota is a voting member and active participant of NASBA.

The American Institute of Certified Public Accountants (AICPA) establishes professional standards, monitors their members' professional conduct and enforces current standards and requirements. The AICPA participates in the development of the professional examinations used for licensure in the United States. Each examination question is developed and tested over several exam administrations in order to create valid and reliable, psychometrically defensible examinations should the states be challenged. The AICPA Code of Professional Conduct is incorporated by reference in the Board Statutes and Rules.

BOARD MEMBERS

The Board is comprised of nine members appointed by the Governor to four-year terms. Seven members are licensed Certified Public Accountants (CPA) and two are public members. Together, the Board spent 1,496 hours at Board meetings and on other Board business including: credential review of applicants, enforcement, education, and representation of Minnesota on national committees relative to national licensing examinations and professional standards. The Board members serve on multiple Board committees including: Firm Credential and Quality Review (FCQR), Continuing Professional Education (CPE), Legislative and Rules (LR), Exam and Credential (EC), Ethics Committee, Audit Committee (AC) and Executive Committee. The Board held the following meetings during the biennium: 18 Board and 18 Committee meetings, 21 Complaint Committee, and 18 Executive Committee.



Robin Engelson
Public Member
Minnetonka, MN

Appointed: 3-21-2007
Term Ends: 1-3-2011

Ms. Engelson has served on the FCQR Committee and the CPE Committee. She has spent a total of 33 hours on Board meetings and matters in the past two years.



Robert Hyde, CPA
Plymouth, MN

Appointed: 7-2-2003
Reappointed: 3-21-07
Term Ends: 1-3-2011

Mr. Hyde has served as Chair of both the LR Committee and the FCQR Committees. He has also served on the Ethics Committee and has spent a total of 304 hours on Board business this past biennium.



Sharon Jensen, CPA
Savage, MN

Appointed: 1-19-2010
Term Ends: 1-6-2014

Ms. Jensen joined the Board in February of 2010. Since her appointment, she has spent a total of 9 hours on Board meetings and activities.

Replaced Ramanik Shah (93 hours)



Rebecca Keran, CPA
Inver Grove Heights

Appointed: 4-19-2004
Reappointed: 1-14-08
Term Ends: 1-2-2012

Ms. Keran is currently the Chair of the CPE Committee. She has served on the FCQR Committee, and the LR Committee. She has spent a total of 203 hours on Board business this biennium, including representing Minnesota on a NASBA committee.



Neil Lapidus, CPA
Medina, MN

Appointed: 4-19-2004
Reappointed: 1-14-08
Term Ends: 1-2-2012

Mr. Lapidus is the Board Chair. He has also served on the Executive Committee, the FCQR Committee, the EC Committee and the Ethics Committee for a total of 428 hours this biennium.



Kate Mooney, CPA
Cold Spring, MN

Appointed: 5-1-2006
Reappointed: 1-14-08
Term Ends: 1-2-2012

Ms. Mooney is the Board Secretary/Treasurer. She has served on the Executive Committee, the EC Committee, and the CPE Committee. She totaled 187 hours on Board matters this biennium, including representing Minnesota on a NASBA committee.



Melodie Rose, JD
Public Member
Maple Grove, MN

Appointed: 2-15-05
Term Ends: 1-3-11

Ms. Rose has served on the FCQR Committee, and on the LR Committee. She spent 46 hours on Board meetings and business during the past two years.



Robert Saunders CPA
Bird Island, MN

Appointed: 3-21-2007
Term Ends: 1-3-2011

Mr. Saunders is currently the Chair of the Audit Committee and the EC Committee. He has also served on the LR Committee and has spent a total of 217 hours on meetings and Board business.



Mike Vekich, CPA
St. Louis Park, MN

Appointed: 2-15-2005
Reappointed: 1-5-2009
Term Ends: 1-7-2013

Mr. Vekich is the Board Vice-Chair. He has served as Chair of the Ethics Committee and has served on the Executive Committee, the CPE Committee, and the EC Committee for a total of 156 hours this biennium.

BOARD STAFF

The Board operates with just under four (3.75) full-time equivalent employees evaluating credentials on applications for individual licensure and firm permits, issuing initial licenses and certificates and investigating complaints. Every year the staff renews over 15,400 individual licenses and certificates and over 1,600 firm permits, in addition to their regular responsibilities. Three student workers have found work for twelve weeks during the summer filing and preparing license and certificate records for scanning into a newly implemented electronic format.

Over the last two years, the following individuals have been employed by the Board:

Name	Job Classification	Status	Dates of Service Start End	
CAREY, BEVERLY	State Program Administrator	FT	9-14-04	
COSTELLO, BRIAN	IT Specialist II	PT - .25	11-17-07	
CRAIG, SEAN	Student Worker	TEMP	5-24-10	8-13-10
FROST, DOREEN	Executive Director	PT - .50	5-8-96	
OEHRLIN, VICKY	Office and Administrative Specialist Intermediate	FT	8-22-03	
SIMONES, RITA	Student Worker	TEMP	5-24-10	8-13-10
SPELLBRINK, JOSH	Student Worker	TEMP	6-2-08	8-22-08
RENVILLE, STEVEN	Executive 2 (Investigator)	FT	7-10-96	

RULEMAKING

During the past biennium, the Board adopted rules which accomplished the following goals:

1. Updated the rules for changes made necessary by amendments to Minnesota Statutes, chapter 326A (2008 Minnesota Laws, Ch. 195);
2. Made changes in the rules to adopt changes made in the Uniform Accountancy Act Statute and Rules since the rules were last amended in 2005; and
3. Updated the rules for changes in professional standards applicable to licensees;

The adopted rules were published in the State Register on September 8, 2008 (33 SR 476).

BUDGET

The Board generates non-dedicated revenue from application fees, license fees, fines and civil penalties for the State's General Fund. The Board's fees are set to cover all direct and indirect costs of the Board. The Board receives appropriations from the State's General Fund in order to conduct its business.

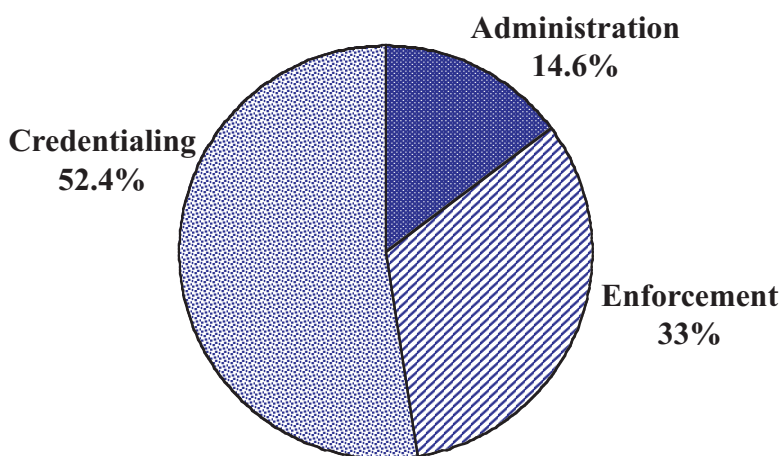
During FY09, the Board's applicants, licensees and certificate holders generated a total of \$902,636.00 through application fees, licensure and certification fees, renewal fees and fines for the General Fund. The Board was appropriated \$502,000 for that fiscal year.

During FY10, Board fees generated a total of \$1,421,636.00 for the General Fund. The amount generated in FY10 is significantly greater than that of FY09 because of a change in the Board's statutory requirements for renewal. The renewal cycle for all licensees is transitioning to a three-year staggered cycle, so 1/3 of the licensees renewed and paid for three years, 1/3 renewed and paid for two years, and the remaining 1/3 renewed and paid for one year. The Board was appropriated \$490,000.00 for the same time period.

Approximately 33% of the Board's budget is spent on enforcement of its rules and applicable laws to assure the public that individuals practicing in Minnesota have the required education, competence and ethical character to practice their professions safely and effectively. The Board investigates complaints and takes action against licensees, firms and unlicensed individuals who violate the title and/or practice act, including removing individuals from practice when necessary. The Board provides public access to information regarding license status, discipline history, information on the complaint process and how to file a complaint.

Just over fifty-two percent (52.4%) of the Board's budget is spent on credentialing. This includes the promotion of competent practice of the profession and outreach to educate the licensees and the public on the requirements of competent practice. The Board's outreach program provides information to Minnesota citizens, legislators, other state agencies, schools, professional societies and the national council.

Finally, 14.6% of the Board's budget is spent on administrative costs. The Board pays the Department of Commerce to provide administrative support to the Board. Additionally, the Board staff reviews applicant credentials and responds to inquiries related to initial license applications, continuing education, license renewals, complaint registrations and investigations, and the practice act. Services are delivered through direct communication, the Board's website and presentations to the public.

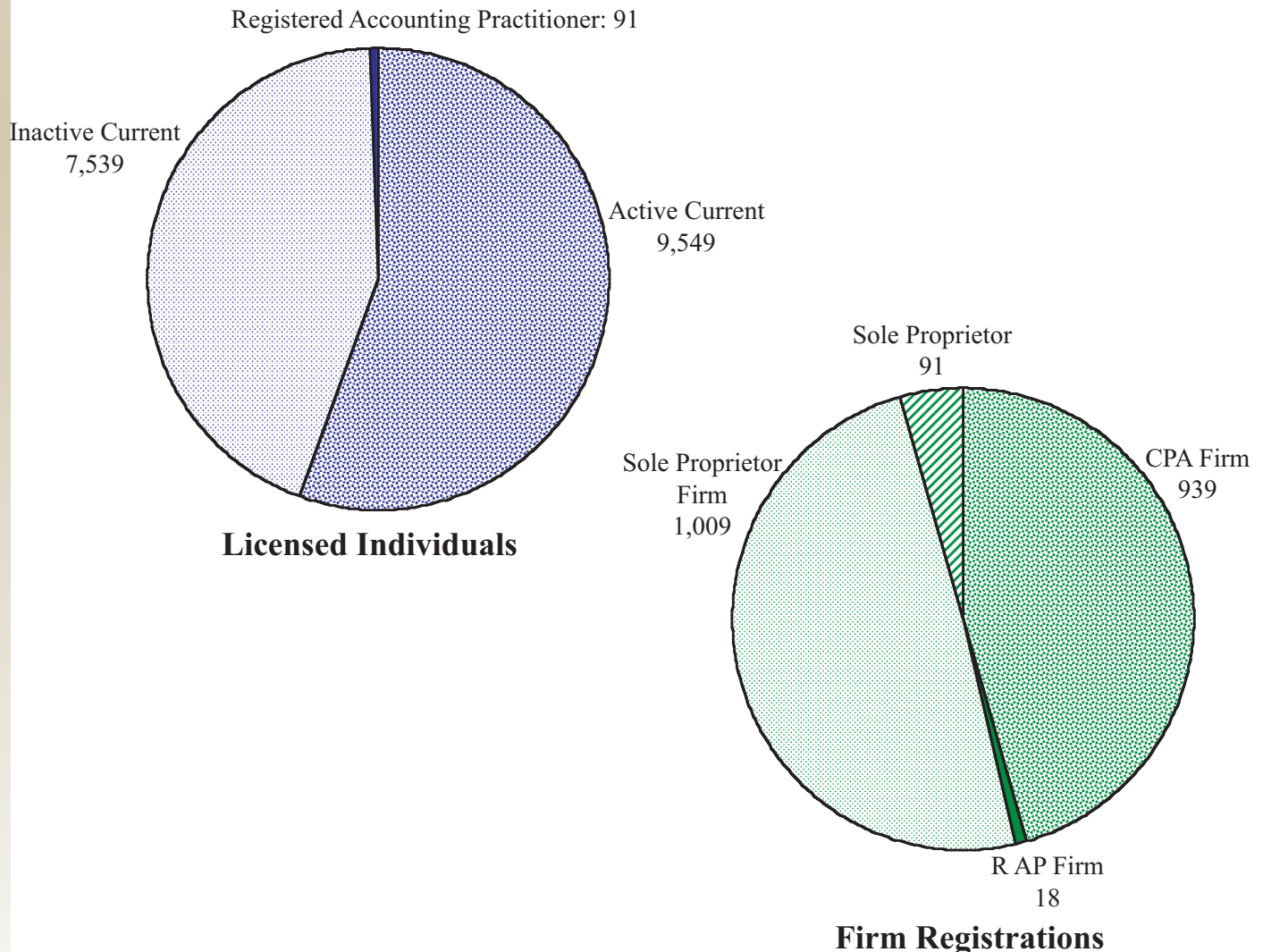


LICENSURE AND CERTIFICATION

During the biennium, the Board issued a total of 1,026 new individual certificates and 245 new firm permits. Additionally, the Board renewed over 15,400 individual certificates and 1,600 firm registrations for each year of the biennium.

This past biennium, the Board instituted a new cycle for renewals. Previously, individuals and firms were required to renew every year by December 31. Firms and Registered Accounting Practitioners will continue to renew each year. However, once all the licensees are transitioned to the new renewal schedule, their license will be valid for three years. For renewal applications for calendar year 2010, individuals with a last name beginning with A through H renewed their license for 3 years, those with a last name beginning with I through P renewed their license for 2 years, and those with a last name beginning with Q through Z renewed their license for one year. For the 2011 calendar year, those with a last name beginning with Q through Z will renew their licenses for three years. Those with last names beginning with A through P will not renew, unless they were issued their initial license during the 2010 calendar year.

On June 30, 2010, 17,179 individuals held licenses and 2,057 firms held permits issued by the Board.



EXAMINATION STATISTICS

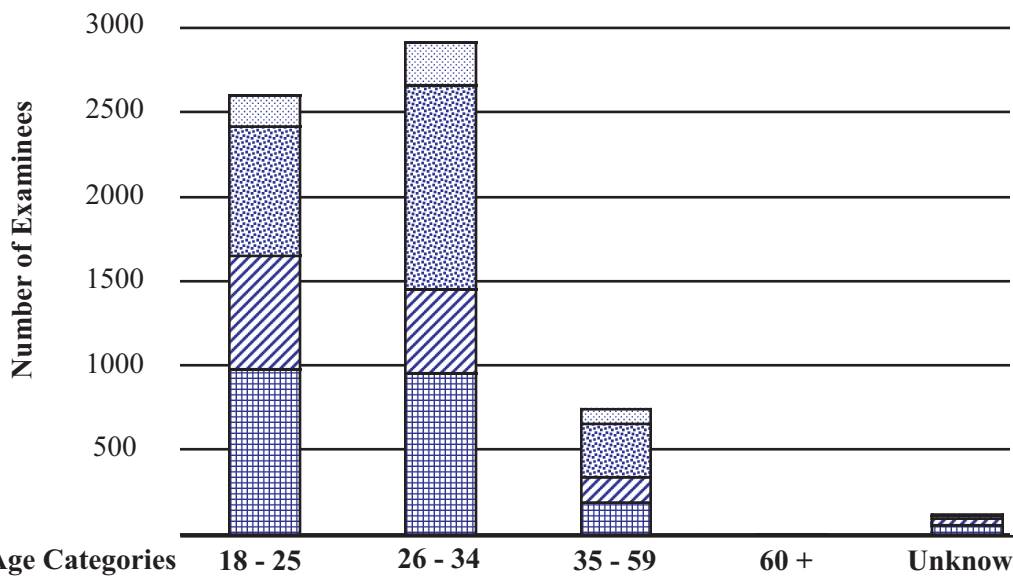
Applicants apply to the Board for licensure following successful completion of the national examinations. The Uniform Certified Public Accountant (CPA) Examination is a four-part examination offered jointly by three organizations: the National Association of State Boards of Accountancy (NASBA) which is responsible for the National Candidate Database, the American Institute of Certified Public Accountants (AICPA) which is responsible for developing and scoring the examination, and Thompson Prometric which administers the examination at authorized test centers.

Completion of both the CPA and the AICPA Ethics for Professional Accountants examination is required prior to issuance of a certificate or credential. A total of 6,833 individuals took at least one section of the CPA Examination in FY09 and FY10. One thousand twenty-six (1,026) individuals were issued a license in Minnesota following successful completion of both the CPA Examination and the AICPA Ethics examination.

Persons applying for the Registered Accounting Practitioner (RAP) credential must complete the Accreditation Council for Accountancy and Taxation (ACAT) examination administered by the Minnesota Association of Public Accountants and the AICPA Ethics for Professional Accountants examination. A total of ten new registrations for RAP were issued during FY09 and FY10. See the Appendix for a breakdown on RAP registrations.

FY09 and FY10 CPA Examination Totals

Minnesota Residents

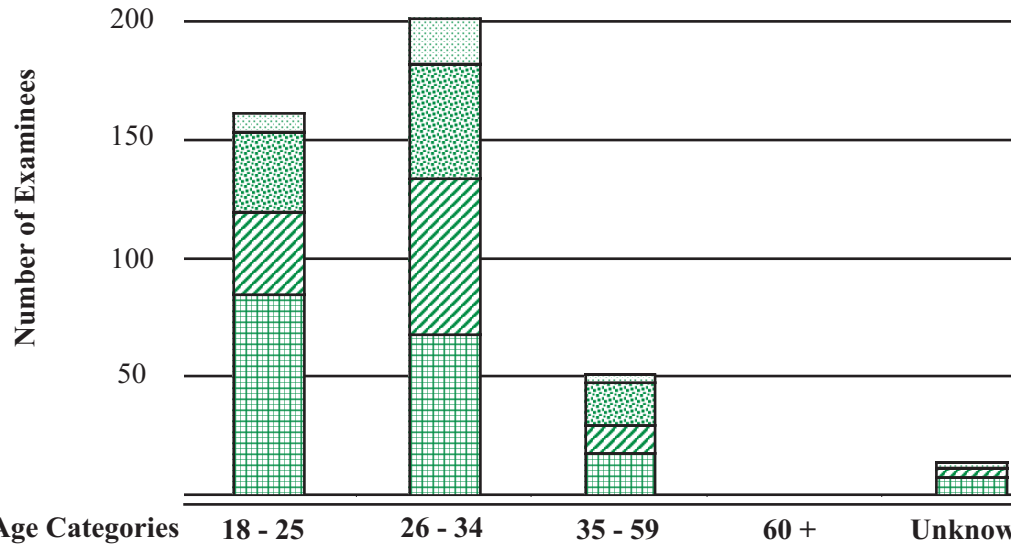


Age Categories	18 - 25	26 - 34	35 - 59	60 +	Unknown	Total and % of Total
MN Females - Failed	184	259	87	1	6	537 (8%)
MN Males - Failed	765	1205	320	1	15	2306 (36%)
MN Females - Passed	674	499	148	0	40	1361 (21%)
MN Males - Passed	984	962	194	1	59	2200 (34%)
MN Totals by Age	2607	2925	749	3	120	6404
% of MN Total by Age	41%	45%	12%	<1%	2%	

EXAMINATION STATISTICS

FY09 and FY10 CPA Examination Totals

Non-Minnesota Residents



Age Categories	18 - 25	26 - 34	35 - 59	60 +	Unknown	Total and % of Total
Non-MN Females - F	8	19	3	0	2	32 (7%)
Non-MN Males - F	34	49	18	0	0	101 (24%)
Non-MN Females - P	35	66	12	0	4	117 (27%)
Non-MN Males - P	85	68	18	0	8	179 (42%)
MN Totals by Age	162	202	51	0	14	429
% of MN Total by Age	38%	47%	12%	0%	3%	

Certified Professional Accountant (CPA) Examination Data

Age Categories	18-25		26-34		35-59		60+		Unknown		Total and % By FY	
	FY09	FY10	FY09	FY10	FY09	FY10	FY09	FY10	FY09	FY10	FY09	FY10
MN Females - Pass	420	254	369	130	93	55	0	0	32	8	914 (21%)	447 (17%)
MN Males - Pass	498	486	628	334	127	67	1	0	35	24	1289 (30%)	911 (35%)
Non-MN Females - Pass	16	19	41	25	11	1	0	0	4	0	72 (2%)	45 (2%)
Non-MN Males - Pass	23	62	52	16	14	4	0	0	4	4	93 (2%)	86 (3%)
MN Females - Fail	137	47	213	46	71	20	0	1	6	0	427 (10%)	114 (4%)
MN Males - Fail	363	402	815	390	187	133	1	0	13	2	1379 (32%)	927 (36%)
Non-MN Females - Fail	8	0	16	3	3	0	0	0	2	0	29 (<1%)	3 (<1%)
Non-MN Males - Fail	16	18	32	17	12	6	0	0	0	0	60 (1%)	41 (2%)
Totals by Age	1481	1288	2166	961	518	286	2	1	96	38	4263	2574
% of Total by Age	35%	50%	51%	37%	12%	11%	<1%	<1%	2%	1%		

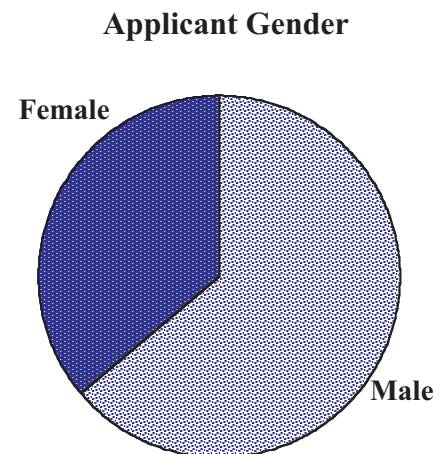
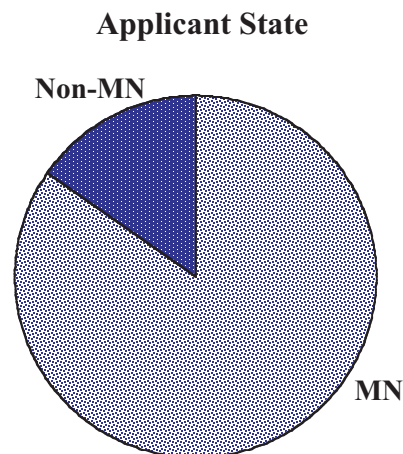
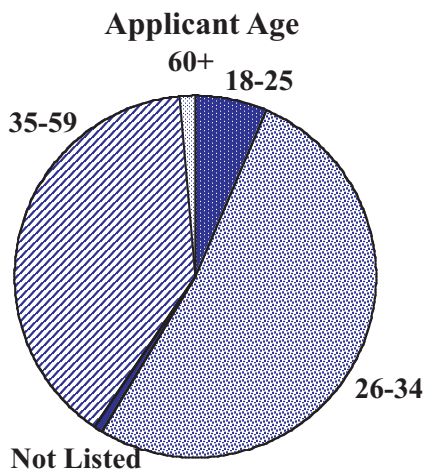
LICENSURE STATISTICS

RECIPROCAL APPLICANTS

Individuals who are applying for licensure in Minnesota through reciprocity hold a valid license in another state. Applicants must submit supporting documentation with their application showing proof of meeting the minimum education, examination and experience requirements of the Minnesota Board. The applicant's credentials are reviewed and if the minimum requirements have been met a license is issued.

A total of 138 licensees (117 Minnesota Residents) were granted a CPA certificate in Minnesota through reciprocal registration during FY09 and FY10. Very rarely does the Board get an application for licensure through reciprocity that does not meet the requirements for licensure and is not approved. During FY09 and FY10, the Board received no such applications. See the Appendix for a breakdown on licenses issued per fiscal year.

Certified Public Accountant by Reciprocal Registration (FY09 and FY10 Totals)						
Age Categories	18-25	26-34	35-59	60+	Unknown	Total and % of Total
MN Females - Licensed	5	24	16	1	0	46 (33%)
MN Males - Licensed	3	41	26	1	0	71 (51%)
Non-MN Females - Licensed	0	1	3	0	0	4 (3%)
Non-MN Males - Licensed	1	6	9	0	1	17 (12%)
Totals by Age	9	72	54	2	1	138
% of Non-MN Total by Age	7%	52%	39%	1%	1%	



CPA Applicants - Reciprocity States of Residency

California	1	Michigan	1	Virginia	1
Florida	3	Minnesota	117	Washington	1
Illinois	2	New Mexico	1	Wisconsin	2
Iowa	3	N. Dakota	2	Canada	1
Maryland	1	Utah	1	Unknown	1

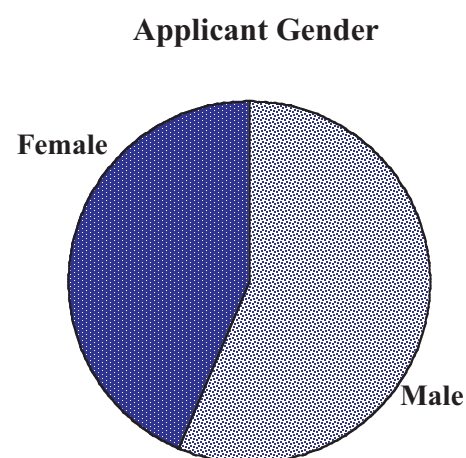
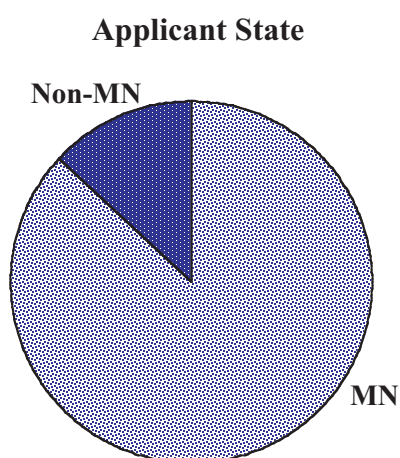
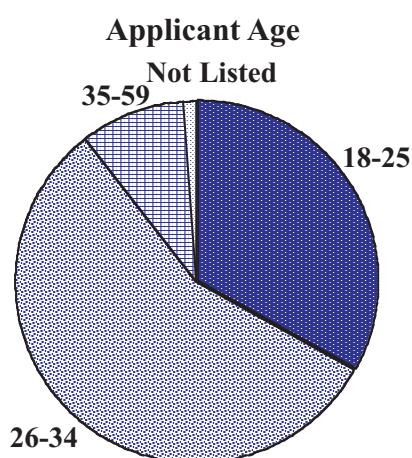
LICENSURE STATISTICS

GRADE TRANSFER APPLICANTS

Individuals who are applying for licensure in Minnesota through grade transfer have completed their examinations in another state, but have not been licensed in that state. Applicants must submit supporting documentation with their application showing proof of meeting the minimum education, examination and experience requirements of the Minnesota Board Statutes and Rules. The applicant's credentials are reviewed and if the minimum requirements have been met a license is issued.

A total of 85 licensees (74 Minnesota Residents) were granted a CPA certificate in Minnesota through grade transfer during FY09 and FY10. Very rarely does the Board get an application for licensure through grade transfer that does not meet the requirements for licensure and is not approved. During FY09 and FY10, the Board received no such applications. See the Appendix for a breakdown on licenses issued per fiscal year.

Certified Public Accountant by Grade Transfer (FY09 and FY10 Totals)						
Age Categories	18-25	26-34	35-59	60+	Unknown	Total and % of Total
MN Females - Licensed	15	19	2	0	0	36 (42%)
MN Males - Licensed	12	21	4	0	1	38 (45%)
Non-MN Females - Licensed	0	1	0	0	0	1 (1%)
Non-MN Males - Licensed	1	7	2	0	0	10 (12%)
Totals by Age	28	48	8	0	1	85
% of Non-MN Total by Age	33%	56%	10%	0%	1%	



CPA Applicants - Reciprocity States of Residency

Arizona	1	Texas	1
Colorado	2	Virginia	1
Georgia	1	Wisconsin	1
Minnesota	74	Unknown	2
New York	2		

ENFORCEMENT

The Board investigates complaints and enforces its statutes and rules in order to achieve its mission to protect the public health, safety and welfare. Upon receipt of a complaint, the Board begins its investigation process. During FY09 and FY10, the Board received 272 written complaints alleging 351 violations of Board statutes and rules. The Board resolved a total of 276 complaints during FY09 and FY10, including complaints received during a prior fiscal year but closed within this biennium. Additionally, the Board revoked the licenses of 710 individuals who had failed to renew their certificate for two years.

*Complaints Received	
Allegation	Number Received
Advertising	5
Conduct Reflecting Adversely	27
Criminal Charges: Fraud, Bribery, Theft, Swindle	6
Failure to Apply in a Timely Manner	49
Failure to Comply with CPE	47
Failure to Comply with Previous Board Order	3
Failure to Renew Firm Permit	9
Failure to Reply to Board Communications	41
Firm Name Issue	3
Holding Client Records	20
Holding Out as Licensed	14
Lack of Independence	2
Negligent Conduct Relating to Services	21
No Firm Permit	6
Non-Compliance with Quality Review Requirement	12
Right to Practice Denied or Revoked	9
Short CPE	4
Substandard Tax Work	34
Substandard Work	15
Unprofessional Conduct	24

*Complaint files with multiple violations and multiple remedies are represented multiple times within these tables.

*Complaints Resolved	
Resolution	Number with this Resolution
Additional CPE	5
Agree Not to Violate in the Future	123
Assurance of Discontinuance	1
Back Fees Paid	100
Cease and Desist Order	1
Certificate Censured and Reprimanded	128
Certificate Suspended	1
Certificate Revoked (Statute or Rule Violation)	2
Civil Penalty	141
CPE Non-Compliance Fees Paid	16
CPE Requirement Met	19
Corrective Action Taken	1
Credential Revoked	1
Does Not Warrant Further Proceedings at this Time	53
Needs Monitoring	3
No Response - File Closed	42
No Violation	30
Permit Censured and Reprimanded	12
Private Warning Letter	1
Quality Review Requirement Met	9
Records Returned to Client	4
Reinstated	61
Require Practice Monitoring	1
Stipulation and Consent Order Signed	140
Surrendered Certificate	5

ENFORCEMENT

	FY09	FY10	FY09/FY10
Total number of license revocations: (Violation of statutes and rules)	1	1	2
Total number of automatic license revocations: (Certificate not renewed in excess of 2 years)	489	221	710
Total number of license suspensions:	1	0	1
Total number of licenses surrendered:	1	4	5
Total number of Stipulation and Consent or Cease and Desist Orders:	39	81	120

ADDITIONAL BOARD ACTIVITIES

Verifications of Examination and Licensure

Annually, the Board receives approximately 500 verification requests from examinees, licensees and certificate holders. These Minnesota-licensed CPAs are typically applying for licensure or certification in another state and must have their license and examination credentials certified by their home state. In order to process each verification, the Board staff must pull the individual's licensing file and complete data regarding dates of licensure and expiration, continuing education, examination scores and disciplinary action. The Board is authorized to charge a \$20 fee for this service.

Additionally, some states will not renew certificates for CPA firms in their state unless all CPAs who work for that firm are currently licensed. The Board receives and verifies approximately 60 requests for such information each year.

Finally, the American Institute of Certified Public Accountants (AICPA) requires verification that a CPA's certificate is in good standing prior to allowing the applicant to join the national organization. The Board receives approximately 400 verification requests from the AICPA each year.

Outreach

The Board's outreach program provides information to Minnesota citizens, legislators, other state agencies, schools, professional societies and the national council.

APPENDIX

Registered Accounting Practitioners - FY09

The Board did not receive any applications that were not approved.

Age Categories	18-25	26-34	35-59	60+	Unknown	Total and % of Total
MN Females - Registered	0	1	4	0	0	5 (100%)
MN Males - Registered	0	0	0	0	0	0 (0%)
Non-MN Females - Registered	0	0	0	0	0	0 (0%)
Non-MN Males - Registered	0	0	0	0	0	0 (0%)
Totals by Age	0	1	4	0	0	5
% of Non-MN Total by Age	0%	20%	80%	0%	0%	

Registered Accounting Practitioners - FY10

The Board did not receive any applications that were not approved.

Age Categories	18-25	26-34	35-59	60+	Unknown	Total and % of Total
MN Females - Registered	0	1	2	0	0	3 (60%)
MN Males - Registered	0	0	2	0	0	2 (40%)
Non-MN Females - Registered	0	0	0	0	0	0 (0%)
Non-MN Males - Registered	0	0	0	0	0	0 (0%)
Totals by Age	0	1	4	0	0	5
% of Non-MN Total by Age	0%	20%	80%	0%	0%	

Certified Public Accountant - Reciprocal Registrations - FY09

State of Residence	Age Categories					Gender		Status	
	18-25	26-34	35-59	60+	Not Listed	Male	Female	Grant	Deny
Florida			1			1		X	N/A
Iowa		1					1	X	N/A
Iowa		1	1			2		X	N/A
Maryland			1			1		X	N/A
Minnesota		11	7	1			19	X	N/A
Minnesota		23	12	1		36		X	N/A
North Dakota		2				2		X	N/A
Washington			1				1	X	N/A
Wisconsin			1				1	X	N/A
Canada			1				1	X	N/A
Totals	0	38	25	2	0	42	23	65	N/A

Certified Public Accountant - Reciprocal Registrations - FY10									
State of Residence	Age Categories					Gender		Status	
	18-25	26-34	35-59	60+	Not Listed	Male	Female	Grant	Deny
California		1				1		X	N/A
Florida			2			2		X	N/A
Illinois		1	1			2		X	N/A
Michigan			1			1		X	N/A
Minnesota	5	13	9				27	X	N/A
Minnesota	3	18	14			35		X	N/A
New Mexico			1			1		X	N/A
Utah					1	1		X	N/A
Virginia			1			1		X	N/A
Wisconsin	1					1		X	N/A
Unknown		1				1		X	N/A
Totals	9	34	29	0	1	46	27	73	N/A

Certified Public Accountant - Grade Transfer Registration - FY09									
State of Residence	Age Categories					Gender		Status	
	18-25	26-34	35-59	60+	Not Listed	Male	Female	Grant	Deny
Arizona		1				1		X	N/A
Colorado	1					1		X	N/A
Colorado		1					1	X	N/A
Minnesota	3	14	2				19	X	N/A
Minnesota	2	15	2			19		X	N/A
New York		2				2		X	N/A
Texas			1			1		X	N/A
Unknown		1	1			2		X	N/A
Totals	6	34	6	0	0	26	20	46	N/A

Certified Public Accountant - Grade Transfer Registration - FY10									
State of Residence	Age Categories					Gender		Status	
	18-25	26-34	35-59	60+	Not Listed	Male	Female	Grant	Deny
Georgia		1				1		X	N/A
Minnesota	12	5					17	X	N/A
Minnesota	10	6	2		1	19		X	N/A
Virginia		1				1		X	N/A
Wisconsin		1				1		X	N/A
Totals	22	14	2	0	1	22	17	39	N/A