



THE MINNESOTA BOARD OF ACCOUNTANCY

January 6, 2017

**Government Operations and Elections
Policy Committee**

Representative Tim O'Driscoll, Chair
Representative Michael Nelson, DFL Lead

**State Government Finance and Policy and
Elections Committee**

Senator Mary Kiffmeyer, Chair
Senator Jim Carlson, Ranking DFL

State Government Finance Committee

Representative Sarah Anderson, Chair
Representative Sheldon Johnson, DFL Lead

**Subject: Annual Submission of Rulemaking Docket and Official Rulemaking Record, as
Required by Minnesota Statutes, Section 14.116(a)**

Dear Senators and Representatives:

Each year by January 15, Minnesota Statute §14.116 requires the Board to submit its rulemaking docket maintained under section 14.366 and the official rulemaking record for any rule adopted during the preceding calendar year to the chairs and ranking minority members of the legislative policy and budget committees with jurisdiction over the subject matter of the proposed rule.

Our current rulemaking docket is attached and can be found on the Board's website at www.boa.state.mn.us/rulemaking.html. During calendar year 2016, the Board adopted one rule package regarding expedited and temporary licensing for former and current members of the military, firm permit renewals and housekeeping updates (M.R. Chapter 1105; Revisor's ID #R-04313). The Official Rulemaking Record index for this rulemaking is attached. The entire record with all supporting documentation is maintained permanently in our office. If you wish to obtain copies, please contact our Rules Coordinator, Andrea Barker, at 651-757-1511 and she will be happy to honor your request.

The Board is currently engaged in one rulemaking project with an expected completion date in 2017. Documents related to this rulemaking are available on the rulemaking page of the Board's website.

Please note that you also have access to the key documents in any agency rulemaking at the Revisor's website, http://www.revisor.mn.gov/rules/rule_search.php. The relatively new database is entitled, "Minnesota Rule Status – Basic Search." Among other options, you can search the State rulemaking documents by agency, keyword, rule type, dates, or statutory authority. You can open documents related to an adopted rule, or the documents already made public for a rule that is still being promulgated.

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www.boa.state.mn.us

If you have any questions about our rulemaking activities, please call me at 651-757-1517.

Sincerely,

A handwritten signature in cursive script that reads "Doreen Frost". The signature is written in black ink and is positioned above the printed name.

Doreen Frost
Executive Director

Public Rulemaking Docket

Concerning Permanent Rules

Contact: Andrea Barker, Rules Coordinator (651-757-1511 or andrea.barker@state.mn.us)

Last Updated: April 19, 2016

Rule types: **P** = Permanent; **ExP** = Expedited Permanent §14.389; **GCE** = Good Cause Exempt §14.388; **Ex** = Exempt §14.386

Contact the agency contact person to inspect written comments, written requests for a public hearing, and names of parties who requested a public hearing.

ACTIVE RULEMAKING PROJECTS

Subject Matter	Rule Type	Current Status of proposed rule and any agency determinations	Timetable for adoption and other agency determination	Notices Published (State Register citations)	Public Hearing Schedule	Date Rule Adopted	Date Filed with Secretary of State	Effective Date of Rule
Fees, peer review, education and housekeeping updates	P		Goal to complete: 2017	April 18, 2016 – Request for Comments published (40 SR 1421)				

RECENTLY COMPLETED RULEMAKING PROJECTS

Subject Matter	Rule Type	Current Status of proposed rule and any agency determinations	Timetable for adoption and other agency determination	Notices Published (State Register citations)	Public Hearing Schedule	Date Rule Adopted	Date Filed with Secretary of State	Effective Date of Rule
Temporary military license and housekeeping updates	P	November 4, 2015 – rules approved by ALJ Jim Mortenson	Goal to complete: 2016	January 20, 2015 – Request for Comments published (39 SR 1092) August 17, 2015 - Notice of Hearing published (40 SR 171) February 8, 2016 – Notice of Adoption published (40 SR 953)	Hearing held October 8, 2015.	January 12, 2016	January 22, 2016	February 16, 2016
Licensure Renewal, Continuing Professional Education, Firm Permits	P	March 17, 2014 – rules approved by ALJ Eric Lipman	Goal to complete: 2014	May 28, 2013 – Request for Comments published (37 SR 1741)	No hearing was held.	March 25, 2014	April 2, 2014	April 28, 2014

and Housekeeping					December 9, 2013 – Dual Notice published (38 SR 824) April 21, 2014 – Notice of Adoption published (38 SR 1367)					
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UNDER CONSIDERATION FOR RULEMAKING

Subject Matter	Rule Type	Current Status of proposed rule and any agency determinations	Timetable for adoption and other agency determination	Notices Published (State Register citations)	Public Hearing Schedule	Date Rule Adopted	Date Filed with Secretary of State	Effective Date of Rule
N/A								

OFFICIAL RULEMAKING RECORD

Board of Accountancy

2016 TEMPORARY MILITARY LICENSE, FIRM PERMIT RENEWALS AND HOUSEKEEPING RULES CHAPTER 1105

NOTICE OF ADOPTION PUBLISHED: February 8, 2016
EFFECTIVE DATE: February 16, 2016
REVISOR'S ID NUMBER R-04313

This binder contains the documents for the official rulemaking record. The binder is divided into sections that correspond to the requirements of Minnesota Statutes, §14.365, the Official Rulemaking Record. The last section contains additional documents that are not required but may be useful to keep.

Under Minnesota Statutes, section 14.365, the Official Rulemaking Record contains:

- (1) Copies of all publications in the State Register pertaining to the rules. State Register publications include:
 - a. Request for Comments – dated January 20, 2015.
 - b. Notice of Rules Hearing, with rules as proposed - dated August 17, 2015.
 - c. Notice of Adoption - dated February 8, 2016.
- (2) All written petitions, requests, submissions, or comments received by the Board or the Administrative Law Judge after publication of the Notice of Rules Hearing in the State Register pertaining to the rules.

The Department and the Administrative Law Judge received a total of seven (7) letters about these rules. Six (6) of these letters were in support of the rules and one (1) was in opposition.

- (3) The Statement of Need and Reasonableness.

Dated July 27, 2015

- (4) The official transcript of the hearing if one was held, or the tape recording of the hearing if a transcript was not prepared.

The digital recording of the hearing is stored as part of the Official Record.

- (5) The report of the Administrative Law Judge.

Dated November 4, 2015

- (6) The rules in the form last submitted to the Administrative Law Judge under Minnesota Statutes, sections 14.14 to 14.20, or first submitted to the Administrative Law Judge under Minnesota Statutes, sections 14.22 to 14.28.

The rules as adopted, dated November 17, 2015, were last submitted to the Administrative Law Judge under Minnesota Statutes, sections 14.14 to 14.20. The copy of the adopted rules contains the Revisor's approval for filing with the Secretary of State, the Office of Administrative Hearing's stamp and Administrative Law Judge's signature indicating approval of the rules, and the Secretary of State's stamp indicating filing with that office.

The Rules Draft file also contains the preliminary draft of the rules, dated March 31, 2015; the rules as proposed, dated July 13, 2015, including the Revisor's approval; the revised rules, dated November 17, 2015, including the Revisor's approval; the Notice of Adoption, dated January 21, 2016; two stripped version of the rules, dated August 17, 2015 and February 8, 2016; and a complete version of Minnesota Rules, chapter 1105, which incorporates all revisions from this rulemaking.

- (7) The Administrative Law Judge's written statement of required modifications and of approval or disapproval by the Chief Administrative Law Judge.

No such written statement is included because the rules went to a hearing.

- (8) Any documents required by applicable rules of the Office of Administrative Hearings.

Documents required by OAH Rules that are *not listed elsewhere* in this document include:

- A. The Request for Comments published in the State Register;
- B. The Notice of Hearing as mailed and as published in the State Register;
- C. The Certificate of Mailing the Notice of Hearing and Certificate of Mailing List;
- D. Certificates of additional notice;
- E. A copy of the certificate showing that the Board sent a copy of the Statement of Need and Reasonableness to the Legislative Reference Library;
- F. Any written comments on the proposed rules received by the Board; and
- G. Any other document or evidence to show compliance with any other law or rule which the agency is required to follow in adopting these rules:
 - Certificate of Sending Notice to Legislators and Legislative Coordinating Commission as required by Minnesota Statutes, section 14.116;
 - Letter requesting consultation with the Commissioner of Minnesota Management and Budget and MMB's response, pursuant to Minnesota Statutes, section 14.131;
 - Certificate of Posting the ALJ Report on the Board of Accountancy website;
 - Certificate of the Board of Accountancy; Resolution Adopting Rules, dated December 29, 2015; and

- Certificate of mailing the Notice of Filing Rules with the Secretary of State, dated January 22, 2016.

(9) The Board's Order Adopting Rules.

The Executive Director signed the Order Adopting Rules on January 12, 2016.

(10) The Revisor's certificate approving the form of the rules.

The Revisor's approval of the form of the rules is contained on the July 13, 2015, and November 17, 2015, rules drafts.

(11) A copy of the adopted rules as filed with the Secretary of State.

The adopted rules, dated November 17, 2015, were filed with the Secretary of State on January 19, 2016.

In addition to documents required under Minnesota Statutes, section 14.365, the Official Rulemaking Record also contains documents to show compliance with rulemaking requirements and other important documents:

(A) Rulemaking Checklists

- Checklist for Chapter 2 – Request for Comments
- Checklist for Chapter 7 – Giving Notice of Hearing
- Checklist for Chapter 9 – Adopting Rules with a Hearing

(B) Correspondence with the Governor's Office

- Administrative Rule and Preliminary Proposal Form, dated January 12, 2015.
- Governor's Office approval of Preliminary Form, dated January 21, 2015.
- Administrative Rule Proposed Rule and SONAR Form, dated April 20, 2015.
- Governor's Office approval of the SONAR Form, dated July 7, 2015.
- Administrative Rule Final Rule Form, dated January 4, 2016.
- Governor's Office approval of Final Form, dated January 12, 2016.
- Governor's Office correspondence indicating that the Governor will not veto the rules, dated January 26, 2016.

(C) Correspondence with the Office of Administrative Hearings

- The Board's request to Schedule a Rules Hearing and Request to Review Additional Notice Plan, dated July 17, 2015.
- OAH approval of Hearing Notice and Additional Notice Plan, dated July 23, 2015.
- The Board's e-mail submitting the signed SONAR to the Office of Administrative Hearings, dated July 28, 2015.
- The Board's response to comments made at the hearing, dated October 12, 2015.

- The hearing documents, as returned by OAH with the ALJ Report (see Book 2 of Official Record).
 - The Board's e-mail submitting the signed Order Adopting Rules, dated January 12, 2016.
 - OAH's notification of filing the rules with the Secretary of State, dated January 15, 2016.
- (D) Correspondence with the Office of Revisor of Statutes
- E-mail, dated December 30, 2014, assigning the Revisor ID number.
 - E-mail, dated July 7, 2015, requesting a Revisor's Draft of the rules approved for publication.
 - Office of Revisor approval of adopted rules and notification of delivering rules to OAH.
- (E) State Register Correspondence
- Request for Comments Printing Order, dated January 12, 2015, and confirmation e-mail.
 - Notice of Hearing Printing Order, dated July 28, 2015, and confirmation e-mail.
 - Notice of Adoption Printing Order, dated January 25, 2016, and confirmation e-mail.
- (F) Miscellaneous
- Certificate of the Board of Accountancy; Authorizing Resolution (to publish the Request for Comments), dated December 31, 2014.
 - Letter from the Minnesota Association of Public Accountants, received April 2, 2015, opposing the rules.
 - E-mail, dated June 24, 2015, requesting to be added to the Rulemaking Mailing List.
 - Certificate of the Board of Accountancy; Authorizing Resolution (to publish Notice of Hearing), dated April 17, 2015.