



# MINNESOTA

## BOARD OF ACCOUNTANCY

November 29, 2022

Governor Tim Walz  
Office of the Governor  
130 State Capitol  
75 Rev Dr Martin Luther King Jr Blvd  
St. Paul, MN 55155

Senator Mary Kiffmeyer, Chair  
State Government Finance and Policy and  
Elections Committee  
3103 Minnesota Senate Bldg  
St. Paul, MN 55155

Representative Michael Nelson, Chair  
State Government Finance and Elections  
Committee  
585 State Office Bldg  
St. Paul, MN 55155

Michelle Weber, Executive Director  
Legislative Coordinating Commission  
State Office Building, Suite 600  
100 Rev Dr Martin Luther King Jr Blvd  
St. Paul, MN 55155

Ryan Inman, Revisor  
Office of the Revisor of Statutes  
700 State Office Building  
100 Rev Dr Martin Luther King Jr Blvd  
St. Paul, MN 55155

Chris Steller  
Legislative Reference Library  
Dept. 645 State Office Bldg  
100 Rev Dr Martin Luther King Jr Blvd  
St. Paul, MN 55155

Subject: Annual Report on Obsolete, Unnecessary or Duplicative Rules as Required by  
Minnesota Statutes, Section 14.05, Subdivision 5

Dear Governor Walz, Senators, Representatives, Executive Director Weber, and Revisor Inman:

Minnesota Statutes, section 14.05, subdivision 5, directs the Board of Accountancy ("Board") to report to you by December 1 of each year whether any of its rules are obsolete, unnecessary, or duplicative of other state or federal statutes or rules.

In its last report, the Board did not identify any changes to be made. The Board has completed its annual review of its rules. The Board has reviewed its rules and identified the following obsolete, unnecessary or duplicative rules:

1. M.R. 1105.1200: "Communications." Language regarding appearance before the Board is duplicative to language in M.R. 1105.1300: "Appearance Before Board."
2. M.R. 1105.1600: "Applications for Examination." Applicants no longer apply directly with the Board for the certified public accountant examination ("CPA exam"). Language in this part is now obsolete or inaccurate.

3. M.R. 1105.1650, Item C: "Early Application and Examination Provisions." Applicants no longer apply directly to the Board for the CPA exam, and any refund of examination fees is at the discretion of the exam administrator, which charges CPA exam applicants directly. The Board no longer collects a CPA exam fee. The entire item is now obsolete.
4. M.R. 1105.2200: "Cheating." The Board no longer administers the CPA exam. Language in this part is now obsolete or inaccurate.
5. 1105.2500, Item A(2): "Applications for Certificates." In 2022, *Minnesota Statutes* 2020, section 326A.04, subdivision 11 was repealed. The subdivision directed the Board to automatically revoke licenses due specifically to failure to renew a license after two years. As there is no revocation of a license under this specific circumstance since the repeal of the subdivision, a license in this circumstance would not need to be "reinstated" but simply renewed or reactivated. Therefore, language in Item A(2) requiring payment of a reinstatement fee is obsolete.
6. M.R. 1105.4000, Item A: "Application for Firm Permit." As in 5 above, this rule part references a reinstatement fee for failure to renew, which language is now obsolete after a statute change.
7. M.R. 1105.7000, Item A: "Renewal of Registration." As in 5 above, this rule part references a reinstatement fee for failure to renew, which language is now obsolete after a statute change.

The above-listed obsolete, duplicative or unnecessary rules have been included in the Board's rule package governing licensure, retired status, continuing professional education, professional services documentation, firm permits and housekeeping updates, Revisor's ID number R-04725. The Board plans to schedule publication of the Dual Notice of Intent to Adopt Rules in the State Register in early 2023 and complete adoption of these rule modifications in late 2023.

We look forward to working with you during this legislative session and appreciate your dedication to service of the State of Minnesota. If you have any questions regarding this report, please contact me at 651-757-1517.

Sincerely,



Doreen Johnson  
Executive Director

cc: Charles Selcer, CPA, Board Chair