



THE MINNESOTA BOARD OF ACCOUNTANCY

November 15, 2016

Governor Mark Dayton  
Office of the Governor

Paul Marinac  
Revisor of Statutes

Mr. Greg Hubinger, Director  
Legislative Coordinating Commission

Representative Tim Sanders, Chair  
Government Operations and Elections Policy Committee

Representative Sarah Anderson, Chair  
State Government Finance Committee

Senator Patricia Torres Ray, Chair  
State and Local Government Committee

Senator Tom Saxhaug, Chair  
Finance Committee - State Departments and Veterans Division

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

Dear Governor Dayton, Senators, Representatives, and Revisor Marinac:

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 declared its intention to repeal M.R. 1105.1800, subpart 3 and to update all references to "Quality Review" throughout Chapter 1105 to "Peer Review." The rule modifications were adopted as part of rule package R-04313 and were effective on February 16, 2016.

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The Board has completed its annual review of its rules and has identified the following obsolete, unnecessary or duplicative rules:

1. M.R. 1105.0100, Subpart 9f: The definition of "licensee" is already in Minnesota Statutes, section 326A.01, subdivision 8, therefore it is redundant to repeat the definition in rule.
2. M.R. 1105.0200, Subpart 3: This subpart is obsolete. Neither the Board members nor Board staff provide oral opinions or interpretations of its statutes and rules. The statutes and rules speak for themselves.
3. M.R. 1105.1200: This rule states that communications must be addressed to "Executive Director, Board of Accountancy." It is unnecessary to dictate how communications to the Board must be addressed and is not enforceable.
4. M.R. 1105.2540: In subpart 1, the rule requires that the application for temporary military certificate be accompanied by payment of the license fee as specified in Minnesota Statutes, section 326A.04, subdivision 5. The statute does not specify a "license" fee, only a "fee." The word "license" will be removed to reflect the statutory language.
5. M.R. 1105.2600, item E: The definition of "licensee" is already in Minnesota Statutes, section 326A.01, subdivision 8, therefore it is redundant to repeat the definition in rule.
6. M.R. 1105.2900, item B: The chart in item B is duplicative. The requirements in row 1 of the chart are stated in M.R. 1105.1500, subpart 1, item D. The requirements in row 2 of the chart will be included in item B, eliminating the need for the chart.
7. M.R. 1105.4600: The definition of "peer review" is already in Minnesota Statutes, section 326A.01, subdivision 12, therefore it is redundant to repeat the definition in rule.
8. M.R. 1105.5700: Upon suspension or revocation of a license, certificate or permit, it is unnecessary to return the physical, paper certificate to the Board.

These rule modifications are included in the Board's current rule package (R-04392) which the Board expects to adopt in 2017.

We look forward to working with you during this legislative session. We 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 Frost  
Executive Director

cc: Greg Steiner, CPA, Board Chair