

Minnesota Board of Accountancy

DUAL NOTICE: Notice of Intent to Adopt Rules Without a Public Hearing Unless 25 or More Persons Request a Hearing, and Notice of Hearing if 25 or More Requests for Hearing Are Received; Revisor's ID Number R-04851

Proposed Amendments to Rules Governing Examination Credit Requirements and Continuing Professional Education Late Processing Fees; and Housekeeping Updates, Minnesota Rules, 1105.2000, 1105.2560, 1105.3000.

Introduction. The Board of Accountancy (Board) intends to adopt rules without a public hearing following the procedures in the rules of the Office of Administrative Hearings, *Minnesota Rules*, parts 1400.2300 to 1400.2310, and the Administrative Procedure Act, *Minnesota Statutes*, sections 14.22 to 14.28. If, however, 25 or more persons submit a written request for a hearing on the rules by **4:30 p.m. on May 22, 2024**, the Board will hold a virtual public hearing using WebEx video conferencing technology.

Hearing. If 25 or more persons submit a written request for hearing by 4:30 p.m. on May 22, 2024, an Administrative Law Judge will conduct the virtual hearing, starting at **9:30 a.m. on Tuesday, June 4, 2024**, as detailed below.

For a video and audio connection, join the hearing through an internet connection:

- Web link: <https://minnesota.webex.com>
- Meeting number (access code): 2494 381 1270
- Password: boarules

For an audio-only connection, join the hearing by telephone:

- Call: 1-415-655-0003 (U.S. Toll)
- Access code: 2494 381 1270
- Password: 26278537

To find out whether the Board will adopt the rules without a hearing or if it will hold the hearing, you should contact the agency contact person **after May 22, 2024, and before May 30, 2024**.

Agency Contact Person. To ask questions about the rules or to submit written requests for a public hearing, please contact the agency contact person. The agency contact person is Kay Weiss, Assistant Executive Director of the Board of Accountancy, 85 E. 7th Place, Suite 125, St. Paul, MN 55101, telephone 651-757-1523, and email kay.weiss@state.mn.us. TTY users may call the Board at (800) 627-3529.

Subject of Rules and Statutory Authority. The proposed rules are about: (1) changing the Uniform Certified Public Accounting (CPA) Examination section validity from 18 months to 30 months; (2) capping late processing fees related to Continuing Professional Education (CPE)

reporting to no more than the applicable accrued fee for the three-year CPE reporting cycle associated with the renewal that would reestablish an individual's license as "valid"; and (3) making related housekeeping modifications. The statutory authority to adopt the rules is *Minnesota Statutes*, section 326A.02, subdivision 5. A copy of the proposed rules is published in the *State Register*, is attached to this notice as mailed, and is available on the Board's website at <https://boa.state.mn.us/rulemaking.html>.

Comments. You have until **4:30 p.m. on May 22, 2024**, to submit written comment in support of or in opposition to the proposed rules or any part or subpart of the rules. Your comment must be in writing and received by the due date. Comment is encouraged. Your comments should identify the portion of the proposed rules addressed, the reason for the comment, and any change proposed. You are encouraged to propose any change that you desire. Any comments that you have about the legality of the proposed rules must be made during this comment period. Comments can be submitted electronically through the Office of Administrative Hearings' eComments website at <https://minnesotaoah.granicusideas.com/discussions> or by U.S. Mail delivered to the agency contact person at the address set forth above. **It is strongly recommended that all comments be submitted electronically using the eComments website.** All comments submitted directly to the agency contact person will be filed on the eComments website by the agency contact person as the comments are received.

Request for a Hearing. In addition to submitting comments, you may request that the Board hold a public hearing on the rules. You must make your request for a public hearing in writing to the agency contact person who must receive the request by **4:30 p.m. on May 22, 2024**. You must include your name and address in your written request for hearing. In addition, you must identify the portion of the proposed rules that you object to or state that you oppose the entire set of rules. Any request that does not comply with these requirements is not valid and the agency cannot count it when determining whether it must hold a public hearing. You are also encouraged to state the reason for the request and any changes you want made to the proposed rules. Requests for hearing received by the Board on or before May 22, 2024, will be available for review at the Board office or on the Board's website at <https://boa.state.mn.us/rulemaking.html>.

Withdrawal of Requests. If 25 or more persons submit a valid written request for a hearing, the Board will hold a public hearing unless a sufficient number of persons withdraw their requests in writing. If enough requests for hearing are withdrawn to reduce the number below 25, the agency must give written notice of this to all persons who requested a hearing, explain the actions the agency took to affect the withdrawal, and ask for written comments on this action. If a public hearing is required, the agency will follow the procedures in *Minnesota Statutes*, sections 14.131 to 14.20.

Alternative Format/Accommodation. Upon request, this information can be made available in an alternative format, such as large print, braille, or audio. To make such a request or if you need an accommodation to make this hearing accessible, please contact the agency contact person at the address or telephone number listed above.

Modifications. The Board might modify the proposed rules, either as a result of public comment or as a result of the rule hearing process. It must support modifications by data and views submitted to the agency or presented at the hearing. The adopted rules may not be substantially different than these proposed rules unless the Board follows the procedure under *Minnesota Rules*, part 1400.2110. If the proposed rules affect you in any way, the Board encourages you to participate in the rulemaking process.

Cancellation of Hearing. The Board will cancel the hearing scheduled for June 4, 2024, if the agency does not receive requests for a hearing from 25 or more persons. If you requested a public hearing, the agency will notify you before the scheduled hearing whether the hearing will be held. You may also call the agency contact person at 651-757-1523 after May 22, 2024, to find out whether the hearing will be held.

Notice of Hearing. If 25 or more persons submit valid written requests for a public hearing on the rules, the Board will hold a hearing following the procedures in *Minnesota Statutes*, sections 14.131 to 14.20. The Board will hold the virtual hearing at the time and date noted above. The hearing will continue until 4:30 p.m. or until all interested persons have been heard, whichever occurs first. Administrative Law Judge Ann O'Reilly is assigned to conduct the hearing. Judge O'Reilly can be reached by contacting William Moore, Rules Coordinator, at the Office of Administrative Hearings, 600 North Robert Street, P.O. Box 64620, Saint Paul, Minnesota 55164-0620, by telephone at 651-361-7900, or by email at william.t.moore@state.mn.us.

Hearing Procedure. If the Board holds a hearing, you and all interested or affected persons, including representatives of associations or other interested groups, will have an opportunity to participate. You may present your views either orally at the hearing or in writing at any time before the hearing record closes. All evidence presented should relate to the proposed rules. You may also submit written material to the Administrative Law Judge to be recorded in the hearing record for five working days after the public hearing ends. At the hearing, the Administrative Law Judge may order that this five-day comment period is extended for a longer period but not more than 20 calendar days. Following the comment period, there is a five-working-day rebuttal period when the agency and any interested person may respond in writing to any new information submitted. No one may submit new evidence during the five-day rebuttal period. The Office of Administrative Hearings must receive all comments and responses submitted to the Administrative Law Judge via the Office of Administrative Hearings Rulemaking e-comments website at <https://minnesotaoah.granicusideas.com/discussions> no later than 4:30 p.m. on the due date. All comments or responses received will be immediately available for public review at on the e-comments website. This rule hearing procedure is governed by *Minnesota Rules*, parts 1400.2000 to 1400.2240, and *Minnesota Statutes*, sections 14.131 to 14.20. You may direct questions about the procedure to the Administrative Law Judge, through William Moore, the Rules Coordinator listed above.

Statement of Need and Reasonableness. The statement of need and reasonableness (SONAR) summarizes the justification for the proposed rules, including a description of who will be affected by the proposed rules and an estimate of the probable cost of the proposed rules. It

is now available from the agency contact person. You may review or obtain copies for the cost of reproduction by contacting the agency contact person. The SONAR is available on the Board's website at <https://boa.state.mn.us/rulemaking.html#R04851>.

Lobbyist Registration. *Minnesota Statutes*, chapter 10A, requires each lobbyist to register with the State Campaign Finance and Public Disclosure Board. Ask any questions about this requirement of the Campaign Finance and Public Disclosure Board at: Suite #190, Centennial Building, 658 Cedar Street, St. Paul, Minnesota 55155, telephone (651) 539-1180 or 1-800-657-3889.

Adoption Procedure if No Hearing. If no hearing is required, the agency may adopt the rules after the end of the comment period. The Board will submit the rules and supporting documents to the Office of Administrative Hearings for a legal review. You may ask to be notified of the date the rules are submitted to the office. If you want either to receive notice of this, to receive a copy of the adopted rules, or to register with the agency to receive notice of future rule proceedings, submit your request to the agency contact person listed above.

Adoption Procedure after a Hearing. If a hearing is held, after the close of the hearing record, the Administrative Law Judge will issue a report on the proposed rules. You may ask to be notified of the date that the Administrative Law Judge's report will become available and can make this request at the hearing or in writing to the Administrative Law Judge. You may also ask to be notified of the date that the agency adopts the rules and the rules are filed with the Secretary of State by requesting this at the hearing or by writing to the agency contact person stated above.

Order. I order that the rulemaking hearing be held at the date, time, and location listed above.

March 29, 2024

Date

Doreen Johnson

Doreen Johnson
Executive Director
Board of Accountancy