



THE MINNESOTA BOARD OF ACCOUNTANCY

August 10, 2017

The Honorable Eric Lipman
Administrative Law Judge
Office of Administrative Hearings
600 North Robert Street
P.O. Box 64620
Saint Paul, Minnesota 55164-0620

Re: Proposed Amendments to Rules Governing Fees, Education, Peer Review and Housekeeping Updates, Minnesota Rules, 1105.0100, 1105.0250, 1105.0900, 1105.1200, 1105.1400, 1105.1500, 1105.2400, 1105.2500, 1105.2540, 1105.2600, 1105.2900, 1105.3000, 1105.3100, 1105.4000, 1105.4100, 1105.4600, 1105.4700, 1105.4900, 1105.5100, 1105.5600, 1105.6300, 1105.7100, 1105.7450, 1105.7500, 1105.7800, 1105.7850;

Proposed Repeal of Obsolete Rules, Minnesota Rules, parts 1105.0100, subpart 9e; 1105.0200, subpart 3; and 1105.5700.

OAH Docket #8-9035-34406; Revisor's ID Number R-04392

Dear Judge Lipman:

The Board's letter responding to comments after the public hearing, dated August 8, 2017, contained a formatting error on page 14 in regard to M.R. 1105.5100. The rule language was completely underlined indicating that all of the language was a modified from the language currently in rule. The correct formatting is shown below (black formatting indicates the rule as initially proposed; red formatting indicates the changes recommended by the Executive Committee):

1105.5100 FIRM PEER REVIEW REQUIREMENT

A. *As a condition to renewal of a firm permit, a new firm shall:*

(1) undergo a peer review ~~during the first year after it becomes subject to the requirements for peer review;~~ and

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(2) ~~report~~ submit the material in part 1105.5400 to the board no later than ~~15~~ 18 21 months ~~after from the end of the first year report date of the initial attest or compilation~~ service engagement.

After the due date of the initial peer review report, the firm shall be required to ~~report~~ undergo a peer review and submit the material to the board every three years.

A new firm is one that has not previously been issued a permit in Minnesota or has not had a peer review completed in the three-year period prior to application. It does not include the firms described in items B to E.

Thank you for considering the Board's comments. We apologize for any confusion the formatting error may have caused.

Sincerely,



Doreen Frost
Executive Director