

LAWS AND RULES COMMITTEE

May 11, 2021

TO: Godson Sowah, CPA, Committee Chair Charles Selcer, CPA Gregory Steiner, CPA Alan Wilensky

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: MAY 11, 2021, COMMITTEE MEETING MINUTES Via WebEx 1:00 P.M.

The Committee met on the above-mentioned date, time and location.

 CALL TO ORDER - ROLL CALL Godson Sowah, CPA, Committee Chair Charles Selcer, CPA – Absent* Gregory Steiner, CPA Alan Wilensky

> OTHERS IN ATTENDANCE: Sharon Jensen, CPA, Board Chair Lance Radziej, CPA Doreen Johnson, Executive Director Kay Weiss, Assistant Executive Director

GUESTS: Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA) Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)

 Under Open Meeting Law 13D.021 and due to COVID-19 and the Peacetime Pandemic Order, it was neither practical nor prudent for all Committee members to be physically present at the meeting. The public was still able to participate. The Executive Director was physically present at 85 E 7th Place, St. Paul, MN 55101.

- 3) APPROVAL OF THE MARCH 16, 2021, COMMITTEE MEETING MINUTES MSP: To approve the March 16, 2021 meeting minutes. Roll call vote: Godson Sowah: Yes; Greg Steiner: Yes; Alan Wilensky: Yes
- 4) UNFINISHED BUSINESS
 - A) Fee Disputes—Carried over to next meeting.

*Chuck Selcer joined the meeting during the New Business discussion.

- 5) NEW BUSINESS
 - A) UAA Education Changes
 - (1) Review of MNCPA comparison of UAA changes and Board Rule Discussed in concert with item (2).
 - (2) Review and discussion with guest Lance Radziej, CPA, on comparison of old/proposed UAA on education to final adopted, and educator feedback on changes - Lance ran through the difference between the Board's rules and the UAA, noting that the major differences were in language, the option for courses to be blended, and the question then of how, practically, the Board can determine whether the course is qualifying (and qualifying for which content requirement) without recourse to a detailed syllabus. Some discussion also around the apparent de-emphasis in the Model Rules on accepting accreditation or the conferring of an accounting degree as a guide to Boards in evaluating transcripts for qualifying education. Members also discussed differences in how Board rules and UAA determine how many internship credits can be applied to meet the education requirements. The Committee will continue the discussion at the next meeting.
 - B) Review proposed rule changes from Committee to date Carried over to the next meeting.

6) ADJOURN

MSP: To adjourn the meeting at 2:00pm.

Roll call vote: Charles Selcer: Yes; Godson Sowah: Yes; Greg Steiner: Yes; Alan Wilensky: Yes

Next meeting: July 28, 2021, 9:15 a.m.