

BOARD OF ACCOUNTANCY

Biennial Report 2010-2012



Submitted to the Governor and Minnesota State Legislature
In compliance with Minnesota Statute 214.07 Subdivision 1.

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Pursuant to Minnesota Statutes section 214.07, Subd. 1, non-health-related licensing board reports shall contain the following information:

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EXECUTIVE SUMMARY

A GENERAL STATEMENT OF BOARD ACTIVITIES

About the Board

The Minnesota Board of Accountancy is mandated by Minnesota Statutes §§ 326A.01 – 326A.10 to govern and regulate the practice of public accountancy within the State. The Board is responsible for protecting and assuring Minnesota citizens that persons engaged in public accounting meet and maintain the qualifications, standards and professionalism necessary to competently practice the public accounting profession. The Board's program for administering the law is comprised of three parts: examination, certification and enforcement.

The full Board, consisting of 9 Board members, meets nine times annually. The Board's committee work keeps issues moving in a timely and effective manner and each Board member serves on at least one committee. The Board's committees, except for the Complaint Committee, meet on the same day as the Board meetings. The Complaint Committee meets monthly on a separate day than the full Board. The Board's committees are: Firm Credential and Quality Review (FCQR), Continuing Professional Education (CPE), Legislative and Rules (LR), Exam and Credential (EC), Ethics Committee, Audit Committee (AC) and Executive Committee.

All Board and Committee meetings are open to the public, except Complaint Committee meetings. The meeting schedule is posted on the Board's web site or can be obtained by contacting the Board office.

Applications, Licensure, Renewals and Continuing Education

The Board receives and evaluates the credentials for licensure by identifying those candidates who meet the education, experience and examination requirements set forth in statute and rule. During the FY11 and FY12 reporting period, the Board issued a total of 977 new certificates.

The Board evaluates applications for CPA firm permits for partnerships, corporations, Limited Liability Companies (LLCs) and Limited Liability Partnerships (LLPs). Corporations must comply with M.S. 319B, the Professional Firms Act. The Board issued a total of 195 new firm permits in FY11 and FY12.

Individual Certified Public Accountants (CPA) and Registered Accounting Practitioners (RAP) are required to renew their credentials on a three year cycle. Individuals may file as active, inactive or exempt. Active certificate holders may practice public accounting and are required to report 120 hours of Continuing Professional Education (CPE) every three years. Inactive certificate holders may not practice public accounting, are not required to report CPE and may use the title "CPA, Inactive." Those who file as exempt are not required to renew and have no CPE requirement or renewal fee. Professional Firms are required to renew every year. In FY11, the Board renewed 5,001 individual certificates and 1,640 firm permits. In FY12, the Board renewed 5,739 individual certificates and 1,640 firm permits. In 2005, the Board instituted online license renewal for individual certificates. In FY08 only 50% of licensees renewed online, however in FY12 83% of individual licenses were renewed online. Online renewals for individual licenses have decreased the amount of manual renewal processing required of the Board staff of 3.75 full-time equivalents (FTE).

EXECUTIVE SUMMARY

A GENERAL STATEMENT OF BOARD ACTIVITIES

Enforcement

The Board, in cooperation with the Attorney General's office, investigated and closed 631 complaints alleging violations of the Board's statutes and rules and revoked 191 certificates for failure to renew for two years. A total of 696 new complaints were filed.

Continuing Education Audits

Each year the Board audits up to 6% of its certificate holders. Those individuals who are audited for their compliance with the continuing education requirement are required to submit supporting documentation for each of their courses and activities. Individuals not adhering to the continuing education requirements are subject to non-compliance fees for each month they are out of compliance.

Budget

The Board generates non-dedicated revenue (certification fees, examination fees, fines, civil penalties) into the General Fund. Fees are set to cover all direct and indirect costs. The Board's budget is comprised of appropriations back from the General Fund.

National Councils

The National Association of State Boards of Accountancy (NASBA) is a national organization dedicated to the advancement of public accounting and enhancing the effectiveness of the state boards of accountancy. The Council participates in the development of the professional examinations used for licensure in the United States. Each examination question is developed and tested over several exam administrations in order to create valid and reliable, psychometrically defensible examinations should the states be challenged. NASBA also facilitates professional mobility and promotes uniformity of the U.S. licensure processes and helps protect the public health, safety and welfare by leading the regulation of the profession.

The Council is made up of 55 licensing jurisdictions. Minnesota is a voting member and active participant of NASBA. Several Board members serve on NASBA committees.

The American Institute of Certified Public Accountants (AICPA) establishes professional standards, monitors their members' professional conduct and enforces current standards and requirements. The AICPA participates in the development of the professional examinations used for licensure in the United States. Each examination question is developed and tested over several exam administrations in order to create valid and reliable, psychometrically defensible examinations should the states be challenged. The AICPA Code of Professional Conduct is incorporated by reference in the Board Statutes and Rules.

BOARD MEMBERS

The Board is comprised of nine members appointed by the Governor to four-year terms. Seven members are licensed Certified Public Accountants (CPA) and two are public members. Together, the Board spent **1,117 hours** at Board meetings and on other Board business including: credential review of applicants, enforcement, education, and representation of Minnesota on national committees relative to national licensing examinations and professional standards. The Board members serve on multiple Board committees including: Firm Credential and Quality Review (FCQR), Continuing Professional Education (CPE), Legislative and Rules (LR), Exam and Credential (EC), Complaint Committee, Audit Committee (AC) and Executive Committee. The Board held the following meetings during the biennium: 16 Board and 16 Committee meetings, 17 Complaint Committee, and 16 Executive Committee.



Michael Vekich, CPA
St. Louis Park, MN

Appointed: 2-15-2005
Reappointed: 1-5-2009
Term Ends: 1-7-2013

Mr. Vekich is the Board Chair and current Chair of the LR Committee. He also serves on the Complaint Committee. Mr. Vekich has spent a total of 247 hours on meeting and Board business during the last two years.



Gregory Steiner, CPA
White Bear Lake, MN

Appointed: 6-1-2011
Term Ends: 1-5-2015

Mr. Steiner has served on the FCQR Committee and is currently the Chair of the CPE Committee. He has spent a total of 50 hours on Board business this past biennium.

*Replaced **Robert Hyde** (150 hours)*



Sharon Jensen, CPA
Savage, MN

Appointed: 1-19-2010
Term Ends: 1-6-2014

Ms. Jensen has served on the LR Committee and is currently the Chair of the EC Committee. She has spent a total of 86 hours on Board meetings and activities in the past two years.



Mark Sellner, CPA
Plymouth, MN

Appointed: 2-21-2012
Term Ends: 1-4-2016

Mr. Sellner has served on the FCQR Committee and the CPE Committee. Since joining the Board, he has spent a total of 30 hours on Board business.

*Replaced **Rebecca Keran** (50 hours)*



Thomas Lydon, CPA
Mahtomedi, MN

Appointed: 2-21-2012
Term Ends: 1-4-2016

Mr. Lydon has served on the EC Committee and the FCQR Committee. Since joining the Board, he has spent a total of 6 hours on Board business.

*Replaced **Neil Lapidus** (90 hours)*



Kate Mooney, CPA
Cold Spring, MN

Appointed: 5-1-2006
Reappointed: 2-21-2012
Term Ends: 1-4-2016

Ms. Mooney is the Board Vice-Chair and current Chair of the Complaint Committee. She also serves on the EC Committee. She totaled 111 hours on Board matters this biennium, including representing Minnesota on a NASBA committee.



Scott Van Binsbergen
Public Member
Montevideo, MN

Appointed: 10-11-2010
Reappointed: 6-1-2011
Term Ends: 1-5-2015

Mr. Van Binsbergen has served on the EC Committee and the CPE Committee. He has spent 50 hours on Board meetings and business during the past two years.

*Replaced **Melodie Rose** (15 hours)*



Robert Saunders CPA
Bird Island, MN

Appointed: 3-21-2007
Reappointed: 6-1-2011
Term Ends: 1-5-2015

Mr. Saunders is currently the Board Secretary/Treasurer and Chair of the FCQR Committee. He also served on the LR Committee and Complaint Committee. He has spent a total of 115 hours on meetings and Board business this biennium.



Kristine Eustice
Public Member
Janesville, MN

Appointed: 6-1-2011
Term Ends: 1-5-2015

Ms. Eustice has served on the FCQR Committee and the CPE Committee. She has spent a total of 102 hours on Board meetings and matters in the past two years.

*Replaced **Robin Engelson** (15 hours).*

BOARD STAFF

The Board operates with just under four (3.75) full-time equivalent employees evaluating credentials on applications for individual licensure and firm permits, issuing initial licenses and certificates and investigating complaints. Every year the staff renews nearly 6,000 individual licenses and certificates and over 1,600 firm permits in addition to their regular responsibilities. Six student workers have found work for twelve weeks during the summers filing and preparing license and certificate records for scanning into a newly implemented electronic format.

Over the last two years, the following individuals have been employed by the Board:

Name	Job Classification	Status	Dates of Service Start End	
CAREY, BEVERLY	State Program Administrator Intermediate	FT	9-14-04	
COSTELLO, BRIAN	IT Specialist II	PT - .25	11-17-07	11-30-10
CRAIG, SEAN	Student Worker	TEMP	5-24-10	8-13-10
FROST, DOREEN	Executive Director	PT - .50	5-8-96	
FROST, LOGAN	Student Worker	TEMP	6-11-12	8-14-12
JAMES, JODI	IT Specialist II	PT - .25	12-1-10	
JOHNSON, HANNAH	Student Worker	TEMP	5-16-11	8-8-11
MILBOURNE, ADAM	Student Worker	TEMP	5-16-11	8-8-11
OEHRLEIN, VICKY	Office and Administrative Specialist Intermediate	FT	8-22-03	
RENVILLE, STEVEN	Office and Administrative Specialist Senior	FT	7-10-96	5-1-12
SIMONES, RITA	Student Worker	TEMP	5-24-10	8-13-10
WEISE, SARAH	Student Worker	TEMP	5-21-12	8-10-12
ZIERMAN-LINNELL, KRIS	Office Specialist - Temporary	FT - TEMP	11-21-11	4-5-12

RULEMAKING

During the past biennium, the Board did not propose, amend or adopt any rules.

BUDGET

The Board generates non-dedicated revenue from application fees, license fees, fines and civil penalties for the State's General Fund. The Board's fees are set to cover all direct and indirect costs of the Board. The Board receives appropriations from the State's General Fund in order to conduct its business.

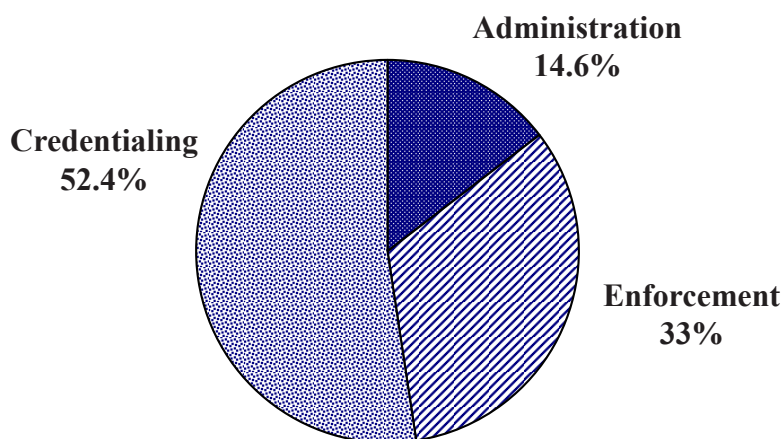
During FY11, the Board's applicants, licensees and certificate holders generated a total of \$794,087.00 through application fees, licensure and certification fees, renewal fees and fines for the General Fund. The Board was appropriated \$505,000 for that fiscal year.

During FY12, the Board's applicants, licensees and certificate holders generated a total of \$940,172.00 through application fees, licensure and certification fees, renewal fees and fines for the General Fund. The Board was appropriated \$480,000.00 for the same time period.

Approximately 33% of the Board's budget is spent on enforcement of its rules and applicable laws to assure the public that individuals practicing in Minnesota have the required education, competence and ethical character to practice their professions safely and effectively. The Board investigates complaints and takes action against licensees, firms and unlicensed individuals who violate the title and/or practice act, including removing individuals from practice when necessary. The Board provides public access to information regarding license status, discipline history, information on the complaint process and how to file a complaint. The Board is seen as a national leader in the enforcement of the regulated professions.

Just over fifty-two percent (52.4%) of the Board's budget is spent on credentialing. This includes the promotion of competent practice of the profession and outreach to educate the licensees and the public on the requirements of competent practice. The Board's outreach program provides information to Minnesota citizens, legislators, other state agencies, schools, professional societies and the national council.

Finally, 14.6% of the Board's budget is spent on administrative costs. The Board pays the Department of Commerce to provide limited administrative support to the Board. Additionally, the Board staff reviews applicant credentials and responds to inquiries related to initial license applications, continuing education, license renewals, complaint registrations and investigations, and the practice act. Services are delivered through direct communication, the Board's website and presentations to the public.

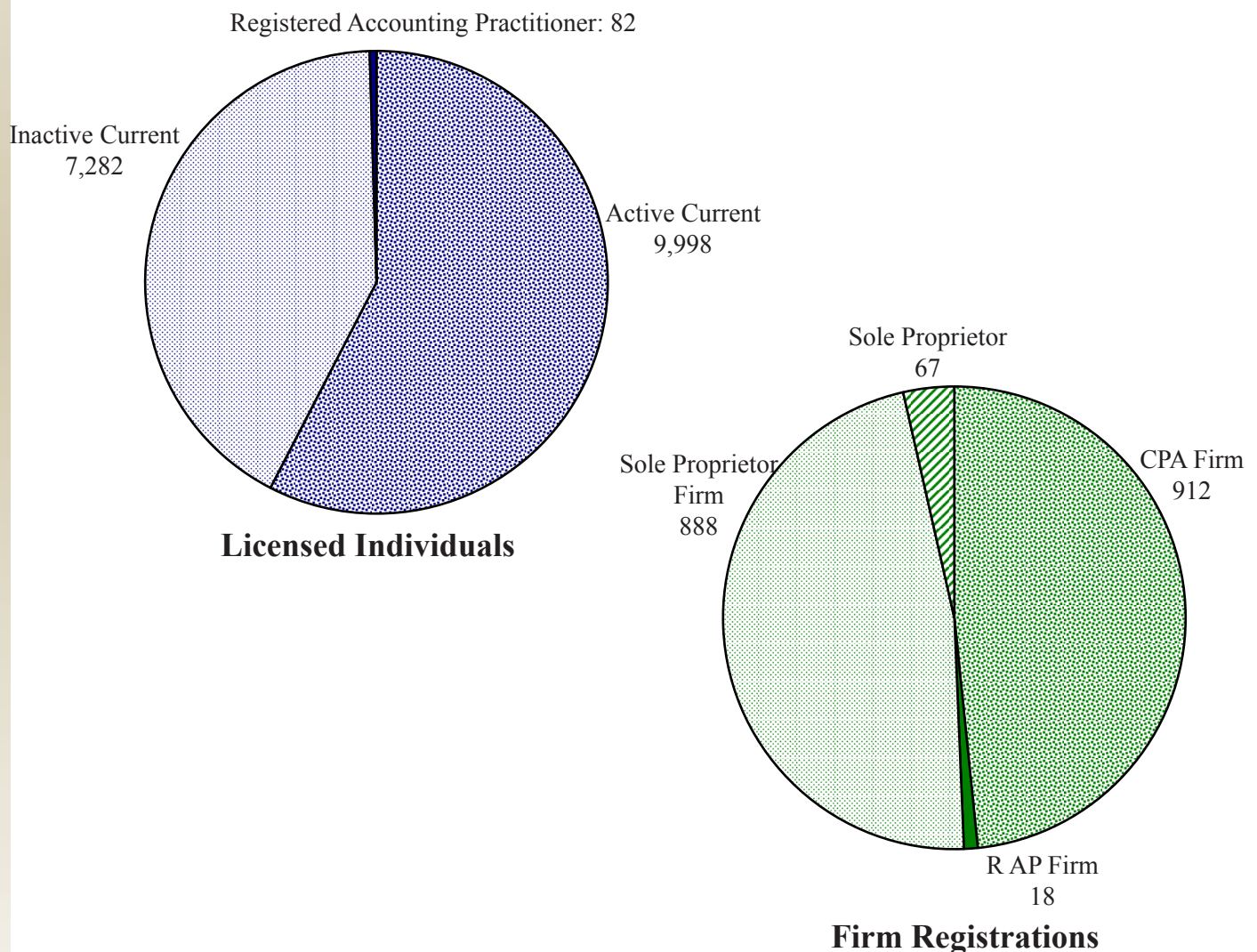


LICENSURE AND CERTIFICATION

During the biennium, the Board issued a total of 977 new individual certificates and 195 new firm permits. Additionally, the Board renewed over 5,000 individual certificates and 1,600 firm registrations for each year of the biennium.

Firms and Registered Accounting Practitioners are required to renew their license each year. Individuals renew their license every three years however, they report continuing education every year. tial license during the 2010 calendar year.

On June 30, 2012, 17,362 individuals held licenses and 1,885 firms held permits issued by the Board.



EXAMINATION STATISTICS

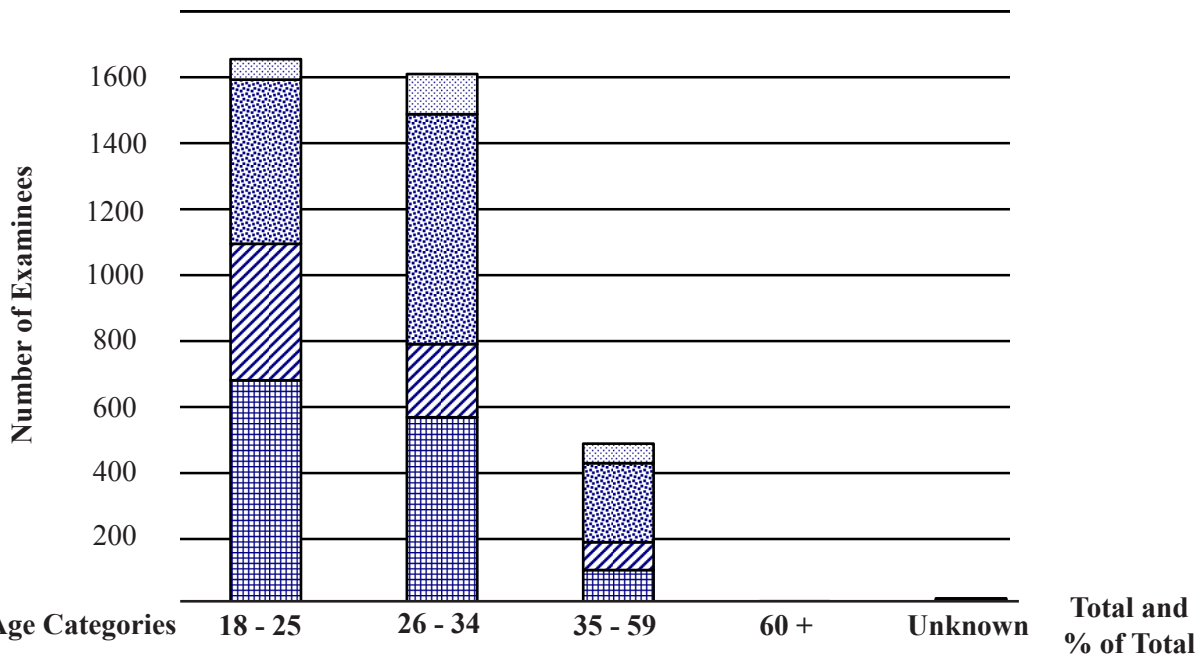
Applicants apply to the Board for licensure following successful completion of the national examinations. The Uniform Certified Public Accountant (CPA) Examination is a four-part examination offered jointly by three organizations: the National Association of State Boards of Accountancy (NASBA) which is responsible for the National Candidate Database, the American Institute of Certified Public Accountants (AICPA) which is responsible for developing and scoring the examination, and Thompson Prometric which administers the examination at authorized test centers.

Completion of both the CPA and the AICPA Ethics for Professional Accountants examination is required prior to issuance of a certificate or credential. A total of 4,076 individuals took at least one section of the CPA Examination in FY11 and FY12. Nine hundred seventy-seven (977) individuals were issued a license in Minnesota following successful completion of both the CPA Examination and the AICPA Ethics examination.

Persons applying for the Registered Accounting Practitioner (RAP) credential must complete the Accreditation Council for Accountancy and Taxation (ACAT) examination administered by the Minnesota Association of Public Accountants and the AICPA Ethics for Professional Accountants examination. A total of three new registrations for RAP were issued during FY11 and FY12. See the Appendix for a breakdown on RAP registrations.

FY11 and FY12 CPA Examination Totals

Minnesota Residents

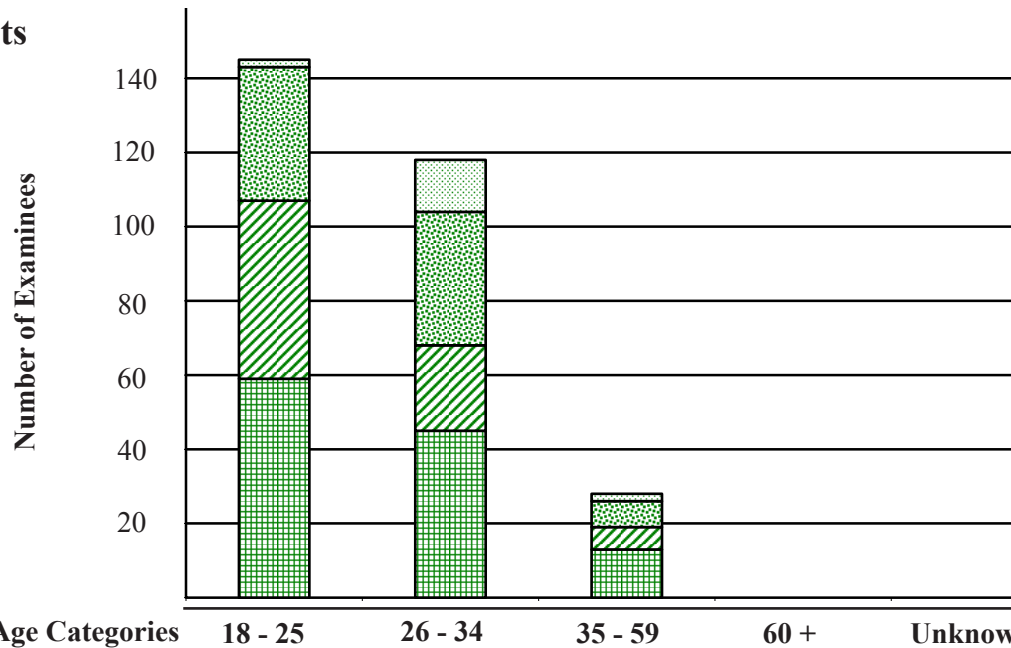


Age Categories		18 - 25	26 - 34	35 - 59	60 +	Unknown	Total and % of Total
	MN Females - Failed	62	122	59	2	0	245 (7%)
	MN Males - Failed	498	697	240	6	4	1,445 (38%)
	MN Females - Passed	414	222	84	1	4	725 (19%)
	MN Males - Passed	681	569	106	2	12	1,370 (36%)
MN Totals by Age		1,655	1,610	489	11	20	3,785
% of MN Total by Age		44%	43%	13%	<1%	<1%	

EXAMINATION STATISTICS

FY11 and FY12 CPA Examination Totals

Non-Minnesota Residents



Age Categories		18 - 25	26 - 34	35 - 59	60 +	Unknown	Total and % of Total
	Non-MN Females - F	2	14	2	0	0	18 (6%)
	Non-MN Males - F	36	36	7	0	0	79 (27%)
	Non-MN Females - P	48	23	6	0	0	77 (27%)
	Non-MN Males - P	59	45	13	0	0	117 (40%)
MN Totals by Age		145	118	28	0	0	291
% of MN Total by Age		50%	41%	9%	0%	0%	

Certified Professional Accountant (CPA) Examination Data

Age Categories	18-25		26-34		35-59		60+		Unknown		Total and % By FY	
	FY11	FY12	FY11	FY12	FY11	FY12	FY11	FY12	FY11	FY12	FY11	FY12
MN Females - Pass	274	140	185	37	69	15	1	0	4	0	533 (19%)	192 (15%)
MN Males - Pass	397	284	416	153	79	27	2	0	12	0	906 (33%)	464 (36%)
Non-MN Females - Pass	35	13	18	5	6	0	0	0	0	0	59 (2%)	18 (1%)
Non-MN Males - Pass	34	25	32	13	9	4	0	0	3	0	75 (3%)	42 (3%)
MN Females - Fail	35	27	102	20	52	7	2	0	0	0	191 (7%)	54 (4%)
MN Males - Fail	267	231	511	186	175	65	2	4	0	1	958 (34%)	487 (38%)
Non-MN Females - Fail	1	1	11	3	2	0	0	0	0	0	14 (<1%)	4 (<1%)
Non-MN Males - Fail	16	20	27	9	5	2	0	0	0	0	48 (2%)	31 (2%)
Totals by Age	1,059	741	1,302	426	397	120	7	4	19	1	2784	1292
% of Total by Age	38%	57%	47%	33%	14%	9%	<1%	<1%	<1%	<1%		

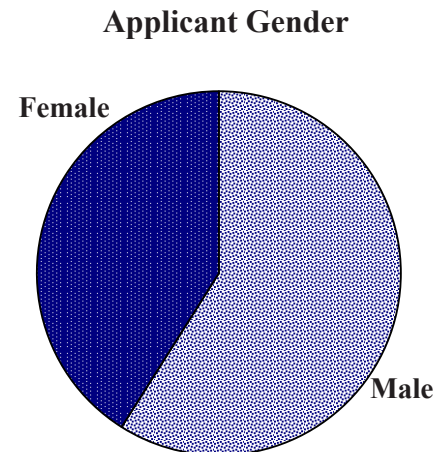
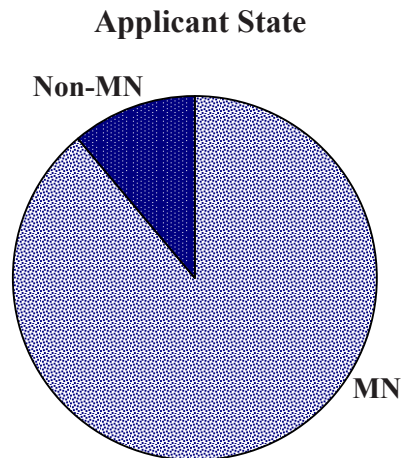
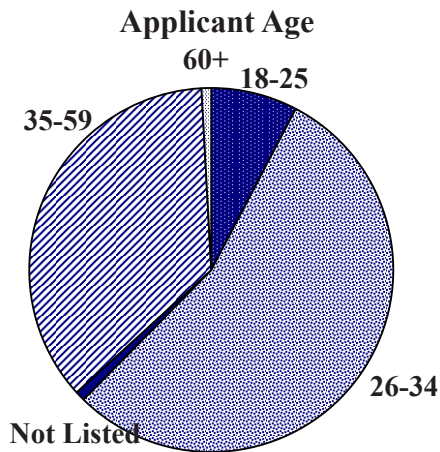
LICENSURE STATISTICS

RECIPROCAL APPLICANTS

Individuals who are applying for licensure in Minnesota through reciprocity hold a valid license in another state. Applicants must submit supporting documentation with their application showing proof of meeting the minimum education, examination and experience requirements of the Minnesota Board. The applicant's credentials are reviewed and if the minimum requirements have been met a license is issued.

A total of 117 licensees (104 Minnesota Residents) were granted a CPA certificate in Minnesota through reciprocal registration during FY11 and FY12. Very rarely does the Board get an application for licensure through reciprocity that does not meet the requirements for licensure and is not approved. During FY11 and FY12, the Board received no such applications. See the Appendix for a breakdown on licenses issued per fiscal year.

Certified Public Accountant by Reciprocal Registration (FY11 and FY12 Totals)						
Age Categories	18-25	26-34	35-59	60+	Unknown	Total and % of Total
MN Females - Licensed	5	25	13	0	0	43 (37%)
MN Males - Licensed	4	33	23	0	1	61 (52%)
Non-MN Females - Licensed	0	3	2	0	0	5 (4%)
Non-MN Males - Licensed	0	3	4	1	0	8 (7%)
Totals by Age	9	64	42	1	1	117
% of Non-MN Total by Age	8%	55%	36%	< 1%	< 1%	



CPA Applicants - Reciprocity States of Residency

Arizona	1	Louisiana	1	North Dakota	1
Colorado	1	Massachusetts	1	Texas	1
Illinois	2	Michigan	1	Wisconsin	3
Iowa	1	Minnesota	104		

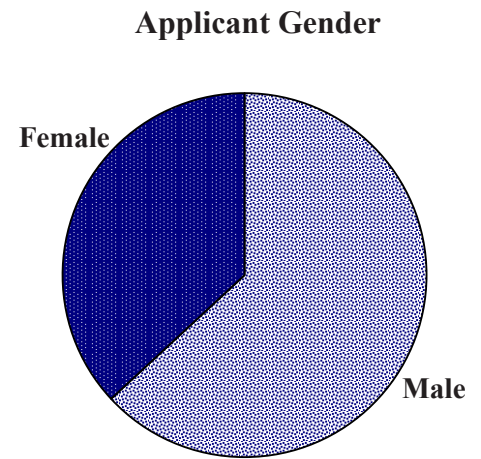
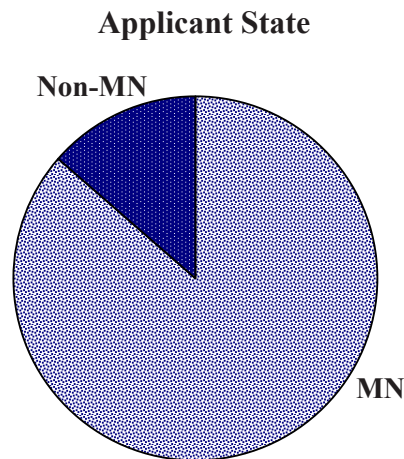
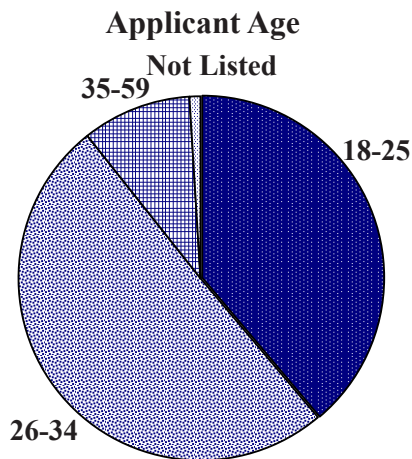
LICENSURE STATISTICS

GRADE TRANSFER APPLICANTS

Individuals who are applying for licensure in Minnesota through grade transfer have completed their examinations in another state, but have not been licensed in that state. Applicants must submit supporting documentation with their application showing proof of meeting the minimum education, examination and experience requirements of the Minnesota Board Statutes and Rules. The applicant's credentials are reviewed and if the minimum requirements have been met a license is issued.

A total of 103 licensees (89 Minnesota Residents) were granted a CPA certificate in Minnesota through grade transfer during FY11 and FY12. Very rarely does the Board get an application for licensure through grade transfer that does not meet the requirements for licensure and is not approved. During FY11 and FY12, the Board received no such applications. See the Appendix for a breakdown on licenses issued per fiscal year.

Certified Public Accountant by Grade Transfer (FY11 and FY12 Totals)						
Age Categories	18-25	26-34	35-59	60+	Unknown	Total and % of Total
MN Females - Licensed	16	14	5	0	0	35 (34%)
MN Males - Licensed	18	30	5	0	1	54 (52%)
Non-MN Females - Licensed	3	0	0	0	0	3 (3%)
Non-MN Males - Licensed	3	8	0	0	0	11 (11%)
Totals by Age	40	52	10	0	1	103
% of Non-MN Total by Age	39%	50%	10%	0%	1%	



CPA Applicants - Reciprocity States of Residency

Illinois	1	North Dakota	3
Iowa	2	South Dakota	1
Minnesota	89	Wisconsin	7

ENFORCEMENT

The Board investigates complaints and enforces its statutes and rules in order to achieve its mission to protect the public health, safety and welfare. Upon receipt of a complaint, the Board begins its investigation process. During FY11 and FY12, the Board received 443 written complaints alleging violations of Board statutes and rules. The Board resolved a total of 346 complaints during FY11 and FY12, including complaints received during a prior fiscal year but closed within this biennium. Additionally, the Board revoked the licenses of 191 individuals who had failed to renew their certificate for two years.

*Complaints Received	
Allegation	Number Received
Advertising	9
Child Support or Tax Liability	2
Conduct Reflecting Adversely	17
Criminal Charges: Fraud, Bribery, Theft, Swindle	4
Failure to Apply in a Timely Manner	31
Failure to Comply with CPE	231
Failure to Renew Firm Permit	5
Failure to Renew Individual License	275
Failure to Reply to Board Communications	26
Firm Name Issue	1
Holding Client Records	6
Holding Out as Licensed	18
Negligent Conduct Relating to Services	12
No Firm Permit	5
Non-Compliance with Quality Review Requirement	1
Practice Monitoring Problem	2
Practice without a License	5
Right to Practice Denied or Revoked	5
Substandard Tax Work	26
Substandard Work	3
Tax Denial	1
Unprofessional Conduct	13

*Complaints Resolved	
Resolution	Number with this Resolution
Agree Not to Violate in the Future	74
Back Fees Paid	55
Certificate Censured and Reprimanded	73
Certificate Suspended	1
Certificate Revoked (Statute or Rule Violation)	1
Civil Penalty	78
CPE Non-Compliance Fees Paid	89
CPE Requirement Met	96
Corrective Action Taken	12
Credential Revoked	1
Does Not Warrant Further Proceedings at this Time	90
Needs Monitoring	3
No Jurisdiction	5
No Response - File Closed	26
No Violation	137
Permit Censured and Reprimanded	1
Private Warning Letter	1
Quality Review Requirement Met	1
Reinstated	53
Stipulation and Consent Order Signed	107
Surrendered Certificate	5
Unable to Locate	13
Unable to Substantiate	4

Complaint files with multiple violations and/or multiple remedies are represented multiple times within these tables.

ENFORCEMENT

	FY11	FY12	FY11/FY12
Total number of license revocations: (Violation of statutes and rules)	0	2	2
Total number of automatic license revocations: (Certificate not renewed in excess of 2 years)	0	191	191
Total number of license suspensions:	0	2	2
Total number of licenses surrendered:	3	2	5
Total number of Stipulation and Consent or Cease and Desist Orders:	66	41	107

ADDITIONAL BOARD ACTIVITIES

Verifications of Examination and Licensure

Annually, the Board receives approximately 500 verification requests from examinees, licensees and certificate holders. These Minnesota-licensed CPAs are typically applying for licensure or certification in another state and must have their license and examination credentials certified by their home state. In order to process each verification, the Board staff must pull the individual's licensing file and complete data regarding dates of licensure and expiration, continuing education, examination scores and disciplinary action. The Board is authorized to charge a \$20 fee for this service.

Additionally, some states will not renew certificates for CPA firms in their state unless all CPAs who work for that firm are currently licensed. The Board receives and verifies approximately 60 requests for such information each year.

Finally, the American Institute of Certified Public Accountants (AICPA) requires verification that a CPA's certificate is in good standing prior to allowing the applicant to join the national organization. The Board receives approximately 400 verification requests from the AICPA each year.

Outreach

The Board's outreach program provides information to Minnesota citizens, legislators, other state agencies, schools, professional societies and the national council.

APPENDIX

Registered Accounting Practitioners - FY11

The Board did not receive any applications that were not approved.

Age Categories	18-25	26-34	35-59	60+	Unknown	Total and % of Total
MN Females - Registered	0	2	0	0	0	2 (100%)
MN Males - Registered	0	0	0	0	0	0 (0%)
Non-MN Females - Registered	0	0	0	0	0	0 (0%)
Non-MN Males - Registered	0	0	0	0	0	0 (0%)
Totals by Age	0	2	0	0	0	2
% of Non-MN Total by Age	0%	100%	0%	0%	0%	

Registered Accounting Practitioners - FY12

The Board did not receive any applications that were not approved.

Age Categories	18-25	26-34	35-59	60+	Unknown	Total and % of Total
MN Females - Registered	0	0	0	1	0	1 (100%)
MN Males - Registered	0	0	0	0	0	0 (0%)
Non-MN Females - Registered	0	0	0	0	0	0 (0%)
Non-MN Males - Registered	0	0	0	0	0	0 (0%)
Totals by Age	0	0	0	1	0	1
% of Non-MN Total by Age	0%	0%	0%	100%	0%	

Certified Public Accountant - Reciprocal Registrations - FY11

State of Residence	Age Categories					Gender		Status	
	18-25	26-34	35-59	60+	Not Listed	Male	Female	Grant	Deny
Arizona		1					1	X	N/A
Colorado			1				1	X	N/A
Iowa		1				1		X	N/A
Illinois		1	1			1	1	X	N/A
Louisiana			1			1		X	N/A
Minnesota	2	28	22		1	30	23	X	N/A
North Dakota				1		1		X	N/A
Wisconsin		2				1	1	X	N/A
Totals	2	33	25	1	1	35	27	62	N/A

Certified Public Accountant - Reciprocal Registrations - FY12									
State of Residence	Age Categories					Gender		Status	
	18-25	26-34	35-59	60+	Not Listed	Male	Female	Grant	Deny
Massachusetts			1			1		X	N/A
Michigan			1			1		X	N/A
Minnesota	7	30	14			31	20	X	N/A
Texas			1				1	X	N/A
Wisconsin		1				1		X	N/A
Totals	7	31	17	0	0	34	21	55	N/A

Certified Public Accountant - Grade Transfer Registration - FY11									
State of Residence	Age Categories					Gender		Status	
	18-25	26-34	35-59	60+	Not Listed	Male	Female	Grant	Deny
Iowa	2					1	1	X	N/A
Illinois		1				1		X	N/A
Minnesota	8	28	4		1	26	15	X	N/A
North Dakota		1				1		X	N/A
South Dakota		1				1		X	N/A
Wisconsin	1	3				4		X	N/A
Totals	11	34	4	0	1	34	16	50	N/A

Certified Public Accountant - Grade Transfer Registration - FY12									
State of Residence	Age Categories					Gender		Status	
	18-25	26-34	35-59	60+	Not Listed	Male	Female	Grant	Deny
Minnesota	26	16	6			28	20	X	N/A
North Dakota	1	1				2		X	N/A
Wisconsin	2	1				1	2	X	N/A
Totals	29	18	6	0	0	31	22	53	N/A