

THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

April 20, 2017

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Gregory S. Steiner, CPA, Board Chair

SUBJECT: April 20, 2017, BOARD MEETING MINUTES
9:10 AM
GOLDEN RULE BUILDING, Suite 295 (2nd floor)

The Board held its regularly scheduled meeting on the above-mentioned date, time and location.

- 1) **CALL TO ORDER**
Attendance:
Gregory S. Steiner, CPA, Board Chair
Sharon A. Jensen, CPA (Absent)
Christopher Omdahl, CPA
Lance Radziej, CPA
Charles Selcer, CPA
Scott Van Binsbergen, Public Member
Michael M. Vekich, CPA
Alan J. Wilensky, Public Member

OTHERS:
Doreen Frost, Executive Director
Sara Datko, Complaint Specialist
Kay Weiss, Communications Specialist
Alex Koon, OAS-I

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

- 2) APPROVAL OF THE MARCH 2, 2017, BOARD MEETING MINUTES
 - A) **MSP: To Approve the March 2, 2017, meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Michael M. Vekich, Committee Chair)

The Complaint Committee requests a closed session to deal with disciplinary matters.

 - A) **MSP: To Close session to address enforcement actions under Minnesota Statutes 214 (2016).**
 - B) **MSP: To Reopen the meeting.** The Board issued the following Orders:
 - 1) In the Matter of Brown Smith Wallace, LLC, the Board issued a Settlement Agreement and Cease and Desist Order.
 - 2) In the Matter of Coulter & Justus, the Board issued a Settlement Agreement and Cease and Desist Order.
 - 3) Harris & Co., PLLC, the Board issued a Stipulation and Consent Order.
 - 4) In the Matter of Pomy Ketema, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 5) In the Matter of Donna Jo Kinsman, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 6) In the Matter of David John Knecht, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 7) In the Matter of McGinley Roche Mallory dba Calibre CPA Group, the Board issued a Stipulation and Consent Order.
 - 8) In the Matter of Patrick Thomas Schwinghammer, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 9) In the Matter of June Wu-Britzius, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 10) Automatic Revocations. Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2016), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked. IT IS HEREBY ORDERED that Respondents' CPA certificates in the State of Minnesota are automatically REVOKED effective April 20, 2017.

12917 Cynthia Jo Kaiser
 06528 Steven Richard Lindquist
 20973 Tanya Marie Mears
 05675 Jane Elizabeth Neyer
 15786 James Laurence
 Niederhofer
 23725 Jennifer J Niedert
 15226 Linda Kay Nissen

27409 Jennifer A Nooyen
 23528 Elizabeth April Norton
 21422 Justin James Noznesky
 16207 Jeremy James Nuese
 19335 Jennifer Lynn Nyquist
 19266 Kristin Ann Nystrom
 19494 Judd Thomas Nystrom
 22794 Alicia Marie Oberg

26230	Becky Ann Oberlander	20944	Susan Michelle Ploetz
19233	Jodi Lyn O'Brien	06130	Susan Lynn Podell
13804	John Albert Ogorek	22659	Mary Louise Polk
17999	Edwin Arnold Oja	03027	Allan R Poncin
07086	Rebecca E O'Keefe	11103	Bonnie Jane Portwood
07741	Barbara Ann Oliver	02442	James Roger Potter
03299	Yvonne M Olson	17699	Matthew Blake Potter
07249	Sally Kaye Olson	19737	Josh Michael Pouliot
07330	Ronald Allen Olson	25461	Nathan L Poundstone
10742	Bradley Charles Olson	08905	Donald Alan Powers
12199	Patricia Ruth Olson	19213	Jason Gerald Prescott
15797	Nanci Ann Steman Olson	08198	Cheryl Hoffman Presperin
25184	Jennifer Marie Olson	04383	Robert H Preston
02345	Richard William O'Neil	13826	Christopher Peter Pricco
08459	Michael Edward O'Neil	03832	Fred M Price
26448	Kevin Andrew O'Neil	12613	Gary Francis Pull
13410	Angelle Mae Onsrud	22440	John Charles Redpath
15387	Leeann Renee O'Sell	25331	Ryan Mitchell Reichenbach
17683	Mark William Oster	16237	Peter Lawrence Ribotto
27186	Melinda Ann Oster	21468	Jane Marie Saukko
17326	Per Erik Ostlund	06995	Thomas Paul Sexton
C1860	William Harrison Otis	28751	Ying Shen
28574	Mark W. Otte	12648	Keith Carl Skerrett
06117	Jonathan Karl Otto	26166	Adam Jay Spooner
21330	Matthew Steven Papke	26096	Daniel Eric L Stern
26749	Chase Bryant Parker	20949	Amy L Stitt
11462	William Joseph Patefield	11102	Carol Joy Svendson
24353	David W Patterson	20107	Dennis Allan Swanson
11098	Kevin Muir Patty	25463	Rochelle Anne Swanson
21977	David Michael Paul	27419	Jonathan Mackenzie Taves
18645	Joe Brooks Peacock	09853	Margaret Rose Tembreull
04603	Lawrence F Pearson	05396	Gregory Charles Triplett
03219	Lowell R Peck	09941	Howard LaVerne Vander Wyst
16969	Bryant James Pederson	08546	Richard Bernard Walsh
27641	Patricia Ann Perzel	19868	Tyler Wilfred Weber
12236	Richard Raymond Peterson	19876	Jennifer J Weber
20724	Velvet Lynn Peterson	26701	Lindsey Marie Weber
20749	Thomas William Philion	22012	Kelly Ilene Weight
06573	Keith A Phillips	19573	Xi Wu
03921	Kevin E Pietrini	11545	Jeffrey Joseph Zahn
07757	Paul Edmund Plate		

MP: To Approve and Adopt committee recommendations.

- 4) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, CPA, Board Chair)
 - A) Internal Controls Update – Discussed.
 - B) CPE Audit Process approved.
 - C) The MNCPA Board of Directors has invited Greg Steiner and Doreen Frost to present at their meeting on April 27.

- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Frost, Executive Director)
 - A) Budget and Revenue Reports (**ENCL. 5A**) – Discussed. Awaiting passage by the legislature of the bill containing the Board’s budget for the FY18-FY19 biennium.
 - B) Staffing update – The Board welcomes Alex Koon, who will help with reception, file digitization, initial applications, and other duties.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
(Charles Selcer, CPA, Committee Chair)
 - A) Approved the applications of 79 Minnesota candidates, 6 transfer candidates, and 7 reciprocal candidates. Two petitions for waiver were granted.

MP: To Approve and Adopt Committee recommendations.

- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
(Lance Radziej, CPA, Committee Chair)
 - A) Approved one petition for waiver and denied three.


MP: To Approve and Adopt Committee recommendations.

- 8) FIRM CREDENTIALING COMMITTEE REPORT
(Christopher Omdahl, CPA, Committee Chair)
 - A) Approved 3 Minnesota CPA firm permits and denied one.
 - B) Approved 2 foreign CPA firm permits, denied one and referred one to staff.
 - C) Approved one name change request.
 - D) Denied one DBA request.
 - E) Accepted 12 peer reviews; referred 2 to staff.
 - F) Denied one peer review extension request.

MP: To Approve and Adopt Committee recommendations.

- 9) UNFINISHED BUSINESS
- A) AICPA Proposed Evolution of Peer Review Administration – Board members should send any comments to Greg Steiner, who will prepare a draft response for review by the full Board.
 - B) Strategic Planning **(ENCL. 9B)** – A status update was provided.
 - C) Rules Package – Before the Governor, awaiting review.
- 10) NEW BUSINESS
- A) NASBA Western Regional Meeting, June 6-8, 2107, Coeur d’Alene, Idaho. Authorization for attendance needed.
MSP: To approve attendance of three Board members and the Executive Director.
 - B) New Licensees Report.
MSP: To approve New Licenses Report.
 - C) Complaint Data Summary **(ENCL. 10C)** – Discussed.
 - D) Budget Bill **(ENCL. 10D)**
 - E) CPA Examination Launch of New Version **(FYI Only) (ENCL. 10E)**
 - F) NASBA 2017 Exam Fee Implementation **(FYI Only) (ENCL. 10F)**
 - G) CPA Exam Performance, 2017 Q-1 **(FYI Only) (ENCL. 10G)**
- 11) PUBLIC COMMENT
- A) None.
- 12) ADJOURNED: 9:45 a.m.

Next meeting is Tuesday, June 13, 2017, at 9:00 am.



Michael M. Vekich, Secretary/Treasurer