

THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

September 12, 2017

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: September 12, 2017, BOARD MEETING MINUTES
9:25 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
 - Christopher Omdahl, CPA
 - Lance Radziej, CPA
 - Charles Selcer, CPA
 - Godson Sowah, CPA
 - Scott Van Binsbergen, Public Member
 - Alan J. Wilensky, Public Member (Absent)

OTHERS:

- Doreen Frost, Executive Director
- Christopher Kaisershot, Assistant Attorney General
- Andrea Barker, Assistant Executive Director
- Sara Datko, Investigator
- Kay Weiss, Communications Specialist

GUESTS:

- Troy Olsen, Minnesota Association of Public Accountants (MAPA)
- Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)
- Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)

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- 2) APPROVAL OF THE July 12, 2017, BOARD MEETING MINUTES
 - A) **MSP: To Approve the July 12, 2017, meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Sharon A. Jensen, CPA, Committee Chair)
The Complaint Committee requests a closed session to address 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 Abercrombie Accounting, the Board issued a Stipulation and Consent Order.
 2. In the Matter of Ben Yasgar, CPA, Ltd., the Board issued a Stipulation and Consent Order.
 3. In the Matter of Bernice Aurelia Garbina, the Board issued a Stipulation and Consent Order.
 4. In the Matter of Pia Nilusha Mackedanz, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 5. In the Matter of James Lee Morris, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 6. In the Matter of Jessica A. Nelson, the Board issued a Stipulation and Consent Order and Order to Reinstate.

MP: To Approve and Adopt committee recommendations.

 - C) Other actions: On August 31, 2017, as required under Minnesota Statutes section 214.101 (2016), the Board suspended the CPA Certificate of Steven Michael Gouette.

- 4) EXECUTIVE COMMITTEE REPORT (Greg Steiner, CPA, Board Chair)
 - A) Internal Controls (standing item) – Discussed.
 - B) Open Appointments. The required waiting period before the Governor may make a replacement appointment is over.

- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Frost, Executive Director)
 - A) Budget and Revenue Reports – FYI.
 - B) MN Statutes, Section 14.001 – FYI.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Charles Selcer, CPA, Committee Chair)
 - A) Approved the applications of 82 Minnesota candidates, 11 transfer candidates, and 12 reciprocal candidates.
 - B) Approved six petitions for waiver.

MP: To Approve and Adopt Committee recommendations.

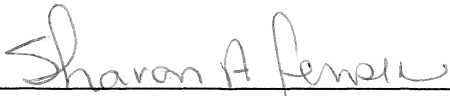
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
(Lance Radziej, CPA, Committee Chair)
- A) Approved two petitions for waiver.
 - B) MNCPA's and MAPA's annual report on CPE procedures and programs were each reviewed and approved.
- MP: To Approve and Adopt Committee recommendations.**
- 8) FIRM CREDENTIALING COMMITTEE REPORT
(Christopher Omdahl, CPA, Committee Chair)
- A) Approved six Minnesota CPA firm permits; denied one.
 - B) Approved three foreign CPA firms.
 - C) Approved two firm name change requests, referred one to staff.
 - D) Accepted thirteen peer reviews; referred two to staff.
 - E) Approved one petition for waiver.
- MP: To Approve and Adopt Committee recommendations.**
- 9) UNFINISHED BUSINESS
- A) Rules
 - 1. Further amendments to rules recommended by the Executive Committee, based on comments received during the rules package comment period – Discussed.
MP: To Approve and Adopt Committee recommendations.
 - 2. Andrea Barker noted that the Board's written response to Administrative Law Judge, required after as part of the post-hearing process, was submitted. She explained the remaining steps in the rule adoption process.
 - B) Revisions to the UAA: Section 14. Greg Steiner has signed a final version of the letter drafted by Lance Radziej in response to NASBA's request for comments.
- 10) NEW BUSINESS
- A) Presentation to Michael Vekich, CPA. He will be sent his plaque and a letter of thanks for his twenty years of service to the Board and the public.
 - B) Draft 2018 Board Meeting Calendar for Approval. July date changed to the 19th.
MSP: To Approve the Board Meeting Calendar as amended.
 - C) AICPA Evolving Peer Review Administration to Enhance Audit Quality Report and Supplement. Board members should review this final version of the document.
 - D) New Licenses Report
MSP: To approve New Licenses Report.

11) PUBLIC COMMENT

A) None.

12) ADJOURNED: 10:30 a.m.

Next meeting is Tuesday, October 24, 2017.

A handwritten signature in cursive script that reads "Sharon A Jensen". The signature is written in dark ink and is positioned above a horizontal line.

Sharon A. Jensen, Vice Chair