

BOARD MEMORANDUM**April 19, 2018**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: **April 19, 2018 BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:15 AM

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

OTHERS:
Doreen Frost, Executive Director
Sara Datko, Investigator
J'Nell Nordin, OAS-I
Kay Weiss, Communications Specialist

GUESTS:
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)
Troy Olsen, Minnesota Association of Public Accountants (MAPA)
Terri Betts, CliftonLarsonAllen
Nina Person, CliftonLarsonAllen

- 2) APPROVAL OF THE FEBRUARY 5, 2018 BOARD MEETING MINUTES
 - A) **MSP: To Approve the February 5, 2018, meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Sharon A. Jensen, CPA, 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 (2017).**
 - B) **MSP: To Reopen the meeting.** The Board issued the following Orders (**ATTACH. 3B** – distributed at meeting):
 - 1) In the matter of Lori Ann Huston-Vadnais and Lori Ann Huston-Vadnais, CPA the Board issued a Settlement Agreement and Cease and Desist Order.
 - 2) In the Matter of Jeremy Alan Alinder, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 3) In the Matter of Kristi Lynn Blattner, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 4) In the Matter of Kyle V. Dawley, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 5) In the Matter of Cynthia Torres Gonzalez, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 6) In the Matter of Michael Eugene Graves, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 7) In the Matter of Jody Lynn Herzog, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 8) In the Matter of Shelley Lynae Riach, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 9) In the Matter of John Charles Redpath, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 10) In the Matter of Michael Wade Schauer, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 11) 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 19, 2018.

23682 Brian D. Axness
 06725 Scott Kevin Bailey
 02520 Daniel L. Hessel

17291 Karen Ann Hettinger
 13321 Gary Donald Heyn
 15535 David Earl Hill

13719	Bruce Donald Hinchley	25554	Joshua James Krogman
27455	Shauna Lynn Hirsch	21404	Jason James Kubat
18414	Ying Hoffesommer	25483	Alexia Jo Kuester
17234	Mary Beth Hoffman	02883	Charles D. Ladd
27759	Alexandra Kelly Hoffmann	09785	Steven John LaFave
24301	Kelly A. Hohenthauer	07412	Debra Ann Lang
22740	Wade J. Hohol	13367	Ann Patterson Lanoue
05746	Jeffery J. Hokanson	15339	Kurt Jerome Larsen
26142	Upendo David Hollela	27235	Kari Mae Larson
05653	Carolyn S. Holmsten	28562	Eric Robert Lee
20975	Jill Lorraine Holt	18089	David Robert Legge
04736	Joseph Michael Holzinger	04885	Daniel G. Leitner
03390	James Morgan Horan	24032	Jilian Frances LeMaster
06041	Ross Frederick Horn	24013	Michael Richard Lenssen
14123	Margaret Helene Horning	23163	Steven I. Levey
11359	Kathleen Marilyn Hornsten	08420	Chris Gerard Lieser
20496	William Douglas Houghton	28334	Candace Beth Little
25365	Sarah J. Houska	20020	Cecilia Liu
13725	Christopher Paul Hughes	27539	James Henry Low
19699	Marlina Mei Hui	04465	James L. Lundquist
05443	Wayne Robert Huls	11795	Scott Ian Lutjen
05341	Jon Charles Hunstock	27979	Caleb Matthew Lyle
02699	Joel Arthur Huser	07700	John Carlton Lynskey
10034	Stephan Arthur Huston	10685	Kristi Nymo Mahnke
24255	Jacqueline Louise Hyde	18313	Renee Leslie Malenowski
21668	Constance Lee Iacono	C0933	Joseph John Mangin
21791	John Edwin Iacono	16926	Wendy Sue Marple
12899	Ronnette E. Imboden	17295	Layne Herbert Martin
27098	Jerrold Lynd Iunghuhn	06538	Bonnie Carol Matson
25934	Thomas Everett Jacobson	27181	Victoria Kathryn Mauch
05463	Rosanne Jacuzzi	21606	Paul James May
04640	Betty Ann Jansen	22920	Thomas John Mayerhofer
15553	Brian James Jarzynski	20207	Darin Paul McAreavey
04533	Ernest W. Jensen	06084	Dennis P. McCormick
15402	Roselyn Quebbemann Johnson	17659	Gregory John McKinley
16728	Lois Helen Johnson	07296	Timothy Ray McLevish
19996	Lisa Marie Johnson	25935	Daniel R. McShane
11763	Bruce Charles Jonason	25489	Alyssa Lorene Meger
14907	Karen Wynne Jordahl	23078	Michael John Melrose
23345	Lindsey Marie Jordan	11086	Richard John Merhar
04946	Debra Marie Judd	22019	Kimberly Jo Merz
27812	Jamie L. Kacich	26284	Brett David Messner
23867	John S. Kaiser	02827	Loren Theodore Meyer
25819	Melinda Sue Kallio	08089	Susan Marie Michaletz
18106	Mary Elizabeth Kaminski	20941	Joshua James Miller
04947	Bruce Alan Kane	13392	Wade Alan Mittelstadt
25968	Irina Kansakar	27827	Brett Thomas Moellers
06863	Kathleen A. Kapoun	21993	Andrea Lynn Molenaar
28267	Jonathan Wentworth Kent-Uritam	25777	Tristan Sloan Moser-Bleil
25894	Linh Kieu	05818	Joan Marie Mueller
27159	Amanda Marie King	27184	Anthony Joseph Nanne
11199	Robert William Kleinschmidt	21675	James A. Neisen
11393	David Raymond Klym	14565	Karen Benson Nelson
07278	Linda Marie Koerselman	08452	Michael Patrick Newman
02085	Wayne L. Kosbab	27836	Dorcas O. Olateru
28963	Ballay Epiphane Kouame	04543	Gregory Paul Olsen
19454	Konstantin Victorovich Kovarski	25263	Jeffrey Carl Olsen
12160	James Lawrence Koziol	17211	Tracy Lynn Olson

24273	Jeffery Marshall Olson	09849	William Henry Patt
28081	Erik Thomas Olson	26945	Filip Peno
28217	Judith Nyaboke Onsomu	04903	Nancy Mary Perrine
20674	Stephanie Lynn Paquin	11621	Paul Craig Perry
07486	Patrick John Parrott		
25432	Cory Mathew Petersen	20237	Kelly Ann Stefaniak
06294	Barbara Ann Prescher	28594	Kyle Benjamin Swanson
26669	James Ferdinand Pritchett	09798	Kelley Michelle Swenson
13024	Michael James Pullmann	28989	Ze Zhou Tan
22498	Andy Howard Reynolds	28304	Todd Michael Tibesar
28898	Craig Jeffrey Richter	08158	Casey Joseph Trumble
28820	Jessica Anne Schmidt	28423	Yangtao Wang
21835	Joshua D. Schulz	28310	Matthew Colin Webster
17740	Eric Paul Sheehan	18087	Julie Ann Williams
04768	Aminmohamed Habib Sheriff	24801	Nicholas John Zawadski

- 4) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, CPA, Board Chair)
- A) Strategic Planning: Complaint Data Analysis to full Board – FYI.
 - B) Internal Controls – The Executive Director adjusted staff access to data to strengthen internal controls. The director of Internal Controls asked to meet with the chairs of boards, including our own, to reiterate the importance of internal controls.
 - C) Department of Revenue Audit on Collections –The Board of AELSLAGID passed the audit, with a few recommendations for minor procedural changes. Our Board will adopt the same procedural changes.
 - D) Senator Julie Rosen Letter MN.IT Services – The Executive Director responded to Senator Rosen’s request for information on MN.IT services.
 - E) CPE Audit
 - (1) Begins April 19, 2018: 112 licensees, including one Board member.
 - (2) NASBA CPT Ethics Course - Authorization to include as a possible remedy for CPE noncompliance violations.

MSP: To Approve the course as a possible remedy.

MP: To Accept the report.

- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Frost, Executive Director)
- A) Budget and Revenue Reports - Discussed. State Government Finance omnibus bill has provisions, if approved, which could significantly impact the Board’s budget.
 - B) Renewals Report – FYI.

MP: To Accept the report.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
(Godson Sowah, CPA, Committee Chair)
- A) Approved the applications of 58 Minnesota candidates, six transfer candidates, and 15 reciprocal candidates.
 - B) Approved two waivers and denied two.
- MP: To Approve and Adopt Committee recommendations.**
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
(Lance Radziej, CPA, Committee Chair)
- A) Partially approved and partially denied one waiver.
- MP: To Approve and Adopt Committee recommendations.**
- 8) FIRM CREDENTIALING COMMITTEE REPORT
(Christopher Omdahl, CPA, Committee Chair)
- A) Approved seven Minnesota CPA firm permits.
 - B) Approved 10 foreign CPA firm permit.
 - C) Approved one firm name change.
 - D) Approved one "DBA" change.
 - E) Approved 31 peer reviews.
 - F) Approved cycle change to one peer review.
- MP: To Approve and Adopt Committee recommendations.**
- 9) UNFINISHED BUSINESS
- A) Strategic Planning: Complaint Data Analysis FY2010-FY2017 – Discussed.
- 10) NEW BUSINESS
- A) NASBA Western Regional Meeting, June 26-28, 2018. Estimated cost per attendee: \$2,992.76. Authorization for attendance requested.
MSP: To authorize the attendance of up to two Board members funded by the Board, plus one additional Board member, if funded by NASBA.
 - B) AICPA: Peer Review Update – FYI.
 - C) Department of Revenue Audit on Collections – Discussed (see 5A above).
 - D) S.F. 2694 and Fiscal Note – Executive Director responded to request.
 - E) New Licenses Report
MSP: To approve New Licenses Report.
 - F) Candidate Fees for the CPA Exam – Discussed. Executive Committee to review renewing contract with NASBA.
 - G) NASBA: Candidate Concerns 2017 Q4 – FYI.
 - H) Board Appointments – Applications expire after one year. Staff will monitor.

- l) MNCPA Board Meeting – Chair and Executive Director to present at meeting Thursday, April 26.
- 11) PUBLIC COMMENT
 - A) None.
- 12) ADJOURNED: 10:30 a.m.

Next Meeting: Thursday, June 7, 2018 at 9:00 a.m.



Charles Selcer, CPA, Secretary/Treasurer

EXECUTIVE COMMITTEE**April 19, 2018**

TO: Gregory S. Steiner, CPA, Board Chair
Sharon Jensen, CPA
Charles Selcer, CPA, Secretary/Treasurer

FROM: Greg Steiner, CPA, Board Chair

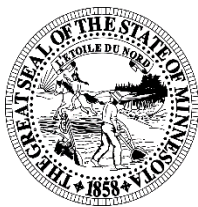
SUBJECT: APRIL 19, 2018, EXECUTIVE COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
7:30 AM

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

Others Attending:

Doreen Frost, Executive Director

- 1) APPROVAL OF THE FEBRUARY 5, 2018, COMMITTEE MEETING MINUTES
MSP: To Approve.
- 2) UNFINISHED BUSINESS
 - A) Strategic Planning - Complaint Data Analysis to full Board. – Discussed.
 - B) Internal Controls – Discussed.
- 1) NEW BUSINESS
 - A) Department of Revenue Audit on Collections – Discussed.
 - B) Senator Julie Rosen Letter and Response to Questions About MN.IT Services – Discussed.
 - C) CPE Audit to begin April 19, 2018: 112 Licensees, including 1 Board member. – Discussed.
 - D) Rule Package Costs. – Discussed.
- 3) Adjourn



THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

APRIL 19, 2018

TO: **Examination and Credentialing Committee Members**
Godson Sowah, CPA, Chair
Sharon Jensen, CPA
Gregory S. Steiner, CPA

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: **APRIL 19, 2018, COMMITTEE MINUTES**
GOLDEN RULE BUILDING, Suite 125
8:00 AM

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

1. Approval of the February 5, 2018 Committee Meeting Minutes
MSP: To Approve
2. CPA and RAP Application Files
 - A) Minnesota Applicants (58)
 - Christina Ann Anderson
 - Joshua Benjamin Auerbach
 - Jordan Mackenzie Berg
 - Sadie Marie Blackstad
 - Jacob Michael Boyer
 - David Michael Claridge
 - Dana Valerie Cunningham
 - Ian Michael Stephen Elias
 - Shane McKenzie Ewy

- Aaron A Garrido
- Julia Nicole Gesior
- Kyle William Grell
- Kevin Michael Gust
- Robert Thomas Harold
- Ross Allen Hasserodt
- Alex Kenneth Hefel
- Mackenzie Rose Jensen
- Danya Jean Johnson
- Nicole Helen Johnson
- Soojin Jun
- Betty Agustina Kaczorek
- Robert Braedon Keeley
- Jordan Nicole Kuha
- Calvin John Leszczynski
- Jeffrey Orrin Lewis
- Seth W Litchke
- Mindy McGrew
- Mindy Sue Mejia
- Kelli Moretter-Bue
- Tyler John Nelson
- Jacilyn Michele Nemec
- Kyle E Newhouse
- Janelle Marie Nybo
- Samantha Michelle Nye
- Andrew David Oster
- Adam Dean Phillips
- Anna Christine Plewacki
- Daniel Alexander Rekuski
- Stephen Andrew Rieken
- Allison Koleen Robbins
- Alexander Roos
- Joshua Michael Russell
- William Kenneth Schaefer
- Julie Marie Schoenberg
- Lu Shao
- Mark Alan Shirley
- Stephanie Jo Marie Smart
- Jason Christopher Stedillie
- Elijah Steimle

- Kaylea Marie Stier
- Tyler Tasca
- Jacob Robert Thornberg
- Jonathan Peter Tensen
- Cody Dean Tibbetts
- Yuk I Iris Tsui
- Zachary David Tyson
- Mark Anton Venasky
- Rebecca Mae Wing

MSP: To Approve

B) Transfer Applicants (6)

- Kasey Jean Bosch
- Zoey Caraline Czech
- Karry Renee Leber
- Ethan Ronald Strasser
- Cheng Sun
- Bryan Paul Wallman

MSP: To Approve

C) Reciprocal Applicants (15)

- Joseph Timothy Anderson
- Melissa M Bauer
- Karen Beth Blacik
- Trenton James Egan
- Christina Rae Hegna
- Cheryl D Kennedy
- Michael A Loesevitz
- Alyssa Danielle Lundberg
- Lisa A Makinen
- Paul M Malazita
- Brian M Mcilhinney
- Kyle Theodore Mielke
- Nathan M Myhre
- Christopher David Seeba
- Justin Allen Williams

MSP: To Approve

3. Petition for Waiver

- Jessica M Farrell
MSP: To Approve
- Kaitlyn Lecher
MSP: To Deny
- Michael A Loesevitz
MSP: To Approve
- Rizwan Shaikh
MSP: To Deny

4. Old Business

- Strategic planning - discussed

5. Adjourn



THE MINNESOTA BOARD OF ACCOUNTANCY

FIRM CREDENTIALING COMMITTEE

APRIL 19, 2018

TO: Christopher Omdahl, CPA, Chair
Sharon A. Jensen, CPA
Alan Wilensky, Public Member

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: **APRIL 19, 2018, FIRM CREDENTIALING COMMITTEE MINUTES**
GOLDEN RULE BUILDING, SUITE 125 (1ST FLOOR)
8:00 AM

1) QUORUM CALL

2) APPROVAL OF FEBRUARY 5, 2018 COMMITTEE MEETING MINUTES
MSP: To approve

3) OLD BUSINESS

- a. Strategic planning: Discussed

4) APPLICATIONS FOR MINNESOTA FIRM PERMITS:

F2262	HoilandCPA LLC	MSP: To approve
F2263	Robert T Thelen, CPA, LTD	MSP: To approve
F2265	Musselman Accounting Inc	MSP: To approve
F2273	Camerin Hochhalter CPA LLC	MSP: To approve
F2275	William S. Simson CPA L.L.C.	MSP: To approve
F2276	Dana R Deziel, CPA LLC	MSP: To approve
F2277	Nietz Tax & Accounting, LLC	MSP: To approve

5) APPLICATIONS FOR FOREIGN FIRM PERMITS:

F2261	Tanner LLC	MSP: To approve
F2264	Comer, Nowling and Associates, PC	MSP: To approve
F2266	Tidwell Group, LLC	MSP: To approve
F2267	McGowen, Hurst, Clark & Smith	MSP: To approve

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www.boa.state.mn.us

F2268	SC&H Attest Services, P.C.	MSP: To approve
F2269	Whitley Penn LLP	MSP: To approve
F2270	Jaynes, Reitmeier, Boyd & Therrell, P.C.	MSP: To approve
F2271	Mann Weitz & Associates LLC	MSP: To approve
F2272	Johnson Block & Co., Inc.	MSP: To approve
F2274	Suttle & Stalnaker, PLLC	MSP: To approve

6) FIRM NAME CHANGE REQUESTS:

01021	Crowe Horwath LLP to Crowe LLP	MSP: To approve
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7) DOING BUSINESS AS NAME REQUESTS:

F2169	Harris & Co., PLLC dba Harris CPAs	MSP: To approve
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8) PEER REVIEW REPORTS:

00143	Betts & Hayes, Ltd.	MSP: To accept
00315	Sevenich, Butler, Gerlach & Brazil, Ltd.	MSP: To accept
00381	DS&B, Ltd.	MSP: To accept
00395	Ellingson & Ellingson, Ltd.	MSP: To accept
00440	Hacker, Nelson & Co., PC	MSP: To accept
00870	Pierce Accounting & Tax Service	MSP: To accept
00881	Timothy W. Northrop, PA	MSP: To accept
00897	Schmitz & Ketchum, PA	MSP: To accept
00954	Copeland Buhl & Company PLLP	MSP: To accept
00960	Hammer Dieser & Mangskau PLLP	MSP: To accept
01091	Boulay, PLLP	MSP: To accept
01096	Lethert, Skwira, Schultz & Co., LLP	MSP: To accept
01098	Abdo, Eick & Meyers LLP	MSP: To accept
01130	Eide Bailly LLP	MSP: To accept
01300	Boeckermann, Grafstrom & Mayer LLC	MSP: To accept
01492	Michael D. Johnson, Ltd.	MSP: To accept
01555	Mortenson & Rygh, CPA	MSP: To accept
02430	David M. Lindblad, CPA	MSP: To accept
07025	Kenneth B. Vonderharr, CPA	MSP: To accept
F1792	Anderson, Dittmer & Co., Ltd.	MSP: To accept

F1811	Bauer & Hohlen, PC	MSP: To accept
F1883	Woltman Group, PC	MSP: To accept
F1892	Chalmers & Company, PLLC	MSP: To accept
F1930	Joshua G. Holland CPA, Ltd.	MSP: To accept
F2050	Barley McNamara & Wild, PLLC	MSP: To accept
F2088	Williams-Keepers, LLC	MSP: To accept
F2105	Holly J. Burow CPA, LLC	MSP: To accept
F2147	Yeo & Yeo CPAs & Business Consultants	MSP: To accept
F2199	Elliott Davis, LLC	MSP: To accept
15385	Matthew B. Olson CPA	MSP: To accept
F1886	Goldin Peiser & Peiser	MSP: To accept

9) PEER REVIEW DISCUSSION:

F2083	McDonald Carlson CPAs	MSP: To grant cycle change
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10)ADJOURN



THE MINNESOTA BOARD OF ACCOUNTANCY

CONTINUING PROFESSIONAL EDUCATION COMMITTEE

APRIL 19, 2018

TO: Lance Radziej, CPA, Chair
Charles Selcer, CPA
Scott Van Binsbergen, Public Member

FROM: Lance Radziej, CPA, Chair

SUBJECT: APRIL 19, 2018, COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:30 AM

1. QUORUM CALL
2. APPROVAL OF THE FEBRUARY 5, 2018 COMMITTEE MEETING MINUTES
MSP: To approve
3. OLD BUSINESS
 - a) Strategic planning: Discussed
4. PETITIONS OF WAIVER

Minnesota Rule 1105.0200 subpart 4 (2018), states:

Exceptions. In the application of this chapter [[1105](#)], the board may make exceptions for reasons of individual hardship including health, military service, foreign residency, or other good cause. The applicant, licensee, firm, or registered accounting practitioner has the burden of proving such hardship.

- a) Wendy Steiner **MSP: To grant partial approval, waive the FY14 CPE late reporting fees, deny the waiver of the FY15 and FY16 fees**
5. CPE AUDIT: Discussed. The audit letters will be mailed out on April 19, 2018.
6. ADJOURN