

# The Board Report

OFFICIAL PUBLICATION OF THE MINNESOTA BOARD OF ACCOUNTANCY

May 2007

## Message from the Board Chair Robert Hyde, CPA



### Your input is needed for possible statute and/or rule changes.

During 2007 the Board will be considering whether to suggest changes to the Board's statutes (Minnesota Statutes, Section 326A) and to propose changes to its rules (Minnesota Rules, Chapter 1105). Most of the changes being considered to Section 326A involve conforming changes which have been made to the Uniform Accountancy Act. Important changes have been made in the Uniform Accountancy Act over the last seven years and it is time for the Board to consider whether these changes should be made in Minnesota.

One of the significant changes to be considered involves a system to increase the mobility of CPAs licensed by other states to practice in Minnesota while making explicit the Board's authority to regulate all such individuals who provide professional services within Minnesota. Changes in this area are needed not only in Minnesota, but also in other states to effectively serve the public and the profession. Several states have already adopted changes in this area. We will also be considering whether to change the current annual requirement for certificate renewal to a two or three year renewal requirement like many other states and professions.

Several technical corrections and updates will be considered to resolve issues which have come to our attention over the last several years.

If you have any suggestions or comments on the Board's statutes or rules, please address them to:

Chair, Legislation/Rules Committee  
Minnesota State Board of Accountancy  
85 East Seventh Place, Suite 125  
Saint Paul, Minnesota 55101-2143.

Also, watch our website for proposals as they are being developed - [www.boa.state.mn.us/rulemaking](http://www.boa.state.mn.us/rulemaking).

## Inside this Issue

Board Members/Staff.....	Page 2
IRS Office of Professional Responsibility.....	Page 3
Disciplinary Actions.....	Page 4
NASBA Meetings.....	Page 14
Board News.....	Page 15

Board Contact Information  
Phone: 651-296-7938  
Fax: 651-282-2644  
TTY: 800-627-3529

[www.boa.state.mn.us](http://www.boa.state.mn.us)

## Renewal Reminder!

If you have not yet renewed your CPA certificate, IRAP Registration or CPA/RAP firm permit for 2007, it is important that you go to [www.boa.state.mn.us](http://www.boa.state.mn.us) to download the appropriate renewal forms and submit them to the Board office as soon as possible. All certificates, registrations and firm permits expired on December 31, 2006.

# Board Members/Staff

<i>Board Members</i>	<i>Term Expiration</i>
Robert J. Hyde, CPA <i>Board Chair</i>	January 2011
Neil Lapidus, CPA <i>Vice Chair</i>	January 2008
Ramanik Shah, CPA <i>Secretary/Treasurer</i>	January 2010
Robin Engelson Public Member	January 2011
Becky Keran, CPA	January 2008
Kate Mooney, CPA	January 2008
Melodie Rose, J.D. Public Member	January 2011
Robert Saunders, CPA	January 2011
Mike Vekich, CPA	January 2009

## *Board Staff*

Doreen Frost	<i>Executive Director</i> <i>doreen.johnson-frost@state.mn.us</i>
Steve Renville	<i>Enforcement Investigator</i> <i>steve.renville@state.mn.us</i>
Vicky Oehrlein	<i>Certificate Coordinator</i> <i>vicky.oehrlein@state.mn.us</i>
Bev Carey	<i>State Programs Administrator</i> <i>bev.carey@state.mn.us</i>
Jamie Meyer	<i>Receptionist</i> <i>jamie.meyer@state.mn.us</i>
Greg Huwe	<i>Assistant Attorney General</i> <i>greg.huwe@state.mn.us</i>

## 2007 Board Committee Assignments

### **Executive Committee**

(Meets 7:30 AM Full Board Days)

Robert Hyde, Chair

Neil Lapidus, Vice Chair

Ramanik Shah, Secretary/Treasurer

### **Complaint Committee**

(See Board calendar for meeting dates)

Mike Vekich, Chair

Robert Hyde

Neil Lapidus

### **CPE Committee**

(Meets 7:45 AM Full Board Days)

Becky Keran, Chair

Ramanik Shah

Robert Saunders

Kate Mooney

Robin Engelson

### **Examination & Credential Committee**

(Meets 8:15 AM Full Board Days)

Kate Mooney, Chair

Becky Keran

Ramanik Shah

Robin Engelson

### **Legislative/Rules Committee**

(Meets 7:45 AM Full Board Days)

Robert Hyde, Chair

Neil Lapidus

Melodie Rose

Mike Vekich

### **Audit Committee**

(Meets at the call of the chair)

Ramanik Shah, Chair

Melodie Rose

### **Firm Credential & Quality Review Committee**

(Meets 8:15 AM Full Board Days)

Neil Lapidus, Chair

Melodie Rose

Mike Vekich

Robert Saunders

### **Quality Review Oversight Committee**

John Asmussen, CPA, Chair

Thomas Alagna, CPA

John C. Beckman, CPA

Rick H. Ehrich, CPA

P. Jane Saly

## IRS Office of Professional Responsibility (OPR)

The June 2006 *Board Report* provided information about the IRS Office of Professional Responsibility (OPR), which is responsible for setting, communicating and enforcing standards of competence, integrity and conduct among tax practitioners. One responsibility of OPR is to monitor personal tax filing and payment obligations of tax professionals. Recently the acting director of OPR, Steven Whitlock, provided information revealing that about a quarter of the estimated 1,200 noncompliant tax professionals are more than one year behind in their personal tax filing or payment obligations, the majority of whom quickly became compliant once they received a notice from the IRS. Mr. Whitlock also provided information that 4% of enrolled agents, 8% of attorneys and 11% of CPAs have personal tax noncompliance issues.

Another OPR responsibility is to monitor misconduct of tax professionals in their role as taxpayer representatives before the IRS. Some actions that may cause disciplinary action are: 1) exhibiting a pattern of attempting to influence case disposition to obtain desired results by using abusive language and making false claims and accusations, 2) delaying the performance of IRS duties by regularly missing appointments and by not providing agreed upon documentation, 3) significantly omitting complete information and applying unreasonable discounts on financial statement assets regarding taxpayers with collection issues.

Along with OPR, the IRS Return Preparer Program focuses on enhancing compliance in the return preparer community by investigating allegations of criminal activity by return preparers, referring cases to the Department of Justice for prosecution as appropriate and asserting civil penalties against unscrupulous return preparers. As shown in the following table, IRS criminal investigations of tax professionals reveals an increase in the number of investigations initiated and the number of sentences issued.

	FY 2005	FY 2004	FY 2003
Investigations Initiated	248	206	209
Prosecution Recommendations	140	167	169
Indictments/Information	119	121	109
Sentenced	118	90	49
Incarceration Rate	85.6%	84.4%	83.7%
Average Months to Serve	18	19	19

The good news for the practitioner community is that the IRS is working very hard to ensure that unscrupulous tax preparers are either brought into compliance

or put out of business. Referrals of noncompliant tax professionals can be made to OPR by FAX at 202-622-2207 or by mail at:

IRS, Office of Professional Responsibility

Attn: SE: OPR, Room 7238/IR

1111 Constitution Avenue NW

Washington, DC 20224

For more information regarding OPR, the Return Preparer Program or this article contact IRS Senior Stakeholder Liaison Pat Buttweiler at 651-726-1597 or [patricia.a.buttweiler@irs.gov](mailto:patricia.a.buttweiler@irs.gov).



---

### *CPE Audit Update*

The next CPE audit is scheduled for May 2007 and will cover fiscal years 2004, 2005 and 2006. Due to the recent changes in the CPE rules, those selected for audit will be required to record their detailed CPE information on the Board-supplied reporting form only. You will no longer be able to supply your own form for this purpose. The form will be mailed to those selected for audit and will also be available on the forms page of the Board's website.

---

### *CPA Exam Reimbursement for Veterans*

The U.S. Department of Veterans Affairs (VA) will now reimburse eligible individuals for the cost of the Uniform CPA Examination as part of its veteran education benefits program. Veterans, or those on active duty, should download VA form 22-1990 and eligible children or spouses should download VA form 22-5490 from [www.gibill.va.gov](http://www.gibill.va.gov). To apply for reimbursement, send a copy of your test results with a letter requesting reimbursement. The letter should include your name and Social Security number, the name and date of test, the name and address of the organization issuing the license or certificate (i.e., the appropriate board of accountancy), and the cost of the test. It should also contain the statement "I authorize release of my test information to VA."

# *D i s c i p l i n a r y*

.Disclaimer: Every effort has been made to ensure that the following enforcement information is correct; however, this information should not be relied upon without verification from the Board office. It should be noted that the names of companies and individuals listed may be similar to the names of parties who have not had enforcement actions taken against them. Disciplinary orders are public data and copies may be obtained by contacting the Board office.

**May 19, 2006**

**Carol Frances Hartman, CPA, Certificate No. 08344**

- Respondent failed to complete 120 hours of mandatory CPE during the years ended June 30, 2002, 2003 & 2004, and failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04 and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800. Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$250 and \$175 in CPE noncompliance fees. Respondent successfully completed and reported 45 hours of CPE representing previously required hours not reported to the Board for the year ended June 30, 2005, in addition to CPE for previous reporting periods. Respondent is prohibited from engaging in activities requiring an active certificate in this state without obtaining an active certificate and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Paul Francis Schutta, CPA, Certificate No. 16256**

- Respondent failed to complete 120 hours of mandatory CPE during the years ended June 30, 2002, 2003 & 2004 and failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04 and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800. The Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$100 and \$100 in CPE noncompliance fees. The Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**John Michael Prindle, CPA, Certificate No. 20512**

- Respondent's certificate expired on December 31, 2001 and the Respondent failed to renew the certificate for 2002 through 2006. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. Respondent's certificate is Censured and Reprimanded. Concurrent with the

submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500 and inactive certificate renewal fees of \$50 for 2002 through 2006, a delinquency fee of \$250 and a reinstatement application fee of \$20. Respondent shall apply for an inactive certificate and shall not engage in activities requiring an active certificate. Respondent shall comply with Minnesota Statutes section 326A.04, subd. 4. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Jill Danielson Seys, CPA, Certificate No. 19094**

- Respondent's certificate expired on December 31, 2002 and the Respondent failed to renew the certificate for 2003 through 2006. Respondent's certificate was revoked by the Board on February 15, 2005. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$500, inactive certificate renewal fees of \$40 for 2003 through 2006, a delinquency fee of \$200 and a reinstatement application fee of \$20. Respondent shall not engage in activities requiring an active certificate or hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statutes section 326A.04, subd. 4 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Barbara J. Diekmann, Revoked Certificate No. 11292**

- Respondent failed to renew her CPA certificate for more than two years after expiration. Pursuant to Minnesota Statutes 326A.04, subd. 11 (2002), the CPA certificates of persons who fail to renew their certificate for more than two years after expiration shall be automatically revoked. Respondent shall surrender the CPA certificate to the Board immediately. If Respondent wishes to seek reinstatement of her CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes 326A.09 (2002). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes 326.09 (2002) and any applicable Board rules. The terms of the order are adopted and implemented on May 19, 2006.

# *A c t i o n s*

**Jean M. Farrell, Revoked Certificate No. 11976** - Respondent failed to renew her CPA certificate for more than two years after expiration. Pursuant to Minnesota Statutes 326A.04, subd. 11 (2002), the CPA certificates of persons who fail to renew their certificate for more than two years after expiration shall be automatically revoked. Respondent shall surrender the CPA certificate to the Board immediately. If Respondent wishes to seek reinstatement of her CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes 326A.09 (2002). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes 326.09 (2002) and any applicable Board rules. The terms of the order are adopted and implemented on May 19, 2006.

**Janet E. Roth, Revoked Certificate No. 17137** - Respondent failed to renew her CPA certificate for more than two years after expiration. Pursuant to Minnesota Statutes 326A.04, subd. 11 (2002), the CPA certificates of persons who fail to renew their certificate for more than two years after expiration shall be automatically revoked. Respondent shall surrender the CPA certificate to the Board immediately. If Respondent wishes to seek reinstatement of her CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes 326A.09 (2002). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes 326.09 (2002) and any applicable Board rules. The terms of the order are adopted and implemented on May 19, 2006.

**Gregory R. Troy, Revoked Certificate No. 09930** - Respondent failed to renew his CPA certificate for more than two years after expiration. Pursuant to Minnesota Statutes 326A.04, subd. 11 (2002), the CPA certificates of persons who fail to renew their certificate for more than two years after expiration shall be automatically revoked. Respondent shall surrender the CPA certificate to the Board immediately. If Respondent wishes to seek reinstatement of his CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes 326A.09 (2002). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes 326.09 (2002) and any applicable Board rules. The terms of the order are adopted and implemented on May 19, 2006.

**July 21, 2006**

**Kelly Paul Bennowitz, CPA, Certificate No. 05666** - Respondent's certificate expired on December 31,

2002 and the Respondent failed to renew the certificate for 2003 through 2006. Respondent's certificate was revoked by the Board on February 15, 2005. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$500, inactive certificate renewal fees for 2003 through 2006 of \$40, a delinquency fee of \$200 and a reinstatement application fee of \$20. Respondent shall not engage in activities requiring an active certificate or hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statutes 326A.04, subd. 4 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**D. L. Randall PC, Firm Permit No. 01271** - Respondent failed to submit the required quality review reports due June 30, 2005 and failed to renew his Firm Permit for 2006. Respondent violated Minnesota Statutes 326A.05 and 326A.10, Minnesota Rules 1105.2500, 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$100 and has reported eight hours of CPE in the area of compilations. The Respondent shall submit his next quality review report for the year ending December 31, 2006 by March 31, 2008. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Jack & Associates, Firm Permit No. 00912** - Respondent failed to submit the required quality review reports due June 30, 2005. Respondent violated Minnesota Statutes 326A.05 and 326A.10, Minnesota Rules 1105.2500, 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500. Respondent shall submit his next quality review report covering the period ended December 31, 2006 by March 31, 2008. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Duk Soo Kim, CPA, Certificate No. 19157** - Respondent's active certificate expired on December 31, 2003. Respondent failed to renew the certificate and engaged in activities requiring an active certificate and held out to the public as a Certified Public Accountant. Respondent failed to report 80 hours of mandatory CPE during the years ended June 30, 2004 and 2005. Respondent failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.10 and Minnesota Rules 1105.1200, 1105.2500, 1105.5600, 1105.7800. Respondent's certificate is Censured and Reprimanded. Respondent paid a Civil Penalty of \$500 and \$305 in certificate renewal fees. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent reported to the Board 80 hours of CPE. The Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Andrew Frederick Knutson, CPA, Certificate No. 23133** - Respondent failed to obtain an active certificate required by Minnesota Rules. The Respondent's application for an active certificate was received by the Board four months and 20 days after the required date. Respondent violated Minnesota Statutes 326A.08, subd. 5 and Minnesota Rules 1105.2500, Subp. D (2). Respondent's certificate is Censured and Reprimanded. Concurrent with submission of the Stipulation and Consent Order to the Board for its approval, the Respondent shall pay to the Board a Civil Penalty of \$250. Respondent shall maintain an active certificate so long as the Respondent engages in activities requiring an active certificate. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Christopher D. Larson, CPA, Certificate No. 18589** - Respondent's certificate expired on December 31, 2001 and the Respondent failed to renew the certificate for 2002 through 2006. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500, inactive certificate renewal fees of \$50 for 2002 through 2006, a delinquency fee of \$250 and a reinstatement application fee of \$20. Respondent shall apply for an inactive certificate and shall not engage in activities requiring an active certificate. Respondent shall comply with Minnesota

Statutes section 326A.04, subd. 4. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Bruce James Nordstrom, CPA, Certificate No. 02963** - Respondent's certificate expired on December 31, 2002 and the Respondent failed to renew the certificate for 2003 through 2006. Respondent's certificate was revoked by the Board on February 15, 2005. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$500, inactive certificate renewal fees of \$40 for 2003 through 2006, a delinquency fee of \$200 and a reinstatement application fee of \$20. Respondent shall not engage in activities requiring an active certificate or hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statutes section 326A.04, subd. 4 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Lyubov Vladimirovna Rudyuk, CPA, Certificate No. 20230** - Respondent's certificate expired on December 31, 2003. The Respondent failed to renew the certificate for 2004 through 2006 and failed to reply to communications from the Board. Respondent's certificate was revoked by the Board on April 19, 2006. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500 and \$200 in renewal fees, and applied for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state or hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statutes section 326A.04, subd. 4. Respondent agrees that she will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. Respondent is prohibited from engaging in activities requiring an active certificate in this state without obtaining an active certificate.

**Kevin Paul Schilla, CPA, Certificate No. 07368** - Respondent's certificate expired on December 31, 2001 and the Respondent failed to renew the certificate for 2002 through 2006. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500 and inactive certificate renewal fees of \$50 for 2002 through 2006, a delinquency fee of \$250 and a reinstatement application fee of \$20. Respondent shall apply for an inactive certificate and shall not engage in activities requiring an active certificate. Respondent shall comply with Minnesota Statutes 326A.04, subd. 4. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Jolynn Kay Theisen, CPA, Certificate No. 20005** - Respondent's certificate expired on December 31, 2001 and was revoked by the Board on March 19, 2004. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500, certificate renewal fees of \$50, a delinquency fee of \$250 and a reinstatement application fee of \$20. The Respondent shall apply for and maintain an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statutes section 326A.04, subd. 4. Respondent agrees that she will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

#### **August 18, 2006**

**Halama, Benjamin Charles, CPA, Certificate No. 23111** - Respondent failed to obtain an active certificate required by Minnesota Rules. The Respondent's application for an active certificate was received by the Board two months and 28 days after the required date. Respondent violated Minnesota Statutes 326A.08, subd. 5 and Minnesota Rules 1105.2500, Subp. D (2). Respondent's certificate is Censured and Reprimanded. Concurrent with submission of the

Stipulation and Consent to the Board for its approval, the Respondent shall pay to the Board a Civil Penalty of \$250. Respondent shall maintain an active certificate so long as the Respondent engages in activities requiring an active certificate. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Gerald F. Gruber CPA, Firm Permit No. 02371** - Respondent failed to submit the required quality review reports due June 30, 2003 and March 30, 2006. Respondent violated Minnesota Statutes 326A.05 and Minnesota Rules 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's certificate is Censured and Reprimanded. Respondent paid to the Board a Civil Penalty of \$500. Concurrent with submission of the Stipulation and Consent Order to the Board for its approval, Respondent provided a copy of a signed engagement letter with a reviewer to conduct the quality review required of the Respondent's practice. By September 30, 2006, Respondent shall provide the Board with a copy of the reports issued as a result of those reviews due June 30, 2003 and March 31, 2006. Respondent is prohibited from performing audits, reviews and compilations until the quality review reports due June 30, 2003 and March 31, 2006 are submitted to the Board. Respondent's next quality review report is due to the Board on March 31, 2009 covering the year ended December 31, 2007. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Stuart J. Bonniwell, CPA, Firm Permit No. 00912** - The nature of the non-audit services which the Respondent admitted he provided to his client suggested to the Committee that the Respondent was not independent of the company audited and, accordingly, engaged in substandard attest work. Respondent failed to complete the Sole Proprietor Firm quality review which was due to the Board June 30, 2005. Respondent's certificate is Censured and Reprimanded. Respondent paid a Civil Penalty of \$1,000. Respondent successfully completed 40 hours of CPE in governmental and non-profit accounting, and auditing and independence rules of the profession. Respondent has provided a copy of a signed engagement letter with a reviewer to conduct a quality review of the Respondent's practice for the year ended December 31, 2003 and a copy of the report issued as a result of that review. The Respondent provided a copy of this Order to the Reviewer prior to conducting the review. Respondent has successfully

completed the required CPE hours and reported to the Board by the dates specified. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Sean Patrick Lawler, Revoked Certificate No. 14928** - Respondent's certificate expired on December 31, 2003 and the Respondent failed to renew the certificate for 2004 through 2006. The Respondent's certificate was revoked by the Board on April 19, 2006. Respondent violated Minnesota Statutes 326A.08, subd 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid to the Board a Civil Penalty of \$500 and inactive certificate renewal fees of \$30 for 2004 through 2006, a delinquency fee of \$150 and a reinstatement application fee of \$20. Respondent shall not engage in activities requiring an active certificate or hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statutes section 326A.04, subd 4. and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**October 20, 2006**

**William Frank Koschak, CPA, Certificate No. 05265** - Respondent caused his firm not to be independent in an audit of a client in that he obtained a home equity loan from a subsidiary of the audit client while he was participating on the audit engagement of another subsidiary of the audit client. Respondent was charged with violating the AICPA Code of Professional Conduct and Minnesota Statutes 214.10, 326A.02, subd.6 and 326A.08, subd. 1 (2002). Respondent's certificate is Censured and Reprimanded. Concurrent with submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Michael R. Morgan, Certificate No. 08590** - In March 2002, the Respondent pled guilty to two counts of bank fraud and one count of mail fraud and was sentenced to 48 months in Federal Prison Camp in Yankton, South Dakota. Mr. Morgan's certificate No. 08590 is revoked.

**Gary Lee Storm, CPA, Certificate No. 07438** - Correspondence dated September 18, 2005, from Drew H. Wrigley, U.S. Attorney, District of North Dakota, provided a scenario of events and persons involved with an illegal gambling activity, i.e. violation of Title 18, U.S. Code Section 1955, conducting, financing, managing, supervising, directing, or owning all or part of an illegal gambling business. Respondent pled guilty to one count of conducting an illegal gaming operation and cooperated with the investigation and prosecution of RSI, Bala and Diaz. The U.S. Attorney recommended a downward departure from the penalties for the offense on September 8, 2005. Mr. Storm was ordered to serve two years supervised probation, to pay a \$100 fine and perform 100 hours of community service. The Assistant U.S. Attorney indicated that the Respondent did not financially benefit from the illegal operations. Consistent with the recommendations from the U.S. Attorney, the Board of Accountancy found that the Respondent does not represent a danger to the public or the profession of accounting. Mr. Storm's certificate is Censured and Reprimanded. Concurrent with submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$100 and the Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Matthew James Trygstad, CPA, Certificate No. 23235** - Mr. Trygstad failed to obtain an active certificate as required by Minnesota Rules. The Respondent's application for an active certificate was received by the Board two years, two months and four days after the required date. Respondent violated Minnesota Statutes 326A.08, subd. 5, and Minnesota Rules 1105.2500, subp. D (2). The Respondent's certificate is Censured and Reprimanded. Concurrent with submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$1,000. Mr. Trygstad shall maintain an active certificate so long as he engages in activities requiring an active certificate and he agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Anderson & Martineau PA, Firm Permit No. 00882** - On September 15, 2006, Respondent appeared before the Board's Complaint Committee. A CPA partner of Anderson & Martineau PA, did not have an active certificate. The CPA Firm failed to submit the required quality review reports due March 31, 2006. The Respondent violated Minnesota Statutes 326A.05

& 326A.10 and Minnesota Rules 1105.2500, 1105.4000 (D), 1105.4300, 1105.4500 – 1105.5600, 1105.7800. The firm permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$250. Any subsequent review shall cover the year ended October 31, 2007 and the Board will receive a copy of the report issued as a result of that review no later than January 31, 2009, and the Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Michael William Pofahl, CPA, Firm Permit No. 02348** - On November 4, 2005, Mr. Pofahl appeared before the Board's Complaint Committee. The CPA Sole Proprietor Firm, Michael William Pofahl, CPA, failed to submit the required quality review reports due June 30, 2005. Respondent violated Minnesota Statutes 326A.05 and Minnesota Rules 1105.4300, 1105.4500 – 1105.5600. Mr. Pofahl's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid \$350 for a Civil Penalty and agrees not to violate any statute, rule or order that the Board has issued or is empowered to enforce.

**Alan Wayne Anderson, CPA, Certificate No. 06344** - Mr. Anderson's active certificate expired on December 31, 2002, and was revoked on February 15, 2005. The Respondent did not engage in activities as an active CPA. Respondent failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.10 and Minnesota Rules 1105.1200, 1105.7800, 1105.5600. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$500 and \$295 in renewal fees and has reported 120 CPE hours as required. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Paul Joseph Gilbride, CPA, Certificate No. 16364** - Mr. Gilbride's certificate expired on December 31, 2003 and was revoked by the Board on April 19, 2006. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the

submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500 and \$200 in renewal fees and applied for an inactive certificate. Respondent shall not engage in activities or hold out to the public and will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Tim C. Johnson, CPA, Certificate No. 06675** - Mr. Johnson's certificate expired on December 31, 1984 and was revoked by the Board on October 16, 1998. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500 and \$1340 in renewal fees and applied for an inactive certificate. Respondent shall not engage in activities or hold out to the public and will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Rick R. Koyiol, CPA, Certificate No. 03244** - Mr. Koyiol's certificate expired on December 31, 1982 and was revoked by the Board on October 16, 1998. The Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500 and \$1,450 in renewal fees and applied for an inactive certificate. Respondent shall not engage in activities or hold out to the public and will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Joseph David Manuel, CPA, Certificate No. 20999** - Mr. Manuel's certificate expired on December 31, 2002 and was revoked by the Board on February 15, 2005. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500 and \$260 in renewal fees and applied for an inactive certificate. Respondent shall not engage in activities or hold out to the public and will not violate in the

future any statute, rule or order that the Board has issued or is empowered to enforce.

**Marc Leroy Wosepka, CPA, Certificate No. 18984** - Mr. Wosepka's certificate expired on December 31, 2001 and was revoked by the Board on March 19, 2004. Respondent violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$500 and \$320 in renewal fees and applied for an inactive certificate. Respondent shall not engage in activities or hold out to the public and will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**November 17, 2006**

**James Armand Coryea II, Revoked Certificate No. 04133** - From 1997 through 1999, Mr. Coryea failed to file state and federal tax returns. He was convicted of three counts of tax evasion and three counts of failure to file tax returns and was sentenced to a 21 month prison term with three years supervised release and ordered to pay all back taxes. Certificate No. 04133 to practice as a Certified Public Accountant was revoked.

**Jolene M. Schimek, CPA, Certificate No. 18931** - Respondent failed to obtain a valid firm permit for the period 2002 through 2006, and during that time the firm engaged in activities which required such a permit. Respondent violated Minnesota Statutes 326A.10, 326A.05 and Minnesota Rules 1105.5600, 1105.7800. Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, the Respondent paid a Civil Penalty of \$2,000 and \$340 in Firm renewal fees. Respondent has provided a copy of a signed engagement letter with a reviewer to conduct a quality review of the Respondent's practice for the year ended December 31, 2006. By March 31, 2008, Respondent shall provide the Board with a copy of the report issued as a result of that review. The Respondent's subsequent review shall cover the year ended December 31, 2009. Respondent has submitted a report detailing all CPE received during the five years ended June 30, 2006, has applied for a Firm permit, has provided a copy of all quality reviews received during the past five years and Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or

is empowered to enforce.

**Kristin M. Tomlin, CPA, Certificate No. 20783** - Ms. Tomlin's active certificate expired on December 31, 2003 and was revoked on April 19, 2006. Respondent failed to renew the certificate, did not engage in activities requiring an active certificate or hold out to the public. Respondent violated Minnesota Statutes 326A.10 and Minnesota Rules 1105.7800, 1105.5600. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order and Request for Reinstatement, the Respondent paid a Civil Penalty of \$500 and \$235 in renewal fees. Respondent shall apply for an active certificate and comply with Minnesota Statutes section 326A.04, subd 4. Respondent shall show completion of at least 120 hours of CPE preceding reinstatement and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**December 15, 2006**

**Leon M. Greenslit, CPA, Certificate No. 21592** - Respondent's active certificate expired on December 31, 2005. The Respondent engaged in activities requiring an active certificate and held out to the public as a Certified Public Accountant. Respondent has violated Minnesota Statutes 326A.10 and Minnesota Rules 1105.2500, 1105.7500, 1105.5600. Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of this Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$500, \$95 in renewal fees, and \$425 in CPE noncompliance fees. Respondent has applied for an active certificate for 2007 and shall maintain such active certificate so long as the Respondent engages in activities requiring an active certificate.

**William F. Knese, CPA, Certificate No. 04035** - Respondent's certificate expired on December 31, 1979 and was revoked on October 16, 1998. Mr. Knese violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Respondent paid a Civil Penalty of \$500 and renewal fees of \$1,650. Respondent applied for an inactive certificate and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Kevin Sean Krumm, CPA, Certificate No. 19332** - Mr. Krumm's active certificate expired on December

31, 2005. Respondent failed to comply with the Board's CPE rules by failing to provide documentation of the 120 hours of mandatory CPE during the years ended June 30, 2003, 2004 & 2005. Respondent violated Minnesota Statutes 326A.04, 326A.05, 326A.10 and Minnesota Rules 1105.3000, 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$500, \$10 in renewal fees, \$300 in CPE noncompliance fees, and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Tracy C. Kuehni-Flanagan, CPA, Certificate No. 17952** - Respondent's certificate expired on December 31, 2003 and was revoked by the Board on April 19, 2006. Ms. Kuehni-Flanagan violated Minnesota Statutes 326A.08, subd. 5, 326A.04 and Minnesota Rules 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Respondent paid a Civil Penalty of \$500 and renewal fees of \$200 and has applied for an inactive certificate. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Marie Ann Dranttel, CPA, Firm Permit No. 14829** - Marie Ann Dranttel, CPA, failed to submit the required quality review reports due March 31, 2006. The report was submitted on October 18, 2006. Respondent violated Minnesota Statutes 326A.05 and Minnesota Rules 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$500 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Owen Herbert Smeby, CPA, Firm Permit No. 07001** - Owen Herbert Smeby, CPA, failed to submit the required quality review reports due March 30, 2006. Respondent violated Minnesota Statutes 326A.05 and Minnesota Rules 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$500. Respondent engaged a reviewer to conduct a quality review of the Respondent's practice for the year ended December 31, 2004 and will provide the Board with a copy

of the report issued as a result of that review no later than March 31, 2007. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Steven Gordon Wormley, PLLC, Firm Permit No. 01302** - Steven G. Wormley, PLLC, failed to submit the required quality review reports due March 31, 2006. Respondent violated Minnesota Statutes 326A.05 and Minnesota Rules 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's permit is Censured and Reprimanded. Respondent paid a Civil Penalty of \$500 and engaged a reviewer to conduct a quality review of the Respondent's practice. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Tulberg and Greenslit, PA, Firm Permit No. 00603** - Respondent has failed to renew the firm permit for 2006. Respondent has violated Minnesota Statutes 326A.05 and Minnesota Rules 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's permit is Censured and Reprimanded. Concurrent with the submission of this Stipulation and Consent Order to the Board for its approval, Respondent paid a Civil Penalty of \$250. Respondent agrees that the Respondent will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**January 22, 2007**

**Mark G. Beethe, CPA, Certificate No. 10478** - Mr. Beethe's active certificate expired on December 31, 2005 and he failed to complete 120 hours of mandatory CPE for the years ended June 30, 2004, 2005 and 2006 and failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04, 326A.10 and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800. Respondent's certificate is Censured and Reprimanded. Mr. Beethe paid a \$500 Civil Penalty, \$95 in renewal fees, and \$475 in CPE late fees. Respondent has renewed his active certificate, completed 25 hours of CPE and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Susan M. Corcoran, CPA, Certificate No. 23466** - Ms. Corcoran failed to obtain an active certificate required by Minnesota Rules. The respondent applied for licensure one month and six days after the required date. Respondent violated Minnesota Statutes 326A.08, subd. 5 and Minnesota Rules 1105.2500, subp. D (2). Respondent's certificate is Censured and

Reprimanded. Ms. Corcoran paid a Civil Penalty of \$250 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Paul D. Hansen, CPA, Certificate No. 18250** - Mr. Hansen contacted the Board requesting reinstatement of his inactive certificate that expired on December 31, 2002 and was revoked on February 15, 2005. Respondent failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04 (2006) and Minnesota Rules 1105.2500, 1105.5600, 1105.7800 and 1105.1200. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Mr. Hansen paid a Civil Penalty of \$250 and \$270 in renewal fees and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Terri J. Kohls, CPA, Certificate No. 09049** - Ms. Kohls failed to substantiate 120 hours of mandatory CPE for the years ended June 30, 2004, 2005 and 2006 and failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04 and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800. Respondent's certificate is Censured and Reprimanded. Ms. Ryan paid a Civil Penalty of \$250 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Thomas J. Lytle, CPA, Certificate No. 17970** - Mr. Lytle failed to complete 120 hours of mandatory CPE for the years ended June 30, 2003, 2004 and 2005 and failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04 and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800. Respondent's certificate is Censured and Reprimanded. Mr. Lytle paid a Civil Penalty of \$500 and \$475 in CPE noncompliance fees and he has applied for an inactive certificate. He shall complete and report to the Board 65 hours of CPE, in addition to the 120 CPE hours as required by Minnesota Rules 1105.3000, item E (1) (2006); and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Susan Ryan, CPA, Certificate No. 05929** - Ms. Ryan failed to complete 120 hours of mandatory CPE for the years ended June 30, 2003, 2004 and 2005 and failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04, 326A.10 and Minnesota Rules 1105.3000, 1105.1200, 1105.5600, 1105.7800. Ms. Ryan has paid a Civil

Penalty of \$500, \$200 in renewal fees and \$475 in CPE noncompliance fees; and has applied for an inactive certificate. She shall complete and report to the Board 32 hours of CPE in addition to the 120 CPE hours as required by Minnesota Rules 1105.3000, item E (1) (2006); and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Scott O. Trobec, CPA, Firm Permit No. 10321** - Mr. Trobec failed to submit the required quality review reports due March 31, 2006. Respondent failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.05 & 326A.10 and Minnesota Rules 1105.1200, 1105.2500, 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's permit is Censured and Reprimanded and Respondent has paid a Civil Penalty of \$250. Mr. Trobec shall engage a reviewer to conduct a quality review for the year ended December 31, 2004, and provide a copy no later than June 30, 2007. Respondent shall perform no audit, attest or compilation services until the report is provided to the Board. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Joseph W. Witwicke, CPA, Certificate No. 07849** - Respondent failed to complete 120 hours of mandatory CPE for the years ended June 30, 2003, 2004 and 2005 and failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04 and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800. Mr. Witwicke's certificate is Censured and Reprimanded. He has paid a Civil Penalty of \$1,000 and \$1,075 in CPE noncompliance fees and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**James M. Ruff, Inc., CPA, Firm Permit No. 01277** - Mr. Ruff failed to submit the required quality review report for the year ended December 31, 2003, due June 30, 2005. Respondent violated Minnesota Statutes 326A.05 and Minnesota Rules 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's permit is Censured and Reprimanded. Mr. Ruff paid a Civil Penalty of \$250, shall next engage a reviewer for the year ended June 30, 2009, and provide a copy no later than September 31, 2010, and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**February 26, 2007**

**Bradley J. Anderson, CPA, Certificate No. 18715** - Bradley Anderson's certificate expired on December 31, 2001 and was revoked on March 19, 2004. Respondent failed to reply to communications from the Board. Respondent contacted the Board on January 8, 2007. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$500 Civil Penalty and \$330 in renewal fees. Respondent shall apply for an inactive certificate and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**David Arnold Anderson, CPA, Certificate No. 04245** - David Anderson's active certificate expired on December 31, 2005. Respondent failed to renew his certificate and engaged in activities requiring an active certificate and held out to the public as a Certified Public Accountant. Respondent failed to comply with the Board's CPE rules by failing to complete 120 hours of mandatory CPE during the years ended June 30, 2003, 2004 and 2005. Respondent failed to reply to communications from the Board. Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$1000 Civil Penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. Respondent shall successfully complete and report 135 hours of CPE representing required hours not previously reported to the Board.

**Edward Cleveland Brown III, CPA, Certificate No. 03432** - Respondent's inactive certificate expired on December 31, 1989, and revoked on October 16, 1998. Respondent has not engaged in activities requiring an active certificate during the period of non-renewal. As a condition to the Board's reinstatement of the Respondent's certificate, the Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$500 Civil Penalty and \$1100 in renewal fees. Respondent shall apply for an inactive certificate and comply with Minnesota Statutes 326A.04 (4) (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Hestness & Associates, LLC, Firm Permit No. 01369**

- Respondent failed to submit the required quality review reports due March 31, 2006, and Respondent failed to reply to communications from the Board. Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$250 Civil Penalty. Respondent shall provide a copy of a signed engagement letter to conduct a quality review for the year ended December 31, 2004 and shall apply for a 2007 firm permit. Failure to comply shall result in the automatic suspension of permit. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Kanne Kanne & Gooley, LLC, Firm Permit No. 01364**

- Respondent failed to submit the required quality review reports due March 31, 2006. Respondent failed to reply to communications from the Board. Reviewer's report dated June 16, 2006 with recommendations dated July 28, 2006; and Final Acceptance Letter dated December 22, 2006 received. Respondent's Firm permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$500 Civil Penalty. Respondent shall engage a reviewer to conduct a quality review for the year ended December 31, 2007. Failure to comply shall be a violation of the order and shall result in the automatic suspension of permit. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Daniel Francis Kuplic, CPA, Certificate No. 08031/23826**

- The Board issued Daniel Francis Kuplic a CPA certificate No. 08031 on August 1, 1983. Respondent had not applied for an initial active certificate based on the experience required by Minnesota Statutes and Rule and did not submit to the Board within 90 days prior to July 1, 2006, a statement detailing experience of the type required by Minnesota Rule 1105.2600 (2006) and Minnesota Statutes 326A.03, subd. 6 (b) (2006) requesting the inactive status. It is understood by the Respondent and the Board that the Stipulation and Consent Order is entered into for purposes of administrative convenience and efficiency, and to fulfill statutory requirements; and the Board does not allege professional culpability or wrongdoing by Mr. Kuplic. Respondent's certificate number 08031 is revoked. Respondent applied for an Active CPA certificate on November 8, 2006. The Board has issued certificate No. 23826.

**Moline and Associates PA, Firm Permit No. 00233** - Respondent failed to submit the required quality review reports due March 31, 2006. Respondent failed to obtain a valid Firm permit during 2005 through the present and during that period the firm engaged in activities which required such a permit. Respondent's Firm permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$500 civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. A subsequent quality review shall cover the year ended 10/31/2007. Failure to comply shall result in the automatic suspension of the Firm permit.

**Ronald L. Holt Ltd., Firm Permit No. 00448** - Respondent failed to submit the required quality review reports due June 30, 2005. Respondent's Firm permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$500 Civil Penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Stauber & Associates PA, Firm Permit No. 01380** - Respondent failed to submit the required quality review reports due March 31, 2006, and Respondent failed to reply to communications from the Board. Respondent's Firm permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$250 civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. A subsequent quality review shall cover the year ended December 31, 2007.

**Thomas Abrahamian, CPA, Certificate & Firm Permit No. 21471** - Respondent's active certificate and sole proprietor firm permit expired on December 31,

2003. Respondent failed to renew certificate and permit, and engaged in activities requiring an active certificate and held out to the public as a CPA firm. Respondent failed to comply with the Board's CPE rules by failing to complete 120 hours of mandatory CPE during the years ended June 3, 2003, 2004, 2005 and 2006. Respondent failed to reply to communications from the Board. Respondent's Firm permit is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$1450 Civil Penalty and licensing fees. Respondent will complete 120 hours of CPE by December 31, 2006 and maintain an active certificate. Respondent is prohibited from engaging in activities requiring an active certificate in this state without obtaining an active certificate and shall provide the Board with a copy of a quality review for the year ended December 31, 2004.

**Thomas James McInerney, CPA, Certificate & Firm Permit No. 05247** - Respondent's active certificate expired on December 31, 2005. Respondent failed to renew certificate and engaged in activities requiring an active certificate and held out to the public as a certified public accountant. Respondent failed to obtain a valid Firm permit during 2006 and engaged in activities which required such a permit. Respondent failed to comply with the Board's CPE rules by failing to complete 120 hours of mandatory CPE during the years ended June 30, 2005. Respondent failed to reply to communications from the Board. Respondent's certificate is Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a \$750 Civil Penalty, \$260 in renewal fees, and \$500 in CPE noncompliance fees. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. Respondent shall apply for and maintain an active certificate. A subsequent quality review shall cover the year ended December 31, 2007. Failure to comply shall result in the automatic suspension.

*2007 Eastern Regional Meeting  
June 20 - 22, 2007 - Colorado Springs, Colorado*

*Upcoming **NASBA** Meetings*

*100th Annual Meeting  
October 28 - 31, 2007 - Maui, Hawaii*

*For more information on the National Association of State Boards of Accountancy (NASBA) meetings, visit [www.nasbatools.com](http://www.nasbatools.com).*

## Thank You!

to our outgoing Board members:

**R**oger Reinhart, CPA, has been a member of the Board since 1999. During his tenure, he served as Board Chair and Vice-Chair, and chaired and served on various Board committees, including the Complaint (Ethics) Committee. The Board would like to thank Roger for being a capable leader of the Minnesota Board and for his diligent commitment to serve the accounting profession and the citizens of Minnesota.

**M**ary Lynn Widseth, McGregor, MN, served as a public member from July 2003 to March 2007 with thoughtful consideration of the issues presented during that time period. The Board would like to thank Mary Lynn for her contributions to the Board and the citizens of Minnesota.

Certificates of appreciation were presented to Roger Reinhart and Mary Lynn Widseth for the commitment of time and energy dedicated to service.

## Reappointed Board Members



Robert Hyde, CPA, Board Chair



Melodie Rose, J.D., Public Member

## Welcome!

Governor Pawlenty has made new appointments to the Board:



**R**obin Engelson, public member, is founder and RCEO of Sapphire Financial Group, a financial advisory services firm; and a strategic partner and advisor at Goldsmith Agio Helms, a private investment banking firm. Before launching her own company, she served in management and lending positions at GE Capital, the Bank of New York, Wells Fargo and U.S. Bank. Ms. Engelson serves on the board of directors for Medica Health Plans, and Ameriprise Bank, FSB, and on the advisory boards for two private equity funds.



**R**obert Saunders, CPA, is a principal with the accounting firm of Saunders Mertens Schmitz in Bird Island, Minnesota. His practice consists of auditing of not-for-profit organizations and cities, small business planning and tax management in rural Minnesota. Mr. Saunders is a member of the Minnesota Association of Public Accountants and served as president in 2004 - 2005. He is also a member of the Minnesota Society of Certified Public Accountants and the National Society of Accountants. Mr. Saunders graduated from the U.S. Naval Academy in 1972, and after a six-year term in the U.S. Navy, returned to Bird Island and began an accounting practice in 1978. He became a Licensed Public Accountant in 1980, a CPA in 1995, and a certified financial planner in 2001.

*We look forward to working with all of our new and returning members in the coming years!*

# Minnesota Board of Accountancy

85 E. 7th Place, Suite 125

St. Paul, MN 55101-2143

651-296-7938

[www.boa.state.mn.us](http://www.boa.state.mn.us)



PreSort Standard

U.S. Postage

**PAID**

Permit NO. 171

St. Paul, MN

# Board Calendar

2007

May 11	Complaint Committee 7:30 AM
May 18	Board Meeting 10 AM, Conference Room 295
June 6-8	National Association of State Boards of Accountancy Eastern Regional Meeting
June 11	Monday Complaint Committee 7:30 AM
June 15	Board Meeting 10 AM, Conference Room 295
June 20-22	National Association of State Boards of Accountancy Western Regional Meeting
July 16	Monday Complaint Committee 7:30 AM
July 23	Monday Board Meeting 10 AM, Conference Room 295
August 17	Complaint Committee 7:30 AM
August 20	Monday Board Meeting 10 AM, Conference Room 295
September 14	Complaint Committee 7:30 AM
September 21	Board Meeting 10 AM, Conference Room 295
October 12	Complaint Committee 7:30 AM
October 15	Monday Board Meeting 10 AM, Conference Room 295
October 28-31	National Association of State Boards of Accountancy Annual Meeting
November 5	Monday Complaint Committee 7:30 AM
November 16	Board Meeting 10 AM, Conference Room 295
December 3	Monday Complaint Committee 7:30 AM
December 7	Board Meeting 10 AM, Conference Room 295

*All Board meetings are subject to time change.  
Contact the Board office for specific meeting times.*