

THE BOARD REPORT

OFFICIAL PUBLICATION OF THE MINNESOTA BOARD OF ACCOUNTANCY

Spring 2011

Message from the Board Chair

Michael M. Vekich, CPA

Michael M. Vekich is the chief executive officer of Vekich Associates in Minneapolis.



QUALITY REVIEW REQUIREMENTS FOR A CPA FIRM—A REVIEW

As a condition to renewal of a CPA Firm permit each year, the Board requires that the Firm undergo a “quality review” of the Firm’s attest and/or compilation service practice once every three years and report the results of each review to the Board within 30 days of receipt of the inspection report.

In situations where the CPA Firm has both public and nonpublic clients, the reporting requirements become slightly more complex and the Firm must separately report to the Board the results of both the public client practice and the nonpublic client practice.

With respect to the public client practice of a CPA Firm, the “quality review” requirement of the Board is satisfied by the inspection report the Firm receives from the Public Company Accounting Oversight Board (PCAOB). The Board requires that each inspection report the Firm receives be filed with the Board within 30 days of receipt even if the PCAOB conducts an annual inspection of the Firm. The Board also currently receives a copy of the complete inspection report directly from the PCAOB and reviews that report for each Firm who practices in Minnesota. Consistent with PCAOB inspection requirements, the Board treats certain parts of the complete inspection report it receives from the PCAOB in a confidential manner and normally would take no action on the inspection report unless the Firm does not satisfactorily address the deficiencies noted in the report with the one year period allowed by the PCAOB. In situations where the Complaint Committee of the Board believes the results of the inspection are so significant that Board action is required, the Complaint Committee can initiate a disciplinary action against the Firm and more fully investigate the findings noted in the report.

With respect to the nonpublic client practice of a CPA Firm, the CPA Firm is required to obtain a quality review of that practice and report the results of that review to the Board within 30 days of receipt. It is important that the CPA Firm take an active role in arranging for the required review, making sure the review is conducted so that the results are available by the required deadline and ensuring that the results of the review are reported to the Board. The Board reviews the results of that review and considers whether the results require any further action by the Board. A CPA Firm is also required to specifically report to the Board if the Firm has had two or more consecutive quality reviews of its nonpublic attest or compilation practice that has resulted in the Firm receiving a report that was other than “pass.”

The Board considers the failure to obtain or report the results of a quality review as a very serious matter and grounds for disciplinary action against the Firm.

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Board Contact Information

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Congratulations!

At its meeting in December, the Board elected the 2011 Executive Committee:

Chair: Michael M. Vekich, CPA

Vice Chair: Kate Mooney, CPA

Secretary/Treasurer: Bob Saunders, CPA

BOARD MEMBERS

Term Expiration

Michael M. Vekich, CPA
Board Chair January 2013

Kate Mooney, CPA
Vice Chair January 2012

Robert P. Saunders, CPA
Secretary/Treasurer January 2011

Robin Engelson
Public Member January 2011

Robert J. Hyde, CPA January 2011

Sharon Jensen, CPA January 2014

Rebecca Keran, CPA January 2012

Neil Lapidus, CPA January 2012

Scott Van Binsbergen
Public Member January 2011

BOARD STAFF

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Specialist Intermediate*
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steve.renville@state.mn.us

Impact of Prior Sanctions Under Circular 230 on Practitioner Ability to Obtain a PTIN

By Carole Smith, Stakeholder Liaison, IRS

When current revisions to the Circular 230 regulations become final, the reach of Circular 230 will extend to registered tax return preparers and will incorporate tax return preparation for compensation within the general ambit of “practice before the Internal Revenue Service.” The Office of Professional Responsibility is preparing for its expanded responsibilities in administering the provisions of revised Circular 230 to ensure the integrity of tax administration and the protection of taxpayers. To that end, OPR has made a determination with respect to practitioner cases that are currently being resolved, by settlement or by Decision, with discipline imposed prior to the issuance of revised Circular 230 regulations.

Going forward, OPR will retain its responsibility to enforce discipline imposed (by settlement or Decision) under the current version of Circular 230. Obviously, sanctions being imposed currently will be carried forward under revised Circular 230.

Consequently, some thought has been given to the appropriate treatment for practitioners who have been sanctioned in a manner that prohibits them from “practice” before the IRS under existing regulations. These practitioners will not be automatically prohibited from practice as tax return preparers by virtue of that prior sanction. In other words, practitioners who have been suspended or disbarred under existing Circular 230 will not be denied the opportunity to register for a PTIN and prepare tax returns because they are prohibited from “practice” as it has been defined historically. In making this policy decision, OPR considered all the facts and circumstances concerning current disciplinary procedures, including the fact that a number of attorneys, certified public accountants and enrolled agents have agreed to Circular 230 sanctions in reliance on the fact that any sanction imposed under Circular 230 would not foreclose them from earning a livelihood as a tax return preparer.

In light of the circumstances, OPR has determined that the most reasonable approach is to not prohibit practitioners, suspended or disbarred under current Circular 230, from preparing tax returns during the terms of their suspensions or disbarments. This does not mean, in appropriate circumstances, that OPR will not seek agreement or a sanction which includes a prohibition to prepare tax returns.

Practitioners also should be aware that external issues underlying any Circular 230 sanction (such as a criminal conviction) will be considered independently by the IRS when it determines a practitioner’s suitability for purposes of issuing a PTIN.

This policy decision by OPR does not create an enforceable legal right for any individual practitioner. Rather, it is intended as an approach to avoid additional, unanticipated harsh consequences that would detract from the Circular 230 program going forward. OPR expects that once the proposed Circular 230 regulations become final, suspensions and disbarments from that point in time may properly and fairly include a prohibition from tax return preparation during the term of the sanction, if deemed appropriate and in the best interests of sound administration of Circular 230.

Check out the New Requirements for Tax Return Preparers Frequently Asked Questions on IRS.gov.

Disciplinary Actions

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.

Revocations Rescinded:

On August 13, 2010, the Board issued Orders to Rescind Revocation of CPA Certificate for the following individuals:

Adams, Stephanie Sue – Cert. #12153
Beuning, Ann Marie – Cert. #19812
Bollig, Linda Jo – Cert. #15316
Briggs, Jack Keith – Cert. #08264
Engstrom, Gordon Richard – Cert. #13204
Hanson, Troy Matthew – Cert. #22938
Olson, Steven Richard – Cert. #14200
Tjosaas, Kirsten Ann – Cert. #23883
Vanags, Barbara Burke – Cert. #19046

Facts: On April 5, 2010, the Board revoked the CPA certificates for individuals who had not renewed their license for two years after expiration. Since the revocations, the Board has received applications for renewal with appropriate fees and has ordered that the Order[s] for Automatic Revocation of CPA Certificate[s] for the above-listed individuals are hereby VACATED and RESCINDED in their entirety and shall have no further force and effect.

In the Matter of Benjamin Jeffery Anderson, CPA Certificate #25856

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent passed the Uniform CPA Exam on May 18, 2009 and was notified of passing on August 12, 2009. Respondent's Initial Application for an Active CPA Certificate was received in the Board of Accountancy office on December 7, 2009. Respondent's Initial Application for an Active CPA Certificate indicated employment with Froehling Anderson Ltd. from January 2008 to April 2008. The Respondent's employment with KPMG LLP from October 6, 2008, to the time of application receipt resulted in an aggregate experience total of one year and five months. Respondent was required to apply no later than October 12, 2009 and failed to do so thus violating Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (e)(2009).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Nicholas Philip Bishop CPA Certificate #25951

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an

active certificate when required to do so. Respondent failed to comply with the applicable requirements set out in Minn. R. 1105.2500 D (2007).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Jason Earl Braaten RAP Credential #22352

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: The Board issued a Registered Accounting Professional Credential to Respondent on June 25, 2004. Respondent's RAP Credential expired December 31, 2008. Respondent completed less than the 90 hours of CPE during the three year period preceding the 2009 renewal and failed to reply to communications from the Board. Respondent violated Minn. Stat. §§ 326A.04, 326A.10 (2008) and Minn. R. 1105.1200, 1105.2500, 1105.3000, 1105.5600, 1105.7800 (2009).

Remedy: Respondent's Registered Accounting Professional Credentials is SURRENDERED. Upon request to reinstate the RAP Credential, Respondent shall pay to the Board a CIVIL PENALTY of \$2,000.00 and successfully complete and report to the Board 120 hours of CPE. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Barry F. Clegg Certificate #05336

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2007, and Respondent failed to renew his certificate for 2008 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. § 326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 5, 2010. Respondent has not engaged in activities requiring an active certificate since December 31, 2007. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$980 for the following: a CIVIL PENALTY of \$750, a \$50 Inactive Certificate Renewal Fee for the years 2008 through 2012 at \$10 per year, a \$150 Annual Delinquency Fee for the years 2008 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute,

rule or order that the Board has issued or is empowered to enforce.

In the Matter of Nicholas Anthony Colbert, CPA Certificate #25956

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent passed the Uniform CPA Exam on November 23, 1999, and was notified of passing on February 1, 2010. Respondent's Initial Application for an Active CPA Certificate was received in the Board office on April 22, 2010. The Ernst and Young LLP experience verification submitted with the application confirms employment beginning on September 5, 2007, through the time of application receipt. Respondent was required to apply no later than April 1, 2010, sixty days after receiving the Board's notification of passing the exam. Respondent failed to apply for an active certificate when required to do so thus violating the requirements set out in Minn. R. 1105.2500 D (2007).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Brenda Lee Dressen Certificate #15847

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and Respondent failed to renew her certificate for 2007 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,040 for the following: a CIVIL PENALTY of \$750, a \$60 Inactive Certificate Renewal Fee for the years 2007 through 2012 at \$10 per year, a \$200 Annual Delinquency Fee for the years 2007 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Jennifer Lynn Fassbinder, CPA Certificate #25958

On August 13, 2010 the Board issued a Stipulation and

Consent Order. Facts: Respondent passed the Uniform CPA Exam on August 28, 2008 and was notified of passing on December 10, 2008. Respondent's Initial Application for an Active CPA Certificate was received in the Board on May 6, 2010. Respondent was required to apply no later than February 10, 2009, sixty days after receiving Board notification of passing the exam. Respondent failed to comply with Minn. R. 1105.2500 D (2007).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of John Daniel Feriancek Certificate #16819

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2007, and Respondent failed to renew his certificate for 2008 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 5, 2010. Respondent has not engaged in activities requiring an active certificate since December 31, 2007. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$980 for the following: a CIVIL PENALTY of \$750, a \$50 Inactive Certificate Renewal Fee for the years 2008 through 2012 at \$10 per year, a \$150 Annual Delinquency Fee for the years 2008 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Domenic J. Finelli Certificate #08585

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2007, and Respondent failed to renew his certificate for 2008 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent has not engaged in activities requiring an active certificate since December 31, 2007. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is SURRENDERED. Upon request to Reinstate Certificate, Respondent shall pay

to the Board a CIVIL PENALTY of \$750, CPA Certificate Renewal and annual Delinquency Fees for the years beginning with 2008 through the time of reinstatement, and annual Licensing Surcharge Fees, as well as successfully complete and report to the Board 120 hours of CPE. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Jack Paul Grignano, CPA
Certificate #25961**

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so and failed to comply with Minn. R. 1105.2500 D (2007).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Melissa Jeanne Hayen
Certificate #19421**

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2002, and Respondent failed to renew her certificate for 2003 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on February 15, 2005. Respondent has not engaged in activities requiring an active certificate since December 31, 2002.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,280 for the following: a CIVIL PENALTY of \$750, a \$100 Inactive Certificate Renewal Fee for the years 2003 through 2012 at \$10 per year, a \$400 Annual Delinquency Fee for the years 2003 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Mark A. Habisch
Certificate #07237**

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1985, and Respondent failed to renew his certificate for 1986 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on October 16, 1998. Respondent has not engaged in activities requiring an active certificate since December 31, 1985.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$2,300 for the following: a CIVIL PENALTY of \$750, a \$270 Inactive Certificate Renewal Fee for the years

1986 through 2012 at \$10 per year, a \$1,250 Annual Delinquency Fee for the years 1986 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Deanna Riley Hawkins
Certificate #17588**

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2002, and Respondent failed to renew her certificate for 2003 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on February 15, 2005. Respondent has not engaged in activities requiring an active certificate since December 31, 2002. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,280 for the following: a CIVIL PENALTY of \$750, a \$100 Inactive Certificate Renewal Fee for the years 2003 through 2012 at \$10 per year, a \$400 Annual Delinquency Fee for the years 2003 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Deborah Joy Kermeen
Certificate #06505**

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2007, and Respondent failed to renew her certificate for 2008 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 5, 2010. Respondent has not engaged in activities requiring an active certificate since December 31, 2007.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$970 for the following: a CIVIL PENALTY of

\$750, a \$40 Inactive Certificate Renewal Fee for the years 2008 through 2011 at \$10 per year, a \$150 Annual Delinquency Fee for the years 2008 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Benedict Lorenzini, CPA Certificate #25907

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent failed to comply with Minn. R. 1105.2500 D (2007).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Keith Alan Lunde Certificate #20447

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: The Board issued a CPA license to Respondent on October 6, 2000; which expired on December 31, 2009. 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, 2006, 2007 and 2008. Respondent met the CPE requirement on May 5, 2010. Respondent violated Minn. Stat. § 326A.04 (2008) and Minn. R. 1105.1200, 1105.3000, 1105.5600, 1105, 7800 (2007).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,350 for the following: a CIVIL PENALTY of \$750 and a \$600 CPE non-compliance fee. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Richard Edward Magnuson Certificate #12550

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2007, and Respondent failed to renew his certificate for 2008 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 5, 2010. Respondent has not engaged in activities requiring an active certificate since December 31, 2007. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$970 for the following: a CIVIL PENALTY of \$750, a \$40 Inactive Certificate Renewal Fee for the years 2008 through 2011 at \$10 per year, a \$150 Annual Delinquency Fee for the years 2008 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Gregory John McKinley Certificate #17659

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2007, and Respondent failed to renew his certificate for 2008 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 5, 2010. Respondent has not engaged in activities requiring an active certificate since December 31, 2007. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$970 for the following: a CIVIL PENALTY of \$750, a \$40 Inactive Certificate Renewal Fee for the years 2008 through 2011 at \$10 per year, a \$150 Annual Delinquency Fee for the years 2008 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of David T. Nameniuk Certificate #17824

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: The Board issued a CPA license to Respondent on April 19, 1996. Respondent currently holds an active CPA license from the Board. On June 30, 2009, the North Dakota State Board of Accountancy approved an Agreement, an Informal and Voluntary Settlement of complaints and the negligence judgment in the East Central Judicial District Case of Thompson, et al. v. Schmitz, et al., 09-05-C-1507, with Respondent. Respondent agreed to

surrender his CPA license, not seek to renew his North Dakota Accountancy License prior to July 1, 2011, and pay a \$1,000 fine and Board cost. Respondent violated Minn. Stat. §326A.08, subd. 5(a)(6) and (10) (2008), and Minn. R. 1105.7800 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$1,500. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Joanne R. Obermueller
Certificate #22768**

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and Respondent failed to renew her certificate for 2007 through 2009, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$955 for the following: a CIVIL PENALTY of \$750, a \$30 Inactive Certificate Renewal Fee, a \$150 Annual Delinquency Fee, a \$5 Licensing Surcharge Fee, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Oluwafunmito M. Okanla
Certificate #25828**

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent failed to comply with Minn. R. 1105.2500 D (2007).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Brandon James Rosenthal, CPA
Certificate #25923**

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent failed to comply with Minn. R. 1105.2500 D (2007).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a

CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Steven P. Sloan
Certificate #15444**

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1999, and Respondent failed to renew his certificate for 2000 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 17, 2001. Respondent has not engaged in activities requiring an active certificate since December 31, 1999. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,440 for the following: a CIVIL PENALTY of \$750, a \$110 Inactive Certificate Renewal Fee for the years 2000 through 2010 at \$10 per year, a \$550 Annual Delinquency Fee for the years 2000 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of James C. Wehmhoff, CPA
Certificate #02550**

On August 13, 2010, the Board issued Findings of Fact, Conclusions, and Final Order. **Findings of Fact:** The Board adopts the findings in the ALJ report, which are attached and incorporated herein. On January 12, 2010, the Board served a Notice of and Order for Prehearing Conference and Hearing upon Respondent at Respondent's last known address on file with the Board. Respondent failed to appear at the prehearing conference and is in default in this proceeding. Pursuant to MR 1400.6000 (2009), the allegation in the Notice of and Order for Prehearing Conference and Hearing are taken as true. Any Conclusions of Law which should properly be termed Findings of Fact are hereby adopted as such.

Conclusions: The Board adopts the Conclusions in the ALJ report, which are attached and incorporated herein. The Board has jurisdiction in this matter under Minn. Stat. §§ 14.50 and 326A.01-326A.14 (2008). The Board gave Respondent proper notice in this matter and has met all relevant substantive and procedural requirements of laws and rules. Respondent violated Minn. Stat. §326A.08, subd. 5(a)(1), (2), (4), and (10) (2008) and Minn. R. 1105.5600, subp. 1(B), (D), and (E) (2009). Any Findings herein which should properly be termed Conclusions of Law are hereby

adopted as such. The following Order is in the public interest.

Order: Respondent's certificate to practice public accounting in the State of Minnesota is REVOKED effective immediately. Respondent shall cease and desist from practicing public accounting in any manner in the State of Minnesota and from holding Respondent out to the public as a certified public accountant and shall neither offer nor provide any public accounting services of any nature within the State of Minnesota. If Respondent wishes to seek reinstatement of his certificate, Respondent shall petition the Board pursuant to Minn. Stat. §326A.09 and shall meet with the Board Complaint Committee at a time designated by the Committee.

Before any reinstatement petition is granted by the Board, Respondent shall: Pay to the Board all fees Respondent would have had to pay to the Board had Respondent maintained an active certified public accountant certificate, as required by Minn. Stat. §326A.05 and Minn. R. 1105.0600 and 1105.4000, upon petition for reinstatement of Respondent's certified public accountant certificate; and Report to the Board all past due continuing education credits, pursuant to MN Stat §326A.04, subd. 4, and Minn. R. 1105.2500 (C) and 1105.3000, upon petition for reinstatement of Respondent's certified public accountant certificate.

Respondent's violation of this order shall constitute unfitness by reason of negligence, habits, or other causes and provide grounds for further disciplinary action. The Board may, at any regularly scheduled meeting following Respondent's petition for reinstatement of Respondent's certificate and license and Respondent's meeting with a Board Complaint Committee, take any of the following action: Reissue a certificate to Respondent; Reissue a certificate to Respondent conditional upon further reports to the Board and limitations placed upon the scope of Respondent's practice; or Continue the revocation of Respondent's certificate upon Respondent's failure to meet the burden of proof.

In the Matter of Stanley Kevin Westland Certificate #05181

On August 13, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2001, and Respondent failed to renew his certificate for 2002 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on March 19, 2004. Respondent has not engaged in activities requiring an active certificate since December 31, 2002. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,320 for the following: a CIVIL PENALTY of \$750, a \$90 Inactive Certificate Renewal Fee for the years 2002 through 2010 at \$10 per year, a \$450 Annual Delinquency Fee for the years 2002 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009

and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Michael Dennis Juenemann Revoked Sole Proprietor Firm Permit #07655

On August 16, 2010, the Board issued a Cease and Desist Order and Notice of Right to Hearing. **Allegations:** A complaint concerning Michael Dennis Juenemann ("Respondent") has been initiated and reviewed by the Board's Complaint Committee. Respondent was issued Certificate Public Accountant ("CPA") Firm Permit No. 07655 by the Board on October 1, 1983. Respondent's CPA Firm Permit No. 07655 was revoked on August 7, 2009. The Board has not issued another CPA firm permit to Respondent since the revocation of his initial permit. The Board's Complaint Committee has received information that Respondent has failed to comply with previous Board Findings of Fact, Conclusions, and Final Order, and improperly used the CPA title in signage. Specifically, the Complaint Committee has learned that Respondent used the CPA designation on a door sign and in the 2009-2010 telephone directory, in violation of Minn. Stat. §326A.10(c) and (d)(2008), and Minn. R. 1105.7800 A (2009).

On August 7, 2009, the Board issued Findings of Fact, Conclusions, and Final Order ("2009 Order") revoking Respondent's CPA Firm Permit No. 07655 and ordering Respondent, upon revocation, to cease and desist from practicing public accounting in any matter in the State of Minnesota and from holding himself out to the public as a firm holding a permit to practice public accounting within the State of Minnesota until the Board reissues his CPA Firm Permit No. 07655.

In the 2009-2010 telephone directory, Respondent is listed as a "CPA." Respondent maintains a sign on his door that reads "CPA." The following order is in the public interest.

Order: Pursuant to Minn. Stat. §326A.08, subd. 4 (2008), Respondent Michael Dennis Juenemann shall CEASE AND DESIST from holding himself out to the public as a certified public accountant, whether in written, oral, electronic, or other communications; and from further violations of Minn. Stat. §§ 326A.04 to 326A.11 (2008). It is further ordered, pursuant to Minn. Stat. § 326A.08, subd. 7(a), that the Board imposes a civil penalty of \$2,000 for the violation of Minn. Stat. §§ 326A.10(c) and (d) described above.

In the Matter of Jeffrey F. Fusek Certificate #13955

On September 10, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to comply with the Board's Continuing Professional Education (CPE) rules

by failing to complete 120 hours of mandatory CPE during the years ended June 30, 2004, June 30, 2005, and June 30, 2006. Respondent thereby violated Minn. Stat. §§ 326A.04, subd. 2 (2008), and 326A.08, subd. 5(a)(8) (2008), and Minn. R. 1105.2500B, 1105.3000, and 1105.7800. Respondent has now completed and reported to the Board his completion of 120 hours of CPE for the years ended June 30, 2004, June 30, 2005, and June 30, 2006, together with supporting documentation. Respondent's active certificate expired on December 31, 2007, and Respondent failed to renew his CPA certificate in violation of Minn. Stat. §326A.04 (2008). On May 23, 2008, the Board served Respondent with a Notice of Conference with the Complaint Committee, scheduled for July 18, 2008. Respondent failed to appear at the conference. Respondent failed to respond to communications from the Board, in violation of Minn. R. 1105.1200 and failed to cooperate with an investigation of the Board, in violation of Minn. R. 1105.1300.

Remedy: Respondent's certificate is SURRENDERED. Respondent shall pay to the board a total of \$1,280 for: CPE Noncompliance Fees of \$1,000 and license renewal and delinquency fees of \$280. Respondent shall Surrender his CPA Certificate by sending it to the Board office via US Mail, or private delivery service. Should the requirements above not be met, Respondent's certificate shall be revoked. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Rodi Michelle Guse Certificate #18013

On September 10, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and Respondent failed to renew her certificate for 2007 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,040 for the following: a CIVIL PENALTY of \$750, a \$60 Inactive Certificate Renewal Fee for the years 2007 through 2012 at \$10 per year, a \$200 Annual Delinquency Fee for the years 2007 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Joel Leslie Wells, CPA CPA Certificate and CPA Sole Proprietor Firm Permit #17858

On September 10, 2010, the Board issued Findings of Facts, Conclusions, and Final Order. **Findings of Fact:** The Board adopts the findings in the ALJ report, which are attached and incorporated herein. On May 6, 2010, the Board served a Notice of and Order for Prehearing Conference and Hearing upon Respondent at Respondent's last known address on file with the Board. Respondent failed to appear at the prehearing conference and is in default in this proceeding. Pursuant to MR 1400.6000 (2009), the allegation in the Notice of and Order for Prehearing Conference and Hearing are taken as true. Any Conclusions of Law which should properly be termed Findings of Fact are hereby adopted as such.

Conclusions: The Board adopts the Conclusions in the ALJ report, which are attached and incorporated herein. The Board has jurisdiction in this matter under Minn. Stat. §§ 14.50 and 326A.01-326A.14 (2008). The Board gave Respondent proper notice in this matter and has met all relevant substantive and procedural requirements of laws and rules. Respondent violated Minn. Stat. §326A.02 (10)(d) (2008) and Minn. R. 1105.7800 A and D (2009). Any Findings herein which should properly be termed Conclusions of Law are hereby adopted as such. The following Order is in the public interest.

Order: Respondent's CPA certificate and CPA Sole Proprietor Firm Permit to practice public accounting in the State of Minnesota is REVOKED effective immediately. Respondent shall cease and desist from practicing public accounting in any manner in the State of Minnesota and from holding Respondent out to the public as a certified public accountant and CPA Sole Proprietor Firm, and shall neither offer nor provide any public accounting services of any nature within the State of Minnesota. If Respondent petitions for reinstatement of his CPA certificate and CPA Sole Proprietor Firm Permit, Respondent shall meet with the Board Complaint Committee and comply with the following conditions: Pay to the Board all fees Respondent would have had to pay to the Board had Respondent maintained an active CPA certificate and CPA Sole Proprietor Firm Permit, as required by Minn. Stat. §§ 326A.04 and 326A.05 (2008), and Minn. R. 1105.0600, 1105.3000, 1105.3100, 1105.3200, and 1105.4000, upon petition for reinstatement of Respondent's CPA certificate and CPA Sole Proprietor Firm Permit; and Report to the Board all past due continuing education credits, pursuant to Minn. R. 1105.2500 (C) and 1105.3000, upon petition for reinstatement of Respondent's CPA certificate and CPA Sole Proprietor Firm Permit.

If Respondent petitions for reinstatement of Respondent's CPA certificate and CPA Sole Proprietor Firm Permit, Respondent must pay the Board the total cost of the proceedings which resulted in the revocation of Respondent's CPA certificate and CPA Sole Proprietor Firm Permit, including the costs paid by the Board to the Office of Administrative Hearings and to the Attorney General for legal services, Board staff time, cost of the Board Complaint Committee, costs of reproduction of the hearing record, and Board members costs of per diem, travel, park-

ing and expenses.

Respondent's violation of this order shall constitute unfitness by reason of negligence, habits, or other causes and provide grounds for further disciplinary action. The Board may, at any regularly scheduled meeting following Respondent's petition for reinstatement of Respondent's CPA certificate and CPA Sole Proprietor Firm Permit, and Respondent's meeting with a Board Complaint Committee, take any of the following action: Reissue a CPA certificate and CPA Sole Proprietor Firm Permit to Respondent; Reissue a CPA certificate and CPA Sole Proprietor Firm Permit to Respondent conditional upon further reports to the Board and limitations placed upon the scope of Respondent's practice; or Continue the revocation of Respondent's CPA certificate and CPA Sole Proprietor Firm Permit upon Respondent's failure to meet the burden of proof.

In the Matter of Spasimir Ivaylov Bodurski, CPA Certificate #26011

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent failed to comply with Minn. R. 1105.2500 D (2007).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Joann Marie Eischens, CPA Certificate #09801

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent has been disciplined by the American Institute of Certified Public Accountants (AICPA) for failure to comply with the AICPA Code of Professional Conduct, Rule 202, 203 and 501. Respondent agreed to a one year suspension from the AICPA and the MN Society for Certified Public Accountants membership and to complete eighty (80) hours of Continuing Professional Education, as specified in the AICPA Agreement dated November 9, 2009 [on file in the Board office]. Respondent committed unprofessional acts resulting in Respondent's right to practice before any federal, state, or other government agency revoked, suspended, canceled, limited, or not renewed for cause, or has committed unprofessional acts for which she was otherwise disciplined or sanctioned, including, but not limited to, being ordered to or agreeing to cease and desist from prescribed conduct. Respondent violated Minn. Stat. §326A.08, Subd. 5(a)(7) (2008).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay the Board a CIVIL PENALTY of \$1,000. Respondent will provide the Board with proof of having completed eighty (80) hours of continuing professional education as specified in the AICPA Settlement Agreement. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of John Edmund Erickson Certificate #02005

On November 19, 2010, the Board issued a Stipulation and Order. Facts: Respondent's certificate expired on December 31, 2007, and Respondent failed to renew his certificate for 2008 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 5, 2010. Respondent has not engaged in activities requiring an active certificate since December 31, 2007. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$980 for the following: a CIVIL PENALTY of \$750, a \$50 Inactive Certificate Renewal Fee for the years 2008 through 2012 at \$10 per year, a \$150 Annual Delinquency Fee for the years 2008 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Andrew Janneke Certificate #05737

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent has been disciplined by the American Institute of Certified Public Accountants (AICPA) for failure to comply with the AICPA Code of Professional Conduct, Rule 202, 203 and 501. Respondent agreed to a one year suspension from the AICPA and the MN Society for Certified Public Accountants membership and to complete sixty (60) hours of Continuing Professional Education, as specified in the AICPA Agreement dated November 9, 2009 [on file in the Board office]. Respondent committed unprofessional acts resulting in Respondent's right to practice before any federal, state, or other government agency revoked, suspended, canceled, limited, or not renewed for cause, or has committed unprofessional acts for which he was otherwise disciplined or sanctioned, including, but not limited to, being ordered to or agreeing to cease and desist from prescribed conduct. Respondent violated Minn. Stat. §326A.08, Subd. 5(a)(7) (2008).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay the Board a CIVIL PENALTY of \$2,000. Respondent will provide the Board with proof of having completed sixty (60) hours of continuing professional education as specified in the AICPA Settlement Agreement. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Ronald Lamers
Certificate #06072**

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: The Board issued a Certified Public Accountant license to Respondent on March 2, 1981. Following an audit of Respondent's reported Continuing Professional Education for fiscal years 2006, 2007 and 2008, the Board determined that Respondent failed to complete and report 120 hours of mandatory Continuing Professional Education for the three year period. Respondent completed the required hours and paid a non-compliance fee on July 30, 2010. Respondent violated Minn. Stat. § 326A.04 (2010) and Minn. R. 1105.1200, 1105.3000, 1105.5600, 1105.7800 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$500. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Todd William Madden
Certificate #10216**

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2005, and Respondent failed to renew his certificate for 2006 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,090 for the following: a CIVIL PENALTY of \$750, a \$60 Inactive Certificate Renewal Fee for the years 2006 through 2011 at \$10 per year, a \$250 Annual Delinquency Fee for the years 2006 through 2010 at \$50 per year, a \$10 Licensing Surcharge Fee for the years 2009 and 2010 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Yoshito Nomura, CPA
Certificate #26078**

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent failed to comply with Minn. R. 1105.2500 D (2007).

Remedy: Respondent's Certificate is CENSURED and

REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Olsen Thielen & Co. Ltd.
Permit #00251**

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's employees who performed the audit described below ("the Audit Engagement Team") were disciplined by the American Institute of Certified Public Accountants (AICPA) for their failure to comply with the AICPA Code of Professional Conduct, Rules 202, 203 and 501. Contrary to the Respondent's quality control procedures, the Audit Engagement Team failed (i) to properly document all of the procedures and professional judgment performed or exercised by the Audit Engagement Team, (ii) to implement certain audit procedures, and (iii) to prepare the financial statements in accord with regulatory requirements, all with respect to the audit of a multi-employer health and welfare benefit plan for the year ended April 30, 2001, when they performed that audit in 2002.

Respondent was not disciplined by the AICPA and, with respect to this matter, Respondent documented and employed appropriate quality control standards for client and engagement acceptance, for the selection and assignment of engagement personnel, and Respondent took appropriate remedial actions when these issues were identified by the U.S. Department of Labor. Respondent is responsible for the violations by the Audit Engagement Team of Minn. Stat. § 326A.10 (2001) and Minn. R. 1100.4300, Subp. 3 and 4 (2001).

Remedy: Respondent's permit is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY for \$5,000.

**In the Matter of James Mitchell Olson
Certificate #16210**

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2002, and Respondent failed to renew his certificate for 2003 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on February 15, 2005. Respondent has not engaged in activities requiring an active certificate since December 31, 2002. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,275 for the following: a CIVIL PENALTY of \$750, a \$90 Inactive Certificate Renewal Fee for the years 2003 through 2011 at \$10 per year, a \$400 Annual Delinquency Fee for the years 2003 through 2010 at \$50 per year, a \$15 Licensing Surcharge Fee for the years 2009, 2010 and 2011 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an

active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2010). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Ryan Steven Reiff Certificate #21832

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2004, and Respondent failed to renew his certificate for 2005 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2008). Respondent's certificate was revoked on April 5, 2010. Respondent has not engaged in activities requiring an active certificate since December 31, 2004. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,175 for the following: a CIVIL PENALTY of \$750, a \$90 Inactive Certificate Renewal Fee for the years 2005 through 2013 at \$10 per year, a \$300 Annual Delinquency Fee for the years 2005 through 2010 at \$50 per year, a \$15 Licensing Surcharge Fee for the years 2009, 2010 and 2011 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2010). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Katherine E. Wallace, CPA Certificate #23203

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: The Board issued a Certified Public Accountant license to Respondent on April 19, 2006. Respondent currently holds an active CPA certificate from the Board. Respondent failed to report Continuing Professional Education (CPE) for the years ended June 30: 2007, 2008 and 2009. The appropriate CPE was reported on August 31, 2010. Respondent violated Minn. Stat. §326A.04 (2010) and Minn. R. 1105.1200, 1105.3000, 1105.5600, 1105.7800 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of James Gleason Zrust, CPA Certificate #25994

On November 19, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent failed to comply with Minn. R. 1105.2500 D (2009).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Bo Ram Kim, CPA Certificate #26149

On December 7, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent failed to comply with Minn. R. 1105.2500 D (2009).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Joseph Anthony Osterbauer, CPA Certificate #26233

On December 7, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent failed to comply with Minn. R. 1105.2500 D (2009).

Remedy: Respondent's Certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250.00. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of David Joseph Aberle Certificate #16762

On January 14, 2011, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2007, and Respondent failed to renew his certificate for 2008 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2010). Respondent's certificate was revoked on April 5, 2010. Respondent has not engaged in activities requiring an active certificate since December 31, 2007. Respondent violated Minn. Stat. §326A.10 (2010) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,175 for the following: a CIVIL PENALTY of \$750, a \$50 Inactive Certificate Renewal Fee for the years 2008 through 2012 at \$10 per year, a \$150 Annual Delinquency Fee for the years 2008 through 2010 at \$50 per year, a \$15 Licensing Surcharge Fee for the years 2009, 2010 and 2011 at \$5 per year, and a \$20 Reinstatement Fee.

Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2010). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Jamie Nicole Carroll, CPA
Certificate #26195**

On January 14, 2011, the Board issued a Stipulation and Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent failed to comply with the applicable requirements set out in Minn. R. 1105.2500 D (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of William Burke Joyce, CPA
Certificate #26117**

On January 14, 2011, the Board issued a Stipulation and Consent Order. Facts: Respondent was issued Certified Public Accountant Certificate #12135 on January 31, 1989. Respondent's certificate was revoked on April 27, 2007, pursuant to a Board Order. Respondent held himself out as a Certified Public Accountant prior to August 13, 2010, when CPA Certificate #26117 was issued by the Board. Respondent violated Minn. Stat. §§ 326A.08 Subd. 5 (6), 326A.10 (2010) and Minn. R. 1105.7800 (A)(2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$250. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Mary Crain Juliano
Certificate #08183**

On January 14, 2011, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2001, and Respondent failed to renew her certificate for 2002 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2010). Respondent's certificate was revoked on March 23, 2004. Respondent has not engaged in activities requiring an active certificate since December 31, 2001. Respondent violated Minn. Stat. §326A.10 (2010) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,335 for the following: a CIVIL PENALTY of \$750, a \$100 Inactive Certificate Renewal Fee for the years 2002 through 2011 at \$10 per year, a \$450 Annual

Delinquency Fee for the years 2002 through 2010 at \$50 per year, a \$15 Licensing Surcharge Fee for the years 2009, 2010 and 2011 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2010). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Steven Michael Kaitz
Certificate #12384**

On January 14, 2011, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1999, and Respondent failed to renew his certificate for 2000 through 2010, or notify the Board that Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2 (b)(2010). Respondent's certificate was revoked on August 17, 2001. Respondent has not engaged in activities requiring an active certificate since December 31, 1999. Respondent violated Minn. Stat. §326A.10 (2010) and Minn. R. 1105.2500, 1105.7800, 1105.5600 (2009).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,455 for the following: a CIVIL PENALTY of \$750, a \$120 Inactive Certificate Renewal Fee for the years 2000 through 2011 at \$10 per year, a \$550 Annual Delinquency Fee for the years 2000 through 2010 at \$50 per year, a \$15 Licensing Surcharge Fee for the years 2009, 2010 and 2011 at \$5 per year, and a \$20 Reinstatement Fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, 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 Minn. Stat. §326A.04, subd. 4 (2010). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Jeffrey Thomas Walker
Certificate #08545**

On January 14, 2011, the Board issued a Stipulation and Consent Order. Facts: Respondent's Certified Public Accountant certificate expired on December 31, 2008 and was not renewed until October 18, 2010. During the time of non-renewal, the Respondent improperly used the CPA title. Respondent violated Minn. Stat. §326A.10 (2010).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a CIVIL PENALTY of \$1,000. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Meet the New Board Member



Scott Van Binsbergen was appointed by Governor Pawlenty on October 11, 2011 to the Board of Accountancy to serve as a public member completing the four-year term of public member, Melodie Rose.

Mr. Van Binsbergen has been married to his wife Clarissa for 15 years and they have three children; Whitney 14, Andrew 7, Adam 2. Clarissa is a registered pharmacist. During and after college Scott worked for Congressman Vin Weber as a legislative director and as an aide and consultant to US Senator Rudy Boschwitz. Scott also ran for the Minnesota House of Representatives in 2006.

Mr. Van Binsbergen owns a number of businesses in Minnesota, including Van Binsbergen & Associates LLC, Van Binsbergen & Associates Inc., Madsen Properties Inc., Burnsdale Apartment Housing LLC, and Health Providers Inc. These different businesses provide the following services: professional property management services, real estate sales, health care service for disabled adults and assisted living care for seniors. His various companies employ approximately 135 people.

In 2004 he received the Southwest Minnesota “Entrepreneur of the Year” award. The award is designed to acknowledge businesses and entrepreneurs in eighteen counties of Southwest Minnesota, which comprises an area of approximately 300,000 citizens. He is a member and past president of the Montevideo Chamber of Commerce, Minnesota Realtors Association, member of Hope Reformed Church, and has been active in numerous other community and civic organizations. He has been appointed by Commissioner Steve Sviggum to the Minnesota Rehabilitation Review board of directors.

PATHWAYS COMMISSION

Reprinted in part from www.webcpa.com

Kate Mooney, CPA Board member, is serving in a “supply chain” (workgroup) for the Pathways Commission. The American Accounting Association and the American Institute of CPAs teamed up to form this new commission to study the possible future paths for those seeking entry into the accounting profession.

The importance of public, private, governmental, and not-for-profit accounting information to the functioning of the economy cannot be underestimated, according to the AAA and AICPA. Broadly defined, the accounting profession produces, analyzes, interprets and prepares reports about financial and operational information, including assurance on a subset of that information. Stakeholders throughout the economy base critical decisions on information provided by the accounting profession.

The commission will use a ‘supply chain’ approach. Members of the supply chains will include individuals and representatives from organizations that impact the various current accounting education pathways. The goal is to facilitate an open, transparent discussion to be supported by both technology and public discussions. Second, the commission recognizes the difficulty of sustaining the momentum for change in the dynamic environment of accounting practice and education. The commission’s efforts are structured to continue into the future.

The Pathways Commission’s mandate stems from a series of forces affecting accounting education. Among them are shortages of qualified teachers with accounting doctorates, the need to revise the accounting curricula regularly in light of fast-paced business changes, university budget constraints that threaten to make the cost of education prohibitive, and the need for training in specialized areas to meet the profession’s demands.

More information may be found at www.pathwayscommission.org.

CPE Reporting

Important - Beginning in calendar year 2011, licensees holding an active certificate on June 30 shall report to the board by July 31 of each year the continuing professional education hours earned during the one- and three-year CPE period ended on June 30. See Minnesota Rule 1105.3200(C)

With the three-year renewal cycle for active CPA certificates, it is important to not fall behind on Continuing Education requirements. There is still a three-year 120-hour CPE requirement, with a 20-hour minimum in any specific year. The State Board of Accountancy wants to help Certificate holders stay current between renewal cycles by requiring each active CPA to report CPE on an annual basis.

Beginning in 2011, there is a new requirement to report CPE in July, ONLY in the years that you are not already renewing your license. In the year of renewal, you will report CPE hours upon renewal in December. Please see the table below for specifics.

<i>If your last name starts with....</i>	<i>You renew your Certificate...</i>	<i>You need to report CPE on these dates...</i>	<i>CPE covers these fiscal years ended June 30....</i>
A-H	12/31/2012	7/31/2011 12/31/2012 7/31/2013	2009, 2010, 2011 2010, 2011, 2012 2011, 2012, 2013
I-P	12/31/2011	12/31/2011 7/31/2012 7/31/2013	2009, 2010, 2011 2010, 2011, 2012 2011, 2012, 2013
Q-Z	12/31/2013	7/31/2011 7/31/2012 12/31/2013	2009, 2010, 2011 2010, 2011, 2012 2011, 2012, 2013

A licensee not in compliance on June 30th of each year shall be assessed a late processing fee of \$50 for the first month, or partial month, of noncompliance and \$25 per month, or partial month, of noncompliance thereafter until the date the licensee is in compliance with this part and provides documentation of compliance in writing to the Board. Important - If you are not in compliance with the CPE requirements by June 30th and you need to use "carryback" hours from the subsequent fiscal year, the CPE noncompliance fees continue to accrue until the date you notify the Board in writing, not the date you complete the coursework. (You are required to submit certificates of completion for carryback hours along with payment of the CPE non-compliance fees.)

New *Learning Market* Website Offers Central Place for Finding CPE

NASBA recently launched the new LearningMarket.org website to help CPAs find continuing education courses and course providers. The website features company information about 1,800+ approved NASBA Registry Sponsors and already has over 13,000 CPE courses in the CPE search database. When CPAs visit LearningMarket.org they can search for CPE programs based on subject area, number of credits, location, delivery method, keyword, etc. Learning Market offers a central resource for CPAs to locate and learn about CPE programs to help fulfill the requirements for license renewal. For more information, visit the LearningMarket.org or contact NASBA at (866) 627-2286.

Minnesota Board of Accountancy

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Board Calendar

2 0 1 1 B O A R D C A L E N D A R

June 17	Complaint Committee Meeting
July 12	Board Meeting
July 15	Complaint Committee Meeting
August 12	Board Meeting
August 19	Complaint Committee Meeting
September 12	Board Meeting
September 16	Complaint Committee Meeting
October 18	Board Meeting
October 21	Complaint Committee Meeting
November 14	Board Meeting
November 22	Complaint Committee Meeting
December 9	Board Meeting
December 20	Complaint Committee Meeting

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