

THE BOARD REPORT

OFFICIAL PUBLICATION OF THE MINNESOTA BOARD OF ACCOUNTANCY

Summer 2010

Message from the Board Chair Neil Lapidus, CPA

Neil Lapidus is a partner with the accounting firm of Lurie, Besikof, Lapidus and Company in Minneapolis.



newsletter available on the web page.

Welcome to our first newsletter that is being delivered only through the web page. In order to do everything we can to face the formidable economic challenges, the Board evaluated many of the paper-based business expenses. We will no longer be printing and mailing newsletters. Please keep your eyes open for the post-cards mailed to you alerting you to the

The primary focus of this *Board Report* is on the enforcement action taken from September 2009 until June 2010; however, there are a few items of change that bear highlighting.

First, Governor Pawlenty has appointed Ms. Sharon Jensen, CPA, to the Board for a four year term. We are honored to have her expertise and experience added to the decision making process for the protection of the public. Please see page 18 in this edition for additional information on Ms. Jensen. Ms. Jensen replaces Mr. Ramanik Shah who served from April 2004 to January 2010 and contributed his time and talents.

Second, the Board has appointed new members to its Quality Review Oversight Committee. This committee monitors the report acceptance bodies designated by the Board and reports to the Board whether their programs meet the requirements in Minnesota Rules and Statutes. John Kisch, CPA, David Ripka, CPA (Inactive), and Ronald Ulbrich, CPA have been appointed. The committee is chaired by Thomas Alagna, CPA and the other member is Sherwin Singaas. Thank you to the outgoing committee members for your hard work and dedication: Rick Ehrich, CPA, John Beckman, CPA, and Jane Saly.

Finally, there are difficult times for many. The protection of the public through the services of competent, ethical, certified public accountants is needed and is of great value.

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Board Contact Information

Phone: 651-296-7938

Fax: 651-282-2644

TTY: 800-627-3529

www.boa.state.mn.us



OFFICIAL PROCLAMATION

Governor Tim Pawlenty declared October 9, 2009 Minnesota Board of Accountancy Day celebrating 100 years of licensure. Above: Kate Mooney, CPA and Neil Lapidus, CPA with the Proclamation at the December 2009 Board meeting.

Return Preparer Review

By Carole Smith, Stakeholder Liaison, IRS

BOARD MEMBERS	<i>Term Expiration</i>
Neil Lapidus, CPA <i>Board Chair</i>	January 2012
Michael Vekich, CPA <i>Vice Chair</i>	January 2013
Kathleen Mooney, CPA <i>Secretary/Treasurer</i>	January 2012
Robin Engelson Public Member	January 2011
Robert J. Hyde, CPA	January 2011
Sharon Jensen, CPA	January 2014
Rebecca Keran, CPA	January 2012
Melodie Rose, J.D. Public Member	January 2011
Robert Saunders, CPA	January 2011

Beginning in 2011, tax return preparers who prepare all, or substantially all, of a Federal tax return (for compensation) will be subject to new requirements including:

- Registration
- Testing
- Continuing Education

Upcoming Requirements

- Requiring **all** paid tax return preparers to sign-up with the IRS, pay a registration fee, and obtain a preparer tax identification number (PTIN). If you already have a PTIN, you must still sign-up under the new process.
- Requiring competency tests for all paid tax return preparers except attorneys, certified public accountants (CPAs) and enrolled agents who are active and in good standing with their respective licensing agencies.
- Requiring continuing professional education of 15 hours per year for all paid tax return preparers except attorneys, CPAs and enrolled agents.
- Conducting tax compliance checks on all tax return preparers.
- Extending Circular 230 ethics standards to all preparers

Who is affected?

How will the recommendations impact owners of firms or franchises? Do the owners and their staff need to obtain a PTIN and test as applicable? What if an attorney or enrolled agent or CPA signs all the returns, would the unenrolled preparers be subject to the regulations?

All individuals who are compensated for preparing, or assisting in the preparation of, all or substantially all of a federal tax return or claim for refund or who sign, or are required to sign, a federal tax return or claim for refund as paid tax return preparer must obtain a PTIN and, if applicable, successfully pass an examination.

The proposed regulations under section 6109 published in the Federal Register on March 26, 2010, provide additional guidance, including examples, on who must obtain a PTIN.

Implementation Timeline

What is the best estimate for when the new regulations will be implemented?

September 1, 2010, is the current target date for an on-line registration system and January 1, 2011, is the current target date for requiring all paid signing preparers to be registered and to use a Preparer Tax Identification Number (PTIN). Final determination of these dates is dependent on many factors and will be widely publicized as soon as available.

Testing will not be implemented until after registration and mandatory PTIN usage are in place.

More information is posting daily at [irs.gov](http://www.irs.gov);
<http://www.irs.gov/taxpros/article/0,,id=210909,00.html>

BOARD STAFF

Doreen Frost 651-757-1517	<i>Executive Director doreen.frost@state.mn.us</i>
Bev Carey 651-757-1514	<i>State Programs Administrator bev.carey@state.mn.us</i>
Vicky Oehrlein 651-757-1521	<i>Certificate Coordinator vicky.oehrlein@state.mn.us</i>
Steve Renville 651-757-1513	<i>Enforcement Investigator steve.renville@state.mn.us</i>

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.

In the Matter of Yury V. Bahdanionak, CPA Certificate #25283

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

In the Matter of Deborah Anne Case, Certificate #08416

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1988 and the Respondent failed to renew her certificate for 1989 through 2009 or notify the Board that the 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, 1988.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$2,135 for the following: \$750 civil penalty, \$315 Inactive CPA Certificate Renewal Fee, \$1050 Delinquency Fee for the years 1989 through 2009, and \$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 Kevin J. Gross, Certificate #15669

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his Active certificate for 2007 through 2009 or notify the Board that the 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 \$1,055 for the following: \$750 civil penalty, \$135

Active CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$20 reinstatement fee. Respondent shall apply for and maintain an active certificate and report to the Board 120 hours of continuing professional education. 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 Brian Patrick Higgins, CPA Certificate #25415

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

In the Matter of Jamie Marie Seung Johnson, CPA Certificate #25477

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

In the Matter of Michael Lee Lundstrom, Certificate #17647

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2006 through 2009 or notify the Board that the 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.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,010 for the following: \$750 civil penalty, \$40 Inactive CPA Certificate Renewal Fee, \$200 Delinquency Fee for the years 2006 through 2009, and \$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 Jacque Arnold Marcotte, CPA Certificate #25426

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

In the Matter of Marcella Elizabeth Miller, CPA Certificate #25428

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

In the Matter of Carter Alan Moser, Certificate #15375

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the 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, 2005.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,000 for the following: \$750 civil penalty, \$30 Inactive CPA Certificate Renewal Fee for the years 2007 and 2008, \$50 Active Certificate Renewal fee for 2009, \$150 Delinquency Fee for the years 2007 through 2009, and \$20 reinstatement fee. Respondent shall apply for and maintain an active certificate and shall maintain such active certificate so long as the Respondent engages in activities requiring an active certificate. 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 Bruce Loren Paulson Certificate #12225

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew his certificate for 2006 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on May 12, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005.

Remedy: Respondent's certificate is CENSURED and

REPRIMANDED. Respondent shall pay to the Board a total of \$1,030 for the following: \$750 civil penalty, \$60 Inactive CPA Certificate Renewal Fee, \$200 Delinquency Fee for the years 2006 through 2009, and \$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 Neil I. Sell, Certificate #C1652

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the 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, 2005.

Remedy: Respondent shall pay to the Board a total of \$215 for the following: \$45 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 Anna Gregoryevna Simanovsky, CPA Certificate #25354

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

In the Matter of Stephanie Joy Witmeer Certificate #16338

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1999 and the Respondent failed to renew her certificate for 2000 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on August 17, 2001. Respondent has not engaged in activities requiring an active certificate since December 31, 1999.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,420 for the following: \$750 civil penalty, \$150 Inactive CPA Certificate Renewal Fee, \$500 Delinquency Fee for the years 2000 through 2009, and \$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 Lin Zeng, Certificate #18709

On September 14, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the 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, 2005.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$965 for the following: \$750 civil penalty, \$45 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 Christa Diane Engtrom, Certificate #16043

On October 9, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2001 and the Respondent failed to renew her certificate for 2002 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on March 23, 2004. 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 \$1,250 for the following: \$750 civil penalty, \$80 Inactive CPA Certificate Renewal Fee, \$400 Delinquency Fee for the years 2002 through 2009, and \$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 Anne Marie Hall, CPA Certificate #25339

On October 9, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

In the Matter of Sara Rebecca Lissick, Certificate #16779

On October 9, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2002 and the Respondent failed to renew her certificate for 2003 through 2009 or notify the Board that the 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, 2005.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,225 for the following: \$750 civil penalty, \$105 Inactive CPA Certificate Renewal Fee, \$350 Delinquency Fee for the years 2003 through 2009, and \$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 Michi Liu, Certificate #20475

On October 9, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2003 and the Respondent failed to renew her certificate for 2004 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on April 20, 2006. Respondent has not engaged in activities requiring an active certificate since December 31, 2005.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,160 for the following: \$750 civil penalty, \$90 Inactive CPA Certificate Renewal Fee, \$300 Delinquency Fee for the years 2004 through 2009, and \$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 Megan Leign Mitzel, CPA Certificate #25492

On October 9, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

In the Matter of Kevin Paul Bassett, Certificate #14784

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his Inactive certificate for 2007 through 2009 or notify the Board that the 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 \$950 for the following: \$750 civil penalty, \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 Edward L. Blegen, Certificate #02877

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to comply with the Board's Continuing Professional Education rules requiring 120 hours for the years ending June 30: 2005, 2006 and 2007; however, 120 hours were disallowed because the self-study vendor was not Quality Assurance Service qualified as required by Board Continuing Professional Education R.. Respondent violated Minn. Stat. §326A.04 (2008) and Minn. R. 1105.3000, 1105.5600, and 1105.7800 (2007).

Remedy: Respondent shall pay \$625 to the Board for Continuing Professional Education noncompliance fees for

the period July 1, 2007 through June 30, 2009. Concurrent with making application for any future active certificate, Respondent shall successfully complete and report to the Board 104 hours of continuing professional education representing previously required hours not reported to the Board. In addition, Respondent shall report to the Board 120 continuing professional education hours as required by Minn. R. 1105.3000, item E(1) (2007). 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.

In the Matter of Charles Joseph Elliott Certificate #18525

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the 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 \$950 for the following: \$750 civil penalty, \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 Lynn Haas Certificate #10998

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to reply to communications from the Board. Respondent's active certificate expired on December 31, 2007 and after that date, the Respondent 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 continuing professional education rules by failing to complete 120 hours of mandatory continuing professional education during the years ended June 30: 2004, 2005 and 2006. Respondent failed to obtain a valid Firm permit during 2008 and during that period the firm engaged in activities which required such a permit. Respondent failed to submit the required quality review reports due July 31, 2008. Respondent violated Minn. Stat. §§ 326A.04, 326A.05 and 326A.10 (2008) and Minn. R. 1105.1200, 1105.2500, 1105.3000, 1105.4300, 1105.4500 – 1105.5600, and 1105.7800 (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$2,625 for the following: \$2,000 civil penalty and \$625 in continuing professional education noncompliance

fees. Respondent shall successfully complete and report to the Board 120 hours of continuing professional education hours required by Minn. R. 1105.3000 (2007). Respondent is prohibited from engaging in activities requiring an active certificate in this state without obtaining an active certificate. Respondent shall provide a copy of a signed engagement letter with a reviewer to conduct a quality review of the Respondent's practice. By January 15, 2009, Respondent shall provide the Board with a copy of the report issued as a result of that review. 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.

**In the Matter of Shannon Duffy Hendricks
Certificate #07572**

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew her certificate for 2007 through 2009 or notify the Board that the 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, 2005.

Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$465 for the following: \$250 civil penalty, \$45 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 Robert A. Levy, Certificate #03074

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent changed his address without informing the Board, resulting in Respondent failing to renew his inactive certificate, which expired on December 31, 2006, and did not renew his certificate for 2007 through 2009. Respondent did not elect exempt status from renewal for the same time periods and his certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent desires to reinstate his inactive certificate.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$965 for the following: \$750 civil penalty, \$45 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 Shawn McCormick, Certificate #13384

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the 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 \$965 for the following: \$750 civil penalty, \$45 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 Dan R. Peterka, Certificate #07075

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the 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 \$950 for the following: \$750 civil penalty, \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 Kelly Jane Rousar, CPA
Certificate #25434**

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent vio-

lated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

In the Matter of Edward Joseph Stueve Certificate #19829

On December 4, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the 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, 2005.

Remedy: Respondent shall pay to the Board a total of \$215 for the following: \$45 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 Baker Tilly Virchow Krause, LLP Permit #01028

On January 11, 2010, the Board issued a Stipulation and Consent Order. Facts: The Respondent previously applied to the Board for approval of a name change from Virchow, Krause & Company, LLP to Baker Tilly Virchow Krause, LLP. "Baker Tilly" as defined by the Agreement for Licensure refers to Baker Tilly International Limited, a Company incorporated in England and Wales and an association comprising independent Respondents, to which the Respondent belongs, and is not the name of a present or former partner, officer, member, manager or shareholder of the Respondent. Virchow and Krause are the names of former partners of Virchow, Krause & Company LLP. Baker Tilly has no ownership interest in the Respondent and is not responsible or liable for the acts or omissions of the Respondent.

In connection with the application for approval of the name change, the complaint committee took the position that the proposed name, Baker Tilly Virchow Krause, LLP, was a "fictitious name" as defined in Minn. R. 1105.6400, which state: "A fictitious CPA Respondent name, that is, one not consisting of the names or initials of one or more present or former partners, members, or shareholders, may not be used by a CPA Respondent unless the name has been registered with and approved by the board as not being false or misleading." In light of the complaint committee's concerns, Respondent and the Board entered into an Agreement for Licensure, a copy of which is on file in the

Board office and hereby incorporated by reference.

The complaint committee has become aware of Respondent's having called itself "Baker Tilly" instead of "Baker Tilly Virchow Krause, LLP" in violation of the terms and conditions of the Agreement for Licensure, including without limitation, using the name "Baker Tilly" instead of "Baker Tilly Virchow Krause, LLP" on the sign of the building where it maintains its offices in Minnesota., advertisements, including the advertisement on file in the Board office giving rise to this stipulation, and business cards. Respondent also failed to report to the Board the above violations or failures to abide by the conditions of the Agreement for Licensure, as required by the terms of the Agreement for Licensure.

Remedy: Respondent's firm permit is CENSURED and REPRIMANDED. Respondent shall pay to the Board a civil penalty of \$10,000. Respondent shall fully comply with the Agreement for Licensure as soon as possible and by no later than February 28, 2010. The Committee will work with the Respondent to facilitate its compliance. No additional action shall be taken by the Board with respect to any violation of the Agreement for Licensure which has been cured by February 28, 2010.

In the Matter of Hector J. Baldus Certificate # 02762

On January 11, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to comply with the Board's continuing professional education rules by failing to complete 120 hours of mandatory continuing professional education during the years ended June 30: 2006, 2007 and 2008. Respondent failed to comply with the applicable requirements set out in Minn. Stat., §326A.04 subd. 4 (2008). Respondent violated Minn. R. 1105.3000, 1105.5600, 1105.7800 (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay a civil penalty of \$1,000 and a Continuing Professional Education non-compliance fee of \$1,025.

In the Matter of Andrew M. Dingman Certificate #20843

On January 11, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and the Respondent failed to renew his certificate for 2007 through 2009, or notify the Board that the 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: \$750 civil penalty, \$30 CPA Inactive Certificate Renewal Fee, \$5 Licensing Surcharge fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Bradley James Helferich
Certificate #22804**

On January 11, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and the Respondent failed to renew his certificate for 2007 through 2009, or notify the Board that the 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: \$750 civil penalty, \$30 CPA Inactive Certificate Renewal Fee, \$5 Licensing Surcharge fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Samer Hussein Jaghoub
Certificate #11753**

On January 11, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and the Respondent failed to renew his certificate for 2007 through 2009, or notify the Board that the 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: \$750 civil penalty, \$30 CPA Inactive Certificate Renewal Fee, \$5 Licensing Surcharge fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of David Jon Jaffe, Certificate #25603

On January 11, 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. Stat., §326A.10 (c) (2008). Respondent violated Minn. R. 1105.2500 D. (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a civil penalty of \$750. 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.

**In the Matter of John M. Hintermeister, LTD
Permit #01041**

On January 11, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to submit a copy of Reviewers Report and Final Acceptance Letter for the year ended September 30, 2006. Respondent failed to comply with the applicable quality review requirements set out in Minn. Stat., §§326A.04 and 326A.05, subd. 8 (2008). Respondent violated Minn. R. 1105.5600 subp. C (7) (2007).

Remedy: Respondent's permit is CENSURED and REPRIMANDED. Respondent shall pay to the Board a civil penalty of \$2,000. 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.

In the Matter of Daniel G. Kelly, Certificate #12926

On January 11, 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 report and provide proof of completion of 120 hours of mandatory CPE during the years ended June 30, 2005, June 30, 2006 and June 30, 2007. Respondent thereby violated Minn. Stat. §§326A.04, subd. 2 (2008), 326A.08, subd. 5(a)(8) (2008), and Minn. R. 1105.2500B, 1105.3000 and 1105.7800. Respondent's active certificate expired on December 31, 2008, and Respondent failed to renew his CPA certificate in violation of Minn. Stat. §326A.04 (2008). On March 23, 2009, the Board served Respondent with a Notice of Conference with the Complaint Committee, scheduled for April 13, 2009. 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 shall SURRENDER to the Board his certificate number 12926 to practice as a certified public accountant. Respondent shall pay late processing fees to the Board of \$1,100. Unless reinstated, 1) Respondent shall not perform audits or reviews; 2) Respondent shall not hold himself out to the public as a certified public accountant; and 3) Respondent shall remove the designation of being a certified public accountant from all advertisements, business forms, listings, signage, and other places in which the designation is used, whether electronically, in print, or by any other medium. Any reinstatement of Respondent's certificate shall be as provided in Minn. Stat. §326A.09 (2008). Any reinstatement of Respondent's certificate shall be further conditioned upon: 1) Respondent's payment to the Board of a civil penalty in the amount of \$2,000; 2) Respondent's completion and reporting, with proof of com-

pletion, of 120 hours of CPE completed during the three years immediately preceding Respondent's petition for reinstatement; and 3) Respondent's completion and reporting, with proof of completion, of an additional 240 hours of CPE for the years ending June 30, 2005 through June 30, 2010.

In the Matter of Shawn T. McCormick Certificate #13384

On January 11, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and the Respondent failed to renew his certificate for 2007 through 2009, or notify the Board that the 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 \$965 for the following: \$750 civil penalty, \$45 CPA Inactive Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Signe A. Rizzi, Certificate #04833

On January 11, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1980, and the Respondent failed to renew her certificate for 1981 through 2009, or notify the Board that the 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, 1980.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$2,690 for the following: \$750 civil penalty, \$420 CPA Inactive Certificate Renewal Fee for the years 1981 through 2009, \$50 CPA Active Certificate Renewal Fee for 2010, \$1,450 Delinquency Fee for the years 1981 through 2009, and \$20 reinstatement fee. Respondent shall apply for an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd 4 (2008). 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.

In the Matter of Melinda Ann Seifert Certificate #07584

On January 11, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and the Respondent failed to renew her certificate for 2007 through 2009, or notify the Board that the 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 \$950 for the following: \$750 civil penalty, \$30 CPA Inactive Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Gregory Charles Feirn Certificate #18442

On February 8, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and the Respondent failed to renew his certificate for 2007 through 2009, or notify the Board that the 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: \$750 civil penalty, \$30 CPA Inactive Certificate Renewal Fee, \$5 Licensing Surcharge fee, \$150 Delinquency Fee for the years 2007 through 2009, and \$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 that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of the Application of Daniel J. Fuhrman for a Certificate to Practice as a Certified Public Accountant

On February 8, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent passed the CPA examination in November, 2004. Respondent submitted an application for a certificate to practice as a Certified Public Accountant on December 12, 2008. Respondent's application responded affirmatively to the questions, "Have you ever been convicted of any crime, misdemeanor or any other discreditable act?" Respondent enclosed a letter in explanation of his affirmative answer to the above question. The letter indicated that Respondent had entered two guilty pleas, the first in 1997 for three counts of criminal sexual conduct in the 2nd degree and the second in 2006 for one count of solicitation for "making an inappropriate com-

ment.” Respondent further stated that he was incarcerated and completed a sex offender treatment program and after-care program in connection with the first guilty plea. In connection with the second plea, Respondent states that he has advanced to the post-residential phase of the Alpha Human Services program. Respondent asserted that his criminal record should not prevent him from consideration for being licensed.

On March 27, 2009, Committee sent Respondent a letter requesting additional information it needed to evaluate the application. In particular, since there was a second offense after the first incarceration and treatment, the Committee requested more specific information as to the nature and circumstances of the offense, a description of any ongoing treatment or supervision Respondent is receiving at the present time, any restrictions to which he remains subject, and for how long he would continue to be involved with the post-residential phase of the Alpha Human Services program.

In a letter dated April 15, 2009, Respondent indicated that the 2006 plea was in connection with an inappropriate conversation with sexual overtones with a minor child who was Respondent’s neighbor at the time. Respondent also indicated that he remains under a partially stayed sentence and supervised parole, which may last for several years.

In a letter dated May 12, 2009, the Executive Director of the Board informed Respondent that the Committee had determined to deny his application for a certificate to practice as a CPA. Among other information, the letter notifying Respondent of this action included the reasons for the Committee’s decision and a notification of Respondent’s rights under Minn. Stat. §364, and specifically, Respondent’s right to have any complaint or grievance concerning violations of Chapter 364 adjudicated under the procedures set forth in Chapter 14, the Administrative Procedures Act.

As stated in the May 12, 2009 letter, in considering whether the crimes to which Respondent pled guilty directly relate to the occupation of Certified Public Accountant, the Committee considered: 1) the nature and seriousness of the crimes; 2) the relationship of the crimes to the purposes of regulating the occupation of Certified Public Accountant; and 3) the relationship of the crimes to the ability, capacity, and fitness required to perform the duties and discharge the responsibilities of a Certified Public Accountant.

Remedy:

- a) Respondent’s application for a certificate to practice as a CPA is DENIED at this time, subject to the right to reapply as provided below.
- b) Respondent may not reapply for a certificate to practice as a CPA until May 1, 2014. Upon reapplication, Respondent shall comply with the requirements of Minn. R. 1105.3800, subp. (F)(1).
- c) Beginning June 30, 2010, and until such time as Respondent reapplies for a certificate to practice, Respondent shall annually complete and report to the Board his completion of at least 40 hours of qualifying Continuing Professional Education, together with support-

ing documentation. At the time of reapplication, Respondent shall have completed at least 120 hours of qualifying CPE during the three calendar years immediately preceding his reapplication.

d) Concurrent with his reapplication, Respondent shall pay to the Board a civil penalty of \$1,000.

e) Should the requirements of paragraphs b., c., d. or f. not be met; or should Respondent violate the terms or conditions of his partially-stayed sentence or supervised parole; or if Respondent re-offends under the criminal sexual conduct or solicitation statute; or if Respondent is convicted of, pleads guilty or nolo contendere to, or is sentenced as a result of the commission of a felony or crime, an element of which is dishonesty or fraud; or if Respondent is shown to have or admitted to having engaged in acts or practices tending to show that Respondent is incompetent; or engages in conduct reflecting adversely on the Respondent’s ability or fitness to provide professional services, whether or not a conviction was obtained or a plea was entered or withheld and whether or not dishonesty or fraud was an element of the conviction, Respondent’s reapplication shall be denied.

f) Respondent agrees that the Respondent will not in the future violate any statute, rule or order that the Board has issued or is empowered to enforce. Respondent shall immediately notify the Board of any violation of the terms of this stipulation and consent order, or of any statute, rule or order that the Board has issued or is empowered to enforce.

**REVOCATIONS ISSUED
April 5, 2010**

Respondent failed to renew Respondent’s CPA Certificate for more than two years after its expiration. IT IS HEREBY ORDERED that Respondent’s CPA certificate in the State of Minnesota is automatically revoked pursuant to Minnesota Statutes 326A.04, subd. 11 (2008). Respondent shall not in any manner practice or hold himself/herself out as a certified public accountant in this state. The revocation shall take effect immediately. If Respondent wishes to seek reinstatement of Respondent’s CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes 326A.09 (2008). The Board’s consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes 326A.09 (2008) and applicable Board rules.

- Aberle, David Joseph, 16762
- Albrecht, Christine P., 23569
- Alch, Jeffrey Steven, 09304
- Anderson, Deanna R., 15116
- Armstrong, Susan Rose, 07517
- Asmara, Nani T. 20236
- Bailey, Scott K., 06725
- Bambang, Liliana S., 23487
- Bartlett, Jane M. K., 11783
- Becker, Wareen M., 20560
- Bennet, Julie G., 19767
- Berglund, Steven L., 03362
- Bert, Andrew J., 23292
- Beuning, Ann M., 19812

- Blaisdell, Stacie L., 16781
Blokzyl, Douglas J., 14020
Bollig, Linda J., 15316
Braun, Jon M., 23446
Brausen, Anthony T., 07170
Briggs, Jack K., 08264
Brown, William C., 06758
Bunce, Kimberly J., 16451
Burns, Dawn C., 13102
Busacker, Alan R., 06417
Cagle, Joshua J., 20577
Cahill, Jeffrey D., 10091
Carter, Kenneth E., 08276
Cashman, Bradley R., 23257
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Catalino, Julie M., 08556
Christianson, David O., 20788
Chronister, Mark, 03387
Clark, Robert M., 02234
Clegg, Barry F., 05336
Cook, Kristen J., 18790
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Cunningham, Suzanne M., 21825
Cutts, Dennis, J., 15125
Dahle, Raymond K., 03007
Davidson, Robert W., 03909
Dunlap, Troy A., 17196
Dvorak, Melissa A., 19959
Edmundson, Miles B., 14834
Egeh, Mohamed A., 21242
Ellis, Nicole M., 19105
Engelhart, James P., 06448
Engstrom, Gordon R., 13204
Erickson, John E., 02005
Escher-Berg, Dawn E., 12468
Fawcett, Cecil R., 02560
Fenlon, Judy A., 09705
Feriancek, John D., 16819
Finke, Christina G., 24077
Fisher, Joanne R., 07864
Flesher, Kevin M., 04922
Foley, Peter J., 15251
Foss, Judith A., 14457
Friedrichs, Dean A., 15256
Frost, Jackie L., 17911
Fuerstneau, Glen F., 03233
Fuhs, Eugene E., 21587
Galdonik, Donna M., 21784
Gassman, Carmen K., 18425
Gerads, Darryl J., 20602
Geray, Patricia A., 09046
Gibis, Robin R., 08710
Greene, Emily A., 23635
Greer, Kevin M., 06465
Gross, Ronald N., 02862
Guo, Li, 21269
Gustavson, Robert J., 12870
Habeck, Clifford W., 02861
Habstritt, Richard J., 12097
Haddad, Jane S., 12318
Hagen, David P., 02320
Hagen, James O., 02485
Hakala, Sandra L., 16712
Hall, William E., 21510
Hanson, Troy M., 22938
Happe, Brandee L., 18549
Haws, Matthew J., 09584
Heard, Danny G., 15583
Hentges, R. Peter, 15687
Hinkin, Ann E., 15536
Hoof, Kathryn M., 07631
Horner, Kelly J., 17447
Hosch, Ryan M., 23439
Huft, Rebecca J., 14491
Ingli, Kelly R., 23026
Jacobson, Elizabeth A., 11370
Jacobson, Ronald L., 15953
Jandro, Chiang, 13327
Johnson, Bradford A., 06228
Johnson, Brent J., 17609
Johnson, Leon C., 02058
Johnson, Mark D., 11376
Joyce, Brian W., 02242
Kaplan, Elizabeth A., 19154
Kaufman, Robert J., 16127
Keating, Raymond G., C1681
Kermeen, Deborah J., 06505
Kjellman, Pamela S., 12389
Kmetz, James E., 04329
Koenig, Edward J., 10650
Kollman, Bonnie J., 21765
Koopman, Sara L., 16818
Kramer, Teresa A., 07194
Kroschell, Roxanne C., 18290
Kujawa, Christopher J., 20009
Lafleur, Robert A., 05777
Lange, Han L., 19802
Langefels, Donald R., 06884
Lauwaugie, Kathleen J., 16550
Leifur, Jill R., 20318
Leingang, Timothy F., 11789
Lowry, Christopher S., 23654
Luikart II, V. Francis, 14386
Lytle, Thomas J., 17970
Mackey, Susan A., 14818
Magnuson, Marlys, 21890
Magnuson, Richard E., 12550
Marsh, Richard G., 05553
Martinson, Renee M., 21255
Mathews, Daniel G., 20026
McCormick, Mary B., 08732
McCoy, Debra M., 04889
McKinley, Gregory J., 17659
Medernach, David R., 06544
Meester, Katherine B., 22887
Micek, Cheryl A., 11190
Mickelson, Janet M., 21738
Miller, Angela M., 20032
Miller, Brian B., 16189
Miller, Mary C., 23521
Moran, Christopher E., 22276
Morris, Raymond D., C1445
Mueller, Nathan J., 21171
Murra, Amber J., 24087
Naatz, Lisa K., 10238
Nelson, Wayne C., 09828
Niederloh, Jeffrey J., 10728
O'Callahan, Robert E., 14596
Odermann, Marleen, 14445
Oldenkamp, Gregory L., 13407
Olson, Steven R., 14200
Patzloff, Guy L., C1098
Peterson, Andrew J., 22536
Peterson, Richard R., 12236
Petterssen, Melissa A., 24212
Podboy, Michael E., 21975
Purcell, Diane S., 13428
Putman, Jill C., 14222
Putnam, Richard J., 21398
Rahn, Rodney A., 16603
Rider, Kristen L., 13373
Rivard, Christine A., 14227
Rusnacko, Robert J., 06979
Sanders, Karl J., 23379
Satrom, Larry S., 08597
Schmidt, David P., 17350
Schmidt-Brandenburg, Alice M., 03709
Schneider, Robert L., 10776
Schoenke, Corina R., 23121
Schroepfer, Michael J., 08111
Schulte, Erica J., 23547
Schumacher, Michelle L., 23723
Schwalbach, Gerald A., 02158
Schweiss, Mark A., 13454
Sheen, Dae-Sik, 08507
Shelstad, Anthony J., 17011
Sherr, Alan L., C1219
Shurson, Richard R., 05879
Sierks, Kevin J., 24001
Skarich, Michael J., 16266
Soderberg, Laura K., 17075
Sondreal, Bobbie A., 19240
Souter, Shanna L., 20706
Spillum, Andrew M., 16413
Starkweather, Cory J., 23122
Stein, Matthew R., 17752
Stewart, La Anne M., 11425
Stine, Melissa A., 18042
Student Jr., Richard E., 05900
Swanson, Claudia M., 11264
Swart, Maurice D., 02413
Teigen, Richard D., 08148
Tjosaas, Kirsten A., 23883
Torgerson, Erik M., 12313
Triplett, Gregory C., 05396
Tuft, Jamie L., 15061
Tuoriniemi, Robert E., 10883
Turner, Richard D., 02832
Vanags, Barbara B., 19046
Vangen, Larry E., 03346
Vaughn, Brende E., 18528
Voss, Timothy P., 15065
Welch, Vincent R., 17390
Werner, Robert G. Jr., 07415

In the Matter of Anna K. Burczek, Certificate #22113

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2005, and the Respondent failed to renew her certificate for 2006 through 2009, or notify the Board that the 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.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,015 for the following: \$750 civil penalty, \$40 CPA Inactive Certificate Renewal Fee, \$5 Licensing Surcharge fee, \$200 Delinquency Fee for the years 2006 through 2009, and \$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 that she will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Ernst & Young, LLP, Permit #00941

On April 5, 2010, the Board issued a Stipulation and Order. Facts: The Securities and Exchange Commission found that Respondent engaged in improper professional conduct pursuant to Exchange Act Section 4C and Rule 102(e) of the Commission's Rules of Practice and on August 5, 2008, issued an ORDER INSTITUTING ADMINISTRATIVE AND CEASE-AND-DESIST PROCEEDINGS PURSUANT TO SECTIONS 4C AND 21C OF THE SECURITIES EXCHANGE ACT OF 1934 AND RULE 102(e) OF THE COMMISSION'S RULES OF PRACTICE, MAKING FINDINGS AND IMPOSING REMEDIAL SANCTIONS AND A CEASE-AND-DESIST ORDER, which is on file in the Board office. The Securities and Exchange Commission Order describes a violation of the auditor independence rules with respect to a company, which has been identified as a corporation headquartered in Minnesota. Respondent committed acts resulting in Respondent's sanctions imposed by the Securities and Exchange Commission, a federal government agency. Respondent violated Minn. Stat. § 326A.08, Subd. 5(a) (7) (2008).

Remedy: Respondent's permit is CENSURED and REPRIMANDED. Respondent shall pay to the Board a civil penalty of \$2,000.

In the Matter of Paul David Grande, Certificate #09538

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2000, and the Respondent failed to renew his certificate for 2001 through 2010, or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp 2 (b) (2008). Respondent's certificate was revoked on June 24, 2003. Respondent has not engaged in activities requiring an active certificate since December 31, 2000.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,375 for the following: \$750 civil penalty, \$100 CPA Inactive Certificate Renewal Fee, \$5 Licensing Surcharge fee, \$500 Delinquency Fee for the years 2001 through 2010, and \$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 that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of William L. Harland, Certificate #17135

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and the Respondent failed to renew his certificate for 2007 through 2010, or notify the Board that the 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 \$1,050 for the following: \$750 civil penalty, \$30 CPA Inactive Certificate Renewal Fee for the years 2007 through 2009, \$45 Active Certificate Renewal Fee for 2010, \$5 Licensing Surcharge fee, \$200 Delinquency Fee for the years 2007 through 2010, and \$20 reinstatement fee. Respondent shall apply for an active certificate. Respondent shall successfully complete and report to the board 120 hours of continuing professional education. The hours shall be in addition to the continuing professional education hours required by Minn. R. 1105.3000 (2008). Respondent shall comply with Minn. Stat. §326A.04, subd 4 (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.

In the Matter of Robert Jon Ippolite, Certificate #16406

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to comply with the Board's continuing professional education rules by failing to complete 120 hours of mandatory continuing professional education during the years ended June 30: 2006, 2007 and 2008. Respondent failed to respond to Board communications. Respondent failed to comply with the applicable requirements set out in Minn. Stat. §326A.04 subd. 4 (2008). Respondent violated 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 civil penalty of \$1,000 and Continuing Professional Education non-compliance fee of \$425. 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.

In the Matter of Kory Lee Kutchmarek, CPA Certificate #25719

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated 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. 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.

In the Matter of Jeffrey John Leseman, Certificate #11790

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1998, and the Respondent failed to renew his certificate for 1999 through 2010, or notify the Board that the 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, 1998.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,500 for the following: \$750 civil penalty, \$120 CPA Inactive Certificate Renewal Fee, \$10 Licensing Surcharge fee, \$600 Delinquency Fee for the years 1999 through 2010, and \$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 and active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd 4 (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.

In the Matter of Kent S. McCoy, Certificate #06085

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1985, and the Respondent failed to renew his certificate for 1986 through 2010, or notify the Board that the 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 \$2,395 for the following: \$750 civil penalty, \$250 CPA Inactive Certificate Renewal Fee, \$125 Licensing Surcharge fee, \$1,250 Delinquency Fee for the years 1986 through 2010, and \$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 and active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd 4 (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.

In the Matter of John R. Meyer, Certificate #21797

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to comply with the Board's continuing professional education rules by failing to complete 120 hours of mandatory continuing profes-

sional education during the years ended June 30: 2006, 2007 and 2008. Respondent violated Minn. Stat. §326A.04 (2008) and Minn. R. 1105.3000, 1105.5600, 1105.7800 (2007).

Remedy: Respondent's certificate is SURRENDERED. Respondent shall pay to the Board a civil penalty of \$2,000. Respondent shall successfully complete and report to the Board 120 hours of continuing professional education upon Request to Reinstate Certificate. 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.

In the Matter of Tristan Sloan Moser-Bleil, CPA Certificate #25777

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's Initial Application for an Active CPA Certificate was received in the Board of Accountancy office on December 14, 2009. Respondent was required to apply for an Initial CPA Certificate no later than November 29, 2009, sixty days after meeting the experience requirement. 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. Stat. §326A.10 (c)(2008). Respondent violated 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. 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.

In the Matter of Julie A. O'Driscoll, Certificate #17136

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew her certificate for 2007 through 2009 or notify the Board that the 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, 2005.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$950 for the following: \$750 civil penalty, \$30 CPA Inactive Certificate Renewal Fee, \$150 Delinquency Fee for the years 2006 through 2008, and \$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 and active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd 4 (2008). 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.

In the Matter of James Vernon Richter, CPA Certificate #25568

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an

active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

**In the Matter of Matthew David Rink,
Certificate #25783**

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent passed the Uniform CPA exam on October 10, 2008, and applied for an Initial CPA Certificate on August 19, 2009. Respondent was required to apply no later than April 18, 2009, sixty days after notification by the Board of Accountancy of passing the Uniform CPA Examination. Respondent failed to comply with the applicable requirements set out in Minn. Stat. §326A.10 (c)(2008). Respondent violated 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. 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.

**In the Matter of Lisa Marie Thoreson,
Certificate #14126**

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2000, and the Respondent failed to renew her certificate for 2001 through 2009, or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on March 23, 2004. Respondent has not engaged in activities requiring an active certificate since December 31, 2000.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,315 for the following: \$750 civil penalty, \$90 CPA Inactive Certificate Renewal Fee, \$5 Licensing Surcharge fee, \$450 Delinquency Fee for the years 2007 through 2009, and \$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 and active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd 4 (2008). 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.

**In the Matter of Jennifer Marie Voss, CPA
Certificate #25793**

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent applied for an Initial CPA Certificate on November 9, 2009. Respondent was required to apply no later than August 31, 2009, sixty days after meeting the experience requirement. Respondent failed to comply with the applicable requirements set out in

Minn. Stat. §326A.10 (c)(2008). Respondent violated 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. 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.

**In the Matter of Esther Wambui Waiguru, CPA
Certificate #25659**

On April 5, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. R. 1105.2500 (2007).

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

**REVOCATIONS ISSUED
May 14, 2010**

Respondent failed to renew Respondent's CPA Certificate for more than two years after its expiration. IT IS HEREBY ORDERED that Respondent's CPA certificate in the State of Minnesota is automatically revoked pursuant to Minn. Stat. §326A.04, subd. 11 (2008). Respondent shall not in any manner practice or hold himself/herself out as a certified public accountant in this state. The revocation shall take effect immediately. If Respondent wishes to seek reinstatement of Respondent's CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes 326A.09 (2008). The Board's consideration of and action upon any petition for reinstatement will be governed by Minn. Stat. §326A.09 (2008) and applicable Board rules.

Amu, Bankole O., 08644
Andreoli, Anthony L., 04277
Arnold, Joel Mark, 14780
Bakken, Eric Allen, 13236
Fox, Thomas E., 02579
Hagerty, Michael Patrick, 11343
Hoffman, Mark Craig, 11356
Holahan, Margaret Mary 18845
Hoy, Sheryl Lynn, 15693
Hughes, Timothy Jerome, 06225
Kelly, Michael Patrick, 11387
Koemptgen, Jon Robert, 12154
Larson, Katherine Jean, 21405
Lippert, Michael Anthony, 09799
Mahoney, Michael Patrick, 09113
McKenzie, Hubert Humphrey, 16567
Nelson, Carolyn Wiley, 14590
Peters, John G., 10373
Reid, Christopher Michael, 18017
Sinning, Barbara Ann, 14647
Tech, Lee Elmer, 06663
Unze, Mark Alan, 11518
Wendorf, Kurt Marvin, 13909

In the Matter of Kent Allan Carlson, Certificate #09338

On May 14, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and the Respondent failed to renew his certificate for 2007 through 2010, or notify the Board that the 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 \$1,015 for the following: \$750 civil penalty, \$40 CPA Inactive Certificate Renewal Fee, \$5 Licensing Surcharge fee, \$200 Delinquency Fee for the years 2007 through 2010, and \$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 and active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd 4 (2008). 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.

In the Matter of Kirby D. Johnson, CPA Certificate #21252

On May 14, 2010, the Board issued a Findings of Fact, Conclusions, and Final Order. Findings of Fact: The Board adopts the findings in the ALJ report, which are on file in the Board office and incorporated herein. On February 12, 2010, the Board served a Notice of 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 Minn. R. 1400.6000 (2009), the allegations in the Notice of and Order for Prehearing Conference and Hearing are taken as true. Any Conclusions of Law which should be properly termed Findings of Fact are hereby adopted as such.

Conclusions: The Board adopts the Conclusions in the ALJ report, which are on file in the Board office 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.04 and 326A.08, subd. 5(a)(1) (2008), and Minn. R. 1105.3000, 1105.3100, and 1105.3200 (2009). Any Findings herein which should be properly 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. 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 petitions for reinstatement of Respondent's certificate, Respondent shall meet with a 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 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 Minn. R. 1105.2500(C) and 1105.3000, upon petitioning for reinstatement of Respondent's certified public accountant certificate. If Respondent petitions for reinstatement of Respondent's public accountant certificate, Respondent must pay the Board the total cost of the proceedings which resulted in the revocation of Respondent's certificate, 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, parking and expenses. The procedure for payment is on file in the Board office. 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 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 Travis Ron Kottke, CPA Certificate #25717

On May 14, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent applied for an Initial CPA Certificate on September 1, 2009. Respondent was required to apply no later than April 18, 2009, sixty days after notification by the Board of Accountancy of passing the Uniform CPA Examination. Respondent failed to comply with the applicable requirements set out in Minn. Stat. §326A.10 (c) (2008). Respondent violated 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. 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.

In the Matter of Thomas Michael Mayer, Certificate #16754

On May 14, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2007, and the Respondent failed to renew his certificate for 2008 through 2010, or notify the Board that the 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, 2006. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. R. 1105.5600, 1105.7800 (2007).

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 years beginning with 2008 through time of reinstatement, and annual Licensing Surcharge Fees. Respondent shall successfully complete and report to the Board 120 hours of continuing professional education upon Request to Reinstate Certificate. 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.

**In the Matter of Eric Matthew Sanks, CPA
Certificate #25786**

On May 14, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent applied for an Initial CPA Certificate on November 5, 2009. Respondent was required to apply no later than October 17, 2009, sixty days after meeting the experience requirement. Respondent failed to comply with the applicable requirements set out in Minn. Stat. §326A.10 (c) (2008). Respondent violated 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. 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.

**In the Matter of David John Steichen,
Certificate #10304**

On May 14, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2000, and the Respondent failed to renew his certificate for 2001 through 2009, or notify the Board that the 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, 2000.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,355 for the following: \$750 civil penalty, \$135 CPA Inactive Certificate Renewal Fee, \$450 Delinquency Fee for the years 2001 through 2009, and \$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 and active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd 4 (2008). 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.

**In the Matter of Joan Elizabeth Strand
Certificate #10517**

On May 14, 2010, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006, and the Respondent failed to renew her certificate for 2007 through 2010, or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b)(2008). Respondent's cer-

tificate was revoked on April 5, 2010. 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 \$1,020 for the following: \$750 civil penalty, \$40 CPA Inactive Certificate Renewal Fee, \$10 Licensing Surcharge fee, \$200 Delinquency Fee for the years 2007 through 2010, and \$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 and active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd 4 (2008). 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.

PROCEDURE CHANGE

The Board no longer prints and mails replacement license or certificate cards. You will receive a card with your initial licensure or certification and, currently, after you renew. Verification of current license or certificate can be found on the Board's website.

Board Member Achievements

Michael Vekich, CPA has been appointed to the National Association of State Boards of Accountancy (NASBA) Audit Committee and the NASBA State Board Relevance and Effectiveness Committee. Mr. Vekich has also been appointed to the Minnesota State Colleges and Universities Board of Trustees. Additionally, Mr. Vekich was one of two recipients of the 2009 Public Service Award given by the Minnesota Society of Certified Public Accountants (MNCPA). Mr. Vekich was recognized with this award because of his involvement and service in local government. He served on the Board of Accountancy for eight years from 1984 through 1992. He was appointed to the Board again in 2005 and is serving his 2nd term which will expire in 2013.

Meet the New Board Member



Sharon Jensen, CPA, was appointed by Governor Pawlenty on January 19, 2010 to the Board of Accountancy for a four-year term. Ms. Jensen is an executive finance consultant, the European U.S. controller, and international manager of financial reporting with Hudson Financial Solution in Minneapolis. Her professional background has included positions as director of internal audit and the Sarbanes-Oxley and risk services practice leader with Robert Half International in Minneapolis, corporate chief financial officer, and a private practice certified public accountant. Jensen, a licensed certified public accountant (CPA), earned a bachelor of science degree in finance and accounting from Montana State University in Bozeman. She is a member of the American Institute of Certified Public Accountants; Minnesota Society of CPAs, where she served on the Board of Directors and chaired its legislative policy committee; Wisconsin Institute of CPAs; Wyoming Society of CPAs, where she served as president; American Management Association; and Institute of Internal Auditors. Ms. Jensen replaces Ramanik Shah on the Board.

Thank You

The Board would like to say thank you to Ramanik Shah, CPA, who served as a Board member from April 2004 to January 2010. Mr. Shah chaired the Audit and CPE Committees and served as Secretary/Treasurer. On April 5, 2010, Mr. Shah was presented a certificate of appreciation for his years of service and dedication to the Board.



Board Chair Neil Lapidus (right) presents Ramanik Shah with a certificate of appreciation for his years of service to the Minnesota Board of Accountancy.

Legislative Activity

The language below represents the act as presented to the governor. As of the printing of this newsletter, the governor had not yet signed the bill. Final language, when it becomes available, will be posted on the Revisor of Statutes web page at www.revisor.mn.gov. The House File number is 2706.

Language to be deleted is represented by ~~strikeout~~ while new language is represented by underline.

CHAPTER 191--H.F.No. 2706

An act relating to certified public accountants; clarifying licensing requirements; amending Minnesota Statutes 2008, sections 3.972, subdivision 1; 6.66; 110A.32, subdivision 2; 144A.05; 367.36, subdivision 1; 385.06, subdivision 2; 412.222; 412.591, subdivision 3; 471.49, subdivision 10; 471.6985, subdivision 2; 515B.3-121; Minnesota Statutes 2009 Supplement, section 297E.06, subdivision 4; repealing Minnesota Rules, parts 8122.0150, subpart 7; 8122.0600. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2008, section 3.972, subdivision 1, is amended to read:

Subdivision 1. **Public accountant.** For the purposes of this section, "public accountant" means a certified public accountant or certified public accounting firm licensed ~~by the board of accountancy under~~ in accordance with chapter 326A.

Sec. 2. Minnesota Statutes 2008, section 6.66, is amended to read:

6.66 CERTAIN PRACTICES OF PUBLIC ACCOUNTANTS AUTHORIZED.

Any certified public accountant may engage in the practice of auditing the books, records, accounts, and affairs of political subdivisions that are not otherwise required by law to be audited exclusively by the state auditor.

Sec. 3. Minnesota Statutes 2008, section 110A.32, subdivision 2, is amended to read:

Subd. 2. **Calendar fiscal year; audit.** The fiscal year of the district shall coincide with the calendar year. The board of directors, at the close of each year's business, shall cause an audit of the books, records and financial affairs of the district to be made by an experienced certified public accountant, copies of a written report of which audit, certified to by the auditors, shall be placed and kept on file at the principal place of business of the district and shall be filed with the secretary of state.

Sec. 4. Minnesota Statutes 2008, section 144A.05, is amended to read:

144A.05 LICENSE RENEWAL.

Unless the license expires in accordance with section 144A.06 or is suspended or revoked in accordance with section 144A.11, a nursing home license shall remain effective for a period of one year from the date of its issuance. The commissioner of health by rule shall establish forms and procedures for the processing of license renewals. The commissioner of health shall approve a license renewal application if the facility continues to sat-

isfy the requirements, standards and conditions prescribed by sections 144A.01 to 144A.155 and the rules promulgated thereunder. The commissioner shall not approve the renewal of a license for a nursing home bed in a resident room with more than four beds. Except as provided in section 144A.08, a facility shall not be required to submit with each application for a license renewal additional copies of the architectural and engineering plans and specifications of the facility. Before approving a license renewal, the commissioner of health shall determine that the facility's most recent balance sheet and its most recent statement of revenues and expenses, as audited by the state auditor, by a certified public accountant licensed ~~by this state in accordance with chapter 326A~~ or by a public accountant as defined in section 412.222, have been received by the Department of Human Services.

Sec. 5. Minnesota Statutes 2009 Supplement, section 297E.06, subdivision 4, is amended to read:

Subd. 4. **Annual audit, certified inventory, and cash count.** (a) An organization licensed under chapter 349 with gross receipts from lawful gambling of more than \$500,000 in any year must have an annual financial audit of its lawful gambling activities and funds for that year.

(b) The commissioner may require a financial audit of the lawful gambling activities and funds of an organization licensed under chapter 349, with gross receipts less than \$500,000 annually, when an organization has:

- (1) failed to timely file required gambling tax returns;
- (2) failed to timely pay the gambling tax or regulatory fee;
- (3) filed fraudulent gambling tax returns;
- (4) failed to take corrective actions required by the commissioner; or
- (5) failed to otherwise comply with this chapter.

(c) Audits under this subdivision must be performed by an independent accountant licensed ~~by the state of Minnesota in accordance with chapter 326A.~~

(d) An organization licensed under chapter 349 must perform an annual certified inventory and cash count at the end of its fiscal year and submit the report to the commissioner within 30 days after the end of its fiscal year. The report shall be on a form prescribed by the commissioner.

(e) The commissioner of revenue shall prescribe standards for the audits, certified inventory, and cash count reports required under this subdivision. The standards may vary based on the gross receipts of the organization. The standards must incorporate and be consistent with standards prescribed by the American Institute of Certified Public Accountants. A complete, true, and correct copy of the audits, certified inventory, and cash count report must be filed as prescribed by the commissioner.

Sec. 6. Minnesota Statutes 2008, section 367.36, subdivision 1, is amended to read:

Subdivision 1. **Transition; audit.** (a) In a town in which option D is adopted, the incumbent treasurer shall continue in office until the expiration of the term. Thereafter, or at any time a vacancy other than a temporary vacancy under section 367.03 occurs in the position, the duties of the treasurer prescribed by law shall be performed by the clerk who shall be referred to as the clerk-treasurer. If option D is adopted at an election in which the treasurer is also elected, the election of the treasurer's position is void. (b) If the offices of clerk and treasurer are combined and the town's

annual revenue is more than the amount in paragraph (c), the town board shall provide for an annual audit of the town's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor. If the offices of clerk and treasurer are combined and the town's annual revenue is the amount in paragraph (c) or less, the town board shall provide for an audit of the town's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor at least once every five years, which audit shall be for a one-year period to be determined at random by the person conducting the audit. Upon completion of an audit by a public accountant, the public accountant shall forward a copy of the audit to the state auditor. For purposes of this subdivision, "public accountant" means a certified public accountant or a certified public accounting firm licensed ~~by the Board of Accountancy under in accordance with~~ chapter 326A.

(c) For the purposes of paragraph (b), the amount in 2004 is \$150,000, and in 2005 and after, \$150,000 adjusted for inflation using the annual implicit price deflator for state and local expenditures as published by the United States Department of Commerce.

Sec. 7. Minnesota Statutes 2008, section 385.06, subdivision 2, is amended to read:

Subd. 2. **Board may employ assistants.** The county board may employ the assistance of any county officer or employee or any certified public accountant where such assistance is deemed necessary by the county board to accomplish the internal audit or other functions involved. A certified public accountant is a person who for a period of three years prior to the date of such employment has been actively engaged in the practice of public accounting in accordance with chapter 326A.

Sec. 8. Minnesota Statutes 2008, section 412.222, is amended to read:

412.222 PUBLIC ACCOUNTANTS IN STATUTORY CITIES. The council of any city may employ public accountants on a monthly or yearly basis for the purpose of auditing, examining, and reporting upon the books and records of account of such city. For the purpose of this section, "public accountant" means a certified public accountant or a certified public accounting firm licensed ~~by the board of accountancy under in accordance with~~ chapter 326A. All expenditures for these purposes shall be within the statutory limits upon tax levies in such cities.

Sec. 9. Minnesota Statutes 2008, section 412.591, subdivision 3, is amended to read:

Subd. 3. **Audit standards if combined.** (a) If the offices of clerk and treasurer are combined as provided by this section, and the city's annual revenue for all governmental and enterprise funds combined is more than the amount in paragraph (b), the council shall provide for an annual audit of the city's financial affairs by the state auditor or a certified public accountant in accordance with minimum procedures prescribed by the state auditor. If the offices of clerk and treasurer are combined and the city's annual revenue for all governmental and enterprise funds combined is the amount in paragraph (b), or less, the council shall provide for an audit of the city's financial affairs by the state auditor or a certified public accountant in accordance with minimum audit procedures prescribed by the state auditor at least once

every five years, which audit shall be for a one-year period to be determined at random by the person conducting the audit.

(b) For the purposes of paragraph (a), the amount in 2004 is \$150,000, and in 2005 and after, \$150,000 adjusted for inflation using the annual implicit price deflator for state and local expenditures as published by the United States Department of Commerce.

Sec. 10. Minnesota Statutes 2008, section 471.49, subdivision 10, is amended to read:

Subd. 10. **Public accountant.** "Public accountant" means a certified public accountant or a certified public accounting firm licensed ~~by the board of accountancy under~~ in accordance with chapter 326A.

Sec. 11. Minnesota Statutes 2008, section 471.6985, subdivision 2, is amended to read:

Subd. 2. **If \$350,000 sales, audited statement.** Any city operating a municipal liquor store with total annual sales in excess of \$350,000 shall submit to the state auditor audited financial statements for the liquor store that have been attested to by a certified public accountant, ~~public accountant~~, or the state auditor within 180 days after the close of the fiscal year, except that the state auditor may extend the deadline upon request of a city and a showing of inability to conform. The state auditor may accept this report in lieu of the report required by subdivision 1.

Sec. 12. Minnesota Statutes 2008, section 515B.3-121, is amended to read:

515B.3-121 ACCOUNTING CONTROLS.

(a) Subject to any additional or greater requirements set forth in the declaration or bylaws, a review of the association's financial statements shall be made at the end of the association's fiscal year, unless prior to 60 days after the end of that fiscal year, at a meeting or by mailed ballot, unit owners of units to which at least 30 percent of the votes in the association are allocated vote to waive the review requirement for that fiscal year. A waiver vote shall not apply to more than one fiscal year, and shall not affect the board's authority to cause a review or audit to be made. The reviewed financial statements shall be delivered to all members of the association within 180 days after the end of the association's fiscal year.

(b) The review shall be made by a licensed, independent certified public accountant. A licensed, independent certified public accountant means an accountant who (i) is not an employee of the declarant or its affiliates, (ii) is professionally independent of the control of the declarant or its affiliates, (iii) is licensed ~~by the Minnesota State Board of Accountancy in accordance with chapter 326A~~ and (iv) satisfies the tests for independence as promulgated by the American Institute of Certified Public Accountants.

(c) Where the financial statements are prepared by an independent certified public accountant, they shall be prepared in accordance with generally accepted accounting principles as established from time to time by the American Institute of Certified Public Accountants, and shall be reviewed in accordance with standards for accounting and review services. In such case, the financial statements shall be presented on the full accrual basis using an accounting format that separates operating activity from replacement reserve activity.

Sec. 13. **REVISOR'S INSTRUCTION.**

In Minnesota Rules, chapter 8122, the revisor of statutes shall remove all references to or instances of "licensed public accountant," "independent licensed public account," "independent LPA," or "LPA."

In Minnesota Rules, part 8122.0150, subpart 4, the revisor of statutes shall delete "by the Minnesota Board of Accountancy," and insert "in accordance with Minnesota Statutes, chapter 326A." In Minnesota Rules, part 8122.0200, subpart 1, the revisor of statutes shall delete "or independent licensed public account in good standing with the Minnesota State Board of Accountancy and licensed to practice in Minnesota." The revisor of statutes may make changes necessary to correct the punctuation, grammar, or structure of the remaining text as a result of the changes made by this section.

Sec. 14. **REPEALER.**

Minnesota Rules, parts 8122.0150, subpart 7, and 8122.0600, are repealed.

Minnesota Board of Accountancy

85 E. 7th Place, Suite 125

St. Paul, MN 55101-2143

651-296-7938

www.boa.state.mn.us



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Board Calendar

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

June 18	Complaint Committee Meeting
July 12	Board Meeting
July 16	Complaint Committee Meeting
August 13	Board Meeting
September 10	Board Meeting
September 17	Complaint Committee Meeting
October 12	Board Meeting
October 19	Complaint Committee Meeting
November 15	Board Meeting
November 22	Complaint Committee Meeting
December 7	Board Meeting
December 21	Complaint Committee Meeting

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