

THE BOARD REPORT

OFFICIAL PUBLICATION OF THE MINNESOTA BOARD OF ACCOUNTANCY

Spring 2009



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.

The Minnesota Board of Accountancy celebrates 100 Years of Licensure.

It is an honor and privilege to serve in this centennial year of licensure for Certified Public Accountants. As we reflect on the constant nature of change in our world, the need for regulation remains constant. Let's take a quick look at some history: On April 22, 1909, the first Certified Public Accountant laws were enacted for licensure. On July 31, 1909, the application was made by the first CPA, Herbert M. Temple, CPA License number 01. The first exam administration in 1909 had only two applicants. While the laws and rules are now more complex they still hold true to the need for a solid education, public experience and examination before licensure. Ethics and good moral character were required then as is today.

Mobility remains a national focus for Certified Public Accountants. In March 2009, North Dakota became the 38th state to pass mobility and there are an additional six states with pending legislation on this issue.

A change was made in the last legislative session to the annual renewal process. As of December 31, 2009, certificate renewals will shift to a three-year cycle based upon last name. After completion of the full rotation, CPAs will be required to renew their certificate once every three years. For this renewal, ALL certificate holders will renew. Please see our web page for specific details. Please note, this change in renewal cycles will not impact your Continuing Professional Education (CPE) reporting requirements, which will continue to have the deadline of June 30th for all CPAs with an active certificate.

There is no change in the importance of licensure and its role in protecting the public for 100 years in the State of Minnesota. It is worthy of note and celebration.

Future Newsletters

Subsequent issues of *The Board Report* may be published on the Board's web site only. In lieu of a hard copy, a postcard will be mailed notifying you of the new edition and directing you to the Board's web site. The postcard alert is in response to economical and environmental concerns for conservation of resources.

Board Contact Information

85 East 7th Place, Suite 125
St. Paul, MN 55101-2143

Phone: 651-296-7938

Fax: 651-282-2644

TTY: 800-627-3529

www.boa.state.mn.us

It is an honor to announce that Governor Tim Pawlenty reappointed Michael Vekich to serve on the Board for another term.

Mr. Vekich is Chairing the Board's Ethics Committee and brings wisdom and leadership to every task.

Minnesota Board of Accountancy ~ Celebrating 100 Years of Licensure!

Disciplinary

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.

Disciplinary Actions May 12, 2008

Kweku Bankah, CPA, Certificate Number 24651

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty and 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.

Margaret Mary Benson, CPA, Certificate Number 15607

Respondent failed to comply with the Board's Continuing Professional Education (CPE) rules by failing to complete 120 hours of mandatory CPE during the years ended June 30, 2004, 2005 and 2006. Respondent violated Minnesota Statutes 326A.04 (2006) and Minnesota Rules 1105.3000, 1105.5600, 1105.7800 (2005). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty and CPE noncompliance fees and a certificate renewal and delinquency fee. 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.

Richard W. Cichocki Jr., CPA, Suspended Certificate Number 20168

Respondent reported fraudulent, unverifiable data during an audit of Respondent's Continuing Professional Education records for the years ending June 30, 2004, 2005 and 2006 and such conduct reflects adversely on the Respondent's fitness to provide professional services. Respondent violated Minnesota Statutes 326A.08 subp. 5 (a) (2) (2006). Respondent's certificate is suspended until October 1, 2008. Respondent paid a civil penalty. Respondent shall successfully complete and report to the Board annually, eight hours of ethics CPE coursework each year until 2011. Failure to successfully complete and report to the Board the required hours specified shall be a violation of the Board's order and shall result in the automatic suspension of the Respondent's certificate. The hours required shall be in addition to the continuing professional education hours required by Minnesota Rule 1105.3000 (2007). Respondent is prohibited from engaging in activities requiring an active certificate or permit in this state. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Ryan Christopher Schuh, CPA, Certificate Number 24565

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty and 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.

STIPULATION AND CONSENT ORDERS ISSUED

Nancy Marie Bergeson	06741
Jason Michael Kramber	19860
Jeffrey Alan Peatrowsky	15895
Stephen Kimble Schenck	21022
Ryan Christopher Schuh	24565
Rebecca Lynn Smith	24568
Robert Carl Soyring	11501

Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew his or her certificate for 2006 through 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent violated Minnesota Statutes 326A.08 subp. 5 (a) (3) (2006) and Minnesota Rules 1105.7800 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, CPA inactive certificate renewal and delinquency fees for the years 2006 through 2008. 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 Minnesota Statutes 326A.04, subd. 4 (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Disciplinary Actions July 21, 2008

David A. Aune, CPA, Certificate Number 05363

Respondent's certificate expired December 31, 2000 and the Respondent failed to renew his certificate for 2001 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2006). In October 2003 Respondent contacted the Board requesting reinstatement of certificate 05363, revoked on June 24, 2003. At that time, Respondent was provided with a proposed Stipulation and Consent Order and request for reinstatement. On November 17, 2003, Respondent submitted to the Board the signed request for reinstatement and fees. No proposed Stipulation and Consent Order. Respondent has not engaged in activities requiring an active certificate. Respondent violated

A c t i o n s

Minnesota Statutes 326A.10 (2006) and Minnesota Rules 1105.7800, 1105.5600 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, CPA inactive certificate renewal and delinquency fees for the years 2001 through 2008 and a reinstatement application fee. 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 Minnesota Statutes 326A.04, subd. 4 (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Lydia Elizabeth Brooks, CPA, Certificate Number 11661 Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew her certificate for 2006 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2006). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal and delinquency fees for the years 2006 through 2008 and a 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 Minnesota Statutes 326A.04, subd. 4 (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Blair J. Johnson, CPA, Firm Permit Number 00602 Respondent engaged in conduct or acts that are in violations of standards established by Board rule and such conduct or acts relate to the providing of professional services. Respondent engaged in conduct reflecting adversely on Respondent's fitness to perform services. Respondent violated Minnesota Statutes 326A.08, subd. 5 (2008). Respondent's permit is censured and reprimanded. Respondent paid a civil penalty. Respondent shall successfully complete and report to the Board an eight hour ethics CPE course by June 30, 2008. Failure to successfully complete and report to the Board the required hours by the date specified shall be a violation of the Board's order and shall result in the automatic suspension of the Respondent's certificate until the hours are reported to the Board and the Board acknowledges receipt of the hours. The hours required shall be in addition to the Continuing Professional

Education hours required by Minnesota Rules 1105.3000 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Joshua H. Colman CPA, Certificate Number 24743 Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2006) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Dennis C. Cook, CPA, Certificate Number 21302 Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew his certificate for 2006 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2006). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, CPA inactive certificate renewal and delinquency fees for the years 2006 through 2008 and a reinstatement fee. 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 the Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statutes 326A.04, subd. 4 (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. The Order issued on April 14, 2008 is hereby rescinded and shall have no further effect. CPA Certificate number 21302 is reinstated.

Tia A. Elliott, CPA, Certificate Number 24493 Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2006) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Nicholas W. Fischenich, CPA, Certificate Number 24496 Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2006) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

continued on page 4

Julie Gay Merrill, CPA, Firm Permit Number 19183

Respondent's CPA firm engaged in conduct or acts that are negligent or otherwise in violations of standards established by Board rule and such conduct reflects a breach of fiduciary responsibility. Respondent violated Minnesota Statutes 326A.08, subd. 5 (a) (3) & (10) (2008). Respondent's permit is censured and reprimanded. Respondent paid a civil penalty. Respondent shall successfully complete and report to the Board eight hours of Continuing Professional Education in the subject of ethics for the years ending June 30, 2008, 2009 and 2010. Failure to successfully complete and report to the Board the required hours by the date specified shall be a violation of the Board's order and shall result in the automatic suspension of the Respondent's certificate until the hours are reported to the Board and the Board acknowledges receipt of the hours. The hours required shall be in addition to the Continuing Professional Education hours required by Minnesota Rules 1105.3000 (2007).

Priti V. Kang, CPA, Certificate Number 20992

Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew her certificate for 2006 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2006). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal and delinquency fees for the years 2006 through 2008 and a reinstatement application fee. Respondent applied 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 Minnesota Statutes 326A.04, subd. 4 (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. The Order issued on April 14, 2008 is hereby rescinded and shall have no further effect. CPA Certificate number 18369 is reinstated.

Larry G. Lawrenz, CPA, Certificate Number 21534

Respondent failed to comply with the Board's Continuing Professional Education rules by failing to complete 120 hours of mandatory CPE during the years ended June 30, 2004, 2005 and 2006. Respondent failed to reply to communications from the Board. Respondent's active certificate expired on December 31, 2007 and Respondent did not engage in activities requiring an active certificate and did not hold out to the public as an active certified public

accountant. Respondent violated Minnesota Statutes 326A.04, 326A.10 (2008) and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800 (2007). Respondent's certificate is censured and reprimanded. Respondent has surrendered his certificate and paid a CPE noncompliance fee. Upon request to reinstate certificate Respondent shall pay a civil penalty. Respondent shall successfully complete and report to the Board six hours of CPE in the subject of ethics representing previously required hours not reported to the Board. In addition, Respondent shall report to the Board 120 CPE hours as required by Minnesota Rules 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

Jason E. Pass, CPA, Certificate Number 24721

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2006) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Claire M. Richards, CPA, Certificate Number 20138

Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew her certificate for 2003 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2006). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal fees for the years 2003 through 2007, active certificate renewal fee for 2008, delinquency fee for the years 2003 through 2008 and a 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 shall report to the Board 120 Continuing Professional Education hours as required by Minnesota Rules 1105.3000, item E (1). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Craig G. Ritter, CPA, Certificate Number 24725

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2006) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Roger D. Scheunemann, CPA, PA, Firm Permit Number 00930 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 violated Minnesota Statutes 326A.05, 326A.10 (2008) and Minnesota Rules 1105.5600, 1105.7800 (2007). Respondent's permit is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Benjamin Matthew Rolfs, CPA, Certificate Number 20374 Respondent's certificate expired on December 31, 2005 and the respondent failed to renew his certificate for 2006 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2006). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal and delinquency fees for the years 2006 through 2008 and a reinstatement fee. 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.

Thomas J. Schwartz, CPA, Certificate Number 18369 Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew his certificate for 2006 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2006). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal and delinquency fees for the years 2006 through 2008 and a reinstatement application fee. Respondent applied 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 Minnesota Statutes 326A.04, subd. 4 (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. The Order issued on April 14, 2008 is hereby rescinded and shall have no further effect. CPA Certificate number 18369 is reinstated.

Patrick D. Spangler, CPA, Certificate Number 05328 Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew his certificate for 2006

through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2006). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, CPA inactive certificate renewal and delinquency fees for the years 2006 through 2008 and a reinstatement fee. 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 Minnesota Statutes 326A.04, subd. 4 (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. The Order issued on April 14, 2008 is hereby rescinded and shall have no further effect. CPA Certificate number 05328 is reinstated.

REVOKED CERTIFICATES (INACTIVE)

Robert Thomas Dolan Jr.	05695
Shari Lee Blattler	06507
John Victor Ruef	10281
Leone Rose Nichols	12027
Joseph John Beranek	12426
Stephen Kent Ahart	13539
Charles William Kinyon Stark	13871
Brent Allen Soderberg	14652
Mark Marlow	16177
Ann Christine Lloyd	16916
Michael James Wilson	17813
Wai Lan Kong	17949
Jolie Monique Lahlum	17955
Calvin Edward Langevin	17960
Bryan S. Madden Jr	17971
Jill Christine Rocheleau	18020
Brent Christopher Sabin	18025
Suzanne Margaret Meitz	18321
Shelli Ann Ness	18903
Kevin Lynn Keil	19449
William Martin McDonald	19806

Respondent failed to report experience to the Board by July 1, 2006 in accordance with Minnesota Rules 1105.3900, subp. D. Pursuant to Minnesota Statutes 326A.04, subd. 11 as amended by 2008 Minnesota Laws, Ch. 195, Sec. 13, the Board is required to revoke certificates of persons who have not reported the required experience in the timeframe established by the Board. 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 as amended by 2008 Minnesota Laws, Ch. 195, Sec. 13). 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 apply for a new certificate in the future, the Respondent shall do so in accordance with Minnesota Rules 1105.3900, subp. D.

REVOKED CERTIFICATES

Gary L. Mitchell **04237**
Dianna L. Deppe **05456**

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.

Disciplinary Actions August 15, 2008

Edwards & Osmondson, LLC, Firm Permit Number 01196 Respondent failed to submit the required quality review reports due June 30, 2007. The review conducted by Schlenner Wenner & Co. and the Minnesota Society of CPAs’ final acceptance letter were received May 15, 2008. Respondent violated Minnesota Statutes 326A.05 (2008) and Minnesota Rules 1105.4300, 1105.4500 – 1105.5600, 1105.7800 (2007). Respondent’s Permit is censured and reprimanded. Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Jay Randall Horn, CPA, Certificate Number 09397 Respondent’s certificate expired on December 31, 1996 and the Respondent failed to renew his certificate for 1997 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2008). Respondent’s certificate was revoked on October 16, 1998. Respondent’s certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal and delinquency fees for the years 1997 through 2008 and a reinstatement fee. 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 Minnesota Statutes 326A.04, subd. 4 (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. The Order issued on October 16, 1998 is hereby rescinded and shall have no further effect. CPA Certificate number 09397 is reinstated.

REVOKED CERTIFICATES (INACTIVE)

Mark Craig Hoffman **11356**
Jon Robert Koemptgen **12154**
Michael Anthony Lippert **09799**
Carolyn Wiley Nelson **14590**
Barbara Ann Sinning **14647**

Respondent failed to report experience to the Board by July 1, 2006 in accordance with Minnesota Rules 1105.3900, item D (2007). Respondent’s CPA certificate in the State of Minnesota is automatically revoked pursuant to Minnesota Statutes 326A.04, subd. 11 as amended (2008 MN Laws, Ch. 195, Sec. 13). 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.

Disciplinary Actions September 25, 2008

Kimberly A. Hershberger, CPA, Certificate Number 24767 Respondent passed the February 2007 CPA Exam. Respondent possessed adequate experience and was required to apply no later than June 15, 2007, 60 days after grade release. Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent’s certificate is censured and reprimanded. Respondent paid a civil penalty. 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.

Lamers & Lamers, Ltd., Firm Permit Number 01133 Respondent failed to submit the required quality review reports due December 31, 2006. Respondent violated Minnesota Statutes 326A.05 (2008) and Minnesota Rules 1105.4300, 1105.4500 – 1105.5600, 1105.7800 (2007). Respondent’s Permit is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Russell D. Bialke Ltd./Russell David Bialke, CPA, Firm Permit Number 00920/Certificate Number 21752

Respondent's active certificate expired on December 31, 2007 and 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, 2006, 2007 and 2008. Respondent failed to obtain a valid firm permit during 2008 and the firm engaged in activities which required such a permit. Respondent failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04, 326A.05 and 326A.10 (2008) and Minnesota Rules 1105.1200, 1105.2500, 1105.3000, 1105.5600, 1105.7800 (2007). Respondent's CPA certificate and CPA firm permit are censured and reprimanded. Respondent paid active certificate, firm permit renewal and delinquency fees for the year 2008 and a CPE noncompliance fee. Respondent shall successfully complete and report to the Board required hours of Continuing Professional Education for the years ended June 30, 2006, 2007 and 2008 by November 31, 2008. Failure to successfully complete and report to the Board the required hours by the date specified shall be a violation of the Board's order and shall result in the automatic suspension of the Respondent's certificate until the hours are reported to the Board and the Board acknowledges receipt of the hours. Respondent is prohibited from engaging in activities requiring an active certificate or firm permit or hold the firm out as a CPA firm. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Daniel James Skrypek, CPA, Certificate Number 18034

Respondent committed unprofessional acts resulting in Respondent's right to practice before any federal, state, or other government agency revoked, suspended, canceled, limited, or not renewed for cause, or has committed unprofessional acts for which the person was otherwise disciplined or sanctioned, including but not limited to, being ordered to or agreeing to cease and desist from prescribed conduct. Respondent violated Minnesota Statutes 326A.08 subp. 5 (a) (2), (3), (7) & (10) (2008). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty and inactive certificate renewal and delinquency fees for the years 2006, 2007 and 2008. Respondent shall successfully complete and report to the Board eight hours of Continuing Professional Education in the subject of professional ethics for the years ending June 30, 2006, 2007 and 2008. Failure to successfully complete and report to the Board the required hours shall be a violation of the Board's order and shall result in the automatic suspension of the Respondent's certificate until the hours

are reported to the Board and the Board acknowledges receipt of the hours. The hours required shall be in addition to the Continuing Professional Education hours required by Minnesota Rules 1105.3000 (2007). 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 that suggests or implies that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statutes section 326A.04, subd. 4. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Michael A. Slette, CPA, Certificate Number 05886

Respondent's inactive certificate expired on December 31, 2005 and was revoked pursuant to Board Order dated May 12, 2008. Respondent failed to renew the certificate or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2(b) (2008). Respondent has not engaged in activities requiring an active certificate during the period of non-renewal. Respondent violated Minnesota Statutes 326A.04 (2008) and Minnesota Rules 1105.2500, 1105.5600, 1105.7800 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal and delinquency fees for the years 2006, 2007 and 2008, and a reinstatement application fee. 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 Minnesota Statutes 326A.04, subd. 4 (2006). 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. The Order issued on May 12, 2008 is hereby rescinded and shall have no further effect. CPA Certificate number 05886 is reinstated.

Disciplinary Actions October 13, 2008

Michelle Marie Evangeline, CPA, Certificate No. 16200

Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew her certificate for 2006 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2006). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent has paid a civil penalty, inactive certificate renewal and delinquency fees for the years 2006 through

2008 and a reinstatement fee. 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 Minnesota Statutes 326A.04, subd. 4 (2006). 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. The Order issued on April 14, 2008 is hereby rescinded and shall have no further effect. CPA Certificate number 16200 is reinstated.

Disciplinary Actions December 8, 2008

Tanja Begic, CPA, Certificate Number 24900

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded and Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Douglas James Law, CPA, Certificate Number 07283

Respondent engaged in substandard financial statement work. Respondent violated Minnesota Statutes 326A.05 subd. (1), (3) & (10) (2006) and Minnesota Rules 1105.3700 & 1105.7800 (2005). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty. Respondent is prohibited from performing audits, reviews and compilations unless Respondent completes 120 hours of Continuing Professional Education in those areas. Respondent must provide the Board evidence of completion before engaging in such activities.

Feuerhelm Langer & Co., Ltd., Firm Permit Number 00648

Respondent failed to submit the required quality review report due to the Board of Accountancy no later than June 30, 2007. Minnesota Association of Public Accountants' final acceptance letter was received October 8, 2008. Respondent violated Minnesota Statutes 326A.05 (2008) and Minnesota Rules 1105.4300, 1105.4500 – 1105.5600, 1105.7800 (2007). Respondent's permit is censured and reprimanded. Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Kristine Lesli Gigerich, CPA, Certificate Number 18443

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 Minnesota Statutes 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. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, CPA inactive certificate renewal and delinquency fees for the years 2001 through 2008 and a reinstatement application fee. Respondent has applied 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 Minnesota Statutes 326A.04, subd. 4 (2008). The Order issued on June 24, 2003 is hereby rescinded and shall have no further effect.

Jeremy P. Hageman, CPA, Certificate Number 24828

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded and Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Shahina S. Kaderbhai, CPA, Certificate Number 24975

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded and Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Kneisl & Associates Ltd., Firm Permit Number 01153

Respondent failed to submit the required quality review report for the year ending May 31, 2006. Respondent violated Minnesota Statutes 326A.05 (2008) and Minnesota Rules 1105.4300, 1105.4500 – 1105.5600, 1105.7800 (2007). Respondent's permit is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Jessica R. LaFromboise, CPA, Certificate Number 24921

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Leo Thomas Mahon, CPA, Certificate Number 15756

Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew his certificate for 2001

through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 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. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, CPA inactive certificate renewal and delinquency fees for the years 2001 through 2008 and a reinstatement fee. Respondent has applied 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 Minnesota Statutes 326A.04, subd. 4 (2008). The Order issued on June 24, 2003 is hereby rescinded and shall have no further effect.

Jared F. Oasheim, CPA, Certificate Number 24720

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded and Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Phil Thompson & Associates, No Firm Permit

Respondent issued a report on financial statements that resulted in rendering attest services. Only a certified public accountant, a CPA firm or RAP Firm may issue a report on financial statements of any person, firm, organization, or governmental unit that results from providing compilation services or offer to render or render any compilation service. Respondent violated Minnesota Statutes 326A.10 (a) (g) (2008). Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Thomas Michael Tefft, CPA, Certificate Number 08935

Respondent's certificate expired on December 31, 1992 and the Respondent failed to renew his certificate for 1993 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 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, 1992. Respondent's certificate is censured and reprimanded. Respondent has paid a civil penalty, inactive certificate renewal and delinquency fees and a reinstatement fee. 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 Minnesota Statutes 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. The Order issued on October 16, 1998 is hereby rescinded and shall have no further effect.

Stanley Y. Tenenbaum, CPA, Certificate Number 08149

Respondent's inactive certificate expired on December 31, 2005 and was revoked pursuant to Board Order on May 12, 2008. Respondent failed to renew the certificate or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2(b) (2008). Respondent did not engage in activities requiring an active certificate during the period of non-renewal. Respondent violated Minnesota Statutes 326A.04 (2008) and Minnesota Rules 1105.2500, 1105.5600, 1105.7800 (2007). Respondent's certificate is censured and reprimanded and Respondent paid a civil penalty, inactive certificate renewal and delinquency fees for the years 2006, 2007 and 2008, and a reinstatement application fee. Respondent has applied 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 Minnesota Statutes 326A.04, subd. 4 (2006). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. The Order issued on October 16, 1998 is hereby rescinded and shall have no further effect. The Order issued on May 12, 2008 is hereby rescinded and shall have no further effect.

Melanie J. Turngren, CPA, Certificate Number 24889

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Disciplinary Actions January 9, 2009

Lowell Wayne Bennes, CPA, Firm Permit and Certificate Number 21583

Respondent failed to obtain a valid firm permit during 2007 and during that period the firm engaged in activities which required such a permit. Respondent renewed his permit on March 31, 2008. Respondent's active certificate expired on December 31,

2006 and the Respondent engaged in activities requiring an active certificate and held out to the public as a certified public accountant. Respondent renewed his certificate on March 31, 2008. Respondent failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.05 and 326A.10, (2008) and Minnesota Rules 1105.1200, 1105.2500, 1105.5600, 1105.7800 (2007). Respondent's permit and certificate are censured and reprimanded. Respondent paid a civil penalty. 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.

Crystal K. Coons, CPA, Certificate Number 24972

Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2008) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured & reprimanded. Respondent paid a civil penalty. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Kathy L. Corle, CPA, Certificate Number 19746

Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew her certificate for 2006 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2008). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal fees for the years 2006 through 2009; delinquency fees for the years 2006 through 2008 and a reinstatement fee. 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 Minnesota Statutes 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.

Deidre J. Corniea, CPA, Certificate Number 09563

Respondent's certificate expired on December 31, 2002 and Respondent failed to renew her certificate for 2003 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2008). Respondent's certificate was revoked on February 15, 2005. Respondent has not engaged in activities requiring an active certificate since December 31, 2002. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive

certificate renewal and delinquency fees for 2003 through 2009, and a reinstatement fee. 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 Minnesota Statutes 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. The Order issued on February 15, 2005 is hereby rescinded and shall have no further effect. CPA certificate number 09563 is reinstated.

Craig D. Gutoske, CPA, Certificate Number 11340

Respondent's certificate expired on December 31, 2005 and Respondent failed to renew his certificate for 2006 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2008). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal fees and delinquency fees for 2006 through 2009, and a reinstatement fee. 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 Minnesota Statutes 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. The Order issued on April 14, 2008 is hereby rescinded and shall have no further effect. CPA certificate number 11340 is reinstated.

Lawrence P. Halverson, CPA, Certificate Number 03915

Respondent's certificate expired on December 31, 2005 and Respondent failed to renew his certificate for 2006 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326A.04, subp. 2 (b) (2008). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal and delinquency fees for the years 2006 through 2008 and a reinstatement fee. 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 Minnesota Statutes 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. The Order issued on April 14, 2008 is hereby rescinded and shall have no further effect. CPA Certificate number 03915 is reinstated.

William F. Miller Jr., CPA, Certificate Number 07714
Respondent's certificate expired on December 31, 2002 and Respondent failed to renew his certificate for 2003 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 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. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty, inactive certificate renewal fees and delinquency fees for the years 2003 through 2008 and a reinstatement fee. 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 Minnesota Statutes 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. The Order issued on February 15, 2005 is hereby rescinded and shall have no further effect. CPA certificate number 07714 is reinstated.

Wendy L. Neupauer, CPA, Certificate Number 17921
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, 2005, 2006 and 2007. Respondent violated Minnesota Statutes 326A.04 (2008) and Minnesota Rules 1105.3000, 1105.5600, 1105.7800 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty. Concurrent with making application for any future active certificate, Respondent shall successfully complete and report to the Board 120 hours of Continuing Professional Education hours 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 Minnesota Rules 1105.3000, item E (1) (2007). Respondent shall not engage in attest services, nor shall Respondent hold out to the public in any manner that suggests or implies that the Respondent holds an active certificate. Respondent shall comply with Minnesota Statutes 326A.04 subd. 4 (2008). 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.

BOARD MEMBERS	Term Expiration
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
Rebecca Keran, CPA	January 2012
Melodie Rose, J.D. Public Member	January 2011
Robert Saunders, CPA	January 2011
Ramanik Shah, CPA	January 2010

BOARD STAFF	
Doreen Frost 651-757-1517	<i>Executive Director</i> doreen.frost@state.mn.us
Bev Carey 651-757-1514	<i>State Programs Administrator</i> bev.carey@state.mn.us
Vicky Oehrlein 651-757-1521	<i>Certificate Coordinator</i> vicky.oehrlein@state.mn.us
Steve Renville 651-757-1513	<i>Enforcement Investigator</i> steve.renville@state.mn.us
Holly Salmela 651-757-1516	<i>Receptionist</i> holly.a.salmela@state.mn.us
Greg Huwe	<i>Assistant Attorney General</i> greg.huwe@state.mn.us

Minnesota Board of Accountancy

85 E. 7th Place, Suite 125

St. Paul, MN 55101-2143

651-296-7938

www.boa.state.mn.us



PreSort Standard

U.S. Postage

PAID

Permit NO. 171

St. Paul, MN

Board Calendar

2 0 0 9 B O A R D C A L E N D A R

April 17	Board Meeting
April 13	Complaint Committee Meeting
May 8	Complaint Committee Meeting
May 11	Board Meeting
June 26	Complaint Committee Meeting
July 10	Board Meeting
July 31	Complaint Committee Meeting
August 7	Board Meeting
September 4	Complaint Committee Meeting
September 14	Board Meeting
October 9	Board Meeting
October 12	Complaint Committee Meeting
November 9	Complaint Committee Meeting
November 13	Board Meeting
December 4	Board Meeting
December 7	Complaint Committee Meeting

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