

THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

January 19, 2017

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Gregory S. Steiner, CPA, Board Chair

SUBJECT: **January 19, 2017, BOARD MEETING MINUTES**
9:40 AM
GOLDEN RULE BUILDING, Suite 295 (2nd floor)

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

- 1) **CALL TO ORDER**
Attendance:
Gregory S. Steiner, CPA, Board Chair
Sharon A. Jensen, CPA
Christopher Omdahl, CPA
Lance Radziej, CPA
Charles Selcer, CPA
Debra Thompson, CPA - Absent
Scott Van Binsbergen, Public Member
Michael M. Vekich, CPA
Alan J. Wilensky, Public Member - Absent

OTHERS:
Doreen Frost, Executive Director
Andrea Barker, Rules Coordinator
Sara Datko, Complaint Specialist
Emma Hoche-Mathews, Complaint Specialist
Kay Weiss, Communications Specialist

GUESTS:
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)
Bryan Mowry, Minnesota Association of Public Accountants (MAPA)

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- 2) APPROVAL OF THE DECEMBER 8, 2016, BOARD MEETING MINUTES
 - A) **MSP: To Approve the December 8, 2016, meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Michael M. Vekich, Committee Chair)

The Complaint Committee requests a closed session to deal with disciplinary matters.

 - A) **MSP: To Close session to address enforcement actions under Minnesota Statutes 214 (2016).**
 - B) **MSP: To Reopen the meeting.** The Board issued the following Orders:
 - 1) In the Matter of Keddington & Christensen, LLC, the Board issued a Stipulation and Consent Order.
 - 2) In the Matter of Patrick D. Heyn, CPA, PA, the Board issued a Stipulation and Consent Order.
 - 3) In the Matter of Louis Joseph Re Jr., the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 4) Automatic Revocations. Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2016), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked. IT IS HEREBY ORDERED that Respondents' CPA certificates in the State of Minnesota are automatically REVOKED effective January 19, 2017.

28233 Tanya Marie Abernethy	27105 Farhana Naushad Kassamali
27512 Edede George Eromosele	12921 Marilyn Jean Kaufenberg
25366 Eric Patrick Iacono	21814 John Patrick Kaufman
06226 Jeffrey John Isaacson	24405 Michael John Kaupa
15299 Marin Elizabeth Isaak	11034 Matthew James Kearney
16109 David Gregory Iverson	12923 Michael Scott Keefe
21942 Deborah Lynn Jacobs	25064 William J Keller
24663 Licia Wong Jacques	13347 Kathryn Mary Kemp
06852 Robert Scott Janes	25970 Ryan Thompson Kennedy
02523 Leroy P Jasper	26054 Elizabeth Ann Kennedy
20098 Darla Mae Jelen	17941 Pomy Ketema
26372 William Tyrone Jenkins	24522 Michael Kelly Killeen
24385 Erik Robert Jensen	09768 Dale Allan King
26373 Erik Graden Jensen	09769 Gregory Frederick Kirchhoff
06675 Tim C Johnson	06512 Donald Lee Kleven
09568 Gary Robert Johnson	16730 Kirk Steven Klopfenstein
10628 Cynthia Mae Johnson	05765 Edward Allen Klun
10898 Daniel A Johnson	08697 Barbara Ann Klussendorf
14904 Wendy Louise Johnson	13353 Richard John Knapczyk
24517 David William Johnson	16368 Phyllis Aline Knight
26887 Brian William Johnson	17626 Edric Raymond Knight
12134 David Anthony Jonas	27697 Paul Joseph Knoblauch
19997 Robert Hugh Jones	15527 Brian Wayne Koch
21600 David Ray Jorgensen	08716 Judith Sue Kongevick
07654 Jeanette A Juba	15778 Jennifer Ann Koopman
22363 Trent Herbert Jude	25633 Jena Sue Kothbauer
23977 Ryan Anthony Kaeding	26940 Zachary Tyler Kowaleski
09764 Michael Todd Kasner	08401 Susan Carol Kraft

19860 Jason Michael Kramber	08413 Connie Lynn Larsen
25799 Rachel Therese Krautkramer	05027 Mark E Larson
24308 David Michael Krautkremer	05780 John Rodney Larson
25553 Kevin James Kreisel	06887 Michael J Larson
11575 Jerry Scott Krempa	09101 Lucy L Larson
19332 Kevin Sean Krumm	12541 Karen Kay Larson
26469 Meredith Laura Kruse	26819 Karl Stephen Larson
22977 Kristina Michelle Kubat	27465 Alex Reed Larson
27698 Frank Charles Kubista	12953 John Leslie Lawson
26817 Jael Delia Kuczmarski	12955 Darren Lee Lefebvre
07880 John Aldrich Kufus	19859 Chad Edward Leiker
11400 Lawrence Thomas Kunkel	08418 Lee Michael Leksell
09099 Jeannine Louise Kurtz	04687 Thomas G Lemm
13364 Richard John Lacher	16161 Kevin Henry Lentsch
25903 Jenny Marie Lacina	16553 Bryan Roger Lervick
12947 Jeffrey Peter Lafontaine	20765 Jennifer Ann Liberty
14150 Sherry Lamb	27114 Benjamin Christopher Lindholm
24082 Timothy Steven Lambrecht	02884 Harold J Linn
20313 Brian Christopher Lamka	20183 Patrick Allan Locken
26647 Markus T Lang	03156 David W Locy
12167 William Ronald Langton	12656 Jean Marie Lodermeier
03998 Randall C Lopic	19843 Marguerite Marie Lontz
19847 Diane Doris Lapp	19169 Thomas Francis Loreno
13142 Ruthanne LaQua	

MP: To Approve and Adopt committee recommendations.

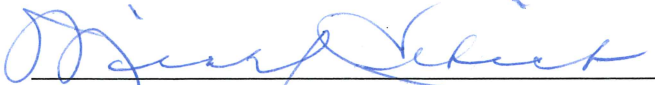
- 4) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, Board Chair)
 - A) At the December 8 meeting, the Executive Committee discussed Internal Controls and made committee assignments.
 - B) The Executive Committee will meet following the Board meeting.

- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
 - A) Budget and Revenue Reports – Discussed. The Executive Director is waiting to hear when she is to report to state legislative committees. Chair Greg Steiner will also attend.
 - B) CPA Renewal Report and Final Notice. Renewals are now at 91%. Thanks to the societies for also sending notices. Thanks as well to the Board staff for their efforts throughout the renewal period.
 - C) Firm Owner Renewals –
 - i. Discussed impact of recent rule change that requires that firm permits be revoked if 100% of member/owner/etc. individual licensees at a firm are not renewed by March 1. The Executive Director is recommending database changes to make it easier to identify affected firms. Outreach to this subgroup of firms is planned prior to the March 1, 2017, deadline.
 - ii. Board staff sent a letter January 13 to firms that had not renewed (92 CPA firms, 106 SP firms, and 3 RAP firms).

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
(Charles Selcer, Committee Chair)
A) Approved the applications of 73 Minnesota candidates, 6 transfer candidates, and 15 reciprocal candidates.
MP: To Approve and Adopt Committee recommendations.
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
(Lance Radziej, Committee Chair)
A) Approved 17 petitions for waiver and denied 26.
B) Denied 1 CPE request.
MP: To Approve and Adopt Committee recommendations.
- 8) FIRM CREDENTIALING COMMITTEE REPORT
(Christopher Omdahl, Committee Chair)
A) Approved 4 Minnesota CPA firm permits.
B) Approved 3 foreign CPA firm permits.
C) Approved 3 name change requests.
D) Accepted 61 peer reviews; referred 3 to staff.
E) One peer review extension request was granted.
F) One peer review cycle change was granted.
G) MNCPA 2016 peer review list; referred 1 item back to staff.
MP: To Approve and Adopt Committee recommendations.
- 9) UNFINISHED BUSINESS
A) Revisor's Draft of Rules. Andrea Barker went through the changes recommended by the Revisor's Office. Board members should carefully review this document and a draft of the SONAR that she will send to them shortly. Board members should provide corrections/comments to Ms. Barker *prior* to the March 2 Board meeting so that both documents may be formally presented and accepted by the Board at that meeting. These measures will assure that the rule package remains on schedule.
- 10) NEW BUSINESS
A) AICPA Proposed Evolution of Peer Review Administration – Discussed.
B) New Licensees Report.
MSP: To approve New Licenses Report.
- 11) PUBLIC COMMENT
A) Geno Fragnito (MNCPA) noted the society is following tax- and healthcare-related bills before the legislature.

12) ADJOURNED: 10:15 a.m.

Next meeting is Thursday, March 2, 2017, at 9:00 am.



Michael M. Vekich, Secretary/Treasurer