



THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

October 24, 2017

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: October 24, 2017, BOARD MEETING MINUTES
9:15 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
Godson Sowah, CPA
Scott Van Binsbergen, Public Member
Alan J. Wilensky, Public Member

OTHERS:
Doreen Frost, Executive Director
Christopher Kaisershot, Assistant Attorney General
Andrea Barker, Assistant Executive Director
Sara Datko, Investigator
Kay Weiss, Communications Specialist

GUESTS:
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)
Joelle Groshek
Dexi Zheng

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- 2) APPROVAL OF THE September 12, 2017, BOARD MEETING MINUTES
- A) **MSP: To Approve the September 12, 2017, meeting minutes.**
- 3) COMPLAINT COMMITTEE REPORT (Sharon A. Jensen, CPA, Committee Chair)
The Complaint Committee requests a closed session to address 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 (**ATTACH. 3B** – distributed at meeting):
1. In the matter of Daniel William Abercrombie, the Board issued a Stipulation and Consent Order.
 2. In the matter of Brian Randall Gezella, the Board issued a Stipulation and Consent Order.
 3. In the matter of Tanya Marie Mears Hall, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 4. In the matter of Ann Michelle Madsen, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 5. In the matter of Matthew Edward McCabe, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 6. In the matter of Barbara Ann Meyer, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 7. In the matter of Nancy Ruth Meyer, the Board issued a Stipulation and Consent Order.
 8. In the matter of Barbara Ann Russell, the Board issued a Stipulation and Consent Order.
 9. In the matter of Melanie Starry Salvatore, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 10. In the matter of Jason John Lynch, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 11. In the matter of Chege Ngigi, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 12. In the matter of Dexi Zheng, the Board issued a Findings of Fact, Conclusions of Law and Order
- MP: To Approve and Adopt committee recommendations.**
- 4) EXECUTIVE COMMITTEE REPORT (Greg Steiner, CPA, Board Chair)
- A) Internal Controls (standing item) – Discussed.
- B) FileNet/Records Issue – It recently came to the Board’s attention that when licensee records were digitized in 2009 in the state system known as “FileNet” a problem occurred. In 308 of the over 30,000 records held by the Board, pages from the initial license applications were not digitized. External review of the issue yielded no identifiable cause or fault, and a

similar external review of the Board's current internal controls for the digitization of files found those controls to be sound.

- C) CLE Courses for CPE – The Board will be gathering information to determine whether CLE CPE can be accepted by the Board on other than a case-by-case basis.
 - D) Attorney General Services – Assistant Attorney General Anthony de Sam Lazaro will be representing the Complaint Committee as of November 2017.
 - E) Open Staff Position – In process with filling this vacant position.
 - F) The Department of Revenue has notified the Board it has been selected for audit of its records regarding civil penalty collection.
- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
- A) Budget and Revenue Reports – FYI.
 - B) Open Appointment – Awaiting notification.
- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
(Charles Selcer, CPA, Committee Chair)
- A) Approved the applications of 72 Minnesota candidates, 8 transfer candidates, and 8 reciprocal candidates.
- MP: To Approve and Adopt Committee recommendations.**
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
(Lance Radziej, CPA, Committee Chair)
- A) Approved five and partially approved two petitions for waiver and denied two.
- MP: To Approve and Adopt Committee recommendations.**
- 8) FIRM CREDENTIALING COMMITTEE REPORT
(Christopher Omdahl, CPA, Committee Chair)
- A) Approved eight Minnesota CPA firm permits.
 - B) Approved one foreign CPA firm.
 - C) Approved one firm name change request and denied one.
 - D) Accepted 28 peer reviews.
 - E) Approved one petition for peer review cycle change.
- MP: To Approve and Adopt Committee recommendations.**
- 9) UNFINISHED BUSINESS
- A)

10) NEW BUSINESS


- A) Online Application Update and Demonstration – The website system is ready for beta testing, and potential applicants will be contacted to request their participation. The demonstration of the system to the full Board was deferred until the next meeting.
- B) Authorizing Resolution to Adopt Rules – Discussed.
MSP: To approve the Authorizing Resolution.
- C) Adopted Permanent Rules – As an FYI, a copy of the Rules with markup showing the last changes made prior to adoption was enclosed with the agenda.
- D) New Licenses Report.
MSP: To approve New Licenses Report.
- E) 2016 CPA Exam Data from “The NASBA Report on the CPA Exam” – FYI.

11) PUBLIC COMMENT

- A) None.

12) ADJOURNED: 1:45 p.m.

Next meeting is Tuesday, December 5, 2017.



Greg Steiner, Chair



THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

October 24, 2017

TO: Executive Committee
Gregory S. Steiner, CPA, Board Chair
Sharon A. Jensen, CPA, Vice Chair

FROM: Greg Steiner, CPA, Board Chair

**SUBJECT: SEPTEMBER 12, 2017, EXECUTIVE COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
7:30 AM – 8:00 AM**

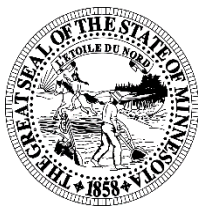
Others Attending:

Doreen Frost, Executive Director

- 1) APPROVAL OF MINUTES FROM MEETING OF SEPTEMBER 12, 2017.
MSP: To approve the minutes from the September 12, 2017 Executive Committee meeting.
- 2) UNFINISHED BUSINESS
 - A) Internal Controls – Discussed.
 - B) FileNet Report – Discussed.
- 3) NEW BUSINESS
 - A) Minnesota Statute 1105.3100 sub 1, discussion regarding adding CLE course acceptance to that rule – Discussed as a possible future rule change.
 - B) Attorney General Services – Michele Owen, Assistant Attorney General, will be retiring from state service effective November 7, 2017. Anthony de Sam Lazaro, Assistant Attorney General, will be working with the Complaint Committee.
 - C) Open Staff Position – Interviews will be conducted through the week of November 7, 2017.
 - D) Department of Revenue audit on collection procedures. Discussed.

E) Department of Commerce meeting on audit language for proposed order.
Discussed.

4) ADJOURN



THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

October 24, 2017

TO: **Examination and Credentialing Committee**
Charles Selcer, CPA, Chair
Godson Sowah, CPA
Gregory S. Steiner, CPA

FROM: Charles Selcer, CPA, Committee Chair

SUBJECT: **OCTOBER 24, 2017, COMMITTEE MINUTES**
GOLDEN RULE BUILDING, Suite 125
8:00 AM

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

1. Approval of the September 12, 2017 Committee Meeting Minutes
MSP: To Approve

2. CPA and RAP Application Files
 - A) Minnesota Applicants (72)
 - Rochelle Marie Altobelli
 - Nathan Allan Ascherman
 - Victoria Paige Beebout
 - Alexander M Berger
 - Blake Davin Berquist
 - Adam J Brennan
 - Kelly Ann Brenny
 - Carly Ann Densmore
 - Jessica Therese Dohman
 - Carina Macbain Dolan
 - Chelsey Nicole Enerson

- Mitchell Todd Erickson
- Caitlin Lolly Essel
- Katherine Suzanne Farley
- Caul Joseph Fevold
- Christopher Ray Fleck
- Molly Young Frazee
- Jacob William Frey
- Zachary Robert Frey
- Shannon Mary Gartner
- Sean Thomas Glenn
- Ryan Alexander Greenberg
- Jordan Alexie Hageman
- Meghan Correne Harmening
- Bradley Stephen Herrmann
- Logan Reed Hershey
- Kimberly Elin Hollencamp
- Lucas Kenneth Horns
- Michael Joseph Jacobs
- Yang Jiang
- Nicholas Anthony Jirele
- Amanda M Juntti
- Kristine Nicole Kammers
- Ryan Mark Kesti
- Jacob Henry Knoll
- Brady Allen Koehl
- Griffan Scott Kozitza
- Anna Lee Linzmeyer
- Anne Elise Lodermeier
- Ryan Alexander Martin
- Andrew M Mathiowetz
- Nathan Andrew Meyer
- Rebecca Kennedy Munson
- Dmitry Fedorovich Musokhranov
- Paige Alexandra Naig
- Brooke Jean Oraskovich
- Brenda J Parsley
- Elizabeth Anne Peterson
- Taylor Judith Polacek
- Aaron Matthew Rich
- Thomas Karl Schalk
- Matthew Daniel Schmid
- Anthony Thomas Schoenberg
- Matthew Neal Stang

- Benjamin Steven Stelman
 - Yuxun Willy Tan
 - Jamie Lyn Terry
 - Gregory Phillip Thompson
 - Ryan Michael Thompson
 - Erica Katharine Torkelson
 - Rachel Ruth Treadway
 - Thomas J Valine
 - Ian Andrew Van Deventer
 - Alexander James Van Ess
 - Adam Craig Warren
 - Mary Elizabeth White
 - Jeremy Lee Wikoff
 - Benjamin Joseph Williams
 - Noah Thomas Wilson
 - Brandi Kae Winfield
 - Kacey Ann Wojtalewicz
 - Ashley Marie Zoubek
- MSP: To Approve**

B) Transfer Applicants (8)

- Keilyn Rochelle Barrera
 - Kayleigh Ann Biloki
 - Kristin Ann Fier
 - William L Fournier
 - Sulaimon Adeola Hassan
 - Alex Jeffrey Kramer
 - Carley Ann Patterson
 - Tyler J Samuel
- MSP: To Approve**

C) Reciprocal Applicants (8)

- Christopher Warren Barnes
 - Jennifer Marie Campbell
 - Benjamin Tattersall Elliott
 - Derek P Jackson
 - Karissa Leigh Meyer
 - Thomas George Parker
 - Jake Ryan Sallander
 - Hunter W Thorsen
- MSP: To Approve**

3. Adjourn



THE MINNESOTA BOARD OF ACCOUNTANCY

CONTINUING PROFESSIONAL EDUCATION COMMITTEE

OCTOBER 24, 2017

TO: Lance Radziej, CPA, Chair
Scott Van Binsbergen, Public Member
Alan J. Wilensky, Public Member

FROM: Lance Radziej, CPA, Chair

SUBJECT: **OCTOBER 24, 2017, COMMITTEE MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 125
8:00 AM

1. QUORUM CALL
2. APPROVAL OF THE SEPTEMBER 12, 2017 COMMITTEE MEETING MINUTES (ENCL. 2)
3. PETITIONS OF WAIVER

Minnesota Rule 1105.0200 subpart 4 (2015), states:

Exceptions. In the application of this chapter [[1105](#)], the board may make exceptions for reasons of individual hardship including health, military service, foreign residency, or other good cause. The applicant, licensee, firm, or registered accounting practitioner has the burden of proving such hardship.

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|-----------------------|--|
| a) Lynn Brian Johnson | MSP: To approve |
| b) Joan Wilson | MSP: To approve |
| c) Thomas Healey | MSP: To grant partial approval to waive the FY14 hours but deny the waiver of the FY15 hours |
| d) Douglas Wagman | MSP: To approve |
| e) Joel Erickson | MSP: To deny |
| f) Laurel St John | MSP: To approve |
| g) Janice Socha | MSP: To grant partial approval to waive the FY14 and FY15 hours but deny the waiver of the FY16 hours |
| h) Songmei Cheng | MSP: To deny |
| i) Gary Brintnall | MSP: To approve |

4. ADJOURN

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ENCL. 2



THE MINNESOTA BOARD OF ACCOUNTANCY

FIRM CREDENTIALING COMMITTEE

OCTOBER 24, 2017

TO: Christopher Omdahl, CPA, Chair
Sharon A. Jensen, CPA
Gregory S. Steiner, CPA

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: **OCTOBER 24, 2017, FIRM CREDENTIALING COMMITTEE MINUTES**
GOLDEN RULE BUILDING, SUITE 125 (1ST FLOOR)
8:30 AM

1) QUORUM CALL

2) APPROVAL OF SEPTEMBER 12, 2017 COMMITTEE MEETING MINUTES (**ENCL. 2**)
MSP: To approve

3) APPLICATIONS FOR MINNESOTA FIRM PERMITS:

F2223	L. C. Thyken LLC	MSP: To approve
F2224	Kirk Gilbertson CPA, P.A.	MSP: To approve
F2226	Winters Tax and Accounting LLC	MSP: To approve
F2227	Angela M Braud CPA PLLC	MSP: To approve
F2228	Long Consulting, LLC	MSP: To approve
F2229	Sherwin Tax PC	MSP: To approve
F2230	SC Tax & Accounting Solutions, LLC	MSP: To approve
F2231	Thomas M. Bowlin PCA, LLC	MSP: To approve

4) APPLICATIONS FOR FOREIGN FIRM PERMITS:

F2225	Sweeney Conrad, P.S.	MSP: To approve
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5) FIRM NAME CHANGE REQUESTS:

00754	Vilhauer Raml & Snyder P.C.	to	VRS P.C.	MSP: To approve
F2050	Barley, McNamara & Wild, PLLC	to	Assurance Dimensions	MSP: To deny

6) PEER REVIEW REPORTS:

00418	Froehling Anderson, Ltd.	MSP: To accept
00419	Gary R. Brakke, Ltd.	MSP: To accept
00545	Ramsay & Associates, Ltd.	MSP: To accept
00642	Meulebroeck, Taubert & Co., PLLP	MSP: To accept
00765	Robert C. Klein and Associates PA	MSP: To accept
00879	Robert L Minkema CPA Ltd	MSP: To accept
00925	Douglas J. Waterman PA	MSP: To accept
00943	Gary N. Weinberg, Ltd.	MSP: To accept
00972	Chuck Rinkey, Ltd.	MSP: To accept
00979	Eriksen & Fromm, PA	MSP: To accept
01054	Anfinson, Thompson & Co., PA	MSP: To accept
01161	Fuhs & Sonstegard, Ltd.	MSP: To accept
01270	Nancy M. Bormann PA	MSP: To accept
01289	Kathy Archer, Ltd.	MSP: To accept
01380	Stauber CPA, PA	MSP: To accept
01474	Connie Langston CPA LLC	MSP: To accept
01561	Dana F. Cole & Company, LLP	MSP: To accept
03398	Kenneth J. Muellerleile, CPA	MSP: To accept
05069	Charles B. Ruegemer, CPA	MSP: To accept
07623	Hugh Douglas Heinecke II CPA	MSP: To accept
08117	A.J. Siddiqui CPA	MSP: To accept
12866	Kathleen Griffin-Brault, CPA	MSP: To accept
F1735	Struss CPAs, PC	MSP: To accept
F1916	Alan L. Garber CPA LLC	MSP: To accept
F1961	Kitchenmaster, Klooster & Begalka, PC	MSP: To accept
F2009	Johnson Lambert LLP	MSP: To accept
F2030	Haburn CPA, LLC	MSP: To accept
00495	Johnson & Company, Ltd.	MSP: To accept

7) PEER REVIEW DISCUSSION

F1992	M.D. Hall & Company Inc.	MSP: To approve
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8) ADJOURN