



THE MINNESOTA BOARD OF ACCOUNTANCY

**BOARD MEMORANDUM**

December 5, 2017

**TO: All Board Members**  
Christopher Kaisershot, Assistant Attorney General

**FROM: Greg Steiner, CPA, Board Chair**

**SUBJECT: December 5, 2017, BOARD MEETING MINUTES**  
9:25 AM  
GOLDEN RULE BUILDING, Suite 295 (2<sup>nd</sup> 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 (Absent)  
Christopher Omdahl, CPA (Absent)  
Lance Radziej, CPA  
Charles Selcer, CPA  
Godson Sowah, CPA  
Scott Van Binsbergen, Public Member (Absent)  
Alan J. Wilensky, Public Member

**OTHERS:**  
Doreen Frost, Executive Director  
Sara Datko, Investigator  
Kay Weiss, Communications Specialist

**GUESTS:**  
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)  
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)

- 2) APPROVAL OF THE October 24, 2017, BOARD MEETING MINUTES
  - A) **MSP: To Approve the October 24, 2017, meeting minutes.**
  
- 3) COMPLAINT COMMITTEE REPORT (Greg Steiner, CPA, Reporting)
 

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 Grant Albert Kirgis, the Board issued an Order Vacating Revocation of a Certificate

**MP: To Approve and Adopt committee recommendations.**
  
- 4) EXECUTIVE COMMITTEE REPORT (Greg Steiner, CPA, Board Chair)
  - A) The committee is to meet after the Board meeting.
  
- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
  - A) Budget and Revenue Reports – FYI.
  - B) Staffing Update – J'Nell Nordin has been hired.
  - C) MAPA Board of Directors Meeting – Doreen Frost and Greg Steiner gave an update on the new rules and other Board work.
  - D) Open Appointment – Awaiting notification.
  - E) MNCPA Tax Conference - Greg Steiner presented on the new rules and other Board work.
  
- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Charles Selcer, CPA, Committee Chair)
  - A) Approved the applications of 54 Minnesota candidates, 6 transfer candidates, 12 reciprocal candidates, and 1 RAP candidate.
  - B) Approved one waiver and denied one.

**MP: To Approve and Adopt Committee recommendations.**
  
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Lance Radziej, CPA, Committee Chair)
  - A) Approved seven petitions for waiver and address an issue on CPE.

**MP: To Approve and Adopt Committee recommendations.**
  
- 8) FIRM CREDENTIALING COMMITTEE REPORT (Greg Steiner, CPA, reporting)
  - A) Approved eight Minnesota CPA firm permits, two of those conditionally.
  - B) Approved two foreign CPA firms and denied one.
  - C) Accepted 30 peer reviews and referred one to staff.

**MP: To Approve and Adopt Committee recommendations.**

- 9) UNFINISHED BUSINESS
- A) Online application Update and Demonstration (A. Barker) – Carried over to January meeting.
  - B) Rules Update – Waiting for Revisor to publish. When we learn the publication date and effective date, staff will advise Board members and the associations.
  - C) Auto-Revocation –
    - (1) Sara Datko provided a copy of the cover letter that went out in November to 639 individuals at risk of auto-revocation. **(ATTACH 9C)**
    - (2) Last year 396 individuals received a similar letter. Currently of those 639, 547 are pending auto-revocation. The number at this time last year was 295.
- 10) NEW BUSINESS
- A) NASBA Annual Meeting Report (G. Steiner, S. Jensen, C. Selcer, D. Frost) – Discussed.
  - B) NASBA Executive Directors and Board Staff Conference, March 13-15, 2018. Authorization for attendance requested.  
**MSP: To authorize the attendance of the Executive Director.**
  - C) Renewals Report – As of December 4, just over half of all licensees have renewed or made other license determinations and a little over one-third of all firms have successfully renewed.
  - D) AICPA vs. Association of International Certified Professional Accountants for Ethics Credit – Raised at NASBA meeting: Because of rules that specify AICPA by name, some state boards are encountering issues related to licensing and the ethics exam. Our Board is not impacted.
  - E) Noncompliance with a Law or Regulation (NOCLAR) (Greg Steiner) – Discussed. The Board will monitor discussions on this issue, which relates to conflicts between existing international language and proposed AICPA language on the issue of NOCLAR disclosure by CPAs.
  - F) Center for Public Trust (CPT) Ethics Course and Future Visit – At the January 11, 2018, Board meeting Alfonzo Alexander, President of CPT will present on student chapter development in Minnesota and on a customizable ethics course developed by CPT that could be used by state Boards as part of remediation in disciplinary cases.
  - G) NASBA Summary on the States Using the Retired Status – Discussed. The Board will gather more information on how states are using this status, which would require statute change to implement in Minnesota.
  - H) New Licensees Report.  
**MSP: To approve New Licenses Report.**

I) Election of Board officers.

Nominations for 2018 Executive Committee were:

- Gregory Steiner for Chair
- Sharon Jensen and Alan Wilensky (withdrew) for Vice Chair
- Charles Selcer for Secretary/Treasurer

Election:

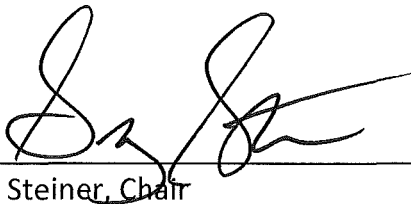
- Gregory Steiner was elected Chair by acclamation.
- Sharon Jensen was elected Vice Chair by acclamation.
- Charles Selcer was elected Secretary/Treasurer by acclamation.

11) PUBLIC COMMENT

A) Geno Fragnito of MNCPA commented his takeaways from the NASBA meeting.

12) ADJOURNED: 10:40 a.m.

**Next meeting is Tuesday, January 11, 2018.**

A handwritten signature in black ink, appearing to read 'Greg Steiner', is written over a horizontal line.

Greg Steiner, Chair



THE MINNESOTA BOARD OF ACCOUNTANCY

**BOARD MEMORANDUM**

December 5, 2017

**TO: Executive Committee**  
Gregory S. Steiner, CPA, Board Chair  
Sharon A. Jensen, CPA, Vice Chair (Absent)  
Charles Selcer, CPA, Secretary/Treasurer

**FROM:** Greg Steiner, CPA, Board Chair

**SUBJECT: DECEMBER 5, 2017, EXECUTIVE COMMITTEE MEETING MINUTES  
GOLDEN RULE BUILDING, Suite 125  
IMMEDIATELY FOLLOWING THE BOARD MEETING**

Others Attending:

Doreen Frost, Executive Director  
Kay Weiss, Communications Specialist

- 1) APPROVAL OF MINUTES FROM MEETING OF OCTOBER 24, 2017.  
**Carried Over.**
- 2) UNFINISHED BUSINESS
  - A) Internal Controls – All staff members participated in the State’s Fraud Awareness week and Fraud Awareness Training on November 13, 2017.
  - B) Strategic Planning Update – Discussion carried over to Executive Committee meeting on December 11, 2017. **(ATTACH. 2B)**
- 3) NEW BUSINESS
  - A) Obsolete Rule Report - Discussed
  - B) Outreach: Minnesota Association of Public Accountants (MAPA) Meeting on December 1, 2017 - Discussed
  - C) Committee Assignments – Discussed Committee Interests of Board members **(ATTACH. 3C)**
- 4) ADJOURN



THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

December 5, 2017

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

**FROM:** Charles Selcer, CPA, Committee Chair

**SUBJECT: DECEMBER 5, 2017, COMMITTEE MINUTES**  
GOLDEN RULE BUILDING, Suite 125  
8:00 AM

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

1. Approval of the October 24, 2017 Committee Meeting Minutes  
**MSP: To Approve**
2. CPA and RAP Application Files
  - A) Minnesota Applicants (54)
    - Ross Edward Andersen
    - Benjamin Alexander Bahe
    - Jack Edward Baier
    - Joseph Howard Barron
    - Dylan Gilmore Baumann
    - Taylor Michael Beattie
    - Carmen Victoria Borgen
    - Todd Steven Buswitz
    - Glenn Joseph Carnahan
    - Martha Louise Connors Roth
    - Ryan James Demko
    - Paul Michael Diegnau

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- Alexander Edward Doig
- Alexandria Diana Eckman
- Michael Joseph George
- Amy Jo Lynn Gilles
- Martin Francis Gorman
- Michelle Mary Graf
- Erica Lynn Hebl
- David Brian Hudson
- Derek Heimbichner Johnson
- Emily Grace Kalunzy
- Bradley James Kensy
- Jessica Jean Korte
- Kira Yurievna Kuksenko
- Dang Hai Le
- Charles David Maahs
- Holly M Mahoney
- Zachary Frederick Meyer
- Jonathan Daniel Moore
- Emily Nicole Nelson
- Kali Carr Olstad
- Kyja Kristine Omdahl
- Nicholas James Peterson
- Tammy Lynn Peterson
- Robert Brett Rasmussen
- Matthew Lee Rathlisberger
- Elinor Sue Rettig
- Robert Walter Rose
- Richard Morris Satterness
- Amy N Scislow
- Emily Elizabeth Seelen
- Kristen Ann Strub
- Maria Kathleen Sweeney
- Kallie Amanda Thoreson
- Vincent Edward Vos
- Philip Michael Weinert
- Alex Edward Whited
- Michael Thomas Whitson
- Matthew Kingwill Winter
- Matthew Mark Ziebarth

- James Andrew Zimbelmann
  - Erika Elizabeth Zimmerman
  - Rachael Lee Zwiener
- MSP: To Approve**

B) Transfer Applicants (7)

- Samuel David Betland
  - Dean Richard Eisold
  - Jordan Tyler Guske
  - Catherine Marie Jordet
  - Matthew Donald Maiers
  - Jeff Richard Pullen
  - Shane Nicholas VanDeBerg
- MSP: To Approve**

C) Reciprocal Applicants (11)

- Matthew Douglas Blaser
  - Patrick D Dooling
  - Samantha R Dunfee
  - Eric J Fugleberg
  - Shelby Nicole Graham
  - Elizabeth Lee Meyer
  - Maria Christine Roaldi
  - Jill M Rothschadl
  - Ali Saeedi Velashani
  - Rebecca A Vick
  - Ryan Joseph Wendt
- MSP: To Approve**

D) Registered Accounting Practitioner (1)

- Barm Alsbrook
- MSP: To Approve**

3. Petition for Waiver

- Rizwan Shaikh
- MSP: To Approve**
- 
- Erin L Wendolek
- MSP: To Deny**

4. Adjourn





THE MINNESOTA BOARD OF ACCOUNTANCY

**CONTINUING PROFESSIONAL EDUCATION COMMITTEE**

**DECEMBER 5, 2017**

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

**OTHERS IN ATTENDANCE:**

Doreen Frost, Executive Director  
Holly Salmela, State Program Administrator

**FROM:** Lance Radziej, CPA, Chair

**SUBJECT: DECEMBER 5, 2017, COMMITTEE MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 125  
8:00 AM

1. QUORUM CALL
2. APPROVAL OF THE OCTOBER 24, 2017 COMMITTEE MEETING MINUTES (**ENCL. 2**)  
**MSP: To approve**
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.

- a) Robert Wiens **MSP: To approve**
- b) Leanna Chapman **MSP: To grant partial approval to waive the FY13 and FY14 CPE noncompliance fees but deny the waiver of the FY15 fees**
- c) Maria Braun **MSP: To conditionally approve- staff to send a letter stating intent to go inactive must be sent with renewal.**

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- d) David Baker            **MSP: To approve**
- e) Mollie Grimm        **MSP: To approve**
- f) Andrea Smith        **MSP: To conditionally approve- staff to send a letter stating intent to go inactive must be sent with renewal.**
- g) Jeffery                **MSP: To conditionally approve- staff to send a letter stating intent to go inactive must be sent with renewal.**  
    Duystchaver

4. CPE DISCUSSION

- a) Steven Glienke  
    **MSP: Cannot use meetings for continuing professional education credit.**

5. ADJOURN



THE MINNESOTA BOARD OF ACCOUNTANCY

**FIRM CREDENTIALING COMMITTEE**

DECEMBER 5, 2017

TO: Christopher Omdahl, CPA, Chair (Absent)  
Sharon A. Jensen, CPA (Absent)  
Gregory S. Steiner, CPA  
Lance Radziej, CPA

OTHERS IN ATTENDANCE:

Doreen Frost, Executive Director  
Holly Salmela, State Program Administrator  
Sara Datko, Investigator

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: **DECEMBER 5, 2017, FIRM CREDENTIALING COMMITTEE MINUTES**  
GOLDEN RULE BUILDING, SUITE 125 (1<sup>ST</sup> 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:

F2233	KWG Advisors	<b>MSP: To approve</b>
F2234	Larry Janowski CPA PA	<b>MSP: To conditionally approve</b>
F2235	Jason Anakkala Ltd.	<b>MSP: To approve</b>
F2236	Rebecca M. Peterson CPA, LLC	<b>MSP: To approve</b>
F2237	CSSW, Ltd.	<b>MSP: To approve</b>
F2239	Wesely & Wesely CPAs, Ltd.	<b>MSP: To conditionally approve</b>
F2240	Seales Advisory Solutions, Inc. dba Seales & Munsterman Accounting & Tax Services, Inc	<b>MSP: To approve</b>
F2241	Rebecca A Johnson, CPA, LLC	<b>MSP: To approve</b>

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4) APPLICATIONS FOR FOREIGN FIRM PERMITS:

F2232	Kreischer Miller	<b>MSP: To approve</b>
F2238	CPA Partners, LLC	<b>MSP: To deny</b>
F2242	Ericksen, Kallsen & Associates CPA's LLP	<b>MSP: To approve</b>

5) FIRM NAME DISCUSSION

Advertising and marketing needs to match the name that the firm is registered with the Board.

6) PEER REVIEW REPORTS:

00134	Benson, Leitheiser & Soberg	<b>MSP: To accept</b>
00160	Bragstad & Bragstad Ltd.	<b>MSP: To accept</b>
00403	Fiebiger, Swanson, West & Co. PLLP	<b>MSP: To accept</b>
00583	Gardiner Thomsen	<b>MSP: To accept</b>
00938	Moller & Barrett, LLP	<b>MSP: To accept</b>
00953	Conway, Deuth and Schmiesing, PLLP	<b>MSP: To accept</b>
01059	James L. Fraser Ltd.	<b>MSP: To accept</b>
01060	David E. Engelking Ltd.	<b>MSP: To accept</b>
01069	Riley Enstad Ovik & Co., Ltd.	<b>MSP: To accept</b>
01141	Niewedde & Wiens, CPAs	<b>MSP: To accept</b>
01171	Paul M. Peltz Ltd.	<b>MSP: To accept</b>
01633	BKD, LLP	<b>MSP: To accept</b>
08235	Clay a. Alveshere CPA	<b>MSP: To accept</b>
11148	Valerie L. Temp, CPA	<b>MSP: To accept</b>
14139	Renee Ann Kannegiesser CPA	<b>MSP: To accept</b>
14829	Markie Ann Dranttel CPA	<b>MSP: To accept</b>
16216	David s. Palan, CPA	<b>MSP: To accept</b>
F1851	Freeman Barder Lieberman, Ltd.	<b>MSP: To accept</b>
F1869	Moss Adams LLP	<b>MSP: To accept</b>
F1962	Myers and Stauffer, LLC	<b>MSP: To accept</b>
F2070	Henjes Conner & Williams PC	<b>MSP: To accept</b>
F2081	Barry Mosier CPA, PLC	<b>MSP: To accept</b>
F2132	Grant, Millman & Johnson PC	<b>MSP: To accept</b>
F2142	McGinley Roche Mallory dba Calibre CPA Group	<b>MSP: To accept</b>

00450	Czeh, Pederson & Wilson	<b>MSP: To accept</b>
01024	Steingart & Associates LA	<b>MSP: To accept</b>
10866	Robert B Lewis, CPA	<b>MSP: To accept</b>
21773	John D. Passe, CPA	<b>MSP: To accept</b>
F1784	James R. Dimick CPA PA	<b>MSP: To refer to staff</b>
F1803	Jeanne M. Matter CPA Ltd.	<b>MSP: To accept</b>
F2043	Woodward & Associates, Inc.	<b>MSP: To accept</b>

7) ADJOURN