

THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

February 5, 2018

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: February 5, 2018, 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 (Absent)

OTHERS:

Doreen Frost, Executive Director
Andrea Barker, Assistant Executive Director
Sara Datko, Investigator
J'Nell Nordin, OAS-I
Kay Weiss, Communications Specialist

GUESTS:

Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)
Owen Wirth, Minnesota Association of Public Accountants (MAPA)

85 East 7th Place, Suite 125, St. Paul, MN 55101
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- 2) APPROVAL OF THE DECEMBER 5, 2017, BOARD MEETING MINUTES
 - A) **MSP: To Approve the December 5, 2017, meeting minutes.**

- 3) Memo Regarding Lack of Quorum on January 11, 2018 – Discussed.

- 4) 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. 4B** – distributed at meeting):
 1. In the matter of Leslie Ann Brunfelt, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 2. In the matter of TinaCarolynn Caron Thomas, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 3. In the matter of Thomas William Luckow, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 4. In the matter of Christine Ann Myers, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 5. In the matter of Mark Scott Struve, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 6. In the matter of Alicia Marie Truhe, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 7. Automatic Revocations (332 total)
 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.

26860	Brett Anthony Abrams	04098	Allan Dean Anderson
05649	Donna Maria Achs	05423	John Allen Anderson
04293	Timothy J. Ackeret	05520	Cynthia L. Anderson
14765	Scott Allen Ackerman	07509	Connie L. Anderson
25272	Jonathan Evan Adelman	10056	Scott Lee Anderson
07134	Donald Albert Affolter	15594	Jackie Lee Anderson
12373	Thomas Francis Ahearn	17819	Debra Lynn Anderson
26184	Casey A. Ahlers	21060	Dawn Marie Anderson
12761	Allen Odin Albu	23222	Colin Bradley Anderson
18762	Dean Joe Althoff	24459	Jacob E. Anderson
21823	Delbert Dale Alzen	26002	Kristin Kaye Anderson
08782	Joan Marie Amundsen	21359	Mindi Marie Arendt
05296	Michael Jay Amundson	12417	Thomas Joseph Asenbrenner
02900	Ronald Lee Anderson	14627	Mary Esther Asenbrenner

14392	Alan Kenneth Atkins	02955	Richard L. Briden
27063	Kayla Janae Axtman	24843	Elizabeth Ann Brodahl
15075	Naomie Kim Baars	21588	Albert P. Brodin
09638	James Louis Bader	13624	Victry Lee Brodt
05424	Douglas Paul Bailey	26870	Benjamin John Brossard
05659	Bruce Quentin Bailey	04552	Lannon Craig Brown
06871	Mary Knoll Balder	22310	Amy Lynn Brown
19065	Randy Joseph Balster	22797	Brian Richard Brown
04791	Charles C. Bandholz	23989	Jessica M. Brown
20657	Karri Jean Bareksten	24838	Jennifer Elizabeth Brown
06727	Bradley E. Barks	19949	Faith Ann Bruce
07522	James William Baumgartner	26595	Alex Christopher Brueggen
C1717	Martin J. Beckman	26191	Jenna Marie Bryngelson
24480	Aaron Blake Begnaud	14032	Richard John Buchholz
06733	Michael Edward Behrendt	18088	Paula C. Buckner
25472	Bradley Nicholas Behrens	20190	Michael Paul Buersmeyer
28321	Kidan Teshome Bekele	14035	Wade Martin Burgess
02556	Gerald Michael Benik	07543	Machelle Lisa Burkstrand
06736	Darla R. Benoit	25683	Thomas John Burton
10069	Daniel Robert Berg	03717	Gary J. Burwell
21067	Lori Marie Berg	18188	Gretchen Marie Busch
04909	Ronald Lee Berger	05110	James Gerard Butala
25811	Steven Lee Berger	11551	Gregory Jon Buteyn
05428	Philip David Bergerson	21815	Robert J. Butterfield
16707	Douglas P. Berns	14421	Candy Lee Caballero
02072	Robert David Bersie	16005	Margaret Joan Caneff
19356	Andrew Roger Beuning	08579	Clifford McLean Carlson
27754	Timothy James Beyl	13260	Russel Edward Carlson
15184	Suzanne Derner Biehn	16015	Laura Conradi Carlson
26869	Brian Matthew Bina	18786	Lois Elaine Carolan
04299	Stephen Bryer Blakley	19679	Steven William Carr
15391	Kristi Lynn Blattner	28184	Jeanne F. Castellano
16388	Janell Leigh Blazovich	08277	Larry A. Celander
27374	Jonathan Thomas Blomberg	20261	Michelle Ann Chalifoux
21070	Stephanie Ann Bobruk	03847	Merwin Lee Chambers
03100	Victor Bodnia	24821	Ning Chen
05670	Paula J. Boedigheimer	26874	Baizhou Chen
11975	Robert William Boettcher	17523	George Kurian Cherucheril
03735	Joann M. Bogdan	22197	Li Lian Chin
18909	Kelly Jean Bolin	18514	Jan M. Christensen
25235	Gregory William Bollinger	06357	Karen Sue Christenson
20459	Julie Sue Boswell	20461	Larry A. Cicchese
25677	Matthew E. Bouw	14813	Curtis Eugene Cichanowski
06756	Ronald Ernst Bowden	09610	Thomas Charles Cincotta
16444	Bruce Allen Boyne	10949	Thomas Leigh Clarity
27069	Becky Anna Bradburn	10515	Roger Curtis Clarke
07538	William P. Brady	03435	James Rolla Clem
19945	Mark James Brady	24759	Kelly Robert Clement
05140	Gary Douglas Bragg	27382	Charles E. Cobb
11877	Patricia Ann Brandt	10860	Michelle Wright Cocker
24837	Tiffany Jo Breitreutz	12046	Richard Carlton Cohan

10951	Patrick Owen Collette	21968	Robert Archie Doty
20958	Valerie Dawn Conard	27174	Eric Daniel Dragseth
17854	Kim Patrick Connole	12060	Todd Allen Duckson
C1867	John Stephen Contardi	03854	Thomas Gordon Dufresne
02420	Peter A. Conzemius	24234	Lois A. Dunham
24144	Jennifer Lee Cook	07198	Kelley G. Dutcher
24702	Renae Lynn Cooper	26200	Jeffery Michael Duytschaver
19091	Susan Lois Cottrell	07574	Jeffrey A. Dvorak
09346	Lisa Ellen Cox	17899	Eric James Dybing
16709	Sandra Morgan Crawford	07966	Mark Douglas Eaton
10523	Thomas Wood Cross	20773	David Michael Eberhardt
14401	Teresa Kay Currie	13140	David P. Eberly
08285	Steven B. Curry	05533	Scott Warren Eckes
09680	John Francis Dahler	14835	Gregory Allen Effertz
12054	Silas Leonard Danielson	07200	James S. Ehasz
25474	Emma Shanahan Daugherty	27279	Kate Louise Ehnert
07469	Jack Russell Davis	19653	Gina Sparks Eisenach
10110	Mark Bryan Davis	24430	Erin Marie Elgin
08292	Michael Clifford Davison	14297	Michele Susan Emerson
19955	Neal Patrick Dawson	19626	Jennifer Julie Endres
11284	Michael Roger Day	03438	Charles K. Engebretson
24289	Kyle Robert Day	02660	Michael Anthony Engelhart
22792	Manuel F. de Angel	04827	David Robin Engfer
14823	Catherine Marie Dean	04459	Mark J. Erickson
13843	Debra Louise Deanovic	18148	Todd A. Erickson
09963	Darice Zettel DeCaster	17553	Derek Jude Ernst
21303	Chad Ashley DeCook	09702	Jeffrey Arve Etten
21406	Kimberly Susan Deeb	07208	John H. Evans
09277	Paul Frederick Deering	19111	Syd John Ewens
19096	Fred Joe Deffinbaugh	14073	Gregory Lewis Falley
04825	David John Del Zoppo	20274	Helen Won Fang
22199	Tammy Anita Delmore	13958	Karen Jean Fantauzza
24841	Heidi Lynn DeMarais	27514	Marc D. Farmer
24075	Rachael Lee DeMars	27387	James Francis Farver
17816	Douglas Ernest Dempster	21489	Wayne Alvin Fehlandt
10956	Jeffrey J. Dennis	06451	Janet Diane Feldman
21498	Dale Lee DeRaad	02661	James Vernon Felix
02015	Terrence William Desmond	16898	Alana Marie Fermoye
20587	Joel Wayne DeVries	22201	Thomas Lee Fiepke
20357	Sheryl Ann Dice	27711	Lisa Ann Filzen
12457	Thomas James Dick	20276	Michael Scott Finegan
05303	Susan E. Divine	28134	Taylor Mitchell Fish
18800	Janet Marie Dixon	06454	Dani Vernon Fjelstad
05694	Thomas B. Dobosenski	05019	Gregory J. Flanagan
27333	Sarah Jane Dobrick	04063	Richard Paul Flater
14054	Gregory Joseph Dolce	21388	Melissa Marie Flinger
17399	Tina Marie Donaldson	06806	Peter Edward Flynn
11295	Gregory Aaron Donley	11313	Russell James Fogel
21908	Sara Diane Donlin	12073	Patrick James Foley
18804	Kimberly Ann Donnelly	06458	Renee Ann Forst
03674	Gerald C. Doran	25618	Constance Marie Forsythe

26205	Daniel Fort	06220	Joseph F. Grewe
07978	Steven Michael Foster	18240	Douglas Leslie Grimm
03013	Jon Robert Fraser	18542	Jana Hovick Grimm
21391	Jared Leonard Frederick	10994	Kenneth Alan Gronewold
10134	Vicki Lee Freeman	02424	Charles D. Gross
16825	Barry Douglas Freeman	05312	Thomas Howard Grover
06810	Joseph M. Friebe	13299	Paul Gunder Grovum
26206	Marc Duane Frion	19695	Jason Lee Haagenson
09369	Jeffrey Peter Fritz	17221	Chance Hartley Haakonson
08322	Scott Rian Froemming	10799	Jone Marie Hafermann
10568	Holly LaShelle Frye	08721	Michael Peter Halbach
21308	Tony Xiaodong Fu	07611	Terry Lee Hall
17912	Mary Kay Fuerst	07990	Kenneth L. Halverson
19783	Jeffrey Louis Fuhrman	25104	Sally Diane Halverson
03267	Edmund L. Fuller	10594	Arlene Gail Hammarlund
16487	Gordon Sydney Gablenz	24803	James A. Hancock
05441	Richard James Gabrielson	22690	Lisa A. Hanesworth
13572	Constance Ruth Gahagan	03366	James Michael Hannon
07598	Douglas Joseph Galka	14454	Kelly Anne Hansen
27283	Kendall Nicole Galka	C1728	Richard James Hansen
26321	Andrea Lynn Gall	07614	Catherine Ann Hanson
19402	Jessica Helen Gallipeau	08341	Beth Ann Hanson
04589	Laurence E. Gamst	18252	Lynn Ann Hanson
14088	Virgil Glen Garbers	02126	Thomas B. Hardin
11079	Jean Marie Garretto	12873	Donald Candler Hare
14855	Bruce Harold Gaughan	24152	Derek John Harmon
26799	Serawit Bogale Gebeyehu	21666	Lawrence Timothy Harney
06571	Penny Jo Gepner	04706	Richard Shutt Harris
03494	James A. Gerber	04868	Marguerite A. Hartman
26729	Callihan Eugene Gibbons	15843	Lynda Ann Hartwig
19285	Tamara Gilstrap Gibbs	25007	Angela Marie Harty
12085	Richard Ronald Gibson	14478	Rahn Roy Hasbargen
16735	Bridget Ellen Gibson	06823	James Ernest Haubrich
16364	Paul Joseph Gilbride	24849	David James Hauck
04368	Sharleen G. Gish	10601	Kristi Kay Hauser
11423	Jane Ann Giuliani	28200	Brandon Michael Hayes
04830	Darold Kenneth Gjoraas	27893	Amber Nicolle Hazledine
08712	Arthur Joel Glassman	05730	Christopher Michael Hegg
11629	Larry Francis Glennemeier	19862	Jamie Alvina Heinzen
27175	Neil James Gnebba	15684	Sandra Sue Helseth
18234	Peter J. Goepfrich	08226	William Sheldon Henak
04317	Gary R. Gorman	12754	Lynn Scott Hendrickson
16395	Patricia Ann Grabrian	27290	Craig David Henry
26502	Lauren Michelle Graf	19426	Marci Alicia Heppner
06023	Richard Charles Gramer	24511	Brian A. Herda
12484	Blake Mathew Grams	06841	Ardell Eugene Hermanson
21663	William Anthony Granahan	26369	Susan Jean Hertogs
07234	Betty K. Gray	14115	Jody Lynn Herzog
23635	Emily Ann Greene	21700	James Raymond Hesse
07235	John Alan Gregoire		

MP: To Approve and Adopt committee recommendations.

- 5) EXECUTIVE COMMITTEE REPORT (Greg Steiner, CPA, Board Chair)
- A) Strategic Plan – Discussed.
 - B) MNIT Data Center Move – Board websites and data were successfully moved to MNIT’s new data center.
 - C) Lease Space – Allocation of expense between the two Boards sharing the space was adjusted to reflect current usage.
 - D) Outreach (**ATTACH. 5C**) – At the request of the Department of Commerce, Sharon Jensen and Greg Steiner visited and provided information.

MP: To Approve

- 6) EXECUTIVE DIRECTOR’S REPORT (Doreen Frost, Executive Director)
- A) Budget and Revenue Reports – FYI.
 - B) Renewals Report – Discussed. Numbers similar to those in previous years.
 - C) Committee Meeting Time Changes – Firms and Credentialing is now to meet at 8:00am and Continuing Professional Education moves to 8:30am. Examination and Credentialing remains at 8:00am.
 - D) New Staff Member – The Board was introduced to J’Nell Nordin (OAS-I).
 - E) Board Appointments – One position is vacant; one members has a position with a term that ended in January of 2018. As provisioned in statute, that member continues to serve until the Governor appoints or reappoints the position.

- 7) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
(Charles Selcer, CPA, Committee Chair)

- A) Approved the applications of 79 Minnesota candidates, 6 transfer candidates, and 13 reciprocal candidates.
- B) Approved two waivers and denied two.

MP: To Approve and Adopt Committee recommendations.

- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
(Lance Radziej, CPA, Committee Chair)

- A) At the January 11, 2018, meeting, the committee approved two petitions for waiver, denied four, conditionally approved two (provided they renew with an inactive status), and partially approved and partially denied one waiver.
- B) At the February 5, 2018, meeting, the committee approved one petition for waiver, denied one, conditionally approved one (provided person renews with an inactive status), and partially approved and partially denied two waivers.

MP: To Approve and Adopt Committee recommendations.

- 9) FIRM CREDENTIALING COMMITTEE REPORT
(Christopher Omdahl, CPA, Committee Chair)
- A) At the January 11, 2018, meeting, the committee:
 - a. Approved seven Minnesota CPA firm permits, approved one pending additional information, and denied one.
 - b. Denied one foreign CPA firm permit.
 - c. Approved one RAP firm permit.
 - d. Approved two name change requests and one DBA request.
 - e. Approved one petition for waiver.
 - f. Approved 46 peer reviews and referred two to staff.
 - g. Approved two peer review extensions and one cycle change request.
 - B) At the February 5, 2018, meeting the committee:
 - a. Approved five Minnesota CPA firm permits.
 - b. Approved one foreign CPA firm permit.
 - c. Approved two firm name changes.
 - d. Approved 39 peer reviews and referred one to staff.
 - e. Approved conditionally one extension request.

MP: To Approve and Adopt Committee recommendations.

- 10) UNFINISHED BUSINESS
- A) Online Application Update and Demonstration (A. Barker) – Presented and discussed. The system is out of beta testing and applicants are using it successfully.
 - B) Strategic Planning Update (**ATTACH. 10B**) – Discussed.
 - C) Center for Public Trust: Ethics Course Use in Resolution of Complaint Matters – Discussed under item 3. The Complaint Committee intends to use the course as a remedy in disciplinary action. Complaint members plan to take the course themselves.
- 11) NEW BUSINESS
- A) Newsletter “The Board Report” – FYI. To printer shortly.
 - B) Letter to Senator Amy Klobuchar from Minnesota Board of Medical Practice – Discussed.
 - C) CPE Reporting (A. Barker) (**ATTACH. 11C**) – Andrea Barker provided an update on the changes underway to the CPE Reporting function of Online Services necessary to accommodate the new rules regarding CPE.
 - D) New Licenses Report
MSP: To approve New Licenses Report.
 - E) CPA Exam Performance 2017 Q-4 – FYI.
 - F) NASBA January Board of Directors Meeting Highlights – FYI.
 - G) Travel Procedures (**ATTACH. 11G**) – Discussed.

12) PUBLIC COMMENT

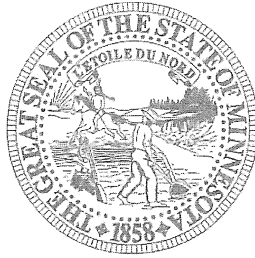
A) None.

13) ADJOURNED: 10:40 a.m.

Next meeting is Thursday, April 19, 2018.

A handwritten signature in cursive script that reads "Charles Selcer CPA". The signature is written in black ink and is positioned above a horizontal line.

Charles Selcer, CPA, Secretary/Treasurer



THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

February 5, 2018

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

FROM: Greg Steiner, CPA, Board Chair

**SUBJECT: FEBRUARY 5, 2018, EXECUTIVE COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
7:30 a.m.**

Others Attending:

Doreen Frost, Executive Director

- 1) APPROVAL OF MINUTES FROM MEETING OF DECEMBER 11, 2017.
MSP: To approve the minutes.
- 2) UNFINISHED BUSINESS
 - A) Strategic Planning Update – Discussed ongoing implementation. The current strategic plan is reaching the end of its life cycle. Research will be done to look at how and when to begin a new strategic planning process.
 - B) Internal Controls – MNIT Data Center Update. Discussed.
- 3) NEW BUSINESS
 - A) Lease of Office Space - \$6,948.42. The two Boards will now be billed one-half of cost, a change from the 60 percent for the Board of AELSLAGID, and 40 percent for the Board of Accountancy billing in the past.
 - B) Memo from Kurt R. Johnson, Senior Investigator at the Department of Commerce and Consent Order from American Accounts and Advisors. Discussed. **(ATTACH. 4B)**
- 4) ADJOURN – 11:24 a.m.



THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

FEBRUARY 5, 2018

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

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: **FEBRUARY 5, 2018, 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.

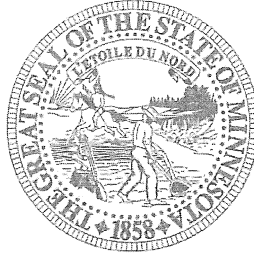
1. Approval of the January 11, 2018 Committee Meeting Minutes
MSP: Approve

2. CPA and RAP Application Files
 - A) Minnesota Applicants (48)
 - Rachel L Anderson
 - Thomas Eugene Atkins
 - Ashley A Bergdoll
 - Angel Marie Bird
 - Kelcie Ann Brady
 - Brendon John Cullen
 - Vy An Dam
 - Nathan Thomas Diercks
 - Antonio Marvin Erskin
 - Michael Thomas Feriancek

- Samantha Jo Fischer
 - Danielle Elizabeth Germer
 - Ryan J Haggstrom
 - Gina Patricia Holtgrave
 - Henry Clamon Horne III
 - Eric Dwight Iverson
 - Andrew Lee Kahara
 - Todd Allan Kelly
 - Alexandra Jean Kemmet
 - Robert James Koth
 - Linnea M LeBaron
 - Kasha Margaret Lundell
 - Tyler Lee Meichsner
 - Michael Joseph Miano
 - Alyssa Ann Michaels
 - Paula Marie Minell
 - Jenna Leah Owen
 - Lindsey Marie Pieper
 - Jeremy C Priem
 - Cheri Beth Queener
 - Anna Rose Rausch
 - Lylie A Romeo
 - Jamie Louise Rubbelke
 - Kara Renee Schmidt
 - Nicole Rae Serbus
 - Dylan Jon Skaro
 - Jay R Sykes
 - Alexandra Nicole Smith
 - Jolene Ann Sobiech
 - Alex Riley Stamp
 - Jared Ryan Stevens
 - Karlee Rae Strack
 - Joshua James Suci
 - Abby Jo Tolifson
 - Daniel Scott Weidner
 - Erin Lynn Wendolek
 - Kevin Ray Williamson
 - Trent Lane Wilson
- MSP: To Approve**

B) Transfer Applicants (5)

- Kerry Kaitlin Faylor



THE MINNESOTA BOARD OF ACCOUNTANCY

CONTINUING PROFESSIONAL EDUCATION COMMITTEE

FEBRUARY 5, 2018

TO: Lance Radziej, CPA, Chair
Charles Selcer, CPA
Scott Van Binsbergen, Public Member

FROM: Lance Radziej, CPA, Chair

SUBJECT: **FEBRUARY 5, 2018, COMMITTEE MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 125
8:00 AM

1. QUORUM CALL

2. APPROVAL OF THE JANUARY 11, 2018 COMMITTEE MEETING MINUTES
MSP: To approve

3. UNFINISHED BUSINESS

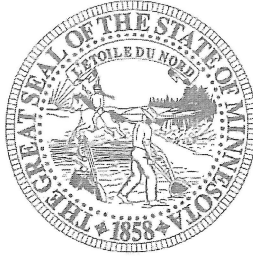
a) Petitions of Waiver for continuing professional education

- i. Two waivers were approved;
- ii. Two waivers were conditionally approved provided they confirm the inactive status with renewal;
- iii. One waiver was partially approved and partially denied; and
- iv. Four waivers were denied.

4. NEW BUSINESS

a) Petition for 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.



THE MINNESOTA BOARD OF ACCOUNTANCY

FIRM CREDENTIALING COMMITTEE

FEBRUARY 5, 2018

TO: Christopher Omdahl, CPA, Chair
Sharon A. Jensen, CPA
Alan Wilensky, Public Member (Absent)
Charles Selcer, CPA

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: **FEBRUARY 5, 2018, FIRM CREDENTIALING COMMITTEE MINUTES**
GOLDEN RULE BUILDING, SUITE 125 (1ST FLOOR)
8:30 AM

- 1) QUORUM CALL
- 2) APPROVAL OF JANUARY 11, 2018 COMMITTEE MEETING MINUTES
MSP: To approve
- 3) UNFINISHED BUSINESS
 - a) APPLICATIONS FOR MINNESOTA FIRM PERMITS:
Seven applications approved, one application approved pending additional information, and one application denied
 - b) APPLICATIONS FOR FOREIGN FIRM PERMITS:
One application denied
 - c) APPLICATIONS FOR RAP FIRM PERMITS:
One application approved
 - d) FIRM NAME CHANGE REQUESTS:
Two firm name change requests approved
 - e) DOING BUSINESS AS (DBA) NAME REQUESTS:
One DBA request approved
 - f) PETITION FOR WAIVER:
One petition for waiver approved

85 East 7th Place, Suite 125, St. Paul, MN 55101
p. 651.296-7938 ■ f. 651.282.2644 ■ TTY 800.627.3529
www.boa.state.mn.us

01000	Shidell Mair & Richardson PLLP	MSP: To accept
01116	B. Brink Financials, Ltd.	MSP: To accept
01194	Ahola, Mack & Associates, Ltd.	MSP: To accept
01237	Linda M. Muhlenhardt, Ltd.	MSP: To accept
01252	Arlyce Cleveland, Ltd.	MSP: To accept
01283	Johnson, Tibodeau, Bottin & Co., PSC	MSP: To accept
01407	Russell & Associates, LLC	MSP: To accept
01469	Michael P. Mullen, CPA, PLLC	MSP: To accept
01575	Thomas H. Bonhiver, CPA, PLLC	MSP: To accept
01611	Majeski Jahnke & Company LLC	MSP: To accept
03859	Keith Allan Ollie CPA	MSP: To accept
10502	Randall J. Burtzel, CPA	MSP: To accept
11204	Russell Fred Nelson CPA	MSP: To accept
17502	Sholom R. Blake, CPA	MSP: To accept
21559	Roger L. Reinhart, CPA	MSP: To accept
F1684	Dahl & Associates, CPAs, PA	MSP: To accept
F1698	JB Accounting, PA	MSP: To accept
F1805	Sara Lassila, CPA, Inc.	MSP: To accept
F1822	WeiserMazars LLP	MSP: To accept
F2028	Meaden & Moore, Ltd.	MSP: To accept
F2060	Jeffrey D. Reiner, CPA, PLLC	MSP: To accept
F2102	William Taunton CPA LLC	MSP: To accept
F2138	Gerdts CPA, Ltd.	MSP: To accept
F2141	Bridge West JM-MN LLC	MSP: To accept
F2157	Sherbert Associates, PC	MSP: To accept
F2166	Keddington & Christensen LLC	MSP: To accept
00860	Dave S. McCord, Ltd.	MSP: To accept
01056	Stenseth, Samuelson & Boese, Ltd.	MSP: To accept
01062	Michael G. Kissell, Ltd.	MSP: To accept
01222	Margaret M. Benson LLC	MSP: To refer to staff
F2095	Ouverson Tax & Accounting, LLC	MSP: To accept