

BOARD MEMORANDUM**October 18, 2018**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: **OCTOBER 18, 2018 BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:20 AM

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
Chas McElroy, 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 Johnson, Executive Director
Sara Datko, Investigator
J'Nell Nordin, OAS-I
Kay Weiss, Communications Specialist

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

- 2) APPROVAL OF THE SEPTEMBER 6, 2018 BOARD MEETING MINUTES
 - A) **MSP: To Approve the September 6, 2018, meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Sharon A. Jensen, CPA, 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 (2017).**
 - B) **MSP: To Reopen the meeting.** The Board issued the following Orders (Distributed at meeting; copies available at the Board office):
 - 1) In the Matter of Kathleen A. Kapoun, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 2) In the Matter of Brenna Kathleen Vanderloop, the Board issued a Stipulation and Consent Order and Order to Reinstate.

MP: To Approve and Adopt committee report.

- 4) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, CPA, Board Chair)
 - A) Report on September 6, 2018 meeting. – Discussed.

MP: To Accept the report.

- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
 - A) Budget and Revenue Reports - Discussed.
 - B) Renewal Statistics – Discussed.

MP: To Accept the report.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Godson Sowah, CPA, Committee Chair)
 - A) Approved the applications of 49 Minnesota candidates, 7 transfer candidates, and 6 reciprocal candidates.

MP: To Approve and Adopt Committee recommendations.

- 7) FIRM CREDENTIALING COMMITTEE REPORT (Christopher Omdahl, CPA, Committee Chair)
 - A) Approved six Minnesota CPA firm permits.
 - B) Approved three foreign CPA firm permits.
 - C) Approved one firm name changes.
 - D) Denied one request for cycle change.
 - E) Approved 25 peer reviews; referred one to staff.

MP: To Approve and Adopt Committee recommendations.

- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
(Lance Radziej, CPA, Committee Chair)
A) Approved three waivers and denied one waiver.
MP: To Approve and Adopt Committee recommendations.
- 9) UNFINISHED BUSINESS
A) Statute Changes – **Discussed. (ATTACH. 9A** – distributed at meeting)
- 10) NEW BUSINESS
A) Biennial Report – **Discussed.**
B) Federal Trade Commission’s Policy Perspective on License Portability: Executive Summary. – **Discussed.** The Report is available in its entirety online at: www.ftc.gov/policy/reports/policy-reports/commission-and-staff-reports
C) Board Elections and Committee Interest Questionnaire – **Discussed.**
D) New Licenses Report.
MSP: To Approve New Licenses Report.
E) MNIT: Summary of FY20-21 Projected Enterprise Rates – **Discussed.** (FYI)(**ATTACH. 10E** – distributed at meeting)
F) NASBA Annual Meeting attendees: Sharon Jensen, Doreen Johnson, Lance Radziej, and Alan Wilensky. – **Discussed.**
G) MNCPA honored Board Member Godson Sowah, CPA with the Public Service Award. – **Discussed.**
- 11) PUBLIC COMMENT
A) Geno Fragnito of MNCPA commented on timing of Strategic Planning discussions.
- 12) ADJOURNED: 10:10 a.m.

Next Meeting: Tuesday, December 4, 2018 at 9:00 a.m.



Charles Seiler, CPA, Secretary/Treasurer

EXECUTIVE COMMITTEE**October 18, 2018**

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

FROM: Greg Steiner, CPA, Board Chair

**SUBJECT: OCTOBER 18, 2018, EXECUTIVE COMMITTEE MEETING
MINUTES
GOLDEN RULE BUILDING, Suite 125
7:30 AM**

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

Others Attending:

Doreen Johnson, Executive Director

- 1) APPROVAL OF THE SEPTEMBER 6, 2018, COMMITTEE MEETING MINUTES
MSP: To Approve.
- 2) UNFINISHED BUSINESS
 - A) Internal Controls – FY2018 Certification Complete – **Discussed.**
- 3) NEW BUSINESS
 - A) Biennial Report. Excellent work over the two years as Evidenced in the Report. – **Discussed.**
 - B) Federal Trade Commission’s Policy Perspective: Options to Enhance Occupational License Portability. – **Discussed.**
 - C) Agendas: Electronic Transmittal vs. Hard Copy. - Board Members will be asked for Preference on Delivery of Board Materials.
 - D) Updated Agreement with NASBA for Examination Services. – **Discussed.**
 - E) Budget – **Discussed.**
- 4) Adjourn

EXAMINATION AND CREDENTIALING COMMITTEE**October 18, 2018**

TO: Godson Sowah, CPA, Chair
Charles McElroy, CPA
Gregory S. Steiner, CPA

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: OCTOBER 18, 2018 COMMITTEE MEETING 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) QUORUM CALL
- 2) APPROVAL OF THE SEPTEMBER 6, 2018, COMMITTEE MEETING MINUTES
MSP: To Approve
- 3) CPA and RAP Application Files
 - A) Minnesota Applicants (49)
Emily Alysse Ahart
Sarah Marie Bader
McCormick James Deering
Nathan Andrew DeRuyck
Callie Michele Dolan
Olena Michelle Donegan
Adam Thomas Donkers
Charles Reynold Donlin
Steven Gregory Flammini
Matthew Robert Gallick
Rachel Ann Haefliger
Justin Thomas Hartert
Kaitlin Marie Hickman

April Dena Hillmann-Firle
Weisiting Huang
Kylie Noel Jacobsen
Carly Elizabeth Johnson
Timothy Reed Johnson
Spencer Stanley Kidder
Andrew Thomas Laird
Kaitlyn Marie Lecher
Andrew David Lenzmeier
Taylor Gene Lindaman
Amanda Grace Longley
Megan A McCready
Thomas David McLeod
Ryan David Meyer
Bradley John Mies
Anna Zoe Mongeon
Nicholas Andrew Monsrud
Hassan Osman Nuuh
Kari Jo Paulson
Ali Jean Pierog
Thu Hoai Quach
Paula Rae Rezac
Bryan Curtis Rohde
Taylor Marie Skaja
Jodie Kaye Stangret
Michael John Stevens
Sarah Ashley Sundberg
Jake Steven Theisen
Uyen Luong Thao Truong
Marissa Diane Vogt
Jenna Marie Walleser
Karen Frances Warrington
MaryEllen Lynne Wies
Samuel Robert Willis
Savannah Allison Windhorn
Lauri Rae Wyum
MSP: To Approve

B) Transfer Applicants (7)
Sara Lynn Cox
Patrick James Fitzgerald
Rachel Elizabeth Gruetzmacher
Donald Zachary Jones
Jacob Matthew Kruse
Eli James Petersen
London Reed Stelten
MSP: To Approve

C) Reciprocal Applicants (6)
Terrance Lee Corbett
Leigh P Janovsky
Sannah Kakal
Theresa Marie Martin
Mary Katherine Murphy
Larry Narith Tuon
MSP: To Approve

4) Public Outreach

5) Adjourn



FIRM CREDENTIALING COMMITTEE

OCTOBER 18, 2018

TO: Christopher Omdahl, CPA, Chair
Sharon A. Jensen, CPA
Alan Wilensky, Public Member

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: OCTOBER 18, 2018 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:00 AM

- 1) QUORUM CALL
Attendance:
Christopher Omdahl, CPA, Chair
Sharon A. Jensen, CPA
Alan Wilensky, Public Member

Others:
Doreen Johnson, Executive Director
Holly Salmela, State Program Administrator
Sara Datko, Investigator
- 2) APPROVAL OF THE JULY 19, 2018 COMMITTEE MEETING MINUTES
MSP: To approve
- 3) APPROVAL OF THE SEPTEMBER 6, 2018 COMMITTEE MEETING MINUTES
MSP: To approve
- 4) UNFINISHED BUSINESS
- 5) NEW BUSINESS
 - A) APPLICATIONS FOR MINNESOTA FIRM PERMITS:
 - (1) F2299 Charchenko and Golly Accounting LLC **MSP: To approve**
 - (2) F2301 Matthew P Dostal CPA PLLC **MSP: To approve**
 - (3) F2303 At Your Services Accounting, A.S., PLLC **MSP: To approve**
 - (4) F2304 Kinney Tax Service PLLC **MSP: To approve**

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| (5) F2305 | Abrams P.C. | MSP: To approve |
| (6) F2306 | DTN Accounting And Tax Services Inc
DBA Dao T Nguyen CPA | MSP: To approve |
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| B) | APPLICATIONS FOR FOREIGN FIRM PERMIT(S): | |
| (1) F2298 | Davidson & Company LLP | MSP: To approve |
| (2) F2300 | ECS Financial Services, Inc. | MSP: To approve |
| (3) F2302 | VBC & Company CPA's PC | MSP: To approve |
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| C) | FIRM NAME CHANGE REQUEST(S): | |
| (1) | Johnson, Tibodeau, Bottin & Co., PSC | to Johnson, Tibodeau, Bottin, PSC |
| | | MSP: To approve |
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| D) | PEER REVIEW REPORTS: | |
| 00459 | Hill, Benda, Skov and Bernau, PA | MSP: To accept |
| 00703 | Peterson, Beyenhof & Zahler, Ltd. | MSP: To accept |
| 00715 | Kelly & Muehler, PLLP | MSP: To accept |
| 01109 | Tenney, Coons & Associates, LLP | MSP: To accept |
| 01227 | ET Kelly & Associates, LLC | MSP: To accept |
| 01238 | Carlson Consulting & Accounting, Ltd. | MSP: To accept |
| 01267 | David J Rowe Ltd | MSP: To accept |
| 01442 | Bonnema Molden & Wrede, CPA's, PLLP | MSP: To accept |
| 01635 | Rapacki & Company, PA | MSP: To accept |
| 04168 | Robert R. Rehkamp, CPA | MSP: To accept |
| 07682 | Michael J. Kuefler, CPA | MSP: To accept |
| 09087 | Michael L. Kennedy CPA | MSP: To accept |
| F1722 | Quist and Company, PC | MSP: To accept |
| F1793 | Daniel E. Schleper, CPA PSC | MSP: To accept |
| F1816 | Price and Associates CPAs LLC | MSP: To accept |
| F1862 | Meriwether, Wilson and Company, PLLC | MSP: To accept |
| F1873 | Satcpa, LLC | MSP: To accept |

F1957	DK Thompson LLC	MSP: To accept
F2033	FGMK, LLC	MSP: To accept
F2037	Jamie J. Standinger CPA, PC	MSP: To accept
01045	Imholte & Dahl, PA	MSP: To accept
09586	Edward M. Janiga, CPA	MSP: To accept pending documentation
21697	David A. Doffing, CPA	MSP: To accept
F1693	Kelsey Osborne LLC	MSP: To refer to staff
F2035	Maicher CPA, PLLC	MSP: To accept
F2183	David M. Hahn, CPA-PC	MSP: To accept

E) DISCUSSION

07391 Jeffrey P Sweetser, CPA **MSP: To deny cycle change request**

6) ADJOURN

**CONTINUING PROFESSIONAL EDUCATION
COMMITTEE**

OCTOBER 16, 2018

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

FROM: Lance Radziej, CPA, Committee Chair

SUBJECT: OCTOBER 16, 2018 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:30 AM

The Continuing Professional Education Committee held its regularly scheduled meeting on the above-mentioned date, time and location.

- 1) QUORUM CALL
Attendance:
Lance Radziej, CPA, Chair
Charles Selcer, CPA
Scott Van Binsbergen, Public Member

Others:
Doreen Johnson, Executive Director
Holly Salmela, State Program Administrator
- 2) APPROVAL OF THE SEPTEMBER 6, 2018 COMMITTEE MEETING MINUTES
MSP: To approve
- 3) UNFINISHED BUSINESS
- 4) NEW BUSINESS
 - A) CLOSED SESSION
MSP: To close meeting to address confidential medical records attached with waiver requests.

MSP: To reopen

B) Petition for Waiver

Minnesota Rule 1105.0200 subpart 4 (2018), 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.

- (1) Christine Harvey **MSP: To approve**
- (2) Bo-Ram Kim **MSP: To approve**
- (3) Sarah Andre **MSP: To approve**
- (4) David Karaz **MSP: To deny**

5) ADJOURN