

BOARD MEMORANDUM**March 14, 2019**

TO: All Board Members

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: MARCH 14, 2019 BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:05 AM

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

- 1) **CALL TO ORDER**
Attendance:
Gregory Steiner, CPA, Board Chair
Sharon Jensen, CPA
Chas McElroy, CPA
Christopher Omdahl, CPA
Lance Radziej, CPA
Charles Selcer, CPA
Godson Sowah, CPA
Scott Van Binsbergen, Public Member (Absent)
Alan Wilensky, Public Member (Absent)

OTHERS:
Doreen Johnson, Executive Director
Sara Datko, Investigator
J'Nell Nordin, OAS-I
Kay Weiss, Communications Specialist

GUESTS:
Judy Cochran, Minnesota Society of Certified Public Accountants (MNCPA)
Arthur Cobb, CPA

- 2) APPROVAL OF THE JANUARY 10, 2019 BOARD MEETING MINUTES
 - A) **MSP: To approve the January 10, 2019, meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Sharon Jensen, CPA, Committee Chair)
 The Complaint Committee requests a closed session to discuss disciplinary matters.
 - A) **MSP: To close session to address enforcement actions under Minnesota Statutes 214 (2018).**
 - 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 Jeffery D. Denney, the Board issued a Stipulation and Consent Order.
 - 2) In the matter of Mark Timothy Emerson, the board issued a Stipulation and Consent Order and Order to Reinstate.
 - 3) In the Matter of Joseph John Drechsler, the Board issued a Stipulation and Consent Order.
 - 4) In the Matter of Gordon Richard Engstrom, the board issued an Order.
 - 5) In the Matter of David Reed Medernach, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 6) In the matter of Joseph Emmet O’Neill, the Board issued a Stipulation and Consent Order.
 - 7) In the matter of Andrea Beth Mouw, the board issued a Stipulation and Consent Order and Order to Reinstate.
 - 8) In the matter of Christina M. Sjahli, the board issued a Stipulation and Consent Order and Order to Reinstate.
 - 9) In the Matter of Mumtaz H. Walli, the board issued a Stipulation and Consent Order.
 - 10) In the matter of Roger Allen Schanus, the Board issued an order.
 - 11) In the matter of Leo C. Neuman, the board issued a Stipulation and consent Order.
 - 12) In the matter of Amy Lynn Brown, the board issued a Stipulation and Consent Order and Order to Reinstate.
 - 13) Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2018), 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 March 14, 2019.

19261 Melanie Dawn Keegan
 25682 Amanda Jo Kieper
 24033 Brian James King

19616 Scott Douglas Kirkland
 06446 Cynthia Lynn Kneisl
 29523 Steven J. Koesters

06515	Mark Stephen Kopischke	27548	Charles Robert Miller
21859	Gordon William Kordosky	11438	David Lee Milne
03763	Dale Charles Korpi	09458	Paul Duane Moe
04954	Laverne James Kortan	11439	Douglas John Moechnig
03244	Rick R. Koyiol	27980	Howard Samuel Mostad
29021	Elizabeth Marie Krusemark	11820	James Robert Mustonen
25121	Elizabeth Grace Kuboushek	28570	Lauren Elizabeth Napheys
27631	Jonathan James Kuether	11815	Karen Louise Nelson
20010	LaVonne Marie Kulseth	C1686	Dowlan R. Nelson
06233	Dale Patrick Kunz	18190	Nicole Leigh Nicholson
06883	John William Lang	17136	Julie A. O'Driscoll
07146	Robert Carl Larson	03719	Michael D. Olsberg
02477	Richard Robert Law	25781	Tessa Scot Olson
16906	Todd David Lee	13224	Katie A. Oppegard
24829	Jason M. Less	06116	James Robert Ottenstein
05786	Janet Robinette Leuman	12221	Dzung N. Pahl
27237	Ian Christopher Linder	05030	Robert Russell Pederson
26281	Michael William Linn	21739	Herbert W. Perry
28409	Ethan Thomas Littlejohn	29537	Evan Glenn Pesonen
29584	Xiaozhen Liu	12616	Jacqueline Ann Pike
09800	Robert Starr Loewenstein	06317	Jeffrey L. Pletcher
16168	John Thomas Lomoro	08815	David Burton Polacek
25485	Meng Lor	24937	Yuan Qu
28807	Wenbo Lu	09262	Sharon Vivian Quast
03157	Richard O. Lund	20775	Tiffany Elisabeth Quick
26779	Rebecca Ma	08700	Karen Marie Quinby
12745	Beth Ann Mahr	10025	David Thayne Quinby
09983	Donald Andrew Major	15814	Sherri Lynn Quist
15037	Sharri Elizabeth Major	26947	Ross Michael Rabens
24716	Brian James Malaney	17704	Joseph Michael Radzak
17972	Audrey Helland Malone	15133	Donald Joseph Raml
27823	John Henry Mareck	24818	Rebecca Jo Ramsey
26741	Anthony Martin Margarit	07995	Sandra Jean Rasmussen
14564	Patricia D. Marjoram	23232	Katie Lynn Rassier
16928	Chad John Martinson	19513	Alana Marie Ratz
06092	Paul L. Martinucci	07769	Trudy Ann Rautio
07096	George Francis Maruska	03150	James Edward Reasoner
03228	Jerry L. Massmann	26673	Chantal Laflamme Regan
13164	Thomas Gerard McAllister	09865	Joseph William Regenscheid
29281	Blake Adam McClenahan	28668	Alyssa Rose Reichmuth
17978	Robert William McDonnell	04235	Nancy Lucille Reinert
07703	Ann Weston McIntosh	13517	Kristi Maria Rennich
28358	Amanda Marie Mclver	27922	Douglas Lee Rensch
17127	Paulette Mildred McMillan	25140	Brandon Michael Ressler
19900	Li Mei	27025	Michael Lee Richards
12195	Janice Marie Meyer	17716	Bill John Rivard
12434	Anne Therese Meyer	19219	Brian L. Roath
22431	Matthew Thomas Miler	03502	Theodore Samuel Robertson

09185	Kimberly Ann Robertson	27849	Steven George Schamberger
26297	Cameron Morgan Rodeck	24434	Wendy Elizabeth Schardt
27311	Eric Mark Roering	20381	Mary Beth Scherber
25502	Christopher Jay Rom	02093	Philip Andrew Scherman
23119	Melanie Joy Ronneberg	03745	Joseph Paul Schliep
22445	Holly Ranae Rotach	17000	Heidi Mae Schmid
13391	Barbara Andrae Roy	09494	Dennis Lee Schmidt
27925	Ryan Ronald Ruggiero	17681	Tonya Anette Schmidt
04173	Richard Julian Runbeck	24865	David Edward Schmitz
21851	Roger A. Rydberg	03505	Robert E. Schneeweis
11845	Kevin Jay Ryks	23771	Christopher Lavern Schroeder
06670	Gerald Neil Sadoff	27192	Melissa Marie Schroeder
16246	David William Salmi	12002	Beckie Rae Schuller
25172	Jana Sambelashvili	21900	Ben Carl Schultes
12261	Thomas Mathew Sample	11130	Russell John Schumacher
28163	Manuel Sanchez-Moyano	24176	Jeffrey Ryan Schuman
03485	Richard Alan Santa	26918	Kyle Robert Schuna
21196	Kurt Steven Sargent	08838	Katherine Helen Schweikart
22448	Kimberly Lane Saunders	21778	Robert Gerald Segal
13847	Stephen Michael Schacht	17736	Jason James Seifert
05326	Donald E. Schaefer		

MP: To approve and adopt committee report.

- 4) EXECUTIVE COMMITTEE REPORT (Gregory Steiner, CPA, Board Chair)
 - A) Report on January 10 and February 19, 2019 meetings – discussed.

MP: To accept the report.

- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
 - A) Budget and Revenue Reports - discussed.
 - B) House Omnibus Budget Bill - discussed.
 - C) Open appointments – discussed.
 - D) Renewal statistics – discussed.
 - E) Board Policy on Per Diems – discussed.

MP: To accept the report.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Godson Sowah, CPA, Committee Chair)
 - A) Approved the applications of 31 Minnesota candidates, three transfer candidates, and seven reciprocal candidates.

MP: To approve and adopt Committee recommendations.

- 7) FIRM CREDENTIALING COMMITTEE REPORT (Chris Omdahl, CPA, Committee Chair)
- A) Approved five Minnesota CPA firm permits and one foreign firm permit.
 - B) Approved 63 peer reviews and one request for peer review cycle change.
- MP: To approve and adopt Committee recommendations.**
- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING (Lance Radziej, CPA, Committee Chair)
- A) Approved one petition for waiver.
 - B) Partially approved and partially denied one petition for waiver.
 - C) Denied two petition for waivers.
- MP: To approve and adopt Committee recommendations.**
- 9) UNFINISHED BUSINESS
- A) Strategic planning: Process update - discussed.
 - B) Board Bill: HF 893 SF 698 - discussed.
- 10) NEW BUSINESS
- A) Draft Rules – Proposed Permanent Rules Relating to Accountants Examinations and Repealing Obsolete Rules. – discussed.
 - B) Statement of Need and Reasonableness (SONAR). – discussed.
 - C) Authorizing Resolution - Proposed Amendment to Rules Governing Examinations and Housekeeping Updates. – discussed.
 - D) Uniform CPA exam – 2019 CBT fee letter. – discussed.
 - E) Complaint data report FY2018. – discussed.
 - F) Communication from Mr. Clifford Moggs. (S. Jensen) – discussed.
 - G) Summary of revisions to the Uniform CPA examination blueprints. – discussed.
 - H) Western Regional Meeting, Salt Lake City, UT, June 18-20, 2019. Authorization of attendance. **Estimated Cost per Attendee Expense: \$3350.00.**
MSP: To authorize attendance of the qualifying funded delegate and three additional Board members.
 - I) New Licenses Report.
MSP: To approve new licenses report.
 - J) Emails: Spoof/Phishing: Update (**ATTACH. 10J** – distributed at meeting) – discussed.
 - K) Board Report, Summer 2019 Edition: Call for articles. – discussed.
 - L) Providing services to businesses in the marijuana industry. A sample of current board positions. (FYI) – discussed.
 - M) Annual Submission of Rulemaking Docket. (FYI) – discussed.

11) PUBLIC COMMENT
(None)

12) ADJOURNED: 10:25 a.m.

Next Meeting: Tuesday, April 30, 2019 at 8:00 a.m.



Charles Selcer, CPA, Secretary/Treasurer

EXECUTIVE COMMITTEE**February 19, 2019**

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

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: FEBRUARY 19, 2019, EXECUTIVE COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
Immediately followed the Complaint Committee

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 JANUARY 10, 2019, COMMITTEE MEETING MINUTES
MSP: To approve.
- 2) UNFINISHED BUSINESS
 - A) Strategic planning – discussed.
 - B) State Government Finance Committee - discussed overview of the Board.
- 3) NEW BUSINESS
 - A) Petition for Waiver – approved.
 - B) Fiscal Note for Senate File 644 – discussed.
 - C) Fiscal Note for Senate File 698 – discussed.
 - D) Successful Candidate Reports and Pass Files from NASBA – discussed.
 - E) North Carolina response to Peer Review exposure draft – discussed.
 - F) Complaint Data: Summary and Analysis (draft). Report to go to Full Board in March.
 - G) Board Appointments – discussed.
- 4) Adjourn

EXECUTIVE COMMITTEE**March 14, 2019**

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

FROM: Greg Steiner, CPA, Board Chair

**SUBJECT: MARCH 14, 2019, 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 FEBRUARY 19, 2019, COMMITTEE MEETING MINUTES
MSP: To approve.
- 2) UNFINISHED BUSINESS
 - A) Strategic planning: April 30, 2019 planning session - discussed.
 - B) Status of Legislation: HF 893 – discussed.
- 3) NEW BUSINESS
 - A) Annual Conference for Executive Directors and Board Staff, San Antonio, TX, March 26-28, 2019. Ratification of authorization. **Estimated Cost per Attendee Expense: \$3050.00.**
MSP: To send Kay Weiss, Communications Specialist.
 - B) Western Regional Meeting, Salt Lake City, UT, June 18-20, 2019. Authorization of attendance. **Estimated Cost per Attendee Expense: \$3350.00.**
MSP: To authorize attendance of the qualifying funded delegate and three additional Board members.

- C) CPE Audit – discussed.
- 4) Adjourn

EXAMINATION AND CREDENTIALING COMMITTEE**MARCH 14, 2019**

TO: Godson Sowah, CPA, Chair
Sharon Jensen, CPA
Gregory S. Steiner, CPA

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: MARCH 14, 2019 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 JANUARY 10, 2019, COMMITTEE MEETING MINUTES
- 3) CPA and RAP Application Files
 - A) Minnesota Applicants (30)
 - Jacob Michael Ahles
 - Brian Robert Barnett
 - Tyler D Burkhardt
 - Gwen D Cossin
 - Zachary Norval Dick
 - Jacob Thomas Gregg
 - Suyoung Han
 - Melissa Jean Hjelmstad
 - Morgan Lee Jahn
 - Ashley Ann James
 - Danielle Novelle Kloek
 - Grant Thomas Kluesner
 - Severin John Knutson
 - Nathan Francis Kovar

Ashley Nicole Moisio
Angela Obremski
Casey Kay Paulsen
Kari Sheryl Pelzer
Brendan B Ringdal
Tyler Mark Schumacher
Dane Robert Scofield
Andrew George Stevenson
Kevin Matthew Stocke
Laura Marilyn Swenson
Austin Edward Tausk
Mari Monica Vegliante
Mollie Irene Weaver
Richard Herman Welch
Sean Richard Wilson
Joann Lynne Wolfenberg
MSP: To Approve

B) Transfer Applicants (3)
Jared Jay Ammerman
Matthew James Sorensen
John David Stewart
MSP: To Approve

C) Reciprocal Applicants (7)
Stuart Alden Beaman
Richard Tobias Biebl
Travis Andrew Brown
Taylor Christine Kenyon
Gerald A Nolte
Andrew David Seiler
Susan Lynn Shapiro
MSP: To Approve

D) Registered Accounting Practitioner (1)
Ada Santacruz Burns
MSP: To Approve

4) Adjourn

FIRM CREDENTIALING COMMITTEE**MARCH 14, 2019**

TO: Christopher Omdahl, CPA, Chair
Chas McElroy, CPA
Scott Van Binsbergen, Public Member (Absent)

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: MARCH 14, 2019 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:00 AM

- 1) QUORUM CALL
Attendance:
Christopher Omdahl, CPA, Chair
Chas McElroy, CPA

Others:
Doreen Johnson, Executive Director
Holly Salmela, State Program Administrator
Sara Datko, Investigator
- 2) APPROVAL OF THE JANUARY 10, 2019 COMMITTEE MEETING MINUTES
MSP: To approve
- 3) UNFINISHED BUSINESS
- 4) NEW BUSINESS
 - A) APPLICATIONS FOR MINNESOTA FIRM PERMITS:
 - (1) F2327 Soyring Accounting Services LLC **MSP: To approve**
 - (2) F2329 Accounting by R.M. Yates, Inc. **MSP: To approve**
 - (3) F2331 Paul T. Paczynski CPA, LLC **MSP: To approve**
 - (4) F2332 JCB Financial LLC **MSP: To approve**
 - (5) F2333 Fasbender & Coulter, LLC **MSP: To approve**

B) APPLICATIONS FOR FOREIGN FIRM PERMITS:

(1) F2330 Harshwal & Company, LLP **MSP: To approve**

C) PEER REVIEW REPORTS:

00173 Casey, Menden, Faust & Nelson, PA **MSP: To accept**

00238 Mount & Borresen, Ltd. **MSP: To accept**

00249 Overmoe and Nelson, Ltd. **MSP: To accept**

00317 Simma Flottesmesch & Orenstein
Ltd **MSP: To accept**

00445 HG&K Ltd **MSP: To accept**

00461 Hoffman & Brobst, PLLP **MSP: To accept**

00524 Latham and Parker LLP **MSP: To accept**

00588 Hinrichs and Associates, Ltd. **MSP: To accept**

00633 Paul E. Strot. Ltd. **MSP: To accept**

00636 Lewis, Kisch & Associates, Ltd. **MSP: To accept**

00647 Enestvedt & Christensen, LLP **MSP: To accept**

00648 Feuerhelm Langer, Ltd. **MSP: To accept**

00755 Romer & Company, PC **MSP: To accept**

00850 Mazanec, Bauer & Associates, PLC **MSP: To accept**

00910 Andrican & Patten, PA **MSP: To accept**

00931 Steven A. Doyle, Ltd. **MSP: To accept**

00941 Ernst & Young, LLP **MSP: To accept**

00975 Licari, Larsen & Co., Ltd. **MSP: To accept**

01043 Pickett & Demuth, Ltd. **MSP: To accept**

01072 Lawrence Cumpston & Associates,
PLLP **MSP: To accept**

01154 Alaspa & Murray, Ltd. **MSP: To accept**

01252 Arlyce Cleveland, Ltd. **MSP: To accept**

01294	James R. Hacking, Ltd.	MSP: To accept
01403	Scanlon, Murch & Associates, LLC	MSP: To accept
01440	Ha+W I Aprio, LLP	MSP: To accept
01457	Fairchild Maddox + Leonidas, Ltd.	MSP: To accept
01514	Palmer, Currier & Hoffert LLP	MSP: To accept
01549	LeiningerCPA, Ltd.	MSP: To accept
01554	James C. Buseth, PA	MSP: To accept
01560	Haugen Binion & Co., CPA's LLC	MSP: To accept
01587	KraftCPAs PLLC	MSP: To accept
01637	Darian Klein, Ltd.	MSP: To accept
03400	Gary W. Paulson, CPA	MSP: To accept
06281	Terry L. Soltvedt, CPA	MSP: To accept
06942	Timothy O'Connell CPA	MSP: To accept
09440	James Carlyle Madsen CPA	MSP: To accept
10927	Bradley R. Bergerson, CPA	MSP: To accept
13867	Margaret K. Spanier, CPA	MSP: To accept
21786	Marc van Zandt, CPA	MSP: To accept
F1771	Batstone CPA, LLC	MSP: To accept
F1809	Michael B. Poole, PA	MSP: To accept
F1878	Summit CPA Group, LLC	MSP: To accept
F1886	Goldin, Peiser & Peiser LLP	MSP: To accept
F1903	Murry & Associates, LLC	MSP: To accept
F1965	Akins Henke & Company, LLC	MSP: To accept
F1972	Walker, Giroux and Hahne, LLC	MSP: To accept
F2084	Cohen & Company, Ltd.	MSP: To accept
F2087	ELO Prof, LLC	MSP: To accept
F2090	Sikich LLP	MSP: To accept

F2096	Berry Dunn McNeil & Parker LLC	MSP: To accept
F2170	Hill, Larson & Walth, PA	MSP: To accept
F2205	Janet Richardson CPA LLC	MSP: To accept
F2277	Nietz Tax & Accounting LLC	MSP: To accept
F2291	West Fargo Tax and Accounting – KBBD	MSP: To accept
00270	Pilarski Sinkel and Hankes Ltd	MSP: To accept
00754	VRS P.C.	MSP: To accept
00987	Steven V Baker Ltd.	MSP: To accept
01133	Lamers & Lamers Ltd.	MSP: To accept
01285	Anderson Hager & Moe SC	MSP: To accept
01489	D Baker & J Borgsrom-Durst Acctg LLC	MSP: To accept
05510	Peggy A Williamson CPA	MSP: To accept
23574	Jody L. Kramer CPA	MSP: To accept
F1808	W.A. Champion Company PC	MSP: To accept

5) PEER REVIEW CYCLE CHANGE REQUESTS

02949 Patrick J. Shaughnessy, CPA **MSP: To approve cycle change**

6) ADJOURN

**CONTINUING PROFESSIONAL EDUCATION
COMMITTEE****MARCH 14, 2019**

TO: Lance Radziej, CPA, Chair
Charles Selcer, CPA
Alan Wilensky, Public Member (Absent)

FROM: Lance Radziej, CPA, Committee Chair

SUBJECT: MARCH 14, 2019 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

Others:

Doreen Johnson, Executive Director
Holly Salmela, State Program Administrator

2) MINUTES

A) Minutes for the January 10, 2019 meeting are included in the full Board meeting minutes, which will be approved at the Board meeting.

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 (2017), 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) Stephanie Ousdigian **MSP: To grant partial approval (waive the FY18 CPE late reporting fee) and deny the waiver of the statutorily required delinquency fee for late renewal.**
- (2) Svenja Krebs **MSP: To approve**
- (3) Dan Olthoff **MSP: To deny the waiver of the statutorily required delinquency fee for late renewal.**
- (4) Adam Johnson **MSP: To deny the waiver of the statutorily required delinquency fee for late renewal.**

5) ADJOURN