



### BOARD MEMORANDUM

April 30, 2020

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

**FROM:** Sharon Jensen, CPA, Board Chair

**SUBJECT:** **April 30, 2020 BOARD MEETING MINUTES**  
Conducted remotely via Webex  
**8:32 AM**

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

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

#### OTHERS IN ATTENDANCE:

Doreen Johnson, Executive Director  
Kay Weiss, Assistant Executive Director  
Holly Salmela, State Program Administrator  
Leama Sather, Staff  
J'Nell Nordin, OAS-I

#### GUESTS:

Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)  
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)  
Erin Nebben, Minnesota Association of Public Accountants (MAPA)  
Troy Olsen, Minnesota Association of Public Accountants (MAPA)  
Boz Bostrom, Member of the public

- 2) Under Open Meeting Law 13D.02 and due to COVID-19, it was not practical or prudent for all Board members to be present at the meeting – discussed.
- 3) APPROVAL OF THE MARCH 11, 2020 BOARD MEETING MINUTES  
**MSP: To approve the March 11, 2020 meeting minutes.**
- 4) COMPLAINT COMMITTEE REPORT (Greg Steiner, CPA, Committee Chair)
  - A) The Board issued the following Orders:
    - 1) In the matter of John Louis Lotzer, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 2) In the matter of Akash Sud, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 3) In the matter of Garth Olaf Thoresen, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 4) In the matter of Phillip S Boostrom, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 5) In the matter of John Kempainen, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 6) In the matter of Michelle Helen Bartley, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 7) In the matter of Denise Ann Berg, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 8) In the matter of William Thor Cox, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 9) In the matter of Daniel Joseph Ruza, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 10) In the matter of Mary Elizabeth Kaminski, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
    - 11) In the matter of James Colborn CPA, LLC, the Board issued a Stipulation and Consent Order.

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 April 30, 2020.

28058	Ruth Haile	12518	James T Jennings
17579	David Frank Hannasch	23762	Heath William Jensen
09741	Paul Antoine Hattouni	29458	Prapaporn Bo Jisook
03389	Jack Lytle Hauser Jr	02278	Darrell T Johns
27892	Daniel James Hawkinson	03348	G Martin Johnson II
17426	William Alan Hawthorne	07644	James Stuart Johnson
18258	Mary Terese Heilman	17612	Troy Dean Johnson
07572	Shannon Duffy Hendricks	13340	Mark Steven Johnson

06289	Wayne Joseph Johnston	23591	Debbie McLoughlin
22164	Andrew Mark Kaiser	20629	Mary Elizabeth McNabb
12384	Steven Michael Kaitz	20629	Kari Ann Means
11385	Russell James Kappenman	15641	Belinda Dorau Meier
16367	Susan Ann Katzenberger	08915	Christopher R Merz
06059	David Jon Kautto	20882	Sarah Rainn Metz
30242	Jacqueline John Kayeba	05556	James Vincent Meyer
26509	Gregory Reed Kellar	28279	Bridget Patricia Meyer
26444	Tanya Marie Kellar	04749	Michael John Miller
14912	Peter Joseph Keller	27406	Kyle Thomas Moellering
18281	Tracy May Kent	16572	Syed Masroor Moiz
08388	Richard Lee Kimball	25025	Christopher Michael Morgan
05217	Mervin N Kiryluk	15223	Kathleen Marie Moseley
03322	Jerith S Kish	04339	Arve Ernest Moser
18285	Barclay Carl Klinker	12399	Kevin G Moug
10187	Mark John Klinkhammer	18898	Jennifer Dawn Mrozek
17945	Stacie Ann Klitz	15573	James Garrett Myer
25971	Michael John Knapp	16946	Janet Arlene Nagele-Judd
19305	Stephen Alexander Kriz	29104	Ahmed Abdullhamid Najah
29794	Eric Michael Kroll	27636	Gary D Nettis
05481	Franklin Lawrence Kuhar	17751	Sarah Nicole Nielsen
29170	Cherie L Kurtz	17680	Kathleen Marie O'Keefe
12534	Kenneth Julian Kvam	25918	Ryan Patrick O'Neil
09100	Robert Andrew Laak	19200	Timothy John Oakland
21808	Warren Richard Lagerquist	26394	Loice Nyangara Oburu
28560	Megan Marie Lampman	25193	Lola Odinaeva
30152	Ethan John Lampman	19202	Thomas Roy Ohlgren
26818	Reed Jacob Larkin	27835	Remi Ebenezer Oladipo
11419	Pamela Jean Larson	21425	Nathanael Shawn Oliver
23115	Joseph Brian Lee-Gilligan	05631	Richard Henry Olson
10667	David John LePlavy	09160	Terry Lee Owens
06237	Jerald Lee Lester	25919	Ryan Ray Painter
20015	Nicole Rae Lies	06122	James Allen Platineau
16779	Sara Rebecca Lissick	13789	Jennifer Ann Pedersen
13376	Susan June Livermore	08812	Ronald James Pedersen
07642	Kerrie Jean Lounsbury	21331	Jennifer Lynn Pedersen
02790	Thomas L Luukkohen	25565	Tracy Linda Pelak
18605	Alicia Anne Maag	07752	Roberto Eulalio Perez
26356	Alyssa Lynn Magnuson	13417	Paul Harold Perseke
08772	Philip Paul Mainquist	08613	Julie Betcher Petersen
20692	Rachel Marie Majors	09857	Thomas Leonard Peterson
21459	Nichelle Brook Marshman	04414	Timothy G Peterson
24925	Alex Rankin Massopust	12604	Susan Jean Peterson
15760	Robert Alan Mathers	20058	Steven William Peterson
20965	Rachel Kirsten Mathre	27016	Lurie Petrov
03158	Russell Dale McBroom	27019	Lucas Elden Pickle
14176	Beverly C McCaw	20481	Mark A Polking
19475	Magnus Emmett McDowell	17698	Sara Elizabeth Portner
14183	Jill Marie McElroy	23197	Deborah Christine Potter
09812	Patrick Dennis McGuire	C1927	Robert David Potts
07295	Timothy S McIntee	14609	Mary Maxine Powell
13095	Paula Ann McKay	20512	John Michael Prindle
23687	Molly L McKenzie	18094	Jennifer Renae Pudwill

04167	Patrick D Quinn	11887	Bryan Scott Ternes
19817	Thomas Leonard Radtke	25074	Ryan John Tesch
07067	Brett Daniel Reese	08151	Patrick Kelly Thielen
25462	James Reidy	04186	Gerald Michael Thomas
15563	Hilda S Renteria	11892	Timothy George Thronson
27567	Karen Rezikyan	25749	Jaroslava Tkacova
13838	Jeannette Rose Rieger	03839	Thomas C Tomanek
28745	Stephen Andrew Rindelaub	21263	Steve Ernst Tondera
02259	Dennis Lewis Ritchie	25750	Andry Tono
28670	Katherine Jane Robart	24816	Shamim Keshavlal Topiwala
23711	Darcy Jean Roddy	19606	Susan M Tornblom
03108	Charles H Roeder	15468	Scott Albert Tornblom
09975	Robert David Ronay	22731	Emily Anne Towey
25271	Lindsey Jo Rosin	26103	Ryan Randal Truax
12254	Joseph W Ross	27654	Adam David Turnblom
27312	Grant Hamilton Rostad	15154	Katherine Jean Van Ommeren
28164	Yousef Hussein Sarameh	06679	Bradley Forbes VanGorder
17348	Brian Neil Scheerhoom	09229	Gregory Allen Von Arx
28094	Kayla Rae Scheerle	25793	Jennifer Marie Voss
13047	Laura Lee Schibur	30506	Thomas James Wagner
12268	Thomas Robert Schinella	03648	Allan Dean Waite
29206	Dennis Rainer Schippler	24204	Adam Daniel Waldorf
29654	Leland C Schlatter	18695	Christa Lee Walkden
12717	Nancy Ann Schnepf	13728	Regina Frances Wallraff
14888	Brenda Marie Schulze	03046	Thomas Charles Walters
02470	Richard J Schuster	29309	Brett Andrew Watson
02810	Terrence N Scott	09526	Nathan Howard Wayne
08839	Jon Frederic Seeman	29914	Emilia Anna Wehrmann
04988	Jerome Harold Seiberlich	09240	Craig Alan Weiss
19662	Brenda Jo Sem	05320	Elaine Elizabeth Wenning
15123	Craig Alan Shafer	19487	Tina Marie Wenzel
21852	Jerrel David Sharpe	28228	David A Wenzel
08842	Todd Robert Shasky	02388	Robert John Westenberg
30274	Hailey Anne Sheldahl	29555	Daniel C Wexler
22260	Martha Ann Skinner	23919	Chad Stephen Whipple
20784	Karla Kay Smieja	23891	Tyler David Whitney
15447	Kary Wayne Smith	13506	Jeffrey E Wiens
13062	Cynthia Ann Smith	05429	Katherine Anne Wilaby
28682	Thomas Richard Solseth	22738	John A Wilgers
20351	Angela Linnea St Martin	18072	Daren Todd Wilke
23948	William Edmond Stacey	05926	Robert Scott Williams
26689	Andrew Walter Stanecki	06195	Michael W Willson
03470	Robert Wyman Steinmetz	29485	Benjamin James Wilson
05897	Donald Joseph Stenger	29124	Matthew David Wotzka-Olsen
29298	Gregory Richard Stoker	28604	Nicole Lynn Wright
20105	Denise Katherine Stoner	08174	Tod James Zacharias
19362	Nancy Lea Storlie	16332	Therese Ann Zeman
13880	Richard Francis Strub	18709	Lin Zeng
02547	Douglas Richard Swanson	28520	Xiaokang Zhu
04350	Robert Gerard Tautges	13499	Donald Joseph Zurbay

**MP: To approve and adopt committee report.**

- 5) EXECUTIVE COMMITTEE REPORT (Sharon Jensen, CPA, Board Chair)
  - A) No meeting held.
  
- 6) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
  - A) Budget and Revenue reports - discussed.  
**MP: To accept the report.**
  
- 7) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Godson Sowah, CPA, Committee Chair)
  - A) Approved the applications of 25 Minnesota candidates, two transfer candidates and one reciprocal candidate.  
**MP: To approve and adopt Committee recommendations.**
  
- 8) FIRM CREDENTIALING COMMITTEE REPORT (Scott Van Binsbergen, Committee Chair)
  - A) No meeting held.
  
- 9) UNFINISHED BUSINESS
  
- 10) NEW BUSINESS
  - A) Requests for Exception:
    - 1) Applicant A **MSP: To approve**
    - 2) Applicant B **MSP: To approve**
    - 3) Applicant C **MSP: To approve**
    - 4) Applicant D **MSP: To approve**
    - 5) Applicant E **MSP: To deny**
    - 6) Applicant F **MSP: To approve**
    - 7) Applicant G **MSP: To deny**
    - 8) Applicant H **MSP: To approve**
    - 9) Applicant I **MSP: To approve**
    - 10) Applicant J **MSP: To approve**
    - 11) Applicant K **MSP: To approve**
  - B) Extension of CPA Exam scores in response to COVID-19. Board extended of all CPA Exam scores with expiration of April 1, 2020 – December 30, 2020 to new expiration date of December 31, 2020. **MSP: To approve**
  - C) Extension of CPE earning deadline in response to COVID-19. Board extended the CPE earning deadline from June 30, 2020 to new deadline date of September 30, 2020. **MSP: To approve**
  - D) Peer Review extension requests
    - 1) Althoff and Nordquist LLC **MSP: To deny**
    - 2) Michael G Kissell, Ltd **MSP: To approve**

- E) Firm name change request
    - 1) Baker Tilly Virchow Krause, LLP **MSP: To deny**
  - F) Minnesota Association of Public Accountants (MAPA) letter to Governor Walz in support of Tax and Accounting Professionals as essential – discussed.
  - G) NASBA Regional Meetings moving to a virtual platform – discussed.
  - H) NASBA International Evaluation Services – discussed.
  - I) New Licenses Report.  
**MSP: To approve new licenses report.**
  - J) 2020 MNCPA Standards affirmation letter (FYI Only)
  - K) Continuous CPA Exam testing to launch July 1, 2020. (FYI Only)
- 11) PUBLIC COMMENT  
(None)
- 12) ADJOURNED: 10:50 a.m.

**Next Meeting: Tuesday, June 16, 2020 at 8:30 a.m.**