

The BOARD REPORT

OFFICIAL PUBLICATION OF THE MINNESOTA BOARD OF ACCOUNTANCY

Summer 2009



Message from the Board Chair

NEIL LAPIDUS, CPA

Neil Lapidus is a partner with the accounting firm of Lurie, Besikof, Lapidus and Company in Minneapolis.

As we mark the 100th Anniversary of Regulation in the State of Minnesota, the Board takes an active role in planning its future. To meet the changing demands in an increasingly diversified population, growing interstate and international economic transitions and changing public expectations, the Board must be responsive to the public interest of protection and balance it within resource constraints. We will soon be launching a new web page with access to renewal cycles, on-line address changes and a focus on great ease of user operations. The Board has a staff of dedicated employees committed to excellent personalized service. To that end, we ask for your feedback as the information is vitally important to us as we seek to improve the areas of concern.

In addition to serving as your Board Chair, I am a member of the Board's Ethics Committee. The Ethics Committee meets once a month and addresses the complaints filed, works with the investigator and also addresses the facts surrounding violations. If a violation has occurred, it makes a recommendation to the Board and the full Board has the authority to take disciplinary action as authorized in the statutes and rules. In the past fiscal year, the Board had 191 complaints filed alleging violation of the statutes and rules the Board is empowered to enforce. One of the recurring questions is why a file has been closed that did not result in a public order. The closure letter going to the party who filed the complaint is very limited. The provisions contained in the Minnesota Government Data Practices Act, MN Statute Section 13.41(2008) prohibit the Board from disclosing results of its review or the basis for closing a complaint file other than disciplinary actions that result in a public order. Public orders are public information and can be found in this newsletter and on the Board's web page. Additionally, you should know that only public orders are then transferred to a licensee's file.

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Governor Tim Pawlenty
has declared
October 9, 2009
CPA Day in
celebration of
100 years of licensure.

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Board Contact Information

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Note: Only active CPAs will continue to receive a hard-copy of the newsletter. Inactive CPAs will receive a postcard directing them to the Board's website to obtain the latest issue.

Minnesota Board of Accountancy ~ Celebrating 100 Years of Licensure!

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BOARD MEMBERS

Term Expiration

Neil Lapidus, CPA <i>Board Chair</i>	January 2012
Michael Vekich, CPA <i>Vice Chair</i>	January 2013
Kathleen Mooney, CPA <i>Secretary/Treasurer</i>	January 2012
Robin Engelson Public Member	January 2011
Robert J. Hyde, CPA	January 2011
Rebecca Keran, CPA	January 2012
Melodie Rose, J.D. Public Member	January 2011
Robert Saunders, CPA	January 2011
Ramanik Shah, CPA	January 2010

You would be surprised at how often we see issues arise because of a Certified Public Accountant's failure to comply with basic licensure requirements. Please take a refresher look at Minnesota Statute Sections 326A.01 - 326A.14 and Minnesota Rules Chapter 1105. It will be time well spent and a proactive way to stay on top of the requirements that go along with the privilege of licensure.

In July I attended a newly formed NASBA Enforcement Practices Committee meeting. As a member of this committee, we are charged with examining and evaluating the enforcement practices of State Boards. At our meeting we developed the framework for an enforcement manual of best practices. Our subcommittee is also working with the three other subcommittees: Enforcement Practices, Multi-State Investigations and Enforcement Education. I am very pleased about the practices of our State Board and believe we have many "best practices" currently being implemented.

We have been evaluating the results of the audits of annual CPE reports submitted by our members. Although we continue to maintain very high compliance, we are concerned about our State's economy and jobs as it relates to affordability of CPE. Please be mindful of the licensure requirements. Also talk with fellow licensees about the alternatives available in your city.

Three Year Renewal Schedule

Beginning with certificate renewal applications due December 31, 2009, CPAs will be required to renew active CPA certificates every three years (instead of annually). The CPA renewal period will move into three cycles, based on the first letter of the certificate holder's last name. A transition period over the next several years will move certificate renewals from the current annual process to the appropriate three-year cycle. Refer to the schedule below for your renewal cycle.

BOARD STAFF

Doreen Frost 651-757-1517	<i>Executive Director</i> doreen.frost@state.mn.us
Bev Carey 651-757-1514	<i>State Programs Administrator</i> bev.carey@state.mn.us
Vicky Oehrlein 651-757-1521	<i>Certificate Coordinator</i> vicky.oehrlein@state.mn.us
Steve Renville 651-757-1513	<i>Enforcement Investigator</i> steve.renville@state.mn.us
Holly Salmela 651-757-1516	<i>Receptionist</i> holly.a.salmela@state.mn.us
Greg Huwe	<i>Assistant Attorney General</i> greg.huwe@state.mn.us

If your last name begins with:	You will renew before January 1 for:
A-H	2010 for 3 years
	2013 for 3 years
	2016 for 3 years
	2019 for 3 years
I-P	2010 for 2 years
	2012 for 3 years
	2015 for 3 years
	2018 for 3 years
Q-Z	2010 for 1 year
	2011 for 3 years
	2014 for 3 years
	2017 for 3 years

CPE Reporting Schedule

Continuing Professional Education (CPE) reporting is required for ALL active certificate holders on an annual basis. CPE should be reported with your renewal application, per the renewal schedule described on page 2. Beginning in 2011, CPE reporting is due by July 31 in non-renewal years. Please refer to the reporting schedule below for requirements.

If your last name begins with:	You are required to report CPE by:	Your CPE report will cover the years ended June 30:
A-H*	12-31-2009	2007, 2008, 2009
	7-31-2011	2009, 2010, 2011
	12-31-2012	2010, 2011, 2012
I-P*	12-31-2009	2007, 2008, 2009
	12-31-2011	2009, 2010, 2011
	7-31-2012	2010, 2011, 2012
	7-31-2013	2011, 2012, 2013
	12-31-2014	2012, 2013, 2014
Q-Z	12-31-2009	2007, 2008, 2009
	12-31-2010	2008, 2009, 2010
	7-31-2011	2009, 2010, 2011
	7-31-2012	2010, 2011, 2012
	12-31-2013	2011, 2012, 2013

* The yearly reporting by July 31 under Minn. Rule 1105.3200(c) does not begin until calendar year 2011.

EXAMPLES:

If your last name is **Anderson**:

- 2009: Submit application for CPA certificate renewal by December 31, 2009. Include CPE reporting for the fiscal years ended June 30, 2007, 2008 and 2009. This CPA certificate is valid for three years (through Dec. 31, 2012).
- 2010: No certificate renewal or CPE reporting due.
- 2011: No certificate renewal due. Report CPE by July 31, 2011 for the CPE period of June 30, 2009, 2010, 2011.
- 2012: Submit application for CPA certificate renewal by December 31, 2012. Include CPE reporting for the fiscal years ended June 30, 2010, 2011, 2012. This CPA certificate is valid for three years (through Dec. 31, 2015).
- 2013: Report CPE by July 31, 2013 for the CPE period of June 30, 2011, 2012, 2013.

If your last name is **Johnson**:

- 2009: Submit application for CPA certificate renewal by December 31, 2009. Include CPE reporting for the fiscal years ended June 30, 2007, 2008 and 2009. This CPA certificate is valid for two years (through Dec. 31, 2011).
- 2010: No certificate renewal or CPE reporting due.
- 2011: Submit application for CPA certificate renewal by December 31, 2011. Include CPE reporting for the fiscal years ended June 30, 2009, 2010 and 2011. This CPA certificate is valid for three years (through Dec. 31, 2014).
- 2012: Report CPE by July 31, 2012 for the CPE period of June 30, 2010, 2011, 2012.
- 2013: Report CPE by July 31, 2013 for the CPE period of June 30, 2011, 2012, 2013.

If your last name is **Smith**:

- 2009: Submit application for CPA certificate renewal by December 31, 2009. Include CPE reporting for the fiscal years ended June 30, 2007, 2008 and 2009. This CPA certificate is valid for one year (through Dec. 31, 2010).
- 2010: Submit application for CPA certificate renewal by December 31, 2010. Include CPE reporting for the fiscal years ended June 30, 2008, 2009 and 2010. This CPA certificate is valid for three years (through Dec. 31, 2013).
- 2011: Report CPE by July 31, 2011 for the CPE period ending June 30, 2009, 2010, 2011
- 2012: Report CPE by July 31, 2012 for the CPE period ending June 30, 2010, 2011, 2012
- 2013: Submit application for CPA certificate renewal by December 31, 2013. Include CPE reporting for the fiscal years ended June 30, 2011, 2012 and 2013. This CPA certificate is valid for three years (through Dec. 31, 2016).

Disciplinary

Disclaimer: Every effort has been made to ensure that the following enforcement information is correct; however, this information should not be relied upon without verification from the Board office. It should be noted that the names of companies and individuals listed may be similar to the names of parties who have not had enforcement actions taken against them. Disciplinary orders are public data and copies may be obtained by contacting the Board office.

In the Matter of Donald Mark Gray, Certificate #08922

On February 9, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2004 and the Respondent failed to renew his certificate for 2005 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. § 326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on April 27, 2007. Respondent has not engaged in activities requiring an active certificate since December 31, 2004.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$470 for the following: a civil penalty of \$250, \$50 CPA Inactive Certificate Renewal Fee, \$250 Delinquency Fee for the years 2005 through 2009, and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. § 326A.04, subd 4 (2008). Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of James David Lockhart Certificate #09982

On February 9, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2005 and the Respondent failed to renew his certificate for 2006 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. § 326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on April 14, 2008. Respondent has not engaged in activities requiring an active certificate since December 31, 2005.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$510 for the following: a civil penalty of \$250, \$40 CPA Inactive Certificate Renewal Fee, \$200 Delinquency Fee for the years 2006 through 2009, and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to

the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. § 326A.04, subd 4 (2008). Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Jennifer Lynn Rew, Certificate #15818

On February 9, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1996 and the Respondent failed to renew her certificate for 1997 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. § 326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on November 18, 1998. Respondent has not engaged in activities requiring an active certificate since December 31, 1996.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,050 for the following: a civil penalty of \$250, \$130 CPA Inactive Certificate Renewal Fee, \$650 Delinquency Fee for the years 1997 through 2009, and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. § 326A.04, subd 4 (2008). Respondent agrees that she will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Justin J. Roth, Certificate #20073

On February 9, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2002 and the Respondent failed to renew his certificate for 2003 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. § 326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on February 15, 2005. Respondent has not engaged in activities requiring an active certificate since December 31, 2002.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$690 for the following: a civil penalty of \$250, \$70 CPA Inactive Certificate Renewal Fee, \$350 Delinquency Fee for the years 2003 through 2009, and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent

Actions

hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. § 326A.04, subd 4 (2008). Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

REVOCATIONS ISSUED

April 21, 2009

Respondent failed to renew Respondent's CPA Certificate for more than two years after its expiration. IT IS HEREBY ORDERED that Respondent's CPA certificate in the State of Minnesota is automatically revoked pursuant to Minnesota Statutes 326A.04, subd. 11 (2008). Respondent shall not in any manner practice or hold himself/herself out as a certified public accountant in this state. The revocation shall take effect immediately. If Respondent wishes to seek reinstatement of Respondent's CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes 326A.09 (2008). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes 326A.09 (2008) and applicable Board rules.

Abell, Mark Everett, 05648
Adams, Robert Reed, 12409
Ahn, Joungmin, 23005
Alley, Steven David, 16385
Anderson, Barbara Ann, 12411
Anderson, Bruce Aron, 12412
Anderson, Cynthia Marlene, 07151
Anderson, Lisa Kjenvet, 14896
Anderson, S James, 13129
Arnold, Daniel Andrew, 11995
Auth, Troy David, 14335
Avellone, Richard Francis, 19607
Baklund, Steven William, 18490
Bannerman, Arthur L, 03966
Barnum, John T, 03936
Bartels, Amy Higley, 14320
Barthel, Wayne Michael, 03793
Bassett, Kevin Paul, 14784
Basta, John Phillip, 03527
Bayer, Melissa Beth, 10784
Beers, Scott D, 22673
Behler, Kristi M, 17074

Beier, Tina Marie, 05835
Bennett, John Allen, 04039
Benson, Claudia Lesley, 12780
Benusa, Timothy G, 05667
Berglund, John Charles, 16387
Bergum, Benjamin John, 20809
Bernards, James A, 03254
Berry, David Mark, 07527
Bjurman, Patricia Jill, 17038
Blanshan, Jaye Anthony, 08662
Blazei, Alan Steven, 05366
Block, Robin Starr, 07534
Bloom, Barbara Grimes, 07986
Blustin, Jill Waller, 11255
Boesen, Sandra K, 22561
Bogges, Amanda Lynn, 23337
Bolin, Herbert Arvid, 05265
Boll, Arthur Germain, 04059
Boniek, Holly Jean, 19942
Bonin, Lori Ann, 14390
Bonnell, Harold W, C0944
Bottomley, Cherry Lynn, 15612
Bowman, Lynne T, 03126
Brand, Bryon Heath, 14025
Brandt, Kurt Alan, 17079
Brenteson, Michael Jerome, 03576
Breyer, Beckie Lea, 17511
Briggs, Timothy Eugene, 02306
Brinkman, Gerald J, 22378
Brockopp, Janel Kay, 15996
Brodin, Dean K, 02559
Brooks, Robert Earl, 10935
Brorby, Lauren Maurice, 16401
Brose, Jeanne M, 22787
Brossmer, Michael Scott, 13625
Bryngelson, Robert William, 14707
Callahan, Mary Ann, 10503
Cantor, Marci L., 21282
Cardinal, Curt Paul, 07942
Carlson, Craig Allen, 07175
Carlson, Kent Allan, 09338
Carlson, Sandra Ann, 06764
Carlson, Scott Allen, 18724
Carlson Jr, Kevin James, 16006
Caruthers, Carol R, 18102
Cawley, Sarah Lee, 14041
Chan, Johnny K, 05988
Chan, Siknin Joseph, 06209
Chapman, Paul Harding, 17451
Cherucheril, Jacob George, 10098
Christensen, Brian Phillip, 11274
Christensen, James H, 03129
Christensen, Jeffrey Lee, 18789
Christensen, Kenneth Eugene, C1714
Clements, Kathy Marie, 10950
Clemons, Paul L, 05991
Clifford, Timothy John, 10516
Coglianese, Donald M, 23012
Collins, Barry Brian, 11681
Collins, David Scott, 12807

Cook, Kevin Paul, 12048
Cook, Shelby Denise, 20605
Coughlin, Kelly Thomas, 16017
Crevoiserat, Brian Paul, 10106
Cridlebaugh, Darol Lane, 07189
Cucchiara, Patricia A, 07558
Cummings, Daniel Michael, 16020
Cummings, Paul Michael, 11686
Cushman, Mark Allen, 17108
Dahl, Jeffery Scott, 16362
Dahl, Robert John, 11688
Dancik, Jo Marie, 19327
Danielson, David Gordon, 07470
Daul, Patrick John, 11283
Davis, Jean Byrnes, 14436
Deans, Sharyn Nicole Lawson, 20811
Debring, Mary Cecilia, 14437
Decourcy, Dean L, 02311
Demma, Linda Marie, 17539
Denison, Diane Marie, 14456
Deppe, William Frederick, 21841
Derouin, Paul Daniel, 16808
Desimone, David Mark, 19779
Determan, Neil E, 07567
Dieleman, Bryan Jeffrey, 18207
Dietz, Eugene William, 21861
Dimascio, Paula Magnussen, 05452
Dingman, Andrew M, 20843
Donnelly, Janine Marie, 08300
Donofrio, Daniel Lee, 08301
Dosland, Michael W, 07196
Dressen, Brenda Lee, 15847
Duncanson, Thomas Dale, 11299
Dvorske, Stephen Michael, 14832
Dwyer, Richard Robert, 04919
Eder, Paul C, 06336
Elliott, Charles Joseph, 18525
Erickson, Jerry Leslie, 02859
Ess, Kimberly Ann, 15314
Fairchild, Kathy Sue, 13495
Farni II, Edward C, 04633
Feirn, Gregory Charles, 18442
Felch, David L, 18473
Ferrier, Timothy C, 15551
Fields, James Sidney, 16480
Fisher, Bonita J, 02319
Fisher, Craig Cecil, 19912
Flaherty, Sheryl Ann, 17790
Flannery, Kenneth R, 10973
Flinck, Thomas L, 21307
Flynn, Ryan F, 20960
Freeman, Christine Lorelle, 13682
Freese, Greg Richard, 12847
Frieler, Gerald Joseph, 21660
Frye, Carolyn A, 18754
Fuhrmann, Renate Valentine, 17913
Furman, Glenn Lee, 17914
Galioto, Jamie Kevan, 19975
Gardow, Brian Richard, 13292
Gaylord, Joseph C, 14089

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Geeslin, Douglas Robert, 05715
Geiser, James I, 04854
Gilmore, Darrell Gene, 08711
Gleason, Kathleen Mary, 09722
Gleason, Michael Vincent, 20987
Gloege, Michael Allan, 07226
Gonzalez, Cynthia, 19253
Goodwin Jr., James E., 20988
Gordon, Gerald Duane, 10582
Graham, John Douglas, 08205
Griebel, James Bernard, 03983
Griffing, Marjorie Jirovec, 10993
Griffith, John G, 04102
Grobel, Lloyd William, 03984
Gross, Kevin Harold, 17218
Gross, Kevin James, 15669
Gross, Loren D, 02425
Gross, Robert Lloyd, 15570
Grund, Kenneth D, 05153
Guse, Rodi Michelle, 18013
Hachfeld, Donavon Elmer, 06815
Haff, Carol Jean, 12096
Hagen, Mark Robert, 10149
Hager, Christine Karen, 09058
Halbach, Gerald Patrick, 04798
Hall, David Charles, 15934
Halvorson, Carol Colleen, 22183
Haman, Phyllis Adelle, 16500
Hamann, Myrna Mae, 07899
Hambley, Jill Rae, 13984
Hamburge, Mark Edward, 06817
Hamm, Ward Riseley, 21279
Hanna, Leslie Ann, 16199
Hansen, Annette Louise, 05725
Hansen, Jeffrey Jon, 11569
Hansen, Leann RB, 11668
Hanson, Nicole Kathleen, 19983
Hanson, Quenton Eugene, 08955
Hardt, Mary Frances, 05207
Harland, William Lewis, 17135
Hartman, Susan Kay, 11411
Hayenga, Elizabeth Sharon, 13714
Hebron, William B, 22691
Hedrick, Brenda Lee, 12880
Hein, Christopher Matthew, 12111
Heintz, Max Fredrick, 06839
Heley, Cheryl Wells, 07414
Helferich, Bradley James, 22804
Helgeson, Robert Charles, 11004
Hemsley, Stephen J, 09592
Hendricks, Brent Salem, 20193
Hendricks, Gregory M, 06840
Hendricks, Shannon Duffy, 07572
Hickey, Michael K, 09391
Hillgoss, Dennis P, 21721
Hirschfeld, John Richard, 06037
Hoblit, Thomas Arthur, 03732
Holland, Richard Dean, 14368
Hollibaugh, Robert J, 19615
Holmberg, Joseph L, 04528
Horsch, Mary B, 03939
Houghton, Thomas Brian, 10612
Hower, Joseph R, 20204
Hoyme, Larry Thomas, 03281
Huang, Guotao, 17240
Huberty, Gregg Richard, 18266
Huevelmann, William E, 21596
Huhnerkoch, Neal Anthony, 19143
Huls, David James, 13126
Hunt, Richard Charles, C1870
Iverson, David M, 12391
Jablonski, Terrance A, 02330
Jacobs, Patrick William, 02403
Jadin, Mary Margaret, 10409
Jaghoub, Samer Hussein, 11753
Jahlas, Karen Jo, 12903
James, John Pahl, 18436
James, Richard A., 21280
Janney, Clifford William, 15701
Jemtrud, Don R, 07464
Johnson, Amy Kathleen, 14314
Johnson, David Wesley, 07123
Johnson, Gregg William, 10175
Johnson, Richard Russell, 08741
Johnson, Robert P, 11381
Johnson, Sharon Jean, 10635
Johnson, Tracy Lynn, 14506
Johnston, Gary Francis, 05214
Joos, Susan Marie, 07651
Jorgensen, Dean Alan, 07652
Jorgensen, Michael James, 15311
Kain, Amy Jean, 13735
Katrein, Jacqueline Kay, 10900
Kauphusman, John Henry, 05250
Kautz, Dean William, 16530
Kickert, Fred Eugene, 03208
Kilian, Patrick Cyril, 03452
Kim, Dongkyun, 20871
Kime, Brenda Kay, 13255
King, Jeanna Dee, 11829
Klinsing, Margaret Louise, 08018
Klumpy, Kason David, 20472
Knudson, Gerald William, 07124
Knutson, Greta Marie, 18864
Kochis, Thomas R, 20206
Kolquist, Christopher Michael, 20001
Koltveit, James Mitchell, 10420
Kopenhafer, John Michael, 09775
Korell, Mark C, 22883
Kozlicki, Stephen Eric, 19161
Kraemer, Clark John, 14922
Kramer, Michael R, 20473
Kreminski, Linda Jean, 11054
Krolak, Nicholas Scott, 16545
Kryslar, Kevan Patrick, 20474
Kubes, Daniel Eugene, 14532
Kuhr, Robert John, 11399
Kukowski, Kay Lynn, 14535
Landgraf, Laurie Olski, 12537
Larson, Karen Melodie, 22790
Laughlin, Ryan P, 22046
Layton, Ann Catherine, 04928
Lee, Thomas M, 04000
Leighton, Katherine McNeil, 04451
Leonard, Dolores Ann, 16552
Leszko, Meg Marie, 08557
Leuthold, Russell Carl, 12544
Levy, Robert A, 03074
Lindahl, Dennis M, 04262
Lipstein, Robert J, 22979
Litch, Donald Wayne, 14937
Lohse, Paul Donald, 07126
Long, Victoria Lynne, 13628
Lundberg, Gerald W, 05598
Lyftogt, Michael John, 19173
Lyman, Thomas C, 08426
Mack, Benjamin Thomas, 22815
Magill, Terrence John, 05793
Malsch, William T, 02896
Mariotti, Sandra A, 03632
Marmsoler, Michael Allen, 10687
Martin, Timothy Jay, 10037
Martinson, Valerie Kay, 12189
Martz, Melanie J, 13997
Masog, Mary Jo, 07709
Maxfield, Joel Robert, 12557
May, Jeffrey Thomas, 17653
McCarthy, Mary P, 04964
McClurg, Ronald Wayne, 06542
McCormick, Shawn T, 13384
McDonald, Amy Lyn, 18220
McDonough, James Robert, 18616
McEwen, Leslie Lynn, 23104
McGohan, Gregory William, 17657
McShane, Charles Raymond, 16182
Meeuwssen, Michael D, 04601
Mendel, Nancy Ann, 13795
Michalenko, Ronald Lee, 18893
Miller, Aaron Emil, 19648
Miller, Donald Muxlow, 21544
Miller, Karen Jayne, 15092
Mitchell, Alexander Tao, 18093
Mitchell, Gary Lee, 04237
Mongeon, Donald J, 08791
Monnot, Christopher John, 18440
Moors, Dennis J, 02376
Moser, Carter Alan, 15375
Nagel, Leslie Dawn, 21172
Nelson, Colleen O'Connor, 10723
Nelson, Kirk Victor, 18900
Nelson, Laura J, 13401
Nelson Jr, S James, 02254
Neunsinger, Jeffery Paul, 17674
Niemi, Donald Lee, 04489
Nierman, Carol Jean, 09143
O'Brien, Thomas Patrick, 03666
O'Driscoll, Julie A, 17136

Oak, Lou Ann Margaret, 15486
 Obermueller, Joanne R, 22768
 Oberpriller, Cheri Tabor, 09597
 Oeltjenbruns, Sheri Rae, 09471
 Olbrantz, Jody Marion, 20047
 Olson, Jennifer Marie, 22874
 Olson, Melissa Ann, 22711
 Oman, Karen Louise, 04175
 Opp, Stuart R, 22215
 Ortman, Michael C, 08077
 Orvik, Carrie Lynne, 20713
 Osland, Arnold C, 04011
 Otte, Lloyd George, 11458
 Overturf, Christopher Edward, 19657
 Pahl, Heather Marie, 22132
 Parkman, Russell Owen, 17457
 Patrick, Charles R, 02380
 Patrick, Susan Melody, 17113
 Paul, Derrick John, 13414
 Paulsen, Rick Alan, 04879
 Paulson, Kevin James, 13014
 Pedersen, Mark J, 04221
 Pederson, Brenda Jo, 10024
 Pellino, William Michael, 19036
 Pelz, Monika Irene, 18647
 Peterka, Dan R, 07075
 Peters, Jodi Lynn, 13017
 Petersen, Phillip John, 14209
 Peterson, Bradley Morris, 16595
 Peterson, Jeanne Marie, 12428
 Peterson, Terry D, 12725
 Peterson, Wesley G, 02947
 Phillips, Ronald M, 03373
 Pierce, Cindy Renee, 21285
 Pietri, Mary Nancarrow, 12886
 Pilgrim, Benjamin David, 20677
 Pinks, David L, 21774
 Pirsig, Lois Ann Carlson, 13022
 Platt, Michael Gene, 20968
 Pollock, Jerome P, 02349
 Pomeroy, Thomas Kenneth, 08091
 Porten, John Edward, C1182
 Porter, Sharon Marie, 19212
 Potter, Kevin Duane, 17478
 Prichard, John R, 04844
 Propson, Brian L, 17701
 Purscell, Carla A, 12614
 Quinlan, Chris R, 07102
 Ranta, Renee Kay, 16982
 Reinhart, Raymond Joseph, 20370
 Riches, Gene A, 02587
 Rick, Franklin R, 02156
 Rickeman, Norman F, 04548
 Ridley, Aaron John, 23093
 Rittenberg, Larry Eugene, 02754
 Roark, Nicole E, 17483
 Robinson, Jeffery J, 22510
 Rodning, Jill Annmarie, 15007
 Rohrdanz, Vaughn Mueering, 12726
 Rooney, Thomas L, 06694
 Rose, Brenda Sue, 14349
 Rosenau, Shirley Ann, 07777
 Rostollan, Donovan Mark, 09875
 Roth, Alan Brady, 10280
 Roulson, Leroy C, 02110
 Runkle, David Edward, 15825
 Rustad, Angie Agapi, 14626
 Ryan, Murray John, 09880
 Rychley, Wendy Kay, 09605
 Rynda, Scott William, 08106
 Sage, David Allen, 15421
 Salmela, Bruce Donald, 11194
 Sandberg, Harlan James, 02542
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 Schalk, Bruce Karl, 16998
 Schalow, Christine Marie, 12631
 Scheeler, Sharon Mary, 22849
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 Schissel, Mark Joseph, 15510
 Schlepp, Corine Ann, 14869
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 Schnack, Cathryn Ann, 04393
 Schuenke, Lori Jean, 11858
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 Sheely, Paul David, 07372
 Shelstad, Nikki Lee, 19824
 Sigakis, Michelle Marie, 20826
 Sinjem, Scott Donald, 07377
 Skubitz, Ann-Marie Louise, 21948
 Smith, Elizabeth Anne, 12578
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 Smith, Thomas George, C1907
 Soderberg, M Helena, C1993
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 Sorensen, Phillip G, 02891
 Sperry, Kristin Nolte, 17749
 Spring, Jennifer Jo, 21978
 Staffanson, Deloris K, 18955
 Stafford, Steven August, 21011
 Steichen, David John, 10304
 Stemm, Carl Edwin, 04848
 Stepanek, Gerri Lynn, 18388
 Stezenski, Rick Scott, 17021
 Stokke, Michael Charles, 10449
 Storino, Colleen Brenda, 14655
 Strand, Christopher Kenneth, 16285
 Strand, Joan Elizabeth, 10517
 Strawhacker, Jeffrey F, 15134
 Stueve, Edward Joseph, 19829
 Sudit, Lee, C1157
 Swanson, Mary Jean, 05638
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 Sweet, Jana Marie, 19059
 Szyman, Catherine Mary, 11915
 Tatge, Theresa Kay, 20717
 Tebben, Shawn M, 10738
 Thimmesh, Robert F, 21818
 Thurlow, Rose Anne, 21290
 Tolman, Robert Thomas, 20438
 Townsend, Richard Craig, 06282
 Tucker, James K, 22482
 Turner, Susan R, 19008
 Turner, Teryal Eugene, 15565
 Ubben, James Marvin, 16748
 Uhl, Jeremy Douglas, 18401
 Valberg, Oystein, 19257
 Van Dixhorn, Meredith Sue, 20777
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 Vernier, Christopher Marcel, 18059
 Vo, Khoi T, 18971
 Von Haden, Robert L, 10008
 Vopatek, Christina Benson, 20404
 Vork, Daniel L, 03409
 Wagener, Mark Peter, 07829
 Walker, Pamela Modeen, 08441
 Walker, Richard A, 10822
 Wallack, Joseph Solomon, 06186
 Walter, Herbert E, 14307
 Walter, Renee Suzanne, 13105
 Weber, Michael Mason, 07834
 Weiher, Glenn G, C0919
 Weiler, Heidi Ann, 12587
 Weismann, Jennifer Lou, 16375
 Wendland, Lorris Anne, 13639
 Whitsitt, Richard L, 03092
 Wilson, Bruce Leonard, 05927
 Wilson, James William, 04190
 Wilson, Susan Jean, 14685
 Witzig-Wyvell, Elizabeth Ann, 13492
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 Wulf, Gene C, 03573
 Wurst, Paul Charles, 10849
 Wykle, Roger Kent, 08605
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 Zabinski, Troy Flint, 18131
 Zachman, Lee Michael, 09961
 Zagaria, Paul Anthony, 05000
 Zaun, Dennis John, 02133
 Zeng, Lin, 18709
 Zimmerman, Terri Faye, 09731
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**In the Matter of Jessica Lynn Bailer,
 CPA, Certificate #24754**

On April 21, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A (2008) and Minn. Rules

1105.2500 (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a civil penalty of \$250. Respondent agrees that she will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Melissa Beth Bayer, Certificate #10784

On April 21, 2009, the Board issued a Stipulation and Consent Order. Respondent's certificate expired on December 31, 1988 and the respondent failed to renew her certificate for 1989 through 2008 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on October 16, 1998. Respondent has not engaged in activities requiring an active certificate since December 31, 1988. Respondent violated Minn. Stat. §326A.04 (2008) and Minn. Rules 1105.2500, 1105.5600, 1105.7800 (2007). Respondent paid the \$500.00 civil penalty listed in the remedy on January 22, 2009.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$1,720 for the following: a civil penalty of \$500, \$210 CPA Inactive Certificate Renewal Fee, \$1,050 Delinquency Fee for the years 1989 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees that she will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Bradley Jay Bowman
Certificate #11258**

On April 21, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2002 and the respondent failed to renew his certificate for 2003 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on February 15, 2005. Respondent has not engaged in activities requiring an active certificate since December 31, 2002.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$690 for the following: a civil penalty of \$250, \$70 CPA Inactive Certificate Renewal Fee, \$350 Delinquency

Fee for the years 2003 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Christopher John Kocourek
Certificate #17627**

On April 21, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 1999 and the respondent failed to renew his certificate for 2000 through 2009 or notify the Board that the respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on August 17, 2001. Respondent has not engaged in activities requiring an active certificate since December 31, 1999.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$870 for the following: a civil penalty of \$250, \$100 CPA Inactive Certificate Renewal Fee, \$500 Delinquency Fee for the years 2000 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. § 326A.04, subd 4 (2008). Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Joel Joseph Laing, CPA
Certificate #25066**

On April 21, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent passed the Uniform CPA Exam on August 29, 2007 and was required to apply for initial certification no later than January 6, 2008. Respondent applied for certification on November 25, 2008. Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. Rule 1105.2500 (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a civil penalty of \$250. Respondent agrees that he will not violate in the future any statute, rule or order that the Board

has issued or is empowered to enforce.

In the Matter of Alan J. Roers, Certificate #04760

On April 21, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2001 and the respondent failed to renew his certificate for 2002 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on March 23, 2004. Respondent has not engaged in activities requiring an active certificate since December 31, 2001. Respondent violated Minn. Stat. §326A.04 (2008) and Minn. Rules 1105.2500, 1105.5600, 1105.7800 (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$750 for the following: a civil penalty of \$250, \$80 CPA Inactive Certificate Renewal Fee, \$400 Delinquency Fee for the years 2002 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. § 326A.04, subd 4 (2008). Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Sara Diane Walters, Certificate #21908

On April 21, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2003 and the respondent failed to renew her certificate for 2004 through 2009 or notify the Board that the respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 20, 2006. Respondent has not engaged in activities requiring an active certificate since December 31, 2003.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$690 for the following: a civil penalty of \$250, \$70 CPA Inactive Certificate Renewal Fee, \$350 Delinquency Fee for the years 2004 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. § 326A.04, subd 4 (2008). Respondent agrees that she will not violate in the future any

statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Russell James Kappenman
Certificate #11385**

On May 11, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2002 and the Respondent failed to renew his certificate for 2003 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b)(2008). Respondent's certificate was revoked on February 15, 2005 under Minn. Stat. §326A.04 Subd. 11 (2008). Respondent has not engaged in activities requiring an active certificate since December 31, 2002.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$700[sic] for the following: a civil penalty of \$250, \$70 CPA Inactive Certificate Renewal Fee, \$350 Delinquency Fee for the years 2003 through 2009, and \$20 reinstatement fee. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. § 326A.04, subd 4 (2008). Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Michael G. Lutze, CPA
Certificate #22028**

On May 11, 2009, the Board issued a Stipulation and Consent Order. Facts: The Securities and Exchange Commission found that Respondent engaged in improper professional conduct pursuant to Exchange Act Section 4C and Rule 102(e) of the Commission's Rules of Practice. Respondent was denied the privilege of appearing or practicing as an accountant before the Securities and Exchange Commission for one year. On file in the Board office is Securities and Exchange Commission *Order Instituting Administrative and Cease-and-Desist Proceedings Pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice, Making Finding and Imposing Remedial Sanctions and a Cease and Desist Order*. The Securities and Exchange Commission Order describes a violation of the auditor independence rules with respect to 'Company A', which has been identified as a corporation headquartered in Minnesota. Respondent committed acts resulting in Respondent's right to practice before the Securities and Exchange Commission, a federal government agency, being suspended for one year with the right to request rein-

statement. Respondent violated Minn. Stat. §326A.08, Subd 5(a)(7) (2008).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay a civil penalty of \$2,000. Respondent agrees that the Respondent will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Peggy A. Williamson
CPA Firm Permit #05510**

On May 11, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to comply with Quality Review requirement by failing to submit a copy of Reviewers Report and Final Acceptance Letter for the year ended June 30, 2005. Respondent violated Minn. Stat. §326A.05 (2008) and Minn. Rules 1105.4300, 1105.4500 - 1105.5600, 1105.7800 (2007).

Remedy: Respondent's permit is CENSURED and REPRIMANDED. Respondent shall pay to the Board a civil penalty of \$1,000. Respondent shall provide a copy of a signed engagement letter with a reviewer to conduct a quality review of the Respondent's practice for the year ended June 30, 2008. Respondent's failure to provide the Reviewer's Report and Final Acceptance Letter to the Board of Accountancy no later than September 30, 2009, shall result in the automatic revocation of Respondent's permit. Respondent agrees that the Respondent will not violate in the future any state, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Lindsay Erin Schulte, CPA
Certificate #25223**

On May 11, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent passed the Uniform CPA Exam in January 2008, pursuant to notification on May 15, 2008. Respondent was required to apply to the Board no later than July 15, 2008. Respondent's Initial Application for Certificate was received on February 5, 2009. Respondent failed to apply for an active certificate when required to do so. Respondent violated Minn. Stat. §326A.08 (2008) and Minn. Rules 1105.2500 (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a civil penalty of \$250. Respondent agrees that the Respondent will not violate in the future any state, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Benjamin John Lewis, CPA
Certificate #25257**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to apply for an active certificate when required to do so. Respondent vio-

lated Minn. Stat. §326A.08 (2008) and Minn. Rules 1105.2500 (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a civil penalty of \$250. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Dean William Kautz
Certificate #16530**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the respondent failed to renew his Inactive certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$200 for the following: \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Gregg William Johnson
Certificate #10175**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$950 for the following: a civil penalty of \$750, \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate.

Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Gregory William McGohan
Certificate #17657**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$200 for the following: \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Jeffrey Lee Christensen
Certificate #18789**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$950 for the following: a civil penalty of \$750, \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement

fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Jeffrey Steven Points
Certificate #19506**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's active certificate expired on December 31, 2005. Respondent did not engage in activities requiring an active certificate and did not hold out to the public as an active certified public accountant. Respondent violated Minn. Stat. §326A.10 (2008) and Minn. Rules 1105.7800 and 1105.5600 (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$760 for the following: a civil penalty of \$500, \$40 in renewal fees, \$200 in delinquency fees and \$20 reinstatement application fee. Respondent is prohibited from engaging in activities requiring an active certificate in this state without obtaining an active certificate. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Keary Duane Brewster
Certificate #13963**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to comply with the Board's continuing professional education rules. Respondent's active certificate expired on December 31, 2008 and the respondent did not engage in activities requiring an active certificate and did not hold out to the public as an active certified public accountant. Respondent failed to reply to communications from the Board. Respondent violated Minn. Stat. §326A.04, §326A.10 (2008) and Minn. Rules 1105.1200, 1105.3000, 1105.5600 and 1105.7800 (2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Concurrent with making application for any future active certificate, Respondent shall pay a \$1000 civil penalty and a \$800 CPE Non-Compliance fee. In addition, Respondent shall report to the Board 120 continuing professional education hours as required by Minn. Rules 1105.3000 (2007). Respondent's certificate is SURRENDERED. Respondent is prohibited from engaging in activities requiring an active certificate in this state without

obtaining an active certificate. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Kelly Marie Aubrey, Certificate #09635

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew her certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$950 for the following: a civil penalty of \$750, \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Kevin Harold Gross Certificate #17218

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his Inactive certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$200 for the following: \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008).

Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Max Fredrick Heintz Certificate #06839

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$200 for the following: \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Norman Gary Morrison Certificate #03572

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to comply with the Board's continuing professional education rules by failing to complete 120 hours of mandatory continuing professional education during the years ended June 30: 2005, 2006 and 2007. Respondent failed to reply to communications from the Board. Respondent violated Minn. Stat. §326A.04 (2008) and Minn. Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800 (2007).

Remedy: Respondent's certificate is SURRENDERED. Respondent is prohibited from engaging in activities requiring a certificate in this state without obtaining an active certificate. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Patricia A. Cucchiara Certificate #07558

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on

December 31, 2006 and the Respondent failed to renew her certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$950 for the following: a civil penalty of \$750, \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Rhode Schwan & Co. PA
Permit #00813**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to submit a copy of Reviewers Report and Final Acceptance Letter for the year end September 30, 2006. Respondent provided the Lewis Kisch & Associates Ltd. Quality Review Report with deficiency to the Board on April 7, 2009. Respondent violated Minn. Stat. §326A.05 (2008) and Minn. Rules 1105.4300, 1105.4500 - 1105.5600, 1105.7800 (2007).

Remedy: Respondent's permit is CENSURED and REPRIMANDED. Respondent shall pay a civil penalty of \$1,000. Respondent agrees that the Respondent will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Russel Steven Rommes
Certificate #10892**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent was employed as the Chief Financial Officer of a real estate development company in Tempe, Arizona, from March 6, 2007 to November 14, 2007, when his employment was terminated. On January 4, 2008, a restraining order and injunction against workplace harassment was issued by the Maricopa County, Arizona, Superior Court, enjoining Respondent from contacting the CEO, his family, or employees of Chamberlain Development and Sun State Builders, Inc. Without admitting the facts contained in the petition for the restraining order, Respondent agrees that the order is a sufficient basis

under which the Board may censure or reprimand Respondent under Minn. Stat. §326A.08, subp. 5(a), (2), (3), and (10) (2008).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay a civil penalty of \$250.

In the Matter of Terry D. Peterson, Certificate #12725

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$950 for the following: a civil penalty of \$750, \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**In the Matter of Tom Charles Dotzenrod
Certificate #08582**

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent failed to comply with the Board's continuing professional education rules by failing to complete 120 hours of mandatory continuing professional education during the years ended June 30: 2005, 2006 and 2007. Respondent's active certificate expired on December 31, 2008 and the Respondent engaged in activities requiring an active certificate and held out to the public as a certified public accountant. Respondent failed to reply to communications from the Board. Respondent violated Minn. Stat. §326A.04 and §326A.10 (2008) and Minn. Rules 1105.1200, 1105.2500, 1105.3000, 1105.5600, 1105.7800(2007).

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$2,970 for the following: a civil penalty of \$2,000, \$45 Active Certificate renewal fee, \$50 delinquency fee,

and \$875 continuing professional education noncompliance fee. Respondent shall successfully complete and report to the Board 105 hours of continuing professional education by June 30, 2009. Failure to successfully complete and report to the Board the required hours by the date specified shall be a violation of the Board's order and shall result in the automatic suspension of the Respondent's certificate until the hours are reported to the Board and the Board acknowledges receipt of the hours. The hours shall be in addition to the continuing professional education hours required by Minn. Rules 1105.3000 (2007). Respondent is prohibited in engaging in activities requiring an active certificate in this state without obtaining an active certificate. Respondent agrees that he will not violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

In the Matter of Wesley G. Peterson, Certificate #02947

On July 10, 2009, the Board issued a Stipulation and Consent Order. Facts: Respondent's certificate expired on December 31, 2006 and the Respondent failed to renew his certificate for 2007 through 2009 or notify the Board that the Respondent was electing exemption from renewal under Minn. Stat. §326A.04, subp. 2(b) (2008). Respondent's certificate was revoked on April 21, 2009. Respondent has not engaged in activities requiring an active certificate since December 31, 2006.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay to the Board a total of \$950 for the following: a civil penalty of \$750, \$30 Inactive CPA Certificate Renewal Fee, \$150 Delinquency Fee for the years 2007 through 2009 and \$20 reinstatement fee. Respondent shall apply for an inactive certificate. Respondent shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondent hold out to the public in any manner so as to suggest that the Respondent holds an active certificate. Respondent shall comply with Minn. Stat. §326A.04, subd. 4 (2008). Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Board Welcomes Special Guest



Suzanne U. Jolicoeur, Manager - State Regulation & Legislation, AICPA, with Neil Lapidus, CPA, Board Chair, at the July 10, 2009 Board of Accountancy Board meeting.

Professional Responsibility and the Report of Foreign Bank and Financial Accounts

By Carole Smith, Stakeholder Liaison, IRS

There have been some questions about professional responsibility and the Report of Foreign Bank and Financial Accounts (FBAR). The FBAR, TD F 90-22.1, is not a tax return. It is an information report required under the Bank Secrecy Act (BSA), 31 U.S.C. 5314, and related regulations 31 C.F.R. 103.24, 103.27. Related records are required under 31 C.F.R. 103.24 and 103.32. This report, however, is referenced in US tax returns. These tax returns request information about the existence of foreign financial accounts in which the filer of the tax return has a financial interest or over which the filer has signature or other authority. If the response to the leading question is "yes," then the tax return filer is prompted to file an FBAR.

In 2003 IRS was delegated responsibility for assessing penalties for failure to file this report. In 2004, Congress substantially increased penalties for failure to file the FBAR and created a non-willfulness penalty of up to \$10,000 for individuals as well as other entities. As a result, there has been increased interest in compliance.

We understand that FBAR non-filers are blaming their preparers for the failure to file – stating that they have reasonable cause for failure to file because the practitioners did not ask about or explain the foreign financial account part of the return. Accordingly, practitioners have expressed concerns about their legal responsibilities respecting this form.

Practitioners must comply with the FBAR filing rules. For example, failure to timely file required tax or information returns, including FBARs, must be disclosed on Form 8554, Application for Renewal of Enrollment to Practice Before the Internal Revenue Service.

A practitioner must comply with FBAR rules as part of his or her due diligence obligation under Section 10.22 of Circular 230:

§10.22 Diligence as to accuracy.

- Each attorney, certified public accountant, enrolled agent, or enrolled actuary shall exercise due diligence:
- In preparing or assisting in the preparation of, approving, and filing returns, documents, affidavits, and other papers relating to Internal Revenue Service matters;
 - In determining the correctness of oral or written representations made by him to the Department of the Treasury; and

Continued on page 15

(c) In determining the correctness of oral or written representations made by him to clients with reference to any matter administered by the Internal Revenue Service

Due diligence does not require that the practitioner "audit" their client. However, it does require that a practitioner make reasonable inquiries when a client provides information that suggests possible participation in overseas transactions/accounts subject to FBAR requirements. A practitioner may rely on information provided by a client in good faith. However, they may not ignore implications learned from information provided or actually known. The practitioner is also required to advise a client of potential penalties likely to apply to a position taken, such as failing to abide by FBAR requirements. The practitioner must make reasonable inquiries if information appears incorrect, inconsistent with an important fact or factual assumption, or is incomplete.

Additional inquiries about the FBAR filing requirements may be resolved by reading "FAQs regarding Report of Foreign Bank and Financial Accounts (FBAR)," and other FBAR information available on the IRS web site at www.irs.gov.

Watch for the Board's updated website!

In an effort to prepare for upcoming changes in CPE reporting, the Board will make use of advanced technology to provide an online CPE reporting function, which will be tied to the existing online renewal system. In conjunction with the restructured online process, the Board website will also have a new look!

How Can I Become A Board Member?

The Board of Accountancy consists of nine citizens of Minnesota, two of whom are public members and seven of whom are certified public accountants. Board members are appointed by the Governor to four-year terms. At least five of the CPAs must be owners or employees of a CPA firm that holds a current permit and provides professional services at the time of appointment. At least two Board members, who may be any of the seven CPAs, must be owners or employees of a CPA firm that holds a current permit, provides professional services, and consists of ten or fewer CPAs.

Public members are individuals who do not fall under the jurisdiction of the Board.

If you or someone you know would like to become a Board member, call the Board office for an application. Applicants apply to the Secretary of State and applications are kept on file for three years.

Board Member Opening

In January 2010, the Board will have an opening for a Certified Public Accountant. Applications may be completed and filed at any time.

E-Licensing Surcharge

The Minnesota Office of Enterprise Technology (OET) recently sponsored and the Minnesota Legislature passed legislation requiring a 10% surcharge of no less than \$5 and no more than \$150 on each business, commercial, professional or occupational license. The funding from this surcharge will go to OET, which will establish a state-wide electronic licensing system.

The surcharge will be applied to all licenses renewed and new licenses issued on or after July 1, 2009 and will be in place through June 30, 2015.

See Laws of Minnesota 2009, Chapter 101, Article 2, Section 59.

Licensing Applications			
Type	Application Fee	Surcharge	Total
CPA Certificate	\$50.00	\$5.00	\$55.00
RAP Registration	\$50.00	\$5.00	\$55.00
CPA Firm	\$100.00	\$10.00	\$110.00
Sole Proprietor Firm	\$35.00	\$5.00	\$40.00
RAP Firm	\$100.00	\$10.00	\$110.00
Renewals			
Active - 1 year	\$45.00	\$5.00	\$50.00
Active - 2 years	\$90.00	\$9.00	\$99.00
Active - 3 years	\$135.00	\$13.50	\$148.50
Inactive - 1 year	\$10.00	\$5.00	\$15.00
Inactive - 2 years	\$20.00	\$5.00	\$25.00
Inactive - 3 years	\$30.00	\$5.00	\$35.00
RAP Renewal	\$45.00	\$5.00	\$50.00
CPA Firm	\$35.00	\$5.00	\$40.00
Sole Proprietor	\$35.00	\$5.00	\$40.00
Firms w/ 1 + offices in another state	\$68.00	\$6.80	\$74.80

Minnesota Board of Accountancy

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Board Calendar

2 0 0 9 B O A R D C A L E N D A R

September 4	Complaint Committee Meeting
September 14	Board Meeting
October 9	Board Meeting
October 12	Complaint Committee Meeting
November 9	Complaint Committee Meeting
November 13	Board Meeting
December 4	Board Meeting
December 7	Complaint Committee Meeting

*All Board meetings are subject to time change.
Contact the Board office for specific meeting times.*