

# The Board Report

OFFICIAL PUBLICATION OF THE MINNESOTA BOARD OF ACCOUNTANCY

Spring/Summer 2008

## 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.*

The Board's sole purpose is to protect the public's health, safety and welfare. At the core level, we need a strong accountancy statute and it is my honor to report the efforts made by the Board of Accountancy in initiating change.

On April 18, 2008, Governor Tim Pawlenty signed into law changes to the Accountancy Statutes that included in part:

1. Adoption of Mobility for CPAs from another state not having a principal place of business in Minnesota.
2. Early exam registration for students in their last semester of college.
3. Adoption of changes in the Uniform Accountancy Act.

A complete copy of the statute is available on the Board's website.

The legislative efforts were time consuming and the Board extends its gratitude to Robert Hyde for his commitment of energy and resources in seeing the process through and for its success.

Service to the public includes service to certified public accountants and registered accounting practitioners. Both the Board members and the Board staff are aware of the opportunities to be of greater service. Our online renewal usage increased from 5.25 percent in 2006 to 50.75 percent in 2008. Your support of the efforts was appreciated.

Collaboration and communication are worthy of pursuit. As Board Chair, I extend the invitation for communication on the Board's mission, statute changes and rule adoption. We would welcome the opportunity to meet at your firm and give a presentation. Contact the Board office for further information on arrangements.

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### Board Contact Information

Phone: 651-296-7938

Fax: 651-282-2644

TTY: 800-627-3529

[www.boa.state.mn.us](http://www.boa.state.mn.us)

### New phone numbers for Board staff

On January 16, 2008 the Board office changed over to a Voice over Internet Protocol (VoIP) phone system. As a result, staff members have new phone numbers as follows:

Doreen Frost	651-757-1517
Bev Carey	651-757-1514
Vicky Oehrlein	651-757-1521
Steve Renville	651-757-1513
Holly Salmela	651-757-1516

Please note that the Board office's main phone, fax and TTY numbers will remain the same:

Phone:	651-296-7938
Fax:	651-282-2644
TTY:	800-627-3529

# Board Members/Staff

<b>Board Members</b>	<b>Term Expiration</b>
Neil Lapidus, CPA <i>Board Chair</i>	January 2012
Michael Vekich, CPA <i>Vice Chair</i>	January 2009
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

## Board Staff

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

## 2008 Board Committee Assignments

### Executive Committee

(Meets 7:30 AM Full Board Days)  
Neil Lapidus, CPA, Chair  
Michael Vekich, CPA, Vice Chair  
Kate Mooney, CPA, Secretary/Treasurer

### CPE Committee

(Meets 7:45 AM Full Board Days)  
Ramanik Shah, Chair  
Rebecca Keran, CPA  
Robert Saunders, CPA  
Michael Vekich, CPA

### Firm Credential & QR Committee

(Meets 7:45 AM Full Board Days)  
Melodie Rose, JD, Chair  
Robert Hyde, CPA  
Kate Mooney, CPA

### Examination & Credential Committee

(Meets 8:15 AM Full Board Days)  
Robert Saunders, CPA, Chair  
Kate Mooney, CPA  
Melodie Rose, JD  
Michael Vekich, CPA

### Legislative/Rules Committee

(Meets 8:15 AM Full Board Days)  
Robert Hyde, CPA, Chair  
Robin Engelson, Public Member  
Rebecca Keran, CPA  
Neil Lapidus, CPA  
Ramanik Shah, CPA

### Complaint Committee

(See Board calendar for meeting dates)  
Michael Vekich, CPA, Chair  
Robert Hyde, CPA  
Neil Lapidus, CPA

### Audit Committee

(Meets at the call of the Chair)  
Robert Saunders, CPA, Chair

## What is the IRS Stakeholder Liaison?

The IRS Stakeholder Liaison office focuses on local engagement of the payroll and practitioner community to provide information about IRS policies, practices and procedures to ensure compliance with the tax laws, both by voluntary means and through enforcement programs. It aligns with the IRS goals to improve taxpayer service, enhance enforcement of tax law and modernize the IRS through its people, processes and technology.

Pat Buttweiler is the Minnesota Stakeholder Liaison for the Board of Accountancy and the Minnesota Society of CPAs. She welcomes hearing from CPAs regarding concerns and problems with IRS policies, practices and procedures.

The IRS Stakeholder Liaison office provides a wealth of information and resources for tax professionals. Most of the information can be accessed at the Tax Professional section of the IRS website at [www.irs.gov](http://www.irs.gov).

- e-News for Tax Professionals is a weekly email sent directly to the email address you provide, which gives you the latest national news as well as links to resources on IRS.gov, including local news and events planned for you.

- Phone Forums are held monthly on topics of interest to tax professionals on topics such as Offers in Compromise, e-Services, Foreign Workers, and Powers of Attorney. The presenters are the IRS "gurus" on the given topic and there is always time for questions and answers.

- Tax Talk Today is dedicated to providing continuing education and information in a series of monthly 60-minute webcasts which cover current issues of interest to the tax professional community. You can participate live, view archived programs or download podcasts.

- e-Services is a suite of web-based products to conduct business with the IRS electronically. These services are available 24 hours a day, 7 days a week from your computer. You can update your e-File application, request taxpayer transcripts and respond to IRS notices.

- Tax Gap Fact Sheets make handy educational tools for your clients. A new Fact Sheet is issued each month on topics such as business income/expenses, capital gains, rental income/expenses and worker classification. In addition to the Fact Sheets, you will find reports, strategies and updates on IRS efforts to reduce the Tax Gap on the IRS website.

- The Issue Management Resolution System (IMRS) provides a gateway for tax professionals to bring forward information about tax policies, practices and procedures that may negatively impact compliance and quality customer service. Each month IMRS issues and responses are posted to the Tax Professional page at IRS.gov for easy reference.

- The Practitioner Priority Service hotline is a toll-free telephone number dedicated for tax professionals to use when they need to talk to IRS about client accounts and IRS procedures. The number is 1-866-860-4259.

- Audit Technique Guides contain examination techniques, common and unique industry issues, business practices, industry terminology and other information to assist both IRS examiners and tax professionals.

- Tax Hints for Tax Professionals is an online newsletter that provides current tax information and developments that are of significance to the tax professional community.

Contact IRS Stakeholder Liaison, Pat Buttweiler, for help with locating any of these free and useful IRS resources. Pat's phone number is 651-726-1597 and her email address is [patricia.a.buttweiler@irs.gov](mailto:patricia.a.buttweiler@irs.gov).



## Congratulations!



Congratulations to Michael Vekich, CPA, Board Vice Chair, on his appointment to Governor Pawlenty's 21st Century Tax Reform Commission.

The goal of the commission is to make recommendations to overhaul Minnesota's tax code.

The Governor's 21st Century Tax Reform Commission consists of 15 members, and will be provided support by the Minnesota Department of Revenue. The commission will report its recommendations to the Governor by December 1, 2008.

# 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.*

## September 21, 2007

**David W. Montgomery, Certificate No. 07718** - Respondent's certificate expired Dec 31, 1991 and the respondent failed to renew his certificate for 1992 through 2007 or notify the Board that the Respondent was electing exemption from renewal under Minnesota Statutes 326.04, subpart 2 (b) (2006). Respondent informed the Board that he has not engaged in activities requiring a certificate since December 31, 1991. Respondent's certificate is censured and reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a civil penalty of \$250, inactive certificate renewal and delinquency fees for 1992 through 2007 and a reinstatement application fee. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**John W. Nylan, Certificate No. 10733** - Respondent failed to complete 120 hours of mandatory CPE for the years ended June 30, 2004, 2005 and 2006 and failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04 (2006) and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800 (2005). Respondent failed to appear for the Complaint Committee conferences scheduled for December 1, 2006, April 16, 2007 and June 11, 2007. Respondent failed to appear at the Administrative Law Judge prehearing conferences scheduled for February 26, 2007 and August 1, 2007. On August 30, 2007, Administrative Law Judge Eric L. Lipman's Findings of Fact, Conclusions of Law and Recommendation were received. On September 4, 2007 an exception letter was sent to the Respondent. Notice was given 10 days prior to the scheduled September 21, 2007 Board meeting. Respondent's CPA certificate is Revoked effective immediately. Respondent shall immediately surrender his certificate to the Board Office and shall not practice public accounting in any manner in the State of Minnesota.

## October 15, 2007

**Jacqueline Louise Hyde, Certificate No. 24255** - The Board issued Respondent a Certified Public Accountant certificate on August 3, 1987. On January 1, 2003, Respondent had not applied for an initial active certificate based on the experience required by Minnesota Statutes 326A.03, subdivision 5 (2006) and Minnesota Rules 1105.2700 (2005). Respondent did not submit to the Board within ninety days prior to July 1, 2006, a statement detailing experience of the type required by Minnesota Rules 1105.2600 (2005) and Minnesota Statutes 326A.03, subdivision 6 (b) (2006), on a form provided by the Board and in the amount required by Minnesota Statutes 326A.03, subdivision 5 (2006). Respondent did not submit a certificate renewal application requesting inactive status. Respondent did not pay the fee specified in Minnesota Rules 1105.0600 (2005). Respondent's certificate number 11016 shall be revoked.

**Kathleen Jean Lauwagie, CPA, Certificate No. 16550** - Respondent failed to comply with the Board's Continuing Professional Education (CPE) rules by failing to complete 120 hours of mandatory CPE during the years ended June 30, 2004, 2005 and 2006. Respondent's active certificate expired on December 31, 2006 and the Respondent engaged in activities requiring an active certificate and held out to the public as a certified public accountant. Respondent violated Minnesota Statutes 326A.04 and 326A.10 (2006) and Minnesota Rules 1105.2500, 1105.3000, 1105.5600, 1105.7800 (2005). Respondent's certificate is censured and reprimanded. Respondent applied for an inactive certificate for current and subsequent years, agrees not to apply for a firm permit and agrees not to violate in the future, any statute, rule or order that the Board has issued or is empowered to enforce.

**Dean Clinton Reder, CPA, Certificate No. 14617** - Respondent willfully aided and abetted Stockwalk Group/MJK Clearing and caused violations of various provisions of the federal securities laws; and was ordered to cease and desist and pay a \$15,000 civil penalty. Respondent admits that on March 26, 2007, the United States Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings, Making Findings, and Imposing Remedial Sanctions and A Cease-and-Desist Order Pursuant to Sections 15 (b) and 21C of the Securities And Exchange Act Of 1934 as to Dean C. Reder, and that such Order is a valid basis on which the Board may take disciplinary action against Respondent under Minnesota Statutes 326A.08, subdivision 5(a) (7) (2006). Respondent's certificate is censured and reprimanded.

## December 7, 2007

**A. J. Siddiqui PC, Firm Permit No. 01478** - Respondent failed to obtain a valid firm permit during 2007 and failed to reply to Board communications. Respondent violated Minnesota Statutes 326A.10 and 326A.05 (2006) and Minnesota Rules 1105.1200, 1105.5600 and 1105.7800 (2005). A. J. Siddiqui PC's firm permit is censured and reprimanded. Respondent paid a civil penalty of \$1,000 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Kevin B. Bauer, CPA/Bauer & Associates Ltd., Certificate No. 02954/Firm Permit No. 00697** - Respondent's firm permit and active certificate expired on Dec 31, 2006. Respondent violated Minnesota Statutes 326A.10 (2006) and Minnesota Rules 1105.2500, 1105.4200, 1105.5600 1105.7800 (2005). Respondent's permit is censured and reprimanded. Respondent paid a civil penalty of \$250 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Robert P. Carver, CPA, Certificate No. 13217** - Respondent's active certificate expired December 31, 2000 and Respondent did not engage in activities requiring an active certificate or hold out to the public as an active certified public accountant. Respondent violated Minnesota Statutes 326A.10 (2006) and Minnesota Rules 1105.7800, 1105.5600 (2005). Respondent's certificate is censured and reprimanded. Respondent paid \$420 for inactive certificate renewal and delinquency fees for 2001 through 2007, a \$20 reinstatement application fee, and a \$500 civil penalty. Respondent submitted a Request for Reinstatement.

# *A c t i o n s*

**Carver Moquist & O'Connor LLC, Firm Permit No. 01038** - Respondent used a fictitious CPA firm name, that is, one that includes the name of an individual whose certificate has been revoked by the Board. Respondent violated Minnesota Rules 1105.6400 (M) (2005). Respondent's permit is censured and reprimanded. Respondent paid a \$1,000 civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Paul D. Maves, CPA, Certificate No. 11801** - Respondent's active certificate expired December 31, 2003 and Respondent did not engage in activities requiring an active certificate or hold out to the public as an active certified public accountant. Respondent violated Minnesota Statutes 326A.10 (2006) and Minnesota Rules 1105.7800, 1105.5600 (2005). Respondent's certificate is censured and reprimanded. Respondent paid \$250 inactive certificate renewal and delinquency fees for 2004 through 2008, a \$20 reinstatement application fee, and a \$250 civil penalty. Respondent submitted a Request for Reinstatement and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Jeffery Marshall Olson, CPA, Certificate No. 24273** - Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2006) and Minnesota Rules 1105.2500 (2005). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty of \$250 and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Larry Dean Solberg, Inactive Certificate No. 03515** - Respondent engaged in conduct or acts that are negligent or otherwise in violation of standards established by Board rule; engaged in conduct reflecting adversely on Respondent's fitness to perform services; and committed unprofessional acts resulting in Respondent's right to practice before a federal agency to be suspended and agreed to cease and desist from prescribed conduct. Respondent violated Minnesota Statutes 326A.08, subpart 5(a) (3); 326A.08, subdivision 5(a) (7); 326A.08, subdivision 5(a)(1) (2006). Respondent was represented by Scott Corrigan of Wiggin and Dana Law Firm. Respondent's certificate is censured and reprimanded. Respondent paid a \$1,000 civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

## **January 11, 2008**

**Vanessa Kay Abbe, CPA, Certificate No. 24229** - Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2006) and Minnesota Rules 1105.2500 (2005). Respondent's certificate is censured and reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid 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.

**John Dale Caylor Ltd/John D. Caylor, CPA, Firm Permit No. 00945 and Certificate No. 12042** - Respondent committed unprofessional acts resulting in Respondent's or firm's right to practice before a federal agency being suspended. Respondent violated Minnesota Statutes 326A.08, subdivision 5(a) (7) (2006). Respondent's certificate and permit is censured and

reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a civil penalty of \$500. 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.

**Lee L. Herold, CPA, Firm Permit No. 21594** - Respondent failed to obtain a valid firm permit during 2007 and during that period the firm engaged in activities which required such a permit. Respondent violated Minnesota Statutes 326A.05 and 326A.10 (2006) and Minnesota Rules 1105.5600 & 1105.7800 (2005). Respondent's permit is censured and reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a civil penalty of \$500, \$35 firm permit renewal fee, and \$50 delinquency fee. 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.

**Daniel James Hogan, CPA, Certificate & Firm Permit No. 04320** - Respondent failed to obtain a valid firm permit during 2007 and during that period the firm engaged in activities which required such a permit. Respondent's active certificate expired on December 31, 2006, 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 Minnesota Statutes 326A.05 and 326A.10 (2006) and Minnesota Rules 1105.2500, 1105.5600 and 1105.7800 (2005). Respondent's certificate is censured and reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a civil penalty of \$500, \$80 in certificate and permit renewal fees, and \$100 in delinquency fees. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent shall report to the Board Continuing Professional Education in the amount of 42 hours for the year ended June 30, 2006 and 38 hours for the year ended June 30, 2007. Respondent shall apply for and maintain an active certificate and firm permit and shall maintain such so long as the Respondent engages in activities requiring an active certificate and firm permit. 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.

**Dale Walter O'Groske, CPA, Firm Permit No. 15792** - Respondent's active certificate expired on December 31, 2006. Respondent engaged in activities requiring an active certificate and held out to the public as a certified public accountant. Respondent failed to comply with the Board's CPE rules by failing to report 120 hours of mandatory CPE during the years ended June 30, 2003, 2004 and 2005. Respondent failed to obtain a valid firm permit during 2007 and during that period the firm engaged in activities which required such a permit. Respondent violated Minnesota Statutes 326A.04 326A.05 and 326A.10 (2006) and Minnesota Rules 1105.2500, 1105.3000, 1105.5600 and 1105.7800 (2005). Respondent's certificate/permit is censured and reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a civil penalty of \$500 and \$625 in CPE noncompliance fees. Respondent shall apply for an inactive certificate and 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 that suggests or implies that the Respondent holds an active certificate. Respondent shall com-

ply with Minnesota Statutes 326A.04, subdivision 4 (2006). 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.

**Sharon Vivian Quast, CPA, Certificate & Firm Permit No. 09262** - Respondent failed to obtain a valid firm permit during 2007 and during that period the firm engaged in activities which required such a permit. Respondent's active certificate expired on December 31, 2006, and the Respondent engaged in activities requiring an active certificate and held out to the public as a certified public accountant. Respondent failed to comply with the Board's CPE rules by failing to complete 120 hours of mandatory CPE during the years ended June 30, 2004, 2005 and 2006. Respondent failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04, 326A.05 and 326A.10 (2006) and Minnesota Rules 1105.1200, 1105.2500, 1105.3000, 1105.5600 and 1105.7800 (2005). Respondent's certificate is censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a civil penalty of \$500, \$35 permit renewal fee, \$45 certificate renewal fee, \$100 delinquency fee, and \$475 CPE noncompliance fee. Respondent applied for an active certificate and firm permit and shall maintain such so long as the Respondent engages in activities requiring an active certificate. 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.

**Paul S. Volstad, CPA, Certificate No. 21645 & Firm Permit No. 00729** - Respondent committed unprofessional acts resulting in Respondent's or firm's right to practice before a federal agency being suspended. Respondent violated Minnesota Statutes 326A.08, subdivision 5 (a) (7) (2006). Respondent's permit and certificate are Censured and Reprimanded. Concurrent with the submission of the Stipulation and Consent Order to the Board for its approval, Respondent paid a civil penalty of \$500. 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.

**April 14, 2008**

**Thomas Abrahamian, CPA, Certificate Number 21471** - Thomas Abrahamian ("Respondent") has previously entered into and consented to the Board's issuance of a Stipulation and Consent Order approved by the Board on February 26, 2007 ("2007 Stipulation and Order"), which contained certain conditions with which Respondent had agreed to and was required to comply. The Respondent has failed to comply with all of the conditions contained in the 2007 Stipulation and Order; and the recommendation of the Complaint Committee is that Respondent's certificate to practice public accounting be revoked because of such failure to comply. Based upon all of the information presented, the Board hereby orders that the 2007 Stipulation and Order be vacated and Respondent's certificate to practice accounting in the State of Minnesota is revoked as of April 14, 2008, and Respondent is hereby ordered to immediately surrender his certificate. Respondent may reapply for licensure to the Board upon presenting a petition for reinstatement as provided in Minnesota Statutes 326A.09.

**Timothy H. Anderstrom, CPA, Certificate Number 24281** - Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2006) and Minnesota Rules 1105.2500 (2005).

Respondent's certificate is censured and reprimanded. Respondent shall pay a civil penalty and agrees not to violate in the future any statute, rule or order that the board has issued or is empowered to enforce.

**John C. Coskran, CPA, Certificate Number 19090** - Respondent's certificate expired on December 31, 2003 and the respondent failed to renew the certificate. Respondent has not engaged in activities requiring an active certificate during the period of non-renewal. Respondent violated Minnesota Statutes 326A.04 (2006) and Minnesota Rules 1105.2500, 1105.5600, 1105.7800 (2007). Respondent's certificate is censured and reprimanded. Concurrent with the submission of the Stipulation and Consent Order, Respondent paid a \$250 civil penalty, certificate renewal and delinquency fees; and reinstatement application fee. Respondent has applied for an inactive certificate. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Jennifer A Cummings, CPA, Certificate Number 24233** - Respondent failed to apply for an active certificate when required to do so. Respondent violated Minnesota Statutes 326A.08 (2006) and Minnesota Rules 1105.2500 (2007). Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the board has issued or is empowered to enforce.

**Brian C. Jensen, CPA, certificate Number 19994** - Respondent's certificate expired on December 31, 2004 and the Respondent failed to renew his certificate for 2005 through 2008. Concurrent with the submission of this Stipulation and Consent Order to the Board for its approval, Respondent paid a civil penalty, certificate renewal fees, delinquency and reinstatement application fees. Respondent has applied for an active certificate, and has reported 120 hours of continuing professional education hours as required by Minnesota Rule 1105.3000, item E (1) (2005).

**Lamers & Lamers Ltd, Firm Permit Number 01133** - Respondent failed to obtain a valid firm permit during 2007 and during that period the firm engaged in activities which required such a permit. Respondent renewed the firm permit on October 30, 2007. Respondent failed to reply to Board communications. Respondent violated Minnesota Statutes 326A.05, 326A.10 (2006) and Minnesota Rules 1105.1200, 1105.5600, 1105.7800 (2007). Respondent's permit is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Michael J. McCullough Ltd, Firm Permit Number 00928** - Respondent failed to obtain a valid firm permit during 2007 and during that period the firm engaged in activities which required such a permit. Respondent renewed the firm permit on October 30, 2007. Respondent failed to reply to Board communications. Respondent violated Minnesota Statutes 326A.05, 326A.10 (2006) and Minnesota Rules 1105.1200, 1105.5600, 1105.7800 (2007). Respondent's permit is censured and reprimanded. Respondent paid a civil penalty and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

**Jane M. Pierce, CPA, Certificate Number 11048** - Respondent's inactive certificate expired on December 31, 2004, and Respondent failed to renew the certificate. Respondent has

not engaged in activities requiring an active certificate during the period of non-renewal. Respondent violated Minnesota Statutes 326A.04 (2006) and Minnesota Rules 1105.2500, 1105.5600, 1105.7800 (2007). Respondent's certificate is censured and reprimanded. Concurrent with the submission of the Stipulation and Consent Order, Respondent paid a \$250 civil penalty, certificate renewal and delinquency fees; and reinstatement application fee. Respondent has applied for an inactive certificate. Respondent agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

## STIPULATION AND CONSENT ORDERS ISSUED

Respondents' certificates expired on December 31, 2005 and the respondents failed to renew their certificates for 2006 through 2008. Respondents have not engaged in activities requiring an active certificate since December 31, 2005. Respondents violated Minnesota Statutes 326A.08 Subpart 5 (a) (3) (2006) and Minnesota Rules 1105.7800 (2007). Respondents' certificates are censured and reprimanded. Respondents paid a civil penalty, inactive certificate renewal fees and delinquency fees for the years 2006 through 2008. Respondents shall not engage in activities requiring an active certificate in this state, including but not limited to the performance of attest services, nor shall Respondents hold out to the public in any manner so as to suggest that the Respondents hold an active certificate. Respondents shall comply with Minnesota Statutes 326A.04, subdivision 4 (2006). Respondents agree not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce. On April 14, 2008 the Board issued Stipulation and Consent Orders to the following individuals:

Angelats, Giovanna Cecilia	18134
Backlund, Randy Erwin	12774
Baker Sr, Kenton L	06397
Borglum, Mark Alan	02966
Boswell, Julie Sue	20459
Bruer, Mark Edward	07540
Calder, William John	18122
Caruso, Betty Jean	07945
Chambers, Steven Robert	05368
Cherucheril, George Kurian	17523
Cummings, Judy A	14375
Daglish, Brenda Lacenski	09787
Davies, Michael Timothy	13647
Davis, Robert N	03008
Domine, David Allen	11294
Ellis, Gary Lee	05206
Ellsworth, Darrell J	13663
Erickson, Karen L	17477
Feia, Anthony Patrick	19394
Flattery, Patrick K	05584
Forst, Paul Edwin	11315
Francis, Jere Robert	03725
Freeman, Barry D	16825
Gary, Bruce J	04524
Gohl, Kevin Michael	04524
Graykowski, Scott Allen	14360
Gribble, George F	03270
Gutknecht, Daniel Caret	17919
Haas, Donald Michael	05021
Herzog, Timothy A	09065
Hicks, Kimberly Sue	19697
Ittenbach, Virginia Schmitz	12901

Kaiser, Cynthia Jo	12917
Kennedy, Scott Paul	14516
Kocan, Mark A	07279
Kottke, Jay Richard	11775
Krempa, Jerry Scott	11575
Langer, Bruce Jeffrey	16548
Lavoy, Thomas Craig	08038
Leithauser, Debra Jean Winter	08167
Lewis, Elizabeth Kay	16554
Lonergan, William Malcolm	15750
Louis Mottet, Heidi Elizabeth	10679
Marquardt, Dennis D	02338
Matzke, Susan Marie	08089
McClellan, Sandra Gail	14702
McGrane, Brian James	11598
McLinden, Daryl Scott	10699
Modica, David B	16737
Nardecchia, John E	09826
Netten, Aaron Paul	20199
Nelson, Todd James	09827
Nielsen, Sarah Nicole	17751
Oian, Toni Lynn	20760
Olsen, Gregory Paul	04543
Orieux, Michelle Renee	18213
Owens, Terry Lee	09160
Patt, William H	09849
Peterson, Scott A	18922
Potocnik, Frank John	09861
Rae, Judith Lynne	17705
Raport, Vicki Ann	12243
Rodning, Tiffany Lynn	15006
Roth, Michael A	08103
Rowland, Keith Paul	10768
Schneeweis, Robert E	03505
Shindelar, Shannon Marie	21901
Shomion, Lawrence Paul	03924
Simonson, Jeffrey Cleve	18947
Skie, Jeffrey Duane	17744
Stang, Curtis Andrew	12408
Steichen, Daniel Edward	14317
Strusz, Debra Ann	16193
Thompson, Jeffrey L	19551
Tornblom, Susan M	19606
Traxler, Michael Donald	05640
Tyree, Velvet L	20724
Wadleigh, Alan Daryl	05643
Watson, Gary William	15489
Weitz, Joel Scott	09528
Wiese, James Marlo	11535
Wong, Wa-Chun Angela	20450
Yates, Ross Marland	19574

## REVOKED CERTIFICATES

Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2006), 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 the Respondents' CPA certificates in the State of Minnesota are automatically revoked pursuant to Minnesota Statutes 326A.04, subdivision 11 (2006). Respondents shall not in any manner practice or hold themselves out as certified public accountants in this state. The revocation shall take effect immediately. Respondents shall surrender their CPA certificates to the Board immediately. The CPA certificates shall be forwarded to the Board of

(continued from page 7)

Accountancy. If Respondents wish to seek reinstatement of Respondents' CPA certificates, Respondents shall petition the Board pursuant to Minnesota Statutes 326A.09 (2006). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes 326A.09 (2006) and applicable Board rules. The terms of this order are adopted and implemented on this 14th day of April, 2008.

Mark William Abicht	14004
Elizabeth Ann Adah	16417
Lisa Marie Algren	07907
Jeffrey Kern Andersen	05519
Amy Adair Anderson	08645
Kay Ann Anderson	15163
Bridget L Baird	15171
Donna Marie Baker	10508
Douglas C Bakken	08575
Linda Kay Bartel	10921
Catherine Jane Bartz	11242
Mary Pamela Bassett	06399
Nancy Jean Bates	10475
Natalie Marie Bengtson	22542
Julie Ann Benoy	16605
Donald Scott Bentz	14017
Clarence Clifford Biederstedt	03319
Gary Dean Blackford	08661
Debra Jean Bock	14411
John Steven Bode	02600
Kristine M Boerboom	21346
Philip Nyauncho Bosire	20249
Mark David Bourget	15991
John Wilbur Boyer	19076
Maria Jean Brasda	05832
Mark Frederick Bratz	11660
Jean Louise Brekke	17170
James Francis Brewer	C1944
Lydia Elizabeth Brooks	11661
Leila Francine Broussard	11662
Eric Jason Bryan	20572
Gary Scott Budahl	06760
Anna Kathryn Burczek	22113
Heidi Rae Buytaert	17885
Brian Gerald Cada	21372
Richard Milton Carlson	C1992
Susan Marie Chapman	16607
Ying Chen	19370
Melanie Carol Cisek	11276
Jacquelyne Jane Collins	11097
Mark Phillip Cram	02308
Julie Ann Cruz	17062
John Richard Czerwonka	11611
Glen Robert Davies	13646
Steven Jerad Davis	03975
Richard A De Lyser	05403
Jeffrey Gordon Dean	15633
Craig Carroll Denton	11290
John E Deziel	07962
Beth Ann Donahue	10117
Eric Jason Droit	19386

Scott David Egge	20272
Jodi Lin Egglar	17900
William Derham Eginton	12464
Colleen McNeal Eigenfeld	15362
Whitney Paul Eigenfeld	15235
John Paul Engelbert	14837
Melissa Kirsten Ekern	22401
Terry L Faries	22636
James M Farrell	20851
Anthony L Farino	19284
Laura Marie Fiedler	08345
Ellen Marie Fitzpatrick	22532
Consuela Mary Fogarty	10291
Steven Dale Foslien	15254
Daniel Gerard Fox	10564
Josh Daniel Froebe	19000
Nancy Sue Frischmon	14084
Nicholas Charles Gangestad	11711
Katherine Marie Gearhart	12854
Robert A Gehl	21843
Michael J Gehlen	04679
Kirk Alan Geistfeld	10570
Gregory Lee Giesen	07603
James Allen Gilligan	16064
Shari Lynn Gillund	09217
James David Gittleson	16711
James Stephen Gladfelter	05309
Thomas James Gmeinder	06377
Thomas Jay Goedderz	07049
Melvin Mayer Goldfein	02152
Michael Andrew Gorrell	16492
John Richard Grafstrom	07230
Jered Michael Granley	19405
Gregory James Grausnick	15666
Carolyn Bunker Green	21029
Kent Allen Greening	10584
Jane Elizabeth Greni	19407
Lora Anne Gross	20607
Trevor V Gunderson	12869
Alan D Gursky	07988
Arnold D Gruys	C0950
Craig Duane Gutoske	11340
Gerald Henry Haider	09737
Madeline Sandra M Haller	10592
Lawrence Patrick Halverson	03915
Julia Lee Harrison	16501
James Allen Heidemann	14885
Thomas Conrad Heinen	16088
Christine Marie Hendrick	17589
Scott Edward Hietpas	16092
Karen Hoisington Highness	10609
Douglas L Hildreth	03077
Steven August Hirsch	12508
Todd Christopher Hoffarth	19139
Kristen Thoresen Hoyle	20470
Joel Thomas Hennessy	19134
Sharon Kay Herzog	14890
Mark Dennis Hoffman	12119
Kelley Jo Howard	19432
Joseph John Huss	08368
Charles S Irick	17463
Jane Carol Jahimiak	06489
Amy Stockinger Jensen	05898
Jean Ann Jensen	14900
Susan M Jensen	10173

Julia Ann Jones	21126
Patricia Michelle Johns	12907
Garry W Johnson	06858
Gary Lee Johnson	13333
Kari Ann Johnson	16521
Pamela Marie Johnson	17935
Steven Robert Johnson	12912
Jeanine Lynette Johnsrud	18856
Priti Verma Kang	20992
David John Kenney	13740
Ann Christie Ketelaar	17940
Robert Bruce Kinsella	08749
Valerie Lynn Kivett	16132
Joseph Jai Young Kim	20544
Vicki Marie Klinger	20003
Theresa Ann Helen Klise-Bode	18115
Sherri Dee Knisley	13787
David Roy Koepsell	17268
Jason Michael Kramber	19860
Mark James Krueger	09096
Richard Eric Krueger	13749
Toni Lynn Kuffel	14534
Thomas Donald Lais	04959
James F Larsen	C1850
Patrick William Lawton	09430
Sherry Yau Lee	14196
Dean Francis Leitner	07285
Terry Lee Lennon	06523
Kyle Anthony Lenzen	20768
Marvin Stanley Lieberman	02788
Cecilia Liu	20020
Mark R Lund	05421
Michael Lee Lundstrom	17647
David Dee Lodholz	14164
Gay Ann Louiselle	16169
Richard Clark Lundy	03904
Daniel S Lyste	20476
Carla J Macey	08428
Mark Denis Madden	14332
Todd William Madden	10216
Joan Marie Mallory	07300
Tamrha Viann Mangelsen	14563
Michael Thomas Mapes	11421
Jeremy Michael Marron	20652
Douglas Allan Marshall	03663
Dale Edwin Marxen	17846
Kathleen Marie Marxer	14567
Kathleen U Massey	14374
Jason Edward Max	17788
Catherine Mae Mattison	16930
Lawrence Joseph Maun	07147
Todd Dwight Maxwell	11427
Timothy Patrick McCarthy	07489
William Martin McDonald	19806
Linda Mary McKeag	11430
Patricia Wagner McLaughlin	13170
Harold Wilford Medved	08568
Michael Paul Mesch	22367
James Nicholas Meyer	10704
Robert Allan Michaelson	06647
Thomas James Mickelson	12981
Craig Alan Milacek	07306
Joseph C Miller	C1902
Michelle Anne Morin	16943
Stephen Arthur Morgan	06924

Scott Anthony Morris	14184	Nancy Ann Foerster Schwarz	13287
Elaine Rachel Mortimer	20039	John Girard Seiler	16633
Melissa Kay Munce	15547	Ramona Jean Selstad	07371
Michael Joseph Murray	14186	Daureen Ann Sheriff	18941
Kathleen Marie Murray	11819	Sharlene Vicki Shigley	08116
Jason Joseph Nelson	20043	Richard James Shrake	08843
Todd James Nelson	09827	Kathy Louise Shreffler	19746
Debra Ann Ness	14193	Julie Susan Shurtleff	20710
Jaqueline M Neve	03664	Brian Allan Sill	18945
Michelle Marie Newman	16200	Karen Louise Sipola	10014
Melville Van Nguyen	17995	Charles E Sislo	21206
Dzung Thuy Nguyen	18471	Carrie Ann Skoog	22134
Richard Christopher Nordvold	16956	Edna Jody Smith	18674
Michael Thomas Northquest	10731	Michelle Maria Smith	20180
David Irving Nutter	13007	Patrick Dennis Spangler	05328
Doreen Helen O'Brien	12588	Harley L Sprenger	19016
Terry H O'Brien	02256	James George Stamson	16680
Priscilla M O'Clock	05191	Ronald K Stoffel	07005
Sharon Ann O'Connell	18908	Thomas J Stoffel	04480
Dennis Michael O'Malley	07448	Stephen Frederick Suby	11146
John Joseph O'Neill	13535	Thomas F Sullivan	02190
Heather Ann O'Neill	13536	Craig Alan Swanson	06168
Thomas Al Olson	06252	Susan Jane Talbott	17027
Mark Alan Paetznick	08078	Mary Katherine Teynor	15463
Dwight Thomas Palmi	10255	James L Thompson	18735
Gary Carl Pauly	08810	Douglas H Thorpe	08155
Arthur Richard Peterson	13419	Paul Joel Thorstenson	08156
Gary Lee Peterson	21552	Virginia Evelyn Torpey	09576
Robert Charles Phythian	13019	Mark Edward Tulkki	20119
Jean Marie Plumski	18010	Beverly JoAnn Ulrich	22734
Jeffrey Steven Points	19506	Geraldine Louise VanTassel	10323
Frances Lynne Powers	18014	Jay M Verrier	17042
Arlene Phylis Puro	14614	Rosemary Emily Voecks	16307
Kathy L Quinlivan	07347	James P Walkner	05179
Melissa Ann Robeck	22021	Gary Hung Kit Wan	15487
Catherine Ann Roeder	15564	Robert S Watters	21802
Charles Thomas Roehrick	05855	Kathryn R Weber	05076
Renae Lynette Rohl	13242	Raymond Russell Weeks	06188
Benjamin Matthew Rolfs	20374	James Murray Wehmann	15880
John Victor Ruef	10281	Ryan Joseph Weigel	20730
Ronald Jay Rush	02117	Robert James Welsch	19563
Thomas Woodrow Sampson	06259	Juanita Marie Werner	10338
Harvey Luverne Sandahl	15012	Gary Russell White	11534
Mark W Scally	19037	Patrick Morris Witherow	13118
Mary Leone Schaible	12896	Michael David Whittlef	15076
Monteen Marie Schauls	15017	Tammie Joy Woolgar	12633
Kristopher Bede Scherer	13849	Erik James Wordelman	14690
Rachel Deborah Schmidt	22555	Daniel Warren Wray	08886
Nancy Ann Schmit	09319	Charles Ryan Young	17398
Thomas Joseph Schwartz	18369	Daniel W Zarling	14296
Christa Lynn Schwarz	18502	John Paul Zuzek	15890

### *Certificate Renewal FYI*

During the recent renewal period, several individual certificate holders employed by CPA firms indicated on their renewal forms that their CPA firm employer would be changing its mailing address and requested that the Board also change their individual work mail-to addresses to reflect the new firm address. Since all employees of a CPA firm are tied to the CPA firm's information in the Board's database, a firm may not renew its license until all individual CPA employees have renewed their individual certificates, thus also preventing the address change until the firm has renewed.

## Quality Review Oversight Committee

The Board recently appointed Rick H. Ehrich, CPA, as the new Chair of the Quality Review Oversight Committee. The Board would also like to welcome Sherwin Singaas, who was appointed to the committee on April 14, 2008.

Committee Member	Term Ends
Rick H. Ehrich, CPA, Chair	1/2009
Thomas J. Alagna, CPA	1/2011
John C. Beckman, CPA	1/2009
P. Jane Saly	1/2009
Sherwin L. Singaas	1/2011

## Board Staff Update

Meet the Board's newest staff member, Holly Salmela. Holly serves as the Board receptionist, answering phone calls and assisting visitors. Some of her other duties include working with the annual certificate renewals and assisting with the CPE audit.



Holly graduated from the University of Minnesota-

Twin Cities with a Bachelor of Arts in Anthropology in 2005. In her spare time, she enjoys reading and spending time with family and friends.

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## CPA Examination News

Effective with the July/August 2008 testing window, a change to the directions and the functionality of the research question type will appear in the Audit (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG) sections of the exam.

The tutorial and sample tests reflecting the changes to the research question type are now posted on the CPA Exams website at [www.cpa-exam.org](http://www.cpa-exam.org) under the heading Tutorial and Sample Tests. Please note, you will find two versions of the tutorial and sample test on the website: one for candidates testing before July 1 and one for those testing after July 1. Select the appropriate version for the date(s) you have scheduled your AUD, FAR, or REG examination.

To prepare for each section of the Uniform CPA Examination candidates are responsible for reviewing the Uniform CPA Examination tutorial and sample tests. Thorough familiarity with the examinations functionality, format, and directions is required before candidates report to test centers. Failure to follow the directions provided in the tutorial and sample tests, including the directions on how to respond, may adversely affect candidate scores.

## CPA Exam Fees to Increase Effective August 1, 2008

Audit & Attestation (AUD)	From \$209.33	To \$226.28
Financial Accounting & Reporting (FAR)	\$161.33	\$178.58
Regulation (REG)	\$197.40	\$214.35
Business Environment & Concepts (BEC)	\$173.55	\$190.50

# *Board Rulemaking Activity*

## *Board of Accountancy to Amend Rules*

The Board of Accountancy published in the June 2, 2008 State Register a Notice of Intent to Adopt Rules. The Notice contained information on how individuals interested in making comments or suggestions on the Board's proposed rules can do so and also provided the timeframe in which such comments can be made.

The proposed amendments to the rules are being made to:

- Update the rules for changes made necessary by amendments to Minnesota Statutes, Chapter 326A (2008 MN Laws, Ch. 195),
- Make changes in the rules to adopt changes made in the Uniform Accountancy Act Statute and Rules since the rules were last amended in 2005,
- Update the rules for changes in professional standards applicable to licensees, and
- Clarify the rules as a result of questions and comments received by the Board since the rules were last amended in 2005.

The proposed rule changes will affect:

- Applicants for the CPA Examination
- Certified Public Accountants
- Licensees
- CPA Firms
- Registered Accounting Practitioners and RAP Firms

Persons who wish to comment on the proposed rules are encouraged to do so following the procedure outlined in the Notice of Intent to Adopt Rules. Persons who wish to suggest changes to the Board's rules are requested to use the form entitled "Request for Rule Addition/Modification or Other Rule Change" which is also available on the Board's website.

A copy of the proposed rules, the Board's Statement of Need and Reasonableness and the Notice of Intent to Adopt Rules are available on the Board's website at [www.boa.state.mn.us](http://www.boa.state.mn.us). If you are interested in the Board's rulemaking activities, notify the Board and request that your name be added to the Board's rulemaking mailing list.

## *Statute Change Regarding Non-Resident Practice Privilege/Substantial Equivalency*

Effective April 18, 2008, Minnesota no longer requires individuals, who hold a valid CPA license in good standing from a substantially equivalent state and whose principal place of business is not in Minnesota, to apply for a practice privilege license in Minnesota or notify the Board. (States which are not substantially equivalent include Colorado, Delaware, Florida, New Hampshire, Puerto Rico, Vermont and the Virgin Islands. If your only valid license is from one of these states, you must obtain from the NASBA National Qualification Appraisal Service, prior to performing services in Minnesota, verification that your individual CPA qualifications are substantially equivalent to Minnesota's requirements or you must apply for and obtain a Minnesota Certificate.) Individuals currently holding Minnesota certificates who have their principal place of business in another state and do not provide professional services in Minnesota will either need to continue to renew their certificates annually or surrender their Minnesota certificates.

**Minnesota Board of Accountancy**  
**85 E. 7th Place, Suite 125**  
**St. Paul, MN 55101-2143**  
**651-296-7938**  
**[www.boa.state.mn.us](http://www.boa.state.mn.us)**

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# Board Calendar

## 2008

July 18	Complaint Committee Meeting
July 21	Board Meeting (Monday)
August 8	Complaint Committee Meeting
August 15	Board Meeting
September 19	Board Meeting
September 26	Complaint Committee Meeting
October 13	Board Meeting (Monday)
October 17	Complaint Committee Meeting
November 14	Board Meeting
November 21	Complaint Committee Meeting
December 5	Board Meeting
December 19	Complaint Committee Meeting

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