



BOA REPORT

Official Publication of
the Minnesota Board
of Accountancy

FALL 2015 ISSUE

Rules Hearing Held	1
Vital Role of Public Board Members	2
Renewal Reminder	3
EBSA Releases Audit Report	4
International Fraud Awareness Week	4
Have You Updated Your Address?	4
Proposed Revisions to CPA Exam	5
Disciplinary Actions	6
Honor Roll of Newly Licensed CPAs	10
Elijah Watts Sells Award Recipient	11
Carey, Board Investigator, Retires	11
Calendar of Meetings	12

2016 RENEWALS

It's that time!

Check out the FAQs on page 3 to see what you and your firm need to do to successfully renew for 2016.

Rules Hearing Held October 8

A public hearing on the Board's proposed rule changes was held on October 8, 2015, at the Golden Rule Building in St. Paul.

The rules expedite the process by which active duty military members, their spouses and veterans who meet the criteria for licensure can obtain a certificate to practice public accounting. The rules also update the firm

Continued on page 2

Message from the Board Chair

Greg Steiner, CPA
Audit Partner, Grant Thornton, LLP

I have been a member of the Board of Accountancy for almost five years. During this term, I have had the privilege of working with Bev Carey, our Investigator. We would like to congratulate Bev on her recent retirement. Bev worked for the Board for nearly 14 years. She was one of the most dedicated and talented people

I have ever worked with. Her attitude was amazing and her contributions to the Board will last for a long time. Thank you, Bev, for your amazing talents and contributions. You will be missed!

During 2015 the Board participated in a strategic planning process. Through the efforts of all Board members, we had robust discussions surrounding the Board's consumer protection mandate in the present and evolving climate of public accounting. These important discussions resulted in a strategic plan that will focus our attentions

on effective communication practices with stakeholders through outreach practices and streamlined tools our stakeholders can use to comply with Board statutes and rules. Expect more on



The peer review program plays an increasingly important consumer protection role.

this in the coming months, as we begin implementation of that plan.

The Board is also paying close attention to the peer review process. With continual changes and evolutions in generally accepted accounting principles and auditing standards, the peer review program plays an increasingly important consumer protection role. Unfortunately, the Board is seeing

Continued on page 12

VISIT THE BOARD'S WEBSITE for license status of CPAs and CPA firms, to change your address, to file a complaint, to obtain application information, or to find information on statutes, rules and Board activity: BOA.STATE.MN.US

BOARD CONTACT INFORMATION:

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

2015 Board Members

Board Chair:
Gregory Steiner, CPA (2019)

Vice Chair:
Sharon Jensen, CPA (2018)

Secretary/Treasurer: Vacant

Other Members:

Thomas Lydon, CPA (2016)
Kate Mooney, CPA (2016)
Charles Selcer, CPA (2019)
Mark Sellner, CPA (2016)
Scott Van Binsbergen,
Public Member (2019)
Michael M. Vekich, CPA (2017)
Alan Wilensky, Public Member (2019)

(Year denotes term expiration)

Board Staff

Doreen Frost, Executive Director
doreen.frost@state.mn.us
651-757-1517

Holly Salmela,
State Program Administrator
holly.a.salmela@state.mn.us
651-757-1520

Sara Datko, Complaint Specialist
sara.datko@state.mn.us
651-757-1524

Vicky Oehrlein,
Office & Administrative
Specialist Intermediate
vicky.oehrlein@state.mn.us
651-757-1521

Kay Weiss, Communications
kay.weiss@state.mn.us
651-757-1523

Public Board Members Provide a Vital Service to the Public

By statute, the makeup of the Board must always contain 2 public members in addition to the 7 members that are CPAs. In truth, *all* members serving on the Board act as “public” members, because when they serve on the Board, their task is not to represent their profession but rather to represent and serve the people of Minnesota.

CPAs bring to that task their knowledge of the profession, which is invaluable in understanding “technical” matters that come before the Board.

Public members, for their part, bring a fresh, “outsider’s” perspective to the Board. They might be lawyers, executives, or business owners who have worked with or engaged CPAs. Or they might be educators, former government workers, skilled

tradespeople, or community volunteers. Whatever their roles outside the Board, each brings to the Board their own invaluable institutional, ethical or process knowledge.

All Board members are volunteers. Their appointment by the Governor comes with a large time commitment and plenty of work. Yet it is satisfying work for those interested in providing a vital public service.



Interested in serving on the Board of Accountancy—or another state agency?

Openings and application instructions can be found on the Secretary of State’s website www.sos.state.mn.us. Navigate to “Open Commissions and Appointments.”

Rules Hearing

Continued from page 1

permit renewal requirements and make housekeeping changes.

Interested persons had the opportunity to participate in the rulemaking process by submitting written data, statements or arguments prior to the hearing or by attending the hearing to make comments. Administrative Law Judge James Mortenson conducted the hearing.

As required by procedure, a brief period allowing for post-hearing

comments and rebuttal of information followed the hearing. The judge will provide a written report with his findings and recommendations within 30 days following the close of the rebuttal period. The Board will then identify its options based on the ALJ’s report.

The hearing exhibits, including the proposed rule language and the *Statement of Need and Reasonableness* may be found on the Board’s website: boa.state.mn.us/rulemaking.html.

It's Renewal Time!

Keep in Mind These Renewals Facts for Smooth & Seamless Licensure

With the change back to a yearly renewal cycle for individual CPAs, the majority must to renew this year, including those newly licensed in 2015.

When in doubt, check it out:

Use "Find a CPA" (boa.state.mn.us/findcpa.html).

Search for yourself and you'll see your certificate expiration date.



Be an Early Bird—Don't Wait for December!

You don't want a last-minute issue or a surprise CPE shortfall to interfere with your renewal. And if your renewal is returned as incomplete (perhaps you didn't answer all the questions or forgot to enclose the payment) and you have to resubmit, the fact that your original renewal was postmarked by December 31st won't help: You'll be starting off the New Year paying late fees.

Don't put yourself in that situation. **Renew easily and quickly, using** Online Services or use the simple PDF forms available on the Board website.

CPE Is Due Whether or Not You Must Renew

For those with licenses expiring at the end of *next* year (12/31/2016): You still need to record your CPE for this year's reporting period (7/1/2014-6/30/2015) by December 31st. CPE must be reported every year. Even those claiming exemption from CPE reporting must do so every year.

Avoid CPE late fees: Report your CPE ASAP!



Inactive ≠ Inactivity

A frequent misconception of those new to having an INACTIVE STATUS is thinking they don't need to renew. They most definitely do!

If you have an inactive status, you use the same Online Services and even the same PDF renewal form as those with an active status—just answer the questions as they pertain to your inactive status.

Who:

- CPAs with last names beginning A-P
- CPAs initially certified in 2015
- Any CPA who renewed after 1/1/2014
- All RAPs
- All firms: CPA, RAP and Sole Proprietor

When:

Deadline: December 31, 2015

But why wait?

How:

Online (Renewal) Services:

boa.state.mn.us/renewal

- Quick option for: most Individual CPAs

PDF/print renewal forms:

boa.state.mn.us/forms.html

- Required for: Firms, RAPs, exempt or surrender status requests, CPAs with any late CPE reporting; optional method for all

FAQs:

Online Renewal FAQs:

boa.state.mn.us/faq.html

Or call the Board office:

651-296-7938

International Fraud Awareness Week Is November 15-21

With International Fraud Prevention Week approaching, now is a good time to remind Minnesota licensees that “if you see something, say something.” While the Board can set and oversee the education, examination and experience requirements of those it licenses, it can’t observe those licensees “out in the field.” The Board relies on you to advise us when you encounter unprofessional, unethical, or unlicensed activities.



It is truly in the best interests of the public and also of the profession to expose those who do not uphold Minnesota’s statutes or rules or who claim to act as a licensed professional when they are not.

The Board has a process in place—the Complaint process—you can use to report issues or violations you see. Information on

how to file a complaint and the steps involved are available on the Board website: boa.state.mn.us/complaints.html.

You may also contact the Board’s Complaint Specialist, Sara Datko, with questions: 651-757-1524 or sara.datko@state.mn.us.

The AICPA Code of Professional Conduct, which is incorporated by reference into Board rules, reminds CPAs that “members should accept the obligation to act in a way that will serve the public interest, honor the public trust, and demonstrate a commitment to professionalism.” (AICPA Code [0.300.030](#))

Labor Department’s EBSA Releases Employee Benefit Plan Audit Report

The widely anticipated report *Assessing the Quality of Employee Benefits Plan Audits* from the Employee Benefits Security Administration (EBSA) highlights the shortcomings in current audits:

- EBSA audit performance has not improved since previous studies
- The smaller a firm’s EBSA practice, the greater the incidence of audit deficiencies.
- Audit areas that are unique to employee benefit plans continue to lead the list of audit deficiencies.
- Even having proper technical guidance/training did not ensure that a CPA performed a quality audit.
- The Practice Monitoring Peer Review process does not appear to be an effective tool in identifying deficient work.
- Members of the AICPA’s Employee Benefit Plan Audit Quality Center tend to have fewer Generally Accepted Auditing Standards deficiencies.

The report’s recommendations for improvement focused on enforcement, regulatory/legislative changes, and outreach.

The full report is available on the EBSA website: www.dol.gov/ebsa/pdf/2014AuditReport.pdf.

Address Change? Contact the Board Directly

On your list of to-dos when you move or change jobs, include updating the Board with your new mailing address or employer information. It’s an obligation of your licensure, and also necessary if you don’t want to miss renewal notices and other important communications.

receive the change *directly from you*. The “Change of Address/Name” link on the Board website lists several easy ways for you to get this vital information to us.

“Each licensee...shall notify the board in writing within 30 days of any change of address and... change of employment.”
(MN Rule 1105.1100)

If you have a name change, the Board needs legal documentation of that change. Again, the “Change of Address/Name” link has all the details.

The Board can’t use change of address information provided by the post office; we must actually

Exposure Draft Released, As Review of Uniform CPA Exam Continues

Minnesota and the other state Boards of Accountancy use the Uniform CPA Exam (Exam) as part of the licensure process for new CPAs. In order to keep the Exam reflective of the competencies required of CPAs practicing in the profession today and legally defensible as such, the AICPA Board of Examiners (BOE) announced the launch of a new practice analysis.

The team conducting the practice analysis is organized into three groups:

- BOE Sponsor Group - Charged with overall responsibility and lead by BOE Chair Rick Niswander
- BOE Sponsor Advisory Group - 12 CPA Guest Advisors from around the country, including several actively involved in the regulatory community who provide feedback to the Sponsor Group
- Project Team - Plans and executes the specific tasks required to complete the practice analysis.

A summary of the time line is provided in the graphic below. The first half of the process—an invitation to comment (ITC) and an extensive survey to newly licensed CPAs and their supervisors—has been completed.

Analysis of the ITC and the survey were combined to develop the blueprint for the next version of the Exam. That blueprint combined with other elements of the next version of the Exam and potential changes to the test administration model have been presented in an Exposure Draft, which can be viewed as a PDF

The four sections of the Exam—Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG)—are currently anticipated to continue, though BEC may evolve to cover more in-depth testing of higher order skills. Higher order skills will

likely be emphasized more in all sections. It is also expected that task-

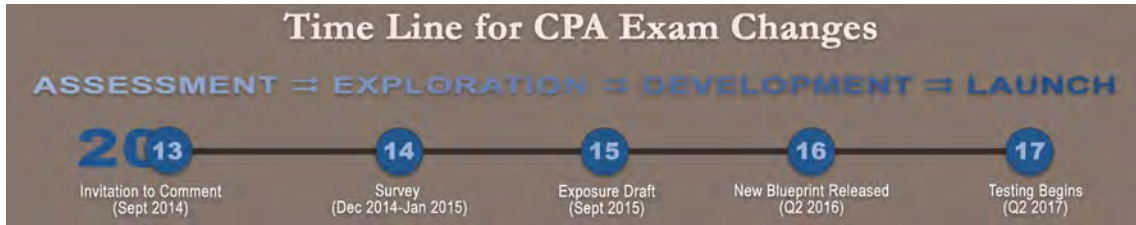
based simulations will be added to BEC.

Following the evaluation of the responses to the Exposure Draft, the final form and content of the Exam will be set by the BOE, with the new blueprint expected to be announced in the second quarter of 2016. It is anticipated that the new blueprint will be in effect for testing in the second quarter of 2017.

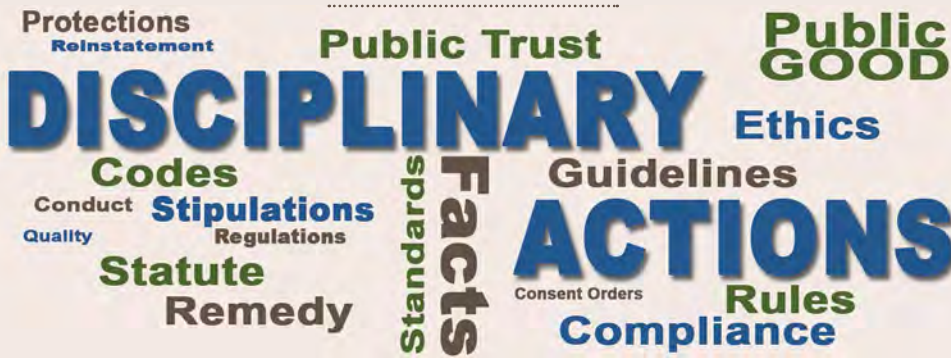
During the period of the practice analysis, the AICPA is also developing new test center software, with a version anticipated to release as soon as 2016. The complete version of the software presenting a new user experience to the candidate is expected to be launched in 2018.

using this shortened link: <http://bit.ly/1KZ79Jx>. It was posted September 1, with a comment period that runs through November 30. Anyone can comment, using the following email: ExposureDraft@aicpa.org.

The most significant change proposed for the next version of the Exam will be an increased emphasis and focus on testing higher order skills. The Exposure Draft authors note “It is critically important that newly licensed CPAs are competent in recognizing issues, identifying errors, challenging assumptions and applying both professional judgment and skepticism.”



Type	Multiple Choice		Task-Based Simulations		Written Communications	
	Current	Proposed	Current	Proposed	Current	Proposed
AUD	90	70-75	7	8-9	-	-
BEC	72	60-65	-	4-5	3	3
FAR	90	60-65	7	8-9	-	-
REG	72	70-75	6	8-9	-	-



In the matter of Kushner, Smith, Joanou & Gregson, LLP; Firm Permit #F2038

The Board issued a Stipulation and Consent Order on April 17, 2015.

Facts: The firm was issued a Minnesota CPA firm permit on December 5, 2014, and the permit expired on December 31, 2014. The firm renewed its permit on February 12, 2015. On June 3, 2014, the Board received information from the U.S. Department of Labor that the firm performed an audit, pursuant to the Employee Retirement Income Security Act (ERISA), of the RELS Pension 401(k) Plan. RELS, Inc., the plan sponsor, is located in Minnesota. The firm performed an audit for a client having its headquarters in Minnesota before obtaining a Minnesota CPA Firm Permit to practice.

Remedy: The firm paid a \$2,000 CIVIL PENALTY.

Disclaimer: Every effort has been made to ensure that the following summary of 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 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.

The following are summaries of the facts for disciplinary actions taken since the last newsletter. Full orders can be found at boa.state.mn.us/enforcement.html.

In the matter of Mullins Clemmons & Mayes, PLLC; Unlicensed

The Board issued a Cease and Desist Order on April 17, 2015.

Facts: Mullins Clemmons & Mayes, PLLC ("the PLLC"), does not currently hold, nor has it ever held, a Minnesota CPA firm permit. Based on information received from the U.S. Department of Labor, the PLLC performed an audit, pursuant to the Employee Retirement Income Security Act (ERISA), of the Healthcare Services 401(k) Plan. AIM Healthcare Services, Inc., the plan sponsor, which is located in Tennessee, was acquired by UnitedHealth Group, Inc. in 2009. AIM is considered a subsidiary of UnitedHealth Group, Inc., the parent company, which is headquartered in Minnesota. The PLLC performed an audit for a client having its headquarters in Minnesota without obtaining a Minnesota CPA firm permit to practice.

Remedy: The PLLC shall CEASE AND DESIST from holding out as a CPA firm and from practicing public accounting in Minnesota until such time as the PLLC obtains a CPA firm permit from the Board. The PLLC shall apply for a Minnesota CPA firm permit, pay the required application fees and pay a CIVIL PENALTY of \$2,000. The PLLC shall not violate any statute, rule or order that the Board has issued or is empowered to enforce.

In the matter of Caldwell, Taylor & Brown, Ltd.; Firm Permit #00169

The Board issued a Stipulation and Consent Order on April 17, 2015.

Facts: The firm failed to complete a peer review for the year under review ended June 30, 2012. They subsequently completed a peer review for the year under review ended September 30, 2013; the review was rated "fail."

The principle peer review findings were:

- The firm's system of quality control was not sufficiently designed to comply with professional standards for all elements defined in quality control standards. As a result, the reviewer found numerous instances of failures to comply with professional standards, including but not limited to failure to consider clarity standards and compilation and review standards, inadequate disclosures and inadequate documentation to support conclusions. The firm did not indicate intent to correct matters on previously issued reports and financial statements.
- The system of quality control for the firm's accounting and auditing practice in effect for the year ended September 30, 2013, was not suitably designed or complied with to provide the firm with reasonable assurance of performing and/or reporting in conformity with applicable professional standards in all material respects.

The firm failed to comply with the applicable peer review requirements as set out in Minnesota statutes and rules.

Remedy: The firm permit is CENSURED and REPRIMANDED and the firm will pay a \$1,000 CIVIL PENALTY. The firm shall submit to the Board documentation showing successful completion of sixteen hours of auditing CPE and sixteen hours of compilation and review CPE by all professional staff who work on audit engagements.

In the matter of Caron & Bletzer, PLLC; Firm Permit #F2031

The Board issued a Stipulation and Consent Order on April 17, 2015.

Facts: The firm was issued a Minnesota CPA firm permit on December 5, 2014. On June 3, 2014, the Board received information from the U.S. Department of Labor that the firm performed an audit, pursuant to the Employee Retirement Income Security Act (ERISA), of the Public Radio International, Inc. Retirement Plan. Public Radio International, Inc., the plan sponsor, is located in Minnesota. The firm performed an audit for a client having its headquarters in Minnesota before obtaining a Minnesota CPA Firm Permit to practice.

Remedy: The firm paid a \$2,000 CIVIL PENALTY.

Continued on page 7

STIPULATION AND CONSENT ORDERS AND ORDERS TO REINSTATE

Facts: Respondent's certificate expired and Respondent failed to renew the certificate or notify the Board that Respondent was electing exemption from renewal.

Remedy: Respondent's certificate is CENSURED and REPRIMANDED. Respondent shall pay the fees listed, apply for an active or inactive certificate and submit written documentation of the specified continuing education credits. The previous revocation order is rescinded. Inactive certificate holders shall not engage in activities requiring an active certificate.

In the Matter of	Certif. Number	Certif. Type	S & C Order Issued	Certif. Expired	Date Revoked	Civil Penalty	Fees to Reinstate	CPE Hrs Complete
Barth, Carmen M.	24969	Inactive	07/20/2015	12/31/2008	05/13/2011	\$500.00	\$748.50	120
Brinkmeyer, Gregory J.	21613	Inactive	09/21/2015	12/31/2012	04/17/2015	\$500.00	\$200.00	N/A
Buckman, Thomas Bennett	24903	Active	07/20/2015	12/31/2012	04/17/2015	\$500.00	\$450.00	120
Buntje, Christine Marie	15467	Inactive	09/21/2015	12/31/2012	04/17/2015	\$500.00	\$200.00	N/A
DeWitt, Peter Virgil	09350	Inactive	07/20/2015	12/31/2012	04/17/2015	\$500.00	\$205.00	N/A
Gallagher, Patrick Duncan	11213	Inactive	07/20/2015	12/31/2012	04/17/2015	\$500.00	\$205.00	N/A
Gary, Bruce J.	04524	Inactive	04/17/2015	12/31/2012	01/16/2015	\$500.00	\$205.00	N/A
Hasse, Rhonda Louise	16848	Inactive	07/20/2015	12/31/2012	04/17/2015	\$500.00	\$205.00	N/A
Hastings, Julie Terese	20285	Inactive	07/20/2015	12/31/2012	04/17/2015	\$500.00	\$205.00	N/A
Horsman, Darryl G.	03201	Inactive	04/17/2015	12/31/2012	01/16/2015	\$500.00	\$205.00	N/A
Iverson, Glaydon Paul	07257	Inactive	06/01/2015	12/31/2011	01/17/2014	\$500.00	\$216.00	N/A
Kirscht, Carrie Lynn	16448	Inactive	06/01/2015	12/31/2009	08/17/2012	\$500.00	\$291.00	N/A
Myers, Heidi Tabor	24719	Active	06/01/2015	12/31/2011	01/17/2014	\$500.00	\$499.50	120
Pratt, Brandon Robert	24779	Active	06/01/2015	12/31/2011	01/17/2014	\$250.00	\$499.50	120
Sha, Qian	25057	Inactive	06/01/2015	12/31/2010	07/15/2013	\$750.00	\$200.00	N/A
Whittemore, Tracey Elaine	16166	Inactive	04/17/2015	12/31/2011	01/17/2014	\$500.00	\$216.00	N/A
Wilkenheiser, Dean S.	19297	Inactive	07/20/2015	12/31/2009	10/15/2012	\$500.00	\$345.00	N/A

Disciplinary Actions

Continued from page 6

In the matter of Jonathan David Jay; Certificate #28635

The Board issued a Stipulation and Consent Order on April 17, 2015.

Facts: Mr. Jay passed the Uniform CPA Exam on November 29, 2011, and was notified of his successful passing of the exam by the Board on January 20, 2012. He met the experience requirement on January 2, 2012, and the education requirement on August 2, 2012. Mr. Jay was required to apply for a certificate within 60 days of notification by the Board that all sections the CPA exam had been passed, or upon meeting the education and experience requirements for the issuance of a certificate; however, his initial

application for an active CPA certificate was received by the Board on September 11, 2014.

Remedy: Mr. Jay's certificate is CENSURED and REPRIMANDED. He shall pay a CIVIL PENALTY of \$250.

In the matter of Donna Lund Loeffler; Certificate #16918

The Board issued a Stipulation and Consent Order on April 17, 2015.

Facts: Ms. Loeffler failed to provide documentation to substantiate the CPE hours she reported to the Board for the years ended June 30, 2011, 2012 and 2013, as requested by the Board's continuing

professional education audit. She failed to respond to communications from the Board.

Remedy: Ms. Loeffler's certificate shall be SURRENDERED. Concurrent with future application for reinstatement, she shall:

- Provide documentation satisfactory to the Board of having completed all of the 120 hours of CPE required for the years ended June 30: 2011, 2012 and 2013. In addition, she shall report to the Board 120 CPE hours for subsequent years as required by Minnesota Statute 326A.09 (2014).
- Pay the Board's CPE noncompliance fee that will be calculated by the Board at the time, based upon Minnesota Rules 1105.3000 E. (2013) and the CPE information she reports to the Board.

Continued on page 8

Disciplinary Actions

Continued from page 7

Upon Ms. Loeffler's application for reinstatement of her CPA certificate, the Board may impose a civil penalty based on the violations listed above.

In the matter of Kris M. Casement; Certificate #20758

The Board issued a Stipulation and Consent Order on June 1, 2015.

Facts:

- From March 1, 2009, through June 30, 2012, while employed as a business manager and controller for Team Spine, Inc., Ms. Casement took funds without authorization from her employer by falsifying payroll entries that allowed her to claim unearned bonuses as false compensation, through false profit sharing and through misuse of her employer's credit cards for unauthorized personal gain.
- On January 21, 2014, Ms. Casement was convicted of six felony counts of violating Minnesota Statutes section 609.52.2(4): Theft by Swindle over \$35,000.
- The court ordered Ms. Casement to pay restitution totaling \$334,708.08 for economic loss sustained through her actions.
- The court sentenced Ms. Casement to serve 49 months incarceration in the Minnesota Correctional Facility at Shakopee, Minnesota.

Remedy: Ms. Casement's certificate is REVOKED. She shall not offer to perform or perform services required by law to be performed by a CPA as set forth in Minnesota Statutes Chapter 326A (2012) and Minnesota Rules Chapter 1105 (2011). She shall CEASE AND DESIST from using "CPA" in conjunction with her name and shall not hold herself out as a CPA in any manner in Minnesota. She shall pay a \$2,000 CIVIL PENALTY.

Ms. Casement agrees that she will not petition to reinstate her CPA certificate until at least five years after the date she has been released from her incarceration. Any such reinstatement petition will be reviewed and considered by the Board pursuant to Minnesota Statutes Section 326A.04, Section 326A.09.

In the matter of Frazier & Deeter, LLC; Firm Permit #F2073

The Board issued a Stipulation and Consent Order on June 1, 2015.

Facts: The firm was issued a Minnesota CPA firm permit on April 17, 2015. On June 3, 2014, the Board received information from the U.S. Department of Labor that the firm performed an audit, pursuant to the Employee Retirement Income Security Act (ERISA), of the Regional Elite Airline Services 401(k) Plan. At the time of the audit, Regional Elite Airline Services, the plan sponsor, was located in Minnesota. The firm performed an audit for a client having its headquarters in Minnesota before obtaining a Minnesota CPA Firm Permit to practice.

Remedy: The firm paid a \$2,000 CIVIL PENALTY.

In the matter of ELO Prof, LLC; Unlicensed

The Board issued a Cease and Desist Order on June 1, 2015.

Facts: ELO Prof, LLC, does not currently hold, nor has it ever held, a Minnesota CPA firm permit. Based on information received from the U.S. Department of Labor, ELO Prof, LLC, performed an audit, pursuant to the Employee Retirement Income Security Act (ERISA), of the Trussbilt, LLC 401(k) Plan. Trussbilt, LLC, the plan sponsor, is located in Minnesota. ELO Prof, LLC, performed an audit for a client having its headquarters in Minnesota without obtaining a Minnesota CPA firm permit to practice.

Remedy: ELO Prof, LLC, shall CEASE AND DESIST from holding out as a CPA firm, and from practicing

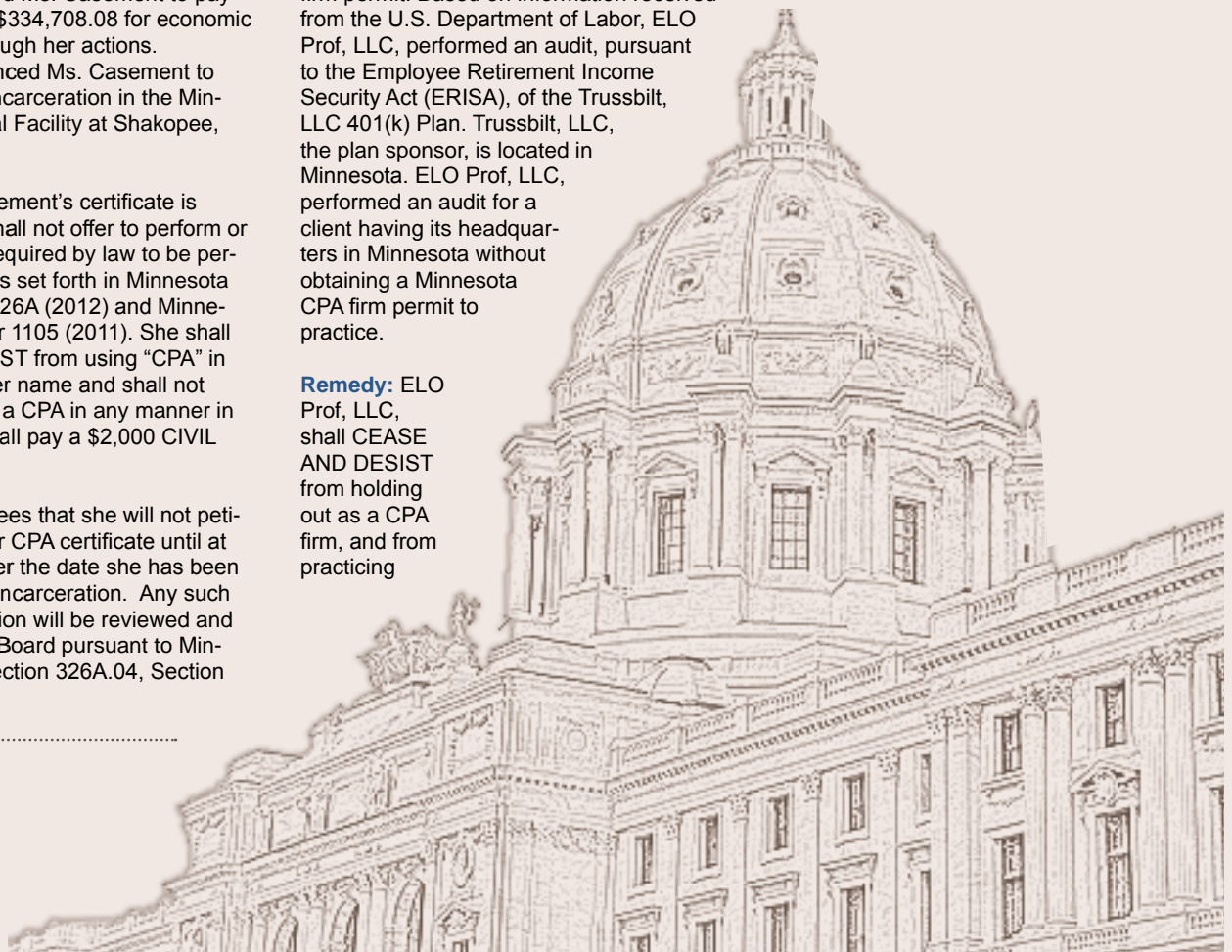
public accounting in Minnesota until such time as it obtains a CPA firm permit from the Board. ELO Prof, LLC, shall apply for a Minnesota CPA firm permit, pay the required application fees and pay a CIVIL PENALTY of \$2,000.

In the matter of SS&G, Inc., Unlicensed

The Board issued a Cease and Desist Order on July 20, 2015.

Facts: SS&G, Inc., does not currently hold, nor has it ever held, a Minnesota CPA firm permit. Based on information received from the U.S. Department of Labor, SS&G, Inc., performed an audit, pursuant to the Employee Retirement Income Security Act (ERISA), of the Ritrama, Inc. 401(k) Plan. Ritrama's corporate headquarters are located in Minnesota. SS&G, Inc., performed an audit for a client having its headquarters in Minnesota without obtaining a Minnesota CPA firm permit to practice.

Remedy: SS&G, Inc., shall CEASE AND DESIST from holding out as a CPA firm and from practicing public accounting in Minnesota until such time as it obtains a CPA firm permit from the Board. SS&G, Inc., shall pay a CIVIL PENALTY of \$2,000.



Automatic Revocations

Pursuant to Minnesota Statutes section 326A.04, subdivision 11 (2014) the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked by order of the Board. The certificates listed below expired on December 31, 2012, and are hereby REVOKED.

Adopted and Implemented on April 17, 2015:

- John Clark Aabel #10046
- Joel D. Aas #21273
- Mohammed Qassim Abu Hijleh #26000
- Christopher Jon Ackerslund #20453
- Olubukola Titilola Adeniji #24471
- Jeremy Alan Alinder #19761
- Ross Anthony Allen #11233
- Cindi Michelle Allrich #17150
- Kenneth John Alme #11933
- Laura Elizabeth Andersen #25669
- Eric Dennis Anderson #21051
- Gene S. Astolfi #17866
- Joseph Patrick Atkinson #26006
- Mark Richard Augdahl #11648
- Richard J. Auld #19021
- Lin Htet Aung #26186
- Jeffrey Alan Baars #22075
- Brian Frederic Back #18767
- Rolf David Baglien #22762
- Ralph William Bailey #19064
- Dale Dean Baker #14010
- Jerrold W. Baker #21473
- Janet Elizabeth Balej #25605
- Brian Alfred Balgaard #18160
- Greg J. Barber #26420
- John Michael Barkholtz #12419
- Heath Eric Beck #25932
- Elijah Lucas Becker #23606
- Mark Daniel Behl #25394
- Kevin John Bell #22675
- Kristina Maja Berglund-Anklam #19935
- Garin Lyle Bergman #19692
- Ann Marie Beuning #19812
- John Thomas Bigalke #21267
- Kelly Rae Birkmaier #21295
- Amory Paul Bodin #10887
- Brianne Leigh Boettner #24992
- Daniel Bohacek #18179
- Lori Lyn Bolin-Willard #10931
- John Clement Boma #25171
- Kevin Eugene Boreen #14797
- Bruce Edward Brabec #10932
- Jason Michael Braegelmann #20982
- Gregory Louis Braun #14027
- Michelle Ann Breunig #26158
- Gregory J. Brinkmeyer #21613
- Robert William Brisch #25678
- Stacy Lynn Brown #23447
- Tracey Jean Bruner #20256
- Thomas Bennett Buckman #24903
- Christine Marie Buntje #15467
- Robert William Burgess #25797
- Hani Burni #25611
- Collin Filmore Buzzell #17518
- Timothy Patrick Byrne #14038
- Gregory Cleveland Carpenter #12740
- Jamie Nicole Carroll #26195
- Kerry Duane Carter #09589
- Kenneth Sung Chi Cho #26196
- Gary Lee Christenson #20513
- Melody Chiu Chung #09977
- Erica Lynn Kartak Cilek #20869
- Josephine Cizek #24997
- Christopher David Coleman #19376
- Francis Conduah #25090
- Mark Thomas Cory #12810
- Cathleen Marie Covington #16018
- Colt Michael Cramer #19583
- Thomas Whitmore Cronmiller #11277
- Stacey Ann Cunningham #21424
- Dana Lee Dallmann #21364
- Sarah Ann Dalsin #20583
- Kathleen Mary Danakis #25455
- Anthony William Davis #15631
- Mary McCullum Day #10223
- Joyce Hanauer Deitschmann #09387
- Michael C. Deitschmann #18145
- Michael Wayne Derington #25868
- Therese L. Desris #22680
- Peter Virgil DeWitt #09350
- Robert Michael Divinski #16024
- Carl Peter Doeksen #14826
- Kerry E. Dolan #23784
- Joan Lynn Donaldson #10118
- Megan Lee Dooley #26971
- Thomas W. Drew #25045
- Melissa Jeanne D'Silva #19421
- Darrell Dean Dyer #C1453
- Chia Lan Eckersen #15212
- Richard Allan Ehrich #19584
- Darrell J. Ellsworth #13663
- Benjamin Alan Emons #25360
- Shari Ann Enger #10549
- Michael G. English #24207
- Efrosinia Lazarovna Erofeeff #25873
- Krysta Anne Erovick #23062
- Curtis Eric Espeland #11702
- Erin Mary Ethier #20849
- William Joseph Evans #14841
- Erik Thomas Evensen #26026
- Michael Alan Eversmeyer #15242
- Douglas Arthur Fairbanks #C1578
- Cody Jay Fast #26795
- Anna Alissa Feast #26362
- Gina Renee Felton #14844
- Wen Feng #25475
- Derrick C. Fernando #24688
- Jarid R. Fields #24147
- James Clifford Fischer #16481
- Carolyn M. Flaschberger #16071
- Jennifer Follett #17443
- Daniel Leroy Folsom #17558
- Curtis Edward Forse #15252
- Paul Edwin Forst #11315
- Jessica Lynn Foss #25944
- Ivan Dennis Fox #10980
- Shannon Marliese Franson #19628
- Matthew Charles Frazee #19690
- Darren Edward Frederickson #25325
- Donald R. Frink #22203
- Bradley Paul Fromm #15257
- Leslie Erickson Frosaker #12467
- Chad Lee Fullington #25598
- James Patrick Fyhrie #20810
- Duncan Patrick Gallagher #11213
- Guohui Gao #23754
- Grant Michael Geffre #23189
- Jessica B. Gehring #25165
- Sharon Ann Gerr #14124
- Barbara Gayle Gerten #09371
- Steven Marvin Gess #14463
- Mark Allen Giesie #13295
- Kristine Lesli Gigerich #18443
- James Gerhard Gilbertson #12086
- Marc A. Glende #23608
- Randall Frank Gorski #27220
- Aras Vytautas Grakauskas #14752
- Amy C. Graves #23896
- Roger Thomas Grembowski #13694
- Johannes R. Griffioen #21999
- Roger David Griffith #09382
- Karen Marie Gruber #12868
- Breanna Mae Gruhlke #25243
- David Ray Gullickson #17576
- Konrad Erik Gunderson #17096
- Nicholas R. Gust #25209
- Donita Lynn Haack #16497
- Mindee Jane Haas #20033
- Eric G. Haddenhorst #24988
- Eric Olaf Hadland #16076
- Raydenne Anne Hagan #17791
- Laura Marie Hahn #22803
- Theodore William Haley #12100
- Brian Jeremy Hamilton #22381
- Marilyn June Hansmann #18755
- Richard Victor Hanson #21511
- Terry Dean Hanson #20859
- Robert Henry Harding #C1896
- Jeffrey Thomas Harmsen #24510
- Debra Marie Harrington #13527
- Steven John Harrington #13545
- Rhonda Louise Hasse #16848
- Julie Terese Hastings #20285
- Christine Renee Hays #13314
- Ronald Godfrey Heger #11927
- Rhonda Sue Hernandez #16697
- Susan B. Hickey #20425
- James Bertram Hickman #C1593
- Karla Louise Hiedeman #09392
- Douglas Glenn Hipkind #16860
- Nicholas Ryne Hitsman #25547
- Barbara Ann Hoffrogge #16864
- Andrew Jonathan Holland #26211
- Dean Duc Hong #23025
- William Henry Hope #23429
- Susan Marie Hornbaker #13615
- Donna Lynn Houck #18427
- Mary Ellen Houg #21759
- Andrea Leah Huot #23227
- William Kiley Husen #11015
- Phillip James Johnson #27102
- Mahamadou Kane #27104
- Steven J. Kim #27108
- Caiyun Z. Kontz #26997
- Christopher Douglas Miller #27124
- Kyle Benjamin Nees #27350
- Karen Ann Ritland #24153
- Sanae Engel Shimizu #27032
- Richard Mark Smith #27194
- Daniel Robert Thesing #27197
- Mark Christopher Trammel #27201
- Michael John Vacanti #27147

Congratulations to CPAs Newly Licensed in Q1-Q3 of 2015

The members and staff of the Minnesota Board of Accountancy welcome these CPAs to the profession.*
Our congratulations to you and our best wishes for success in your practice.

Dylan Abernathy	Paul Burkhardt	Jonathan Fedder	Michael Hanneman	Conner Kelderman	Andrew Moss
William Albert	Leah Busack	Margaret Fenda	Alice Hansen	Oliver Kelsey	Ashti Motilall
Matthew Almer	Logan Busch	Kaitlyn Ferguson	Kyle Hansen	Danielle Kennedy	Ada Muco
Isaac Alzen	Travis Byrne	Yelizaveta Ferrari	Samantha Hanson	Eric Kirschner	Eric Mueller
Charles Amevo		Thomas Ferris	Hayden Hanson	Andrew Kline	Grant Mueller
Daniel Anderson	David Camacho	Ryan Fett	Nicholas Hanson	Jeffrey Knoll	Sarah Muhonen
James Anderson	Paige Cammack	Spencer Fine	Lucas Hanson	Gary Koenen	William Mulvahill
Michael Anderson	Matthew Cantlon	Sean Finn	Bradley Harried	Kevin Koenker	Roshni Muralidharan
Brian Anderson	Matthew Carr	Brent Foiles	Katherine Harris	Ballay Kouame	Jennifer Murdy
Andrew Anderson	Chi Che	Ryan Folz	Esmail Harunany	Joseph Koyiol	Joseph Murphy
Gregory Anderson	Adam Chernoff	Eva Forsythe	Brandon Haugh	Paul Kramer	Laurie Musselman
Michael Anderson	Anne Christianson	Ethan Frank	Jacob Hauth	Kyle Krause	Kathrin Myhra
Emily Arkfeld	Matthew Chybowski	Alec French	Samantha Hay	Heath Krejci	
	Timothy Cibulka	Dane Fricke	Hannah Hayes	Brett Krulter	Ahmed Najah
Nikhila Balmoori	Jessie Clevan	Kyle Friedges	Sarah Haynes	Katherine Krumholz	Minoru Nakamoto
Aaron Banke	Dustin Clintsman	Drake Friesen	Eric Hedberg	Elizabeth Krusemark	Jessica Natus
Kindal Barnes	Tristen Cohen	Daniel Fuhrman	Nicholas Heimer	Daniel Kurtz	James Nelson
Teresa Barry	Amy Collette	Alexander Fuller	Adam Heine	Cherie Kurtz	Long Nguyen
Cynthia Bassett-Hartwig	Russel Crary		Marsha Helfman	Joseph Kuschke	Andrew Niedenfuer
Matthew Battin	Kyle Cruickshank	Jason Gakeler	Caroline Hemmer		Matthew Nistler
Thomas Bauer	Paul Cruz	Xiaolei Gao	Austin Hendrickson	Ruth Lane	Michael Noel
Cole Baumgard	Jacob Cullinan	Christina Gast	Giles Henry	Kyle Larsen	Travis Notch
Nicole Beck	Ryan Cummings	Brooke Geary	Jed Heubner	Lauren Latour	Joseph Nurmi
Jonathan Becker	Theresa Custer	Robert Geistfeld	Chad Heyda	Jake Latzka	
Carrie Benson		Brett Gerardy	Karen Hiltunen	Caleb Laughlin	Kristin O'Brien
Alyssa Benzick	Aaron Dahl	Daniel Gerhart	Benjamin Hoglund	Andrew Lawson	Benjamin O'Connor
Maureen Berggren	Jacob Dahl	Terrence Gibbons	Wendy Holle	Dae Yeul Lee	Olayinka Olaoye
Andrew Beske	John Dahmen	Nicole Ashley Gisler	Ryan Holt	Danielle Lee	Nicholas Olson
Sarah Beulke	Oketekyie	Thomas Gisler	Seth Holte	Kelsie Leintz	Angela Olson
Xiaolin Bi	Dakwa-Agyekum	Rares Giurgiu	Daniel Holz	Megan Leners	Bryan Olson
Yangyang Bian	Riley Dalbey	Evan Glasson	Liujingqi Hu	Elizabeth Letvin	Ryan Olson
Brandon Biermaier	Shirley Dalgaard	Ashli Glorvigen	Asif Hussain	Brittany Levens	Melissa Orth
Brandon Block	Angela Dardis	Eric Glorvigen	Antonia Huston	Jacob Lewis	Kyle Orwick
Andrew Block	Tanner Davenport	Katelyn Goettl	Linh Huth	Lori Leysen	
Aaron Bloom	Lori Dawidowicz	Kelly Goskeson	Tammy Hutter	Andrew Lifson	Iren Paskaleva
Zachary Bloss	Robyn DeLoss	Molly Granzow		Kaverne Lim	Keval Patel
Curtis Boeddeker	David Dennison	Henry Greeley	Nicholas Ingman	Richard Lockman	Daniel Patrick
Dalton Boettcher	Lauren Dest	Caitlin Green		Colin Lodermeier	David Paul
Jennifer Bogart	Erik Dietel	Michelle Green	David Jackson	Wenbo Lu	Malory Peterson
Benjamin Bohline	Justin Dietz	Steven Grewe	Emily Jackson	Amanda Ludtke	Nicholas Peterson
Courtney Bonnstetter	Kaitlyn DiSalvo	Kevin Griffith	Blake Jacobus	Aaron Lundquist	Nathan Peterson
Michele Booms	Francis Ditah	Bradley Gropp	Ann Janneke		Aryn Peterson
Joshua Borgmann	Louis Doth	Laura Grosdidier	Maria Janson	Furong Ma	Donald Pibbbs
Kyle Bourgault	Scott Dunning	Lori Guenther	Ryan Jarvi	Amanda Maas	Matthew Phillips
Allan Bowen	Matthew Durtsche	Kelly Gully	Dave Jelinek	Colin Mackin	Nga Phung
Lauren Braaten	Chelsea Eberline	Greta Gunderson	Chase Johnson	Anne Manz	Vi Phung
David Brand		Derek Gustafson	Sierra Johnson	Harminder Mashiana	Joseph Pitt
Kyle Brandon	Molli Ellini	Amy Gustafson	Spencer Johnson	Anthony May	Jason Poletz
Jason Briant	Dana Elliott	Gregory Gustafson	Kelsey Jones	Thomas Mayberry	Tracy Podritz
Aaron Brody	Reed Erler			Ryan McAllen	Brad Poeschl
Machael Bropleh	Brian Erola	Thomas Hadala Jr	Michelle Kaminsky	Kelsey McDevitt	Michael Possin
Alexander Bruneau	Sara Erspamer	Alina Hagness	Natalie Kane	Linda McKeag	Frances Powers
Christina Bruns	Mark Evans	Christopher Hahn	Connor Kapryan	Alex McNamara	Michael Prall
Derek Bryant	Thomas Fadden III	Brennan Hall	Melissa Karpinski	Hugh Meeker Jr	Jason Primus
Kim Buck	Corinne Fairbanks	Taylor Hallman	Hamilton Keefe	Kasey Meyer	Amanda Prondzinski
Joseph Buresh	Brandon Fatland	Charles Hamm	Ann Keefe	Steven Meyers	Sara Ptacek
				Sherry Michau	
				Matthew Mikel	Brandy Quam
				Holly Miles	
				Daniel Miller	David Rae
				Andrea Miller	Frank Ranallo
				Megan Miller	Hannah Redding
				Yongxi Mirza	Patrick Redmond
				Dustin Mitchell	Brock Reinschmidt
				Marissa Mittet	Amanda Reinsma
				Ronald Moen	Anna Resman
				Igor Monjoseph	Matthew Rice
				Todd Moritz	
				Lindsey Mortinson	



Continued on page 11

New Licensees

Continued from page 10

Nathan Rich
Craig Richter
Matthew Rieddle
Sean Roeser
Ellen Rohman
Derek Rood
Michelle Rosas
Brendan Rouzer
Andrew Russo
Allison Rutman

Carlos Sackitey
Michelle Saiz
Zachary Sallee
Emiley Sandvik
Erin Sattervall
Kari Scharnberg
Alexander Scheinost
Emily Schepers
Dennis Schippler
Joseph Schlangen
Jessica Schmidt
Daniel Schmidt
Jeff Scholz
Daniel Schuh
Andrew Schultz
Nikolaus Schumacher
Darren Schutz
Kari Schwaderer
Trent Senske
Gauri Shah
Jaclyn Shepherd
Geoffrey Shewmake
Thomas Simpson
KD Sirek
Bradley Sjolander
Travis Smith
Karley Smith
Stephanie Smith
Zachary Smith
Kevin Soukup
Jamie Soyk
Shannon Spahr
Sydney Speltz
Michael St Martin
Katelyn Stangler
Katharine Stauffer
Rachel Stenhaug
Skyler Stensrud
Laura Stenzel
Heidi Stimson
Danielle Stock
Aimee Stolt
Tanya Stovring
Melissa Strunc
Nathan Sturos
Alex Sturtevant
Hongye Sun
Duoyuan Sun
Carrie Sundberg
Ashley Sylte

Zezhou Tan
Benjamin Tefft
Kollie Teigen
Adam Terfa
Brock Thaemlitz
Clayton Theiler
Adam Thielen
Christopher Thomas

Joseph Thompson
Tess Thompson
Jordan Thureson
Daniel Tillemans
Alexis Todhunter
Preston Tomlinson
Thu Trang Tran
Andrew Tuchowski
Kathryn Twite

Timothy Urban

Savannah Valde
Christy Van Dyke
Eric Vandendriessche
Robb Volkenant
Andy Vuong

Zachary Waldoch
Yanan Wang
Yingting Wang
Michael Wangen
Sarah Ward
McKay Ward
Christopher Wardell
Grant Wayland
Hannah Weber
Diana Weddigen
Joel Wegner
Andrew Weig
Katie Weis
Jess Weisman
Jeremy Weller
Brenda Wenz
Jared Whight
Travis Whiting
David Wiebelhaus
Taylor Williamson
Anthony Wilson
Kevin Wilson
Spencer Wilts
Samantha Wocken
Jessica Wojahn
Lynn Wolander
Andrea Wolfe
Matthew Wotzka-Olsen
Judy Wright
Adam Wright

Jing Xie
Kia Xiong

Justin Yenter
Lucas Young
Kysa Youngren
Gregory Ytterbo

Haoru Zhao
Miao Zhu
William Zins

** Every effort has been made to make this list correct for the dates specified; however it is not definitive. You can confirm licensure/certification status via ["Find a CPA"](#) on the Board website.*

Minnesota's Skyler Stensrud Receives Elijah Watts Sells Award

Earlier this year the American Institute of CPAs (AICPA) announced the winners of the 2014 Elijah Watt Sells Award.

The award is given to candidates who pass all four sections of the Uniform CPA Exam on their first attempt with a cumulative average score of 95.50 or above. A total of 91,384 individuals tested in 2014, with just 60 candidates meeting that criteria.

Skyler Stensrud, who sat for the exam as a Minnesota candidate, was one of those talented 60. Stensrud is a graduate of Minnesota State University, Mankato, where he received his BS in Accounting and Finance in 2014. He is currently employed with

KPMG in Minneapolis. Stensrud hopes to "continue to develop as an accountant and professional in the public accounting industry."



The Elijah Watt Sells Award program was established by the AICPA in 1923 to recognize outstanding performance on the CPA Exam. Sells, one of the first CPAs in the US, was active in establishing the AICPA and played a key role in advancing professional education within the profession.

Bev Carey, Investigator, Retires

"I just did my job" is the characteristically simple, straightforward and modest way Bev Carey described her exemplary work for the Board of Accountancy and the people of the State of Minnesota. She retired this September after nearly 14 years with the Board.

During the course of her career, Bev working with over 30 Board members and performed every task and function in the Board office, apart from those of the Director. She settled in as Investigator in 2012.

Of all the changes to the Board during her tenure, those due to technology stick out most in Bev's mind. She could remember when renewals came as a flood of paper forms ("stacks and stacks!") and the Board staff proctored the CPA Exam—also on paper—at Concordia University. Now the Board website is robust, and the Online Services system has revolutionized the renewal process.

Bev gratefully acknowledged the Board members, Director Doreen Frost, and her fellow staff members for their support through the years. They will miss not just *that* Bev "did her job" but *how* she did it: with intelligence, diligence, respect, and good humor.



Minnesota Board of Accountancy
85 East 7th Place, Suite 125
St. Paul, MN 55101

PRSR STD
US POSTAGE
PAID
TWIN CITIES MN
PERMIT NO 171

RETURN SERVICE REQUESTED

Chair Message

Continued from page 1

a rise in the number of firms that are not complying with the requirements to undergo peer review and subsequently submit the resulting reports to the Board. The number of peer review reports containing deficiencies or failures is also on the rise. In addition, regulator bodies have expressed to the Board concern over the peer review results and have asked us to be diligent in addressing these results. The Board's Complaint Committee has taken disciplinary action as required in some cases.

As leaders of your practice, we ask you to take the time to understand the peer review requirements. If you have any concerns or need assistance, please contact the Board office. Non-compliance with these requirements can result in serious consequences to your firm. In addition, please understand the impact a peer review with deficiencies or a failure can have on your practice's reputation. It is quickly

becoming common practice for clients to ask for a copy of a firm's most recent peer review.

The AICPA is considering modifying the peer review process to make it even more capable of detecting firms with deficiencies and failures. In an effort to improve

the peer review process, the AICPA is recommending a Practice Monitoring Program. The program hopes to provide more timely and transparent information to members and the public. You can find the concept paper on AICPA's website using this shortened URL: <http://bit.ly/1Q4qb0V>.

Calendar of Meetings October 2015-March 2016

October

14 Complaint Committee - 8:00 am
23 Board Meeting - 9:15 am

November

6 Complaint Committee - 8:00 am

December

3 Complaint Committee - 8:00 am
11 Board Meeting - 9:15 am

January

TBD Complaint Committee - 8:00 am
29 Board Meeting - 9:15 am

February

TBD Complaint Committee - 8:00 am

March

TBD Complaint Committee - 8:00 am
22 Board Meeting - 9:15 am

Meetings are generally held at the Board's office location: Suite 125 for the Complaint Committee and Suite 295 for the full Board. Please consult the Board website for any changes to meeting dates, times, or locations. Board meetings are open to the public, with the exception of Complaint Committee and disciplinary discussions as prescribed by Minnesota Statutes 13D.01 and 326A.08.