



# THE BOA REPORT

Official Publication of  
the Minnesota Board  
of Accountancy

## FALL 2016 ISSUE

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## 2017 RENEWALS

**YOUR LICENSE  
WILL EXPIRE  
DECEMBER 31, 2016  
UNLESS YOU  
RENEW.**

This year marks the final phase of the transition back to annual licensure. **EVERYONE** with an Active or Inactive CPA license or a RAP registration **must** renew this year, if they want to maintain their credential—without exception; including new 2016 licensees.

All firms also must renew.

**Renewals opened on  
September 12.**

Preserve that credential you worked so hard to earn.

For Renewal FAQs, see page 5.

## Local and National Update

**Sharon Jensen, CPA**  
Board Vice Chair and  
NASBA Central Region Director

I am honored to serve as NASBA Central Regional Director. The opportunity to work with extremely talented people both on the MN State Board and at the national level has been one of the most rewarding experiences of my career.

Omdahl,  
Lance  
Radziej  
and Debra Thompson. We look forward to working with them over the next four years.



### Board Changes

On behalf of the Board, I would like to express our thanks and appreciation to former Board members Kate Mooney, Tom Lydon and Mark Sellner

for their expertise, dedication and countless hours of service. It was a pleasure working with them and we wish them the best in their next endeavors.

I would like to welcome three new Board members: Christopher

### Peer Review Process

The AICPA in May 2014 launched

*While we all stand behind improvements for the peer review process, the importance of State Board oversight of this mandated program is critical.*

its Enhancing Audit Quality (EAQ) initiative. EAQ is being implemented through a multi-phased approach. The initial phase involves planned and proposed efforts that will begin to improve quality in

*Continued on page 9*

**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](http://BOA.STATE.MN.US)

### BOARD CONTACT INFORMATION:

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

**SOCIAL MEDIA:** facebook.com/mn.boa ■ twitter.com/mnboanews  
linkedin.com/company/mnboa

## 2016 Board Members

Board Chair:  
Gregory Steiner, CPA (2019)

Vice Chair:  
Sharon Jensen, CPA (2018)

Secretary/Treasurer:  
Michael M. Vekich, CPA (2017)

Other Members:  
Christopher Omdahl, CPA  
Lance Radziej, CPA (2020)  
Charles Selcer, CPA (2019)  
Debra Thompson, CPA  
Scott Van Binsbergen,  
Public Member (2019)  
Alan Wilensky, Public Member (2019)

(Year denotes term expiration)

## Board Staff

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

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State Program Administrator  
holly.a.salmela@state.mn.us  
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sara.datko@state.mn.us  
651-757-1524

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emma.hoche-mathews@state.mn.us  
651-757-1514

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

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

## Rules Modifications Considered

The Board is considering amendments to rules governing fees, education, peer review and housekeeping and has published a Request for Comments in the State Register. The Board does not anticipate that a draft of the rule amendments will be available before publication of the Notice of Intent to Adopt Rules, however, interested persons or groups may submit comments or information on these possible rules in writing or orally until further notice is published in the State Register.

The intent of the amendments is to:

- Reduce fees for licensees by eliminating the \$20 fee for verification of examination/licensure and by capping the fees assessed for reporting continuing education late;
- Clarify the education requirement by defining “accredited degree” and removing the current “levels” of accreditation;
- Align the Board’s peer review requirement with the national Peer Review Standards; and
- Make housekeeping modifications including updating the dates of documents incorporated by reference; allowing exam candidates to take the CPA examination twice per testing window; and aligning the rules regarding retention of incomplete applications to the Board’s

approved Record Retention Schedule. The Board is also considering repealing the rule that requires a licensee to return the physical license certificate to the Board upon suspension or revocation of a license.

Written or oral comments, questions, or requests to receive a draft of the rules when it has been prepared, and requests for more information on these possible rules should be directed to Andrea Barker at the Board of Accountancy, 85 East Seventh Place, Suite 125, St. Paul, MN 55101; phone: 651-757-1511; fax: 651-282-2644; or email: andrea.barker@state.mn.us. TTY users may call the Board at 800-627-3529.

Please note that comments received prior to the publication of the Notice of Intent to Adopt Rules will not necessarily be included in the formal rulemaking record submitted to the administrative law judge if and when a proceeding to adopt rules is started. The agency is required to submit to the judge only those written comments received in response to the rules after they are proposed. If you submit comments during the development of the rules and you want to ensure that the Administrative Law Judge reviews the comments, you should resubmit the comments after the rules are formally proposed.

## 2012-15 CPE Audit Status, Results

Every year the Board undertakes a random audit of Active status licensees to verify whether the continuing professional education information they provided to the Board is correct and compliant with Board Rules.

This year, 1% of the that population as well as one-third of the Board members were audited, for a total of 110 audits. The period audited was July 1, 2012–June 30, 2015.

As of the August 11, 2016 Board meeting, the audit was 100% complete, with 32.7% of those completed having issues. The single most common issue was missing documentation; another fairly common issue was reported hours that exceeded the maximum allowed for certain CPE types.

Six requests related to documentation were received; three were approved.

# Board Appointments Announced

## Omdahl, Radziej, and Thompson Fill CPA Openings on the Board

Governor Mark Dayton appointed three new members to the Board of Accountancy effective June 29, 2016. Their terms will expire January 6, 2020. Terms for three members, Thomas Lydon, CPA, Kate Mooney, CPA, and Mark Sellner, CPA ended. The Board gratefully acknowledges their dedication and service.

Please welcome to the Board:

**Christopher Omdahl, CPA**, of Eden Prairie, Minnesota received his bachelor's degree in accounting from Luther College in Decorah, Iowa. Mr. Omdahl has been a licensed, active CPA in the State of Minnesota since 1989 and is an audit partner in the Minneapolis office of KPMG LLP. Mr. Omdahl also serves as the partner-in-charge of human resources for the office. He has also served as an instructor for the firm's continuing professional education programs. Mr. Omdahl is a member of the Minnesota Society of CPA's and the American Institute of Certified Public Accountants. His volunteer activities include serving as Treasurer for Health Start, Inc. (now part of West Side Community Services, Inc.) and Prairie Lutheran, and being part of the Loaned Executive Program for the Greater Twin Cities United Way.



**Lance Radziej, CPA**, of Chaska, Minnesota, is a graduate of St. John's University where he received his Bachelor's degree in Accounting and Master's degree in Theology. He is also a graduate of the University of Minnesota, where he received his Master's degrees in Accountancy, Business Taxation and Business Administration. Mr. Radziej is the cofounder and managing partner of Radziej & Radziej CPAs LLP. He is also the finance and accounting manager at Electric Machinery Company Inc, a subsidiary of the WEG group. He has taught as an adjunct professor at several institutions and will be teaching at Augsburg College in the fall. He is a member of the MNCPA's Business and Industry Advisory Council and is a member of the American Accounting Association. He has volunteered with various nonprofits, including WomenVenture which helps women create and grow sustainable and profitable businesses. He is also the board treasurer at the Textile Center of Minnesota. Mr. Radziej is currently pursuing a doctorate in Business Administration.



**Debra K. Thompson, CPA**, of Minnetonka, Minnesota, received her Bachelor of Science degree and Master of Science of Taxation from the University of Nevada, Las Vegas. She is a licensed Certified Public Accountant, Certified Fraud Examiner, Certified in Financial Forensics, Certified Information Technology Professional and Chartered Global Management Accountant. Ms. Thompson has her own firm, DK Thompson LLC. Her practice includes auditing, accounting and consulting, especially in the areas of recreating financial transactions and information and fraud investigations. Ms. Thompson is a national speaker on various accounting and forensic topics. Ms. Thompson is currently a member of the American Institute of Certified Public Accountants as well as the Minnesota Society of Certified Public Accountants.



### 2016 Committees

With the addition of new Board members, committees assignments have been re-established. Those assignments are below:

#### EXECUTIVE

Gregory S. Steiner, CPA, Chair  
Sharon A. Jensen, CPA,  
Vice-Chair  
Michael M. Vekich, CPA,  
Secretary/Treasurer

#### COMPLAINT

Michael M. Vekich, CPA, Chair  
Sharon A. Jensen, CPA  
Gregory S. Steiner, CPA

#### CONTINUING PROFESSIONAL EDUCATION

Alan J. Wilensky, Chair  
Debra Thompson, CPA  
Michael M. Vekich, CPA

#### EXAMINATION AND CREDENTIALING

Charles Selcer, CPA, Chair  
Lance Radziej, CPA  
Gregory S. Steiner, CPA  
Scott Van Binsbergen

#### FIRM CREDENTIAL AND QUALITY REVIEW

Sharon A. Jensen, CPA, Chair  
Christopher Omdahl, CPA  
Lance Radziej, CPA



# Next Version of CPA Exam Launches April 2017

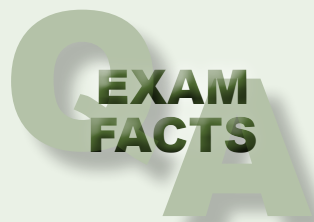
The next version of the Uniform CPA Examination is scheduled to launch with the April 2017 exam window.

The four sections of the exam—Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG)—remain, but are structured with increased emphasis and focus on testing higher order skills.

The AICPA Board of Examiners (BOE) describes the 16-hour test as “designed for a greater assessment of a candidate’s higher-order cognitive skills such as critical thinking and analytical ability” and notes “the next exam presents candidates with a variety of multiple-choice questions, task-based simulations (TBSs) and written responses (BEC only) at varying skill levels.”

The BOE has released new blueprints for the exam. Available as a single PDF download using this shortened URL: <http://bit.ly/1Zk0iPg>, this document provides an overall description of the new exam as well as section-by-section detail on content

- **When do the changes take effect?** April 1, 2017 (the Q2 testing window).
- **How long is the new exam?** Each section is now 4 hours, for a total of 16 (up from 14).
- **Is there a price increase?** The Board’s application fee (part of the total you pay when registering through NASBA) is unchanged, but the total exam fee is increasing due to the longer testing time.
- **Have the sections changed?** The exam still consists of the four parts: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG), but there are fewer multiple choice questions and more task-based



simulations, and the BEC has written response questions.

- **Have the testing windows changed?** There are still four testing windows but as of the 2017 Q3 testing window they will each be 10 days longer.

- **I heard that until 2018 the score results won’t come out as quickly as in the past. I’m concerned about losing credits as a consequence of the delay.** Provisions have been made so that examinees will not lose credits due specifically to the score result delay. For examinees in this situation, the credit will be automatically extended.

simulations, and the BEC has written response questions.

- **How can I find out more about the revised Exam?** Download the *CPA Exam Blueprints*: <http://bit.ly/1Zk0iPg>.

organization and tasks, content areas, content allocation, and skills allocation (between various skills

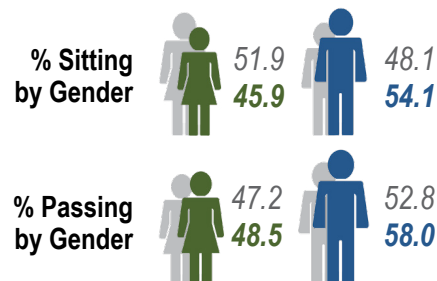
demonstrated, from simple remembering and understanding through application, analysis and evaluation.

## Minnesota CPA Exam Candidates Rank Favorably in 2015

NASBA has issued the results of the Uniform CPA Examination for the year 2015. For the year, Minnesota ranked well compared to other jurisdictions, ranking 10th in pass rate and 7th in average score, with the third youngest group of examinees on average.

Female exam candidates in Minnesota were underrepresented compared to the national average; however they and also their male counterparts performed above the national average on the exam itself.

General Comparative Statistics for 2015 CPA Exam							
Overall Stats				First-Time Taking Section		Retaking Section	
Jurisdiction▶	All	MN	Rank	All	MN	All	MN
Candidates	93693	1555		74.9%	77.7%	52.6%	48.7%
Sections	240882	4280		58.2%	63.8%	41.8%	36.2%
Pass Rate	49.8%	53.6%	10th	55.0%	58.7%	42.5%	44.6%
Avg Score	71.9	73.4	7th	72.6	74.2	70.9	71.9
Avg Age	28.9	26.8	3rd (tie)	27.8	26.1	30.4	28.2



Grey = All jurisdictions  
Green = MN females Blue = MN males

# Renewals Opened September 12

Keep in Mind These Renewal Facts for Smooth & Seamless Licensure

The transition to a yearly renewal cycle for individual CPAs concludes this year, which means everyone—without exception—must renew by December 31, 2016.



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

You've got enough going on at the end of the year; you don't need an issue or a surprise CPE shortfall to interfere with your renewal. You also don't want to start out the New Year paying late fees if the renewal form you sent gets returned to you because it was incomplete.

Avoid that last-minute stress. **As of September 12, you can renew easily and quickly** using Online Services or use the simple PDF forms on the Board website.

## Who:

EVERYONE. We can't stress this enough. All Active and Inactive CPAs, all RAPs, all firms: CPA, RAP and Sole Proprietor (SP)

## Due:

**December 31, 2016**

But why wait? Renewals are now open.

## How:

**Online (Renewal) Services:** [boa.state.mn.us/renewal](http://boa.state.mn.us/renewal)

- Quick option for Individual CPAs without CPE problems and SPs who don't require a peer review.

**PDF/print renewal forms:** [boa.state.mn.us/forms.html](http://boa.state.mn.us/forms.html)

- Required method for: Any status change request except Active to Inactive (if CPE is in order); CPA firms that require peer review; RAPs/RAP firms; exempt or surrender status requests; and CPAs with any late CPE reporting.
- Optional method for: All.

## FAQs:

**Q: I just got my license (or permit) in [Any Month] 2016. Do I really have to renew?**

**A:** Yes. Licenses and permits expire on December 31, regardless of the date issued.

**Q: I'm a new licensee. Do I have to report CPE?**

**A:** If you were licensed after June 30, 2015, while you do have to renew, you **do not** report CPE for July 1, 2015–June 30, 2016. You were exempt from the CPE requirement during that period (but you **will** need to earn CPE for the period July 1, 2016–June 30, 2017 and report that next year by December 31, 2017).

If you were licensed on or before June 30, 2015, then, yes, you **do** report CPE this year. If you were licensed between July 1, 2013, and June 30, 2015, you'll only need to meet the 1-year requirements. Those licensed on or before June 30, 2013, have to meet the rolling three-year requirements as well.

**Q: What are the CPE requirements?**

**A:** Visit [boa.state.mn.us/cpe.html](http://boa.state.mn.us/cpe.html) for the specifics.

**Q: What Is the Renewal Fee?**

**A:** A full list of all fees (CPA, RAP, firms) can be found in Statute: <http://bit.ly/MNBOAfees> and are also listed on the related PDF forms.

**Q: I want to change my CPA status (or go exempt or surrender my license).**

**How do I do that?**

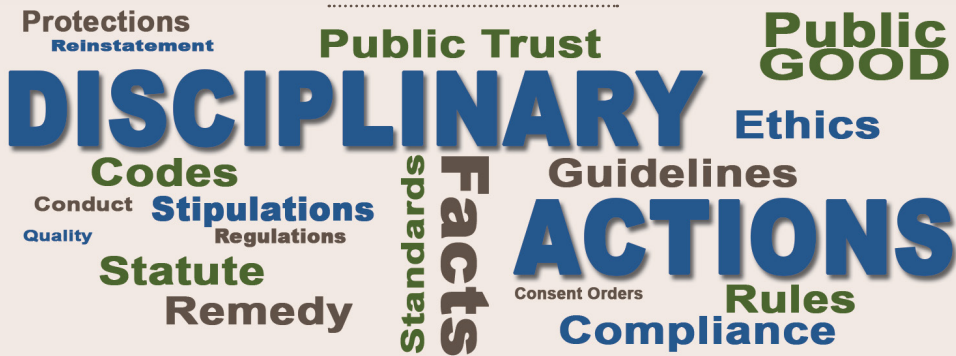
**A:** If your CPE is in order and you want to change from Active to Inactive, you can do that through Online Services. For any other situation, use the renewal form: "2017 CPA Certificate Renewal Form." All individual renewal options are listed on that single PDF form.

**Q: I'm going Inactive (or Exempt), so I don't need to meet the 1-year or 3-year CPE requirements, right?**

**A:** Sorry, no, that is wrong. Your CPE must be current before you can change status.

FOR MORE RENEWAL FAQs:

Visit: [boa.state.mn.us/faq.html](http://boa.state.mn.us/faq.html) or call: 651-296-7938



financial information during the years 2009 through 2014. Mr. Schibilla signed all these forms on behalf of the firm.

- The firm failed to comply with peer review reporting requirements.
- The Board sent the firm a Notice of Conference concerning these matters. No one appeared at the conference on behalf of the firm.

**Remedy:** Mr. Schibilla's certificate is REVOKED, his firm permit is REVOKED, and he is ordered to pay a \$5,000 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](http://boa.state.mn.us/enforcement.html).

**In the matter of Robert Nello Rampi; Certificate #21747**

The Board issued a Stipulation and Consent Order on December 30, 2015.

**Facts:**

- Mr. Rampi self-reported that he understated K-1 earnings on his income tax returns for the tax years 1996 through 2008 and that he failed to file 1120S corporate tax returns for the tax years 1996 through 2008.
- Mr. Rampi states he filed amended returns with the IRS and the Minnesota Department of Revenue for those years, with the exception of 1998. He has paid in full all outstanding debts to Minnesota and is making payments to the IRS.
- It is alleged that Mr. Rampi and his firm may have engaged in conduct reflecting adversely upon their fitness to perform services by failing to file a report or record required by state or federal law.
- The firm also failed to complete a peer review as required for the year under review ending December 31, 2013.

**Remedy:** Mr. Rampi's certificate is CENSURED AND REPRIMANDED and his firm permit is CENSURED AND REPRIMANDED. Both his certificate and the firm permit are SUSPENDED. That suspension is STAYED, provided Mr. Rampi:

- Pays a CIVIL PENALTY of \$2,500 within 90 days of the Board order.
- Provides proof of filing Individual Income Tax Returns with the Internal Revenue Service and the Minnesota Department of Revenue for the years 1996 through 2014
- Provides proof of filing Corporate Income Tax Returns with the Internal Revenue Service and the Minnesota Department of Revenue for the years 1996 through 2014.
- Provides proof of payment in full of all balances due to the Minnesota Department of Revenue for the tax years of 1996 through 2014.
- Provides proof of a formal payment agreement with the Internal Revenue Service.

**In the matter of Babcock Langbein CPA; Firm Permit #00120**

The Board issued a Stipulation and Consent Order on December 30, 2015.

**Facts:** The firm's permit expired on December 31, 2010. The firm subsequently submitted 2011, 2012 and 2013 firm permit renewal forms and fees on April 16, 2013.

The Board received information that during the time the firm's permit was expired the firm performed employee benefit plan audits, pursuant to the Employee Retirement Income Security Act (ERISA), of the J&J Distributing Co. 401(K) Plan for the years 2010 and 2011. J&J Distributing Co., the plan sponsor, is located in Minnesota. The firm performed audits for a client having its headquarters in Minnesota without a valid Minnesota CPA Firm Permit to practice.

The firm was required to submit its peer review for the period ended in 2011 to the Board office by June 30, 2012. It failed to provide evidence of completion of a peer review for the period ended March 31, 2011 until April 22, 2015.

**Remedy:** The firm permit is CENSURED AND REPRIMANDED and the firm will pay a \$4,000 CIVIL PENALTY.

**In the matter of Kirk J. Swanson, CPA; Firm Permit #05901**

The Board issued a Stipulation and Consent Order on December 30, 2015.

**Facts:** The firm applied for a firm permit on May 8, 2015, and indicated on that application that the firm performed audits and compilations of financial statements during calendar years 2014 and 2015. The firm performed audits and compilations without a valid Minnesota CPA Firm Permit to practice.

**Remedy:** The firm permit is CENSURED AND REPRIMANDED and the firm will pay a \$2,000 CIVIL PENALTY.

**In the matter of DuWayne L. Schibilla, CPA; Certificate #05035, Firm Permit #05035**

The Board issued a Stipulation and Consent Order on December 30, 2015.

**Facts:**

- The firm performed employee benefit plan audits pursuant to the Employee Retirement Income Security Act of 1974 (ERISA) of the Graphic Communications Local 1B Educational Trust Fund for the years 2009 through 2013.
- The firm made representations under oath on their 2009 through 2014 firm permit renewal forms, that the firm did not perform audits, reviews, or compilations of financial statement or examinations of prospective

*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
Allrich, Cindi Michelle	17150	Active	07/28/2016	12/31/2009	08/17/2012	\$500.00	\$665.00	120
Anderson, Damon Edward	16765	Active	07/28/2016	12/31/2012	04/17/2015	\$500.00	\$570.00	120
Bohacek, Daniel	18179	Inactive	12/30/2015	12/31/2012	04/17/2015	\$500.00	\$195.00	N/A
Deese, Jane Ann	09140	Inactive	10/23/2015	12/31/2012	01/16/2015	\$500.00	\$200.00	N/A
Hahn, Laura Marie	22803	Inactive	10/23/2015	12/31/2012	04/17/2015	\$500.00	\$200.00	N/A
Helgeson, Robert Charles	11004	Inactive	03/22/2016	12/31/2006	04/21/2009	\$500.00	\$480.00	N/A
Huntsinger, April Elizabeth	18849	Inactive	07/28/2016	12/31/2002	02/15/2005	\$500.00	\$770.00	N/A
Johnson, Curtis Wayne	10174	Inactive	04/26/2016	12/31/2000	06/24/2003	\$500.00	\$280.00	N/A
Kwon, Soo Hyon	25123	Active	03/22/2016	12/31/2011	01/17/2014	\$500.00	\$615.00	120
Lankester, Sarah S.	09051	Inactive	03/22/0216	12/31/1991	10/16/1998	\$500.00	\$280.00	N/A
Lewis, Randy John	19465	Inactive	04/26/2016	12/31/2011	01/17/2014	\$500.00	\$155.00	N/A
Marell, Jonathan J.	06909	Active	04/26/2016	12/31/1985	01/16/1998	\$500.00	\$615.00	120
McGee, Shannon Marliese	19628	Inactive	07/28/2016	12/31/2012	04/17/2015	\$500.00	\$270.00	N/A
Nelson, Shelley Lynn	22091	Active	07/28/2016	12/31/2011	01/17/2014	\$500.00	\$615.00	120
Novak, John Nicholas	22989	Active	07/28/2016	12/31/2011	01/17/2014	\$500.00	\$615.00	120
Olabisi, Michael Adetayo	24740	Active	12/30/2015	12/31/2009	10/15/2012		\$605.00	120
Repinski, David Allen	16608	Inactive	04/26/2016	12/31/2013	01/29/2016	\$500.00	\$245.00	N/A
Schneider, Jeff Robert	25787	Active	07/28/2016	12/31/2013	01/29/2016	\$500.00	\$470.00	120
Schoen, Mary Elizabeth	17065	Inactive	07/28/2016	12/31/2013	01/29/2016	\$500.00	\$245.00	N/A
Ubben, James Marvin	16748	Inactive	01/29/2016	12/31/2006	04/21/2009	\$500.00	\$940.00	N/A
Wagstaff, Robert Burton	15869	Active	12/30/2015	12/31/2008	10/15/2012	\$500.00	\$750.00	120
Wallraff, Regina Frances	13728	Inactive	07/28/2016	12/31/2013	03/22/2016		\$245.00	N/A
Wikenheiser, Lexy Jenkins	21015	Inactive	10/23/2015	12/31/2009	10/15/2012	\$500.00	\$325.00	N/A
Wong, Jacquelyn Claudine	16686	Inactive	10/23/2015	12/31/1999	01/28/2000	\$500.00	\$1000.00	N/A
Zook, Lori Ann	19926	Inactive	04/26/2016	12/31/2002	02/16/2005		\$130.00	N/A

## Disciplinary Actions

*Continued from page 6*

- Until the balance due the IRS has been paid in full, Mr. Rampi and his firm will report to the Board in writing on February 1 and August 1 of each year the progress on making those payments specified in the formal agreement plan and provide

documentation of satisfaction of the amount owed.

- The firm will provide a copy of the completed peer review including the acceptance letter within 90 days of the Board order.
- Mr. Rampi and his firm agree that if they fail to comply with all the aforementioned conditions, the Board will issue an Order lifting the Stay on the Suspension and

Mr. Rampi's CPA Certificate and CPA firm permit will be SUSPENDED until such time as he and the firm provide satisfactory documentation that both are in compliance with all the conditions above.

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## Automatic Revocations

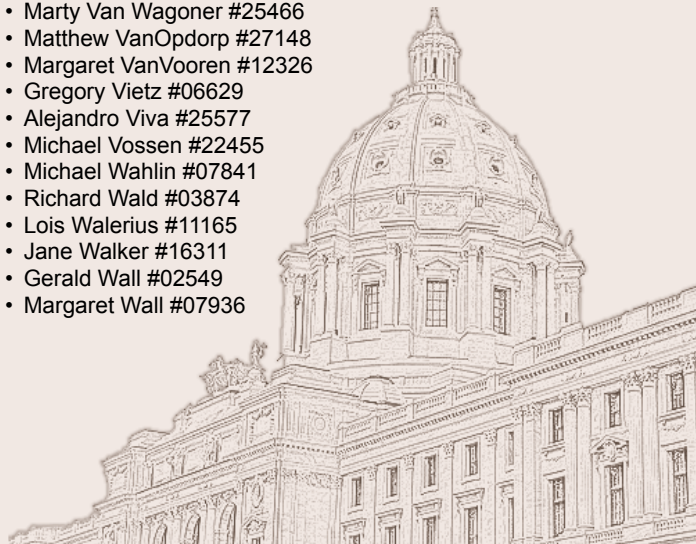
Pursuant to Minnesota Statutes section 326A.04, subdivision 11 (2014) the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked by order of the Board. The certificates listed below expired on December 31, 2012, and are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

### Adopted and Implemented on January 29, 2016:

- Carie Gaytan #27677
- Adam Grossfield #27800
- Matthew Hieb #27525
- Michelle Holtman #27681
- Jesse Radabaugh #17339
- Joshua Rahn #24467
- Lee Raines #05956
- Robert Ranalla #19627
- Vicki Raport #12243
- Terrie Raymond #16233
- Louis Re #07349
- Dean Reder #14617
- Elizabeth Reed #07919
- Sara Ress #20522
- Quinten Reuben #25782
- Shelley Riach #16241
- Gregory Ribich #10275
- Mary Richard #07525
- Steven Rider #06367
- Daniel Ridler #21819
- Kathryn Riley #19650
- Travis Riley #25141
- Robert Ringstad #06142
- Joseph Risse #21191
- Kathryn Ritchart #14108
- Peter Ritchie #27354
- Carrie Robinson #15960
- MaryAnn Robinson #16986
- Lois Rockney #04153
- Jeffrey Roehl #17717
- Henry Roemer #04171
- Alan Roers #04760
- Randi Roller #18354
- Russell Rommes #10892
- Philip Rootes #03247
- Karla Rootness #16242
- Anthony Ross #16990
- Jackie Ross #22368
- Steven Rosvold #07359
- Mark Rouchard #19660
- Erinourke #21621
- Duane Rouse #12626
- Joseph Rousseau #17346
- Charles Rowan #10886
- Kristopher Roy #25807
- Garry Royce #06695
- Lyubov Rudyuk #20230
- Dwight Ruff #18108
- Terry Rust #04607
- Edward Ryan #22325
- Peter Sagmoe #15422
- Casey Sallander #26085
- Marc Salmon #19272
- Melanie Salvatore #26677
- Dilshod Samigov #26454
- Roger Sandeen #13208
- Major Sandin #23328
- David Sandquist #07366
- Nadine Sanville #02812
- John Satelmajer #26678
- Jeffrey Savage #19225
- Gregory Saylor #17129
- Sandra Schaefer #05865
- Michael Schauer #20166
- Nancy Schendel #05866
- Wayne Scheuermann #20693
- James Schleper #05868
- Monte Schmaltz #19904
- Michael Schmickle #16746
- Corey Schmid #13446
- Paul Schmidt #21944
- Douglas Schmitt #24025
- James Schock #17734
- Joseph Schramer #C1163
- Thomas Schussler #10779
- Thomas Schuster #13860
- Bradley Schwieger #04056
- Theodore Schwieger #21343
- Patrick Schwinghammer #17006
- Claire Scott #23936
- Timothy Searle #04418
- Ted Selbitschka #02889
- Bradley Shaffer #17430
- Erin Shah #23714
- Cassandra Shearer #16780
- Craig Shelton #04348
- Lawrence Shomion #03924
- Eugene Shomshak, Jr #06604
- Joshua Shropa #23083
- Scott Sinjem #07377
- Michael Sipe #02588
- Christina Sjahli #22826
- Dean Sjostrom #12647
- Howard Slagter #04991
- Brenton Smith #25740
- Timothy Smith #27143
- Mark Sorensen #08641
- Damone Sorensen #09500
- Laura Soubra #26164
- Andrew Soucheray #18383
- Dennis Speiser #03468
- Gary St Vincent #12363
- Eric Stack #12299
- Wenting Fang #27611
- Joseph San #07077
- Arne Simengaard #02687
- Corey Strickland #24335
- Belinda Strobel #11144
- Gregory Stroik #07502
- Elizabeth Stroik #20449
- Julie Strub #12502
- Mark Struve #17365
- Jeffrey Stulken #18043
- Ryan Stykel #27038
- Carl Svendsen #20916
- Kelly Swanson #22452
- Leonard Swanson #C1158
- Michelle Switzer #11497
- Dylan Syse #26241
- J Szorcik #16414
- Benjamin Tangen #25989
- Frank Tauer #05904
- Scott Taylor #21837
- Gregory TeBrake #23171
- Michele Tech-Baldeshwiler #20396
- William Telleen #04242
- Joan TerMaat #14879
- Tina Thomas #22894
- Terri Thommes #11513
- Janice Thompson #09357
- Theodore Thompson #27485
- Carl Thomsen #11891
- Dana Thomsen #19754
- Lori Thorland #19553
- Andrew Tibesar #22730
- Paul Tieskoetter #08612
- Gregory Timmers #05330
- Gary Tobison #06174
- John Tolian #07115
- Gregory Trudeau #07018
- Deborah Trudeau #07634
- Hui-Wen Tsao #19056
- James Turley #16416
- Jeremy Twidwell #21456
- Cindy Twistol #20920
- Candace Tysdal #11606
- Melissa Ulberg #21127
- Todd Urness #06624
- Lee Valenta #13519
- Marty Van Wagoner #25466
- Matthew VanOpdorp #27148
- Margaret VanVooren #12326
- Gregory Vietz #06629
- Alejandro Viva #25577
- Michael Vossen #22455
- Michael Wahlin #07841
- Richard Wald #03874
- Lois Walerius #11165
- Jane Walker #16311
- Gerald Wall #02549
- Margaret Wall #07936
- John Wallace #11524
- Daniel Waller #10823
- Peter Walsh #04423
- Ke Wang #21352
- Yihui Wang #25513
- Bruce Washam #15876
- Eugene Weber #02025
- Erika Wederquist #26702
- Stephanie Weiberg #24583
- Matthew Weight #21231
- Joseph Weissenborn #03076
- Cheryl Welegala #10378
- David Welle #13107
- Kerry Wenthin #12738
- Leslie Werhane #18736
- Susan Westphal #14727
- John Wheatley #02693
- Pamela Wieder #05334
- Nimalka Wijesooriya #04434
- David Wilken #14285
- Stephanie Williams #25058
- Constance Winbauer #20526
- Gerald Windschitl #03173
- Grant Winfrey #27154
- Cheryl Witham #19600
- Donald Woessner #04581
- Michael Wolf #05079
- Carla Wolf #09246
- Susan Wolf #22527
- John Woodburn #08559
- Daniel Wright #04356
- Steven Wright #07854
- June Wu-Britzius #19524
- Chad Yoeckel #25583
- Michael Young #08912
- Chien-Ju Yu #26247
- Neil Zachman #16331
- John Zientara #11183
- Robert Zimprich #19577
- Nancy Zondervan #17064

### Adopted and Implemented on March 22, 2016:

- Renee Stai #21050
- Michael Stalpes #07810
- Stacy Stanslaski #19242
- Mary Stathas #10303
- Glenn Steigerwalt #08133
- Mark Stein #04773
- Julie Steinweg #06392
- Brendan Stevenson #19864
- Drew Stevenson #26305
- Diane Stickler #23552
- Holland Stimac #24569
- Robert Stone #14733
- Thomas Storm #07006
- Sheila Stortz #20198





## Disciplinary Actions

Continued from page 9

### In the matter of Kenneth Frank Harycki; Certificate #13711

The Board issued a Stipulation and Consent Order on December 30, 2015.

**Facts:** On January 15, 2015, Mr. Harycki entered a guilty plea in United States District Court, District of Minnesota, in which he admitted to conspiring to defraud the United States in violation of Title 18, United States Code, Section 371 by filing false tax returns and forms on behalf of clients. Mr. Harycki failed to report his guilty plea to the Board as required by Minnesota Rule 1105.5600 1.E. (2013).

**Remedy:** Mr. Harycki's certificate is REVOKED.

### In the matter of Scanlon, Murch & Associates, LLC; Firm Permit #01403

The Board issued a Stipulation and Consent Order on March 22, 2016.

**Facts:** The firm's permit expired December 31, 2014. On November 18, 2015, the firm submitted the 2015 firm permit renewal application and applicable fees to the Board. The firm held itself out to the public as a CPA firm and performed audits, compilations and reviews of financial statements during the period its CPA firm permit had expired.

**Remedy:** The firm permit is CENSURED AND REPRIMANDED and the firm will pay a \$1,000 CIVIL PENALTY.

### In the matter of Bauer & Hohlen, P.C.; CPA Firm Permit #F1811

The Board issued a Stipulation and Consent Order on July 28, 2016

**Facts:** The firm's permit expired on December 31, 2011. On January 14, 2016, the firm submitted the 2012-2016 firm permit renewal applications and applicable fees to the Board. The firm held itself out to the public as a CPA firm and performed audits, compilations and reviews of financial statements during the period its CPA firm permit had expired.

**Remedy:** The firm permit is CENSURED AND REPRIMANDED and the firm will pay a \$1,000 CIVIL PENALTY.

## Local, National Update

Continued from page 1

the near term. The long-term vision focuses on the transformation of the current peer review program into a near real-time practice monitoring process that marries technology with human oversight.

In February 2016 AICPA released a discussion paper with a proposed model to change the structure and criteria for administering entities (AEs) of the Peer Review Program. The proposed model would consolidate AEs from the current 41 down to perhaps eight to ten, with each AE capable of effectively administering at least 1000 peer reviews per year. AEs will be required to have dedicated staff and a large enough pool of volunteers to hold more frequent Report Acceptance Body (RAB) meetings.

Input on the proposed changes was gathered at NASBA Regional Meetings, and the NASBA Compliance Assurance Committee polled State Boards regarding the proposal. While we all stand behind improvements for the peer review process, the importance of State Board oversight of this mandated program is critical. Some of the concerns raised by State Boards were:

1. The loss of State Board oversight of the proposed process.
2. Cost associated with the new program as the AEs will need to hire full-time staff and technical reviewers.
3. The timeliness of responses from these larger entities and the overall ease of communication as opposed to direct relationships with local state societies.
4. Familiarity with differences among the states' laws.

AICPA is requesting feedback on the proposed changes by October 31, 2016. The Board will continue to monitor and assess the impact on Minnesota practitioners as the

proposed structure changes become more defined and further information is received from ongoing discussions.

### Statement on CPE Standards

At NASBA's July Board meeting the NASBA Board voted to accept the new Statement on Standards for Continuing Professional Education (CPE) Programs. The new Standard establishes a framework for the development, presentation, measurement and reporting of CPE programs. Although the majority of the changes impact developers and sponsors of CPE

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*We are in the process of reviewing Board rules to identify any changes that may be necessary to implement the new [CPE] Standard.*

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programs, there are changes that practitioners should understand.

The Standard introduces blended learning and nano learning programs. Blended learning programs incorporate multiple learning formats. Nano learning programs permit a participant to learn a given subject in a 10-minute time frame through the use of electronic media without interaction with a real-time instructor. Group live programs and group internet-based programs recorded for subsequent presentation and so then does not include a live instructor will now be classified as self-study. Fields of Study have been clarified as to whether they are technical or non-technical.

We are reviewing Board rules to identify any changes that may be necessary to implement the new Standard. As part of the rulemaking process, any such rule package is required to be exposed for public comment prior to finalization. We encourage licensees to review that package and provide their comments, once it becomes available. Licensees should note that existing CPE requirements must be met until any rule changes are formally adopted and in effect.

Continued on page 12

## Congratulations to CPAs Newly Licensed October 2015–July 2016

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.

Matthew Abts  
Michael Acosta  
Cody Adams  
Robert Ambrookian  
Blake Anderson  
Forrest Anderson  
Nathan Anderson  
Thomas Andrs  
Robert Astrup  
Nathaniel Auer  
Nicholas Aunan  
Matthew Baarson  
Gyade Badio  
William Bailey  
Samuel Baker  
Marie Barnett  
Joshua Bartels  
Santosh Basnet  
Jenna Battle  
Julie Baumgartner  
Bridget Bawek  
Matthew Beck  
Kristin Beebe  
Jady Beenken  
Zachary Beireis  
Matthew Bennett  
Kelsey Berres  
Alisha Berthiaume  
Ankit Bhargava  
Maura Bickner  
Rebecca Bikfasy  
Hilary Birchem  
Adam Blackey  
Kevin Blackley  
Brandon Blair  
Thomas Blake  
Benjamin Blomme  
Joshua Bohl  
Stephen Bona  
Jordan Boniface  
Brent Boss  
Mariah Braastad  
Timothy Bradshaw  
Christopher Bramer  
Bradford Brennan  
Paige Brimeyer  
Mylissa Bringgold  
Christine Brodersen  
Christine Brooks  
Paul Brooks  
Matthew Brown  
Tyler Brown  
Samuel Brummer  
Jill Burg  
Kelcey Burgstahler

Brett Burkard  
Connor Butler  
Paul Carlson  
Ryan Carriere  
Christopher Cattoor  
Megan Cerney  
Mekonnen Chando  
Yi-Hsun Chang  
Sbeidi Chibras  
Ramos  
Nelly Claire Chick  
Chung Hyun Cho  
Scott Clinton  
Ryan Cobb  
Alison Cole  
John Coleman  
Jonathan Coleman  
Benjamin Coleman  
IV  
Katie Copouls  
Kalei Correll  
Autumn Crary  
Brittany Cygan  
Anna Czech  
Travis Dahle  
Stephanie Dalke  
Jessica Darling  
Brett Dennis  
Kathleen Dennis  
Matthew Derheim  
Joseph Desrocher  
Jonathan Deziel  
Elizabeth Donovan  
Jesse Dorn  
Jeffrey Doxsie  
Cassandra Dulon  
Matthew Dunne  
Shelby Dupee  
Andrea Dylla  
Patrick Earhart  
Cody Edlund  
Katherine Eelma  
Drew Eichele  
Linda Eiffes  
Zachary Einck  
Susan Einess Jones  
Derek Ellingson  
Emily Engels  
Paul Episcopo  
Hannah Ericksen  
Amanda Ertl  
John Estall  
Jacob Faanes  
Karisa Fedorchak  
Megan Feltz

Joseph Fenwick  
Kyle Finn  
Daniel Fischbach  
Jenna Flynn  
Ellen Forst  
Scott Foyt  
Marissa Frank  
Rebecca Frazier  
Brandon Frederick  
Magdalena Freier  
Cole Gaetz  
Schoborg  
Alyson Galarowicz  
Heather Gallun  
Meghan Gardner  
Joseph Gartner  
Sydney Gausman  
Kyle Gebhardt  
Jane Geiwitz  
Aaron Gigler  
Derek Gintner  
Alexander Glover  
Lindsey Glynn  
Brady Goeson  
Travis Gohman  
Luke Greden  
Spencer Green  
Joshua Groebner  
Andrew Guse  
Christopher Hahn  
Karen Haider  
Benedikt Halter  
Richard Hamilton  
Alla Hanchar  
Brittany Hancock  
Yanfei Hang  
Jessica Hanson  
Larkin Hanson  
Rachel Hanson  
Carl Harrmann  
Aaron Haworth  
David Heil  
Briana Helmin  
Troy Henkel  
David Herron  
Chad Hess  
Kendra Heuring  
Kristi Higgins  
Robert Hill  
Rita Hillman Olson  
Michael Hinsch  
David Hirsch  
Harrison Hitt  
Maren Hoch

Gabriel  
Hoelscher-Wolking  
Jeffrey Holmes  
Ryan Holter  
Tony Hoong  
Hannah Horn  
Kelly Horn  
Tiffany Hovland  
Daniel Hsiao  
Samuel Hugo  
Zachary Huston  
Jeffrey Imhoff  
Ian Jackson  
Steven Jagodzinski  
Alex Jahn  
Madeline James  
Laura Jans  
Arielle Jasper  
Eric Jensen  
Matthew Jensen  
Bennett Johnson  
Brittney Johnson  
Heather Johnson  
Mary Johnson  
Rhiannon Johnson  
Cory Johnsrud  
Kay Johnston  
Michael Johnston  
Ashish Joshi  
Maxwell Judd  
Dustin Jurek  
Robert Kaebnick  
Jaimee Kangas  
David Karaz  
Macaoa Karnick  
Adam Katz  
Nathan Kelly  
Maggie Kendzior  
Paige Kenefick  
Patricia Kern  
John Kernan  
Stephen Kessler  
Annelise Keune  
Nancy Kiley  
Amanda Kimtai  
Jonas Kimtai  
William Kinney  
Robert Kliewer  
Benjamin Klimisch  
Godwin  
Kochupurackal  
Harun Kofiro  
Aaron Koktan  
Amber Kollman  
Laura Kosch

Lucas Kotilinek  
Travis Krebsbach  
Michael Krivak  
Brandon Krug  
Ashley Kruse  
Andie Kuebler  
Kristen Kuechle  
Andrew Kueppers  
Adam Kunkel  
Justin Lachinski  
Louis Lachner  
Spencer Langer  
Michael Lapos  
Reid Lau  
Ryan Laurn  
Kin Law  
Chao Lee  
Munkhzul Lefebvre  
Joshua Leinum  
Zacharey Lentz  
Sarah Lewis  
Ang Li  
Xiang Li  
Justin Lieberg  
Rebecca Lieberman  
Matthew Lilledahl  
Qing Lin  
Blake Lindquist  
Suxiang Liu  
Xiaozhen Liu  
Xiu Ping Liu  
Nathan Lobdell  
Andrew Long  
Zhongwei Lu  
Eric Lucker  
Ruoxu Luo  
Kathleen Mackedanz  
Seth Mader  
John Maerzke  
Kathryn Maher  
Stephanie Mangin  
Mary Kay Marino  
Steven Marquette  
Laura Marske  
Justice Martin  
Mindy Martin  
Alyssa Mason  
Bryan McCallum  
Andrew McCardle  
Blake McClenahan  
Catherine McComb  
Cody McKown  
Brooke McNamara  
Natalie Meckstroth  
Steven Medinnus

Tera Melgard  
John Melzarek  
Jaclyn Merriam  
Daniel Meyer  
Jessica Meyer  
Nicholas Meyer  
Brandon Mickelson  
Michelle Miller  
Vince Miller  
Holly Moen  
Farida Mohamed  
John Morgan  
Lindsey Morris  
Rebecca Moser  
Alexander Mozey  
Amber Mueller  
Murtaza N A Mulla  
Musajee  
Daniel Murphy  
Megan Murphy  
Abigail Nadeau  
Travis Naylor  
Ann Nelson  
Daniel Neumann  
Stephen Nguyen  
David Niemela  
Justin Nilson  
Sarah Nissen  
Gregory Northrop  
John Novak  
Hannah Nowack  
Doyle O'Brien  
Richard O'Connor III  
Courtney Odegard  
Nolan Odland  
Meta Olson  
Renee Osborn  
Erik Oslund  
Beth Osman  
Michelle Panning  
Scott Papez  
Nathan Paulson  
Nicole Peck  
Stephanie Pedretti  
Thomas Perkins  
Kendra Perpich  
Evan Pesonen  
Riley Petersen  
Angela Peterson  
Zachary Petroski  
Kelsey Pexa  
Alexander Phillips  
Aaron Pillsbury  
Daniel Pitzl  
Lori Priefer  
Eric Pronschinske  
Tanner Quammen  
Abigail Quasabart  
Elizabeth Rabon  
Eric Rathmanner  
Felicia Rauschel  
Luke Reiter  
Austin Rink  
Michelle Rivard  
Fiona Robinson  
Andrew Roche  
Katie Rodewald



Continued on page 11

## New Licensees

Continued from page 10

Marc Roen  
Matthew Roggenbuck  
Spencer Rossbach  
Kelsey Rossow  
Geoffrey Rotunda  
Mackenzie Rowekamp  
Aaron Ruff  
Kara Ryan  
Lucienne Ryan  
Jessica Saari  
Amanda Scanson  
Bryce Schelhaas  
John Schleder  
Bruce Schmaltz  
Philip Schmitt  
Jonathan Schoessow  
Nick Schommer  
Cody Schoonover  
Eric Schreier  
Matthew Schreiner  
Joshua Schuler  
Jacob Schulte  
Lisa Schultz  
Phillip Schulze  
Matthew Schwankl  
Michele Schwarz  
Bonnie Schwieger  
Erin Seaver  
Tyler Seeger  
Lucas Selvig  
Christopher Severson  
Ethan Shams Fard  
Dylan Shoemaker  
Peter Short  
Bishan Shrestha  
Matthew Sia  
Alexander Sievers  
Joseph Silhacek  
Marcus Simpson  
Nithurshun Sivaloganathan  
Emily Skinner  
Anthony Sluzinski  
Tyler Smethers  
Jill Snyder  
Charles Sparks  
Taylor Staffon  
Rachel Stark  
Steven Steichen  
Paige Stevens  
Gregory Stoker  
Amanda Strausborger  
Kyle Stromberg  
John Stromquist  
Laura Studer  
Matthew Sturgeon  
Lei Sun  
Ryan Swanson  
Brandon Sweeney  
Sarah Swenson  
Courtney Switon  
Eric Sybrant  
Caleb Tesmer  
Emily Theisen  
Gregory Thelen  
Emilie Thell  
Hayley Thomas  
Benjamin Thompson  
Jenna Thompson

Christopher Thornton  
Kevin Tomaschek  
Michael Tosoni  
Elizabeth Towne  
Kelly Trisko  
Michael Trost  
Sheila Trymucha  
Molly Tully  
Zachary Ulrich  
Stephanie Vahling  
Rosemary Van Dyk  
Anthony Van Keulen  
Bret Van Norman  
Jennifer Van Straten  
Michael Vandinburg  
Joseph VanZant  
Robert Vaupel  
Rebecca Vien  
Jenna Vogel  
David Wadsworth  
Ryan Waeffler  
Michael Wagner  
Samantha Walior  
Zachary Wallace  
Jenna Wallin  
Tyler Walsh  
Margo Walz  
Michael Warne  
Brett Watson  
Tony Wesp  
John Westerhaus  
Daniel Wexler  
Nathaniel Wilk  
Joseph Wilkinson  
Gabriel Williams  
Nicole Williams  
Benjamin Wilson  
Angela Woelfel  
Andrew Wolf  
Christian Wolfe  
Lauren Wonus  
Angela Wood  
Jessica Wood  
Matthew Wright  
Lanqiu Wu  
Lulu Wu  
Yi Wu  
Songhong Yang  
John Yungers  
Kari Zabinski  
Alexandra Zeman  
Emily Zenk  
Yixin Zhang  
Michael Zimmer

*\* 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 Thomas R. Fine Receives Elijah Watt Sells Award

Earlier in 2016 the American Institute of CPAs (AICPA) announced the winners of the 2015 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 93,742 individuals tested in 2014, with just 75 candidates meeting that criteria.

Thomas R. Fine, who sat for the exam as a Minnesota candidate, was one of those talented 75. Fine is a graduate of the University of Wisconsin-Madison with a Bachelor of Business Administration and an Integrated Masters of Accountancy-Tax. He is employed with KPMG LLP in Minneapolis.

"I'd like to thank my teachers and classmates at the University of Wisconsin," says Fine. "The rigorous class work and engaging environment with my peers made studying for the CPA exam much less difficult and provided a great foundation for my career."



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.

## Mobile Website, Social Media, eNews Launch

On June 8 the Board launched a new website designed for better display on mobile devices.

Online Services, Forms, Enforcement, and Contact Us remain main navigation options. Joining them are:

- **About**—details the Board's mission, structure, and schedule
- **Find a CPA**—lets licensees, firms, and the public look up the license and permit information
- **Key Info**—includes sections designed for Applicants, Licensees, Firms, and the Public, as well as CPE Requirements and FAQ sections.

Licensees may now also choose to subscribe to periodic electronic

communications ([boa.state.mn.us/subscribe.html](http://boa.state.mn.us/subscribe.html)) and social media (see below). These services are offered as a cost-effective supplemental means of reaching licensees with information relevant to their licensure.

### BOA on social media:

- [facebook.com/mn.boa](https://facebook.com/mn.boa)
- [twitter.com/mnboanews](https://twitter.com/mnboanews)
- [linkedin.com/company/mnboa](https://linkedin.com/company/mnboa)





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## Local, National Update

*Continued from page 9*

### Revised CPA Exam

The new CPA Exam will be launched the second quarter of 2017. Consistent with exam launches in the past, there will be a delay in the release of scores following the close of the launch testing window for the second quarter of 2017. Candidates testing in the Q2 2017 launch window will be significantly impacted by the 10-week delay in score reporting. The Board is determining a process that will identify candidates with existing conditional credits expiring within the third quarter and consideration given to extending their conditional credit. Additional information will be posted on the Board's website as we get closer to the 2017 launch.

### Other Updates

The Board encourages licensees to check out the newly redesigned website: [boa.state.mn.us](http://boa.state.mn.us). We would like to express our appreciation

to Kay Weiss, our communication specialist, for an outstanding job with the redesign. As the Board continues to implement the strategic plan, the expansion of the website will be key in communicating information to licensees.

I along with the Board members express our thanks for the dedication and commitment of the entire Board staff. Their exceptional work allows the Board to accomplish their mission of protecting the public.

## Calendar of Meetings September 2016 – December 2016

### September

16 Board Meeting - 9:00 am

### October

7 Complaint Committee - 8:00 am  
20 Board Meeting - 9:00 am

### November

TBD Complaint Committee - 8:00 am  
14 Board Meeting - 9:00 am

### December

TBD Complaint Committee - 8:00 am  
8 Board Meeting - 9:00 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.