



# THE MN BOARD REPORT

Official Publication of the Minnesota Board of Accountancy

## FALL 2019 ISSUE

Letter from the Chair .....	1
Calendar of Meetings .....	2
Board Begins Strategic Planning .....	2
Board Appointments .....	3
Jensen Elected to NASBA Board .....	4
Five Win Elijah Watt Sells Award .....	4
Retired status and other statute changes passed .....	5
Fall Renewal Tips .....	6-7
Disciplinary Actions .....	8-17
Newly Licensed CPAs .....	18-19
Biennial Report Published .....	20

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## Message from the Board Chair

**Greg Steiner, CPA**

Change—we all experience changes in our lives. At the Minnesota Board of Accountancy, we too are experiencing change. It seems to be happening at a rapid pace. Although change can be disruptive, I believe it is necessary for us to continue to achieve our mission, values and vision. My thoughts today highlight some of the key changes we have experienced and some of the changes we plan to address in the future.

While we've had his insights for a year now, I would like to formally welcome Chas McElroy to the Board of Accountancy. New members are extremely valuable to our Board.

We appreciate their expertise, contributions and input.

I would also like to thank and congratulate Sharon Jensen on her reappointment in 2018 and the reappointment, along with myself, of Charles Selcer, CPA, and public member Scott Van Binsbergen this August.

I would also like to congratulate former Assistant Executive Director, Andrea Barker, who accepted a new position with the Department of Transportation (MnDOT) in July. Andrea worked for the

*Continued on page 17*



## LAST PAPER EDITION!

Sign up for email communications: [boa.state.mn.us/subscribe.html](http://boa.state.mn.us/subscribe.html)

Get the same news, but in a more timely way—including additional CPE reminders and renewal notices—by subscribing to the Board's email communications.

Enter your name and email at the web address above, then **(IMPORTANT!)** respond to the confirmation email.

**NO INBOX CLUTTER!** Expect at most 10-15 emails per year. Each will contain news you'll want and appreciate receiving.

Note: You must sign up yourself; the Board staff cannot do it on your behalf.

## 2019 CALENDAR OF BOARD MEETINGS

**OCTOBER 22** - 8:30 am  
**DECEMBER 5** - 8:30 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.

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## Board Initiates Strategic Planning

The Board held a strategic planning session at its April 2019 Board meeting. Ed Barnicott, Vice President of Strategic Planning and Program Management at the National Association of State Boards of Accountancy (NASBA), acted as facilitator. He was joined by Cheryl Farrar, also of NASBA. The CPA profession is rapidly evolving, as are the needs of the public. To successfully fulfill its mandate of public protection through the regulation of the practice of accounting by CPAs and RAPs, the Board needs to take concrete steps to prepare for the future.



*Ed Barnicott, NASBA, (at white board) outlines the days' agenda for Board members and staff.*

*Cheryl Farrar (NASBA) captures a comment on the Board's values, while Godson Sowah, CPA, (fore) and public member Scott Van Binsbergen listen.*



*Vice Chair Sharon Jensen, CPA, (facing) and Vicky Oehrlein, staff member, review the mission statement.*



*Chair Greg Steiner, CPA, selects his top priorities.*

*Ed Barnicott, NASBA, (far right corner), walks through the various priorities and issues Board and staff have brainstormed in order to categorize and sort them.*



The Board reviewed its mission, vision, and value statements, then assessed current competencies and identified future goals and needs. The Board has identified five goals for which it will be creating strategies and action plans:

1. Administer an effective and efficient enforcement program that meets, if not sets, the standard for all jurisdictions
2. Administer a well-automated CPE program with strong compliance
3. Have an effective peer review oversight program that confirms substantive peer review is conducted in Minnesota
4. Be responsive to questions of regulatory reform/barriers to entry into the profession
5. Maintain a national perspective on issues affecting the regulation of the profession

Look for more updates as the plan progresses on the Board's website or in email communications (subscribe: [boa.state.mn.us/subscribe.html](http://boa.state.mn.us/subscribe.html)).



# Three 2019 Board Appointments Announced

Governor Tim Walz reappointed three members to the Board of Accountancy this summer. Their terms will expire in January 2023. One seat remains open as of newsletter publication.

Short biographies for the reappointed members are below:



**Greg Steiner, CPA**, currently serves as Board Chair. He has also served as Secretary/Treasurer and as Chair for the Continuing Professional Education Committee. Mr. Steiner recently retired from Grant Thornton, LLP, where he was a partner with more than 30 years of accounting and auditing experience.

**Charles Selcer, CPA**, currently serves as Board Secretary. He was a partner in the national firm of Laventhol &

Horwath before becoming a shareholder in Schechter Dokken Kanter Andrews & Selcer Ltd. Mr. Selcer serves on the MNCPA Ethics Committee and served four terms on the AICPA Technical Subcommittee (Ethics). He currently teaches ethics for CPA firms and at colleges and universities nationwide. He is a former recipient of MNCPA's R. Glen Berryman Award.



**Scott Van Binsbergen**, was reappointed as a Public Member. During and after college Mr. Van Binsbergen worked for Congressman Vin Weber as a legislative director and as an aide and consultant to US Senator Rudy Boschwitz. Scott also ran for the Minnesota House of Representatives in 2006. He owns a number of businesses, including Van Binsbergen & Associates LLC, Van Binsbergen & Associates Inc., Madsen Properties Inc., Burnsdale Apartment Housing LLC, and Health Providers Inc. Scott has been active in numerous community and

civic organizations.

## Serve on a Board or Commission

The Board has three CPA seats with terms expiring in 2020. If you are interested in serving on the Board, visit the Secretary of State's website, [commissionsandappointments.sos.state.mn.us](https://commissionsandappointments.sos.state.mn.us), when the openings for this volunteer position are posted in November. You can also find out what it means to serve from the Board's website: [boa.state.mn.us/appointment.html](https://boa.state.mn.us/appointment.html).

The financial and management expertise of CPAs makes them valuable additions to more than just the Board of Accountancy. To find a volunteer opportunity that reflects your interests, you can search the many Boards and Commissions and apply using the previously provided link. Help state government reflect the state in all its demographic and geographic diversity.

## Jensen, McElroy Are 2018 Appointments

In case you missed the announcement last July:

**Sharon Jensen, CPA**, the Board's current Vice Chair and also Complaint Committee Chair, was re-



appointed for a new term ending January 2022. In her professional practice, Ms. Jensen specializes in strategic initiatives, U.S. and international regulatory reporting, technical accounting, organizational governance and enterprise risk management. For more on her work with national organizations, see the story on page 4.

**Charles McElroy, CPA**, was a new appointee in 2018. He filled a vacated position on the Board, with a term ending January 2021.



Mr. McElroy has over forty years of experience in public accounting, including serving as Chief Quality Officer for CliftonLarsonAllen, LLP (CLA). He is a past chair of the AICPA's Professional Issues Task Force and has served on numerous other AICPA boards and committees. He is a past president of the Minnesota Society of CPAs (MNCPA).

## Jensen Elected NASBA Regional Director

Sharon Jensen, CPA, Board Vice Chair, was elected to serve as a Director at Large for NASBA, of which the Minnesota Board is a member. NASBA has a total of seven Directors at Large who serve on the Board of Directors. Elections took place at the NASBA Annual Business Meeting last November.



Previously, Ms. Jensen served as NASBA Central Region Director, Chair of the NASBA/AICPA International Qualifications Appraisal Board (IQAB), and member of NASBA's Legislative Support and Global Strategies Committees.

Directors at Large are elected for a three-year term and may serve a maximum of two terms.

## Five Minnesota Exam Candidates Win 2018 Elijah Watt Sells Award

The AICPA announced its 2018 Elijah Watt Sells Award winners earlier this spring. To win the award one must obtain a cumulative average score above 95.50 across all sections of the CPA Examination, pass all four sections on the first attempt and complete testing in the award year.

Nearly 86,000 individuals sat for the CPA Exam in 2018 with 110 candidates meeting the criteria to receive the Elijah Watt Sells Award. Five were Minnesota candidates:

- Amy Fursa, a graduate of the College of Saint Benedict and Saint John's University with a BA in Accounting, is employed with Ernst & Young, LLP.
- Adam Heussner, a graduate of the University of Wisconsin-Eau Claire with a BBA in Accounting, is employed with PricewaterhouseCoopers.
- Jake McElmury, a graduate of the University of Minnesota-Twin Cities with a BSB in Accounting and Finance, is employed with Deloitte.
- Matthew Sorensen, a graduate of the University of Minnesota-Twin Cities with a BSB in Accounting and Finance is employed with KPMG.
- Ted Spilde, a graduate of Hamline University with a BBA in Accounting and Master of Accounting with Data and Analytics from the University of Missouri, is employed with KPMG.

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

Congratulations on this achievement to all the winners.

## Hearing Canceled, Rule Package R-04582: Examinations

The Board published in the July 1, 2019, issue of the State Register a *Dual Notice of Intent to Adopt Rules Without a Public Hearing Unless 25 or More Persons Request a Hearing, And Notice of Hearing if 25 or More Requests for Hearing Are Received*. The notice was for rule package R-04582, which proposes rules related to examinations as well as housekeeping updates.

As fewer than 25 requests for a hearing were received, the hearing

previously scheduled for September 10, 2019, has been canceled. The Board will continue along the process of rule adoption, which is outlined on the Board's rulemaking page: [boa.state.mn.us/rulemaking.html](http://boa.state.mn.us/rulemaking.html).

Check the Board's website for updates or subscribe to email communications from the Board: [boa.state.mn.us/subscribe.html](http://boa.state.mn.us/subscribe.html).



# NEW BOARD STATUTES EFFECTIVE AUGUST 1

Several changes regarding Board Statutes (Chapter 326A) were included as part of the Omnibus State Government Bill signed this spring. The changes became effective August 1, 2019. Here is a summary of those changes and how they impact examinees and licensees:

## Board Portion of Uniform CPA Exam Fee Eliminated

Previously, the National Association of State Boards of Accountancy (NASBA) collected a \$40 application fee for the Minnesota Board in addition to the exam administration fees. This \$40 fee will no longer be collected.

## Definition of Attest Updated

The definition of “attest” will now include providing the following service: “an audit or other engagement performed in accordance with the Generally Accepted Government Auditing Standards (GAGAS).”

## Retroactive Enforcement Added

This change allows enforcement against individuals within two years of their license expiration for rule/statute violations while licensed. The Departments of Labor and Commerce have similar provisions for their licensees.

Will this change impact you? It's not likely. But it will provide added protection to the citizens of Minnesota by allowing the Board to complete important enforcement work.

## Retired Status Available

### WHO QUALIFIES?

The Board will now be able to offer the honorific title “CPA Retired” to those who request and meet the requirements. To meet those requirements, you must be a current or former CPA who is:

- 55 or older
- an Active or Inactive licensee in **good standing\*** or Exempt status
- **retired in all jurisdictions** from the practice of public accounting.

#### \* Examples of Licenses Not in “Good Standing”

**Issue:** Your license is expired and you missed **more than one** December 31 renewal deadline.

**Fix:** Complete the prior renewal(s).

**Issue:** You surrendered your license or it was revoked.

**Fix:** Request reinstatement. If approved, complete all follow-up instructions the Board provides you.

**Issue:** You have an enforcement order against you.

**Fix:** Satisfy the order's terms. The Board will notify you once you are in compliance.

### WHAT DOES THE STATUS MEAN?

On the date the status change is approved by the Board, you can refer to yourself as “CPA Retired.” You will receive mailed notice from the Board of the status change and can also consult the “Find a CPA” lookup on the Board's website: [boa.state.mn.us/findCPA.html](http://boa.state.mn.us/findCPA.html).

**IMPORTANT!** You must not perform any work that requires an Active CPA license or otherwise hold out as a CPA.

### HOW DO I REQUEST IT?

This status requires no renewal (just as with Exempt status) and has no fee **when requested prior to the expiration** (December 31) **of your existing license** (if currently Active or Inactive).

The request must be submitted on a Board form, available for download from the Board's website, under “Change Request” on the “Forms” page (<https://boa.state.mn.us/forms.html>). The form **will** be accepted by email—unless submitted after the expiration of an Active or Inactive status license, in which case you must mail both the form and the \$50 late filing fee.



# TIPS AND RESOURCES FOR A

## Know How, When and Where to Renew: Renewals are now open and are due by December 31, 2019

### Renew through Online Services if...

- You are renewing as Active or Inactive (including switching from Active to Inactive)
- You are a sole proprietor (SP) and do not do work that requires you undergo peer review.

### Online Services:

<https://boa.state.mn.us/Renewal>

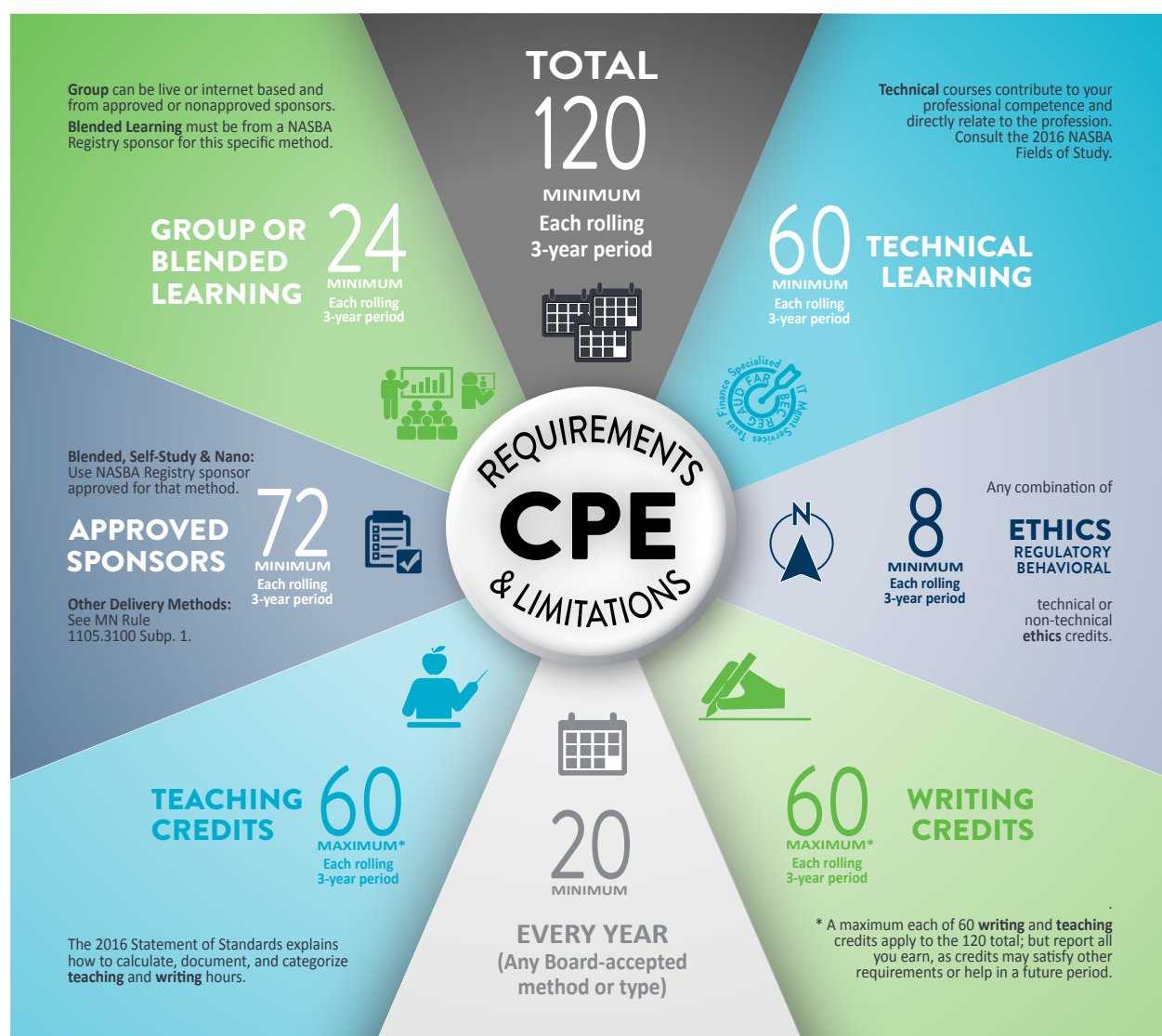
### Renew using a paper form if...

- You had disciplinary action since your last renewal
- You want to go exempt or retire
- You need to report CPE carryback
- You are not currently Active status and want to change to Active
- You are a RAP or RAP firm
- You are a CPA firm (LLC, Inc., etc) OR you are an SP that must undergo peer review

2020 Paper Forms: <https://boa.state.mn.us/forms.html>

## Check That Your CPE Numbers Add Up

Find more details and additional resources on the Board's website: <https://boa.state.mn.us/cpe.html>





# SMOOTH FALL LICENSE RENEWAL

## Avoid These Common Renewal Mistakes

### 1) Thinking the renewal requirement doesn't apply to you.



Let's be clear:

**Everyone** must take action on their Minnesota license: brand-spanking-new and not-so-new licensees, Active and Inactive licensees. Everyone of the preceding has a license that expires on December 31 each year, and so requires that you take action—be that **renewal** or changing to another status—by December 31.

Once you have changed (officially, with the Board) to a status that **does not** require renewal (Exempt or Retired), **then** you no longer have a required action.

#### VARIATION ON THIS MISTAKE:

- Thinking you renewed when you only entered your CPE.
- Renewing a professional membership and thinking you renewed your license.

### 2) Waiting to confirm that your CPE meets requirements.



Fees for CPE not earned in the proper period (July-June) accrue monthly, beginning in July. Don't discover in December that not only do you owe fees, you also need to cram in some courses before you can renew. Look through your records for this year and check your prior years through Online Services ASAP.

### 3) Having someone else complete your renewal or report your CPE.



In this scenario, saying "It was my assistant's fault" when anything turns out to be wrong with your CPE or renewal filing is the equivalent of saying "The dog ate my homework." Your license, your responsibility.

### 4) Not submitting payment when renewing online.



Avoid both a) Getting to the "review" screen of checkout, but then not taking the final "submit" step, and b) Stopping before the payment screen, thinking you can complete your renewal by mailing a check. In both instances, your information is not saved and you have not renewed.

#### VARIATION ON THIS MISTAKE:

- Entering the wrong credit card information. If you are using a corporate card, use the **cardholder's name and address** or the payment will be rejected.

### 5) Letting yourself get interrupted while renewing online.

If you pause in the middle of completing your renewal, system security will lock you out for as long as 24 hours. Do whatever you must to give yourself the 3-5 minutes you need to complete your renewal. And have your credit card handy!

### 6) Not signing a paper renewal.



#### VARIATIONS ON THIS MISTAKE:

- Not answering all required questions, particularly the "disciplinary action" and "criminal acts" questions.
- Not signing the Inactive affidavit page, when changing to that status.

### 7) Not mailing a check with your paper renewal.



Payment must be enclosed and must be a check or money order for paper renewals.

#### VARIATION ON THIS MISTAKE:

- Not signing the check
- Not making the check out to "Minnesota Board of Accountancy"
- Not paying the correct amount

### 8) Not renewing on time.



Renewing after December 31 isn't just a matter of paying a late fee.

While you are expired, you are unlicensed. You can't hold out or perform work that requires a CPA license. Doing so may be grounds for disciplinary action.

Plus, if you are a firm owner, you could be jeopardizing the firm's ability to renew (two-thirds of owners must renew first)—and, if you still haven't renewed come March 30, you could cause the firm's permit to be revoked.



## ENFORCEMENT ACTIONS

**Disclaimer:** The following are summaries of the facts for actions taken since the last newsletter. Every effort has been made to ensure that the information is correct; however, these summaries 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. Also, the issuance of an order does not in itself imply that the conditions of the order have been met nor that the individual or firm listed currently holds a license or permit with the Board. To confirm current license or permit status, see “Find a CPA” ([boa.state.mn.us/findCPA.html](http://boa.state.mn.us/findCPA.html)) and “Find a CPA Firm” ([boa.state.mn.us/findFirm.html](http://boa.state.mn.us/findFirm.html)) on the Board’s website.

Enforcement actions are public data. Copies may be obtained by contacting the Board office or by download from [boa.state.mn.us/enforcement.html](http://boa.state.mn.us/enforcement.html).

### In the Matter of Lori Ann Huston-Vadnais, Unlicensed

The Board issued a Cease and Desist order on April 19, 2018.

**FACTS:** Ms. Huston-Vadnais’s CPA certificate expired on December 31, 2015. Her CPA firm permit expired on December 31, 2014. In June and September of 2016, Ms. Huston-Vadnais performed an audit of financial statements for two Minnesota cities. In October 2016, she performed an ERISA audit for a Minnesota-based company. Ms. Huston-Vadnais offered and performed attest services without a valid CPA certificate and firm permit, as required.

**REMEDY:** Ms. Huston-Vadnais will CEASE AND DESIST from holding out as a CPA and CPA firm and from practicing public accounting in Minnesota until such time as she holds a valid certificate and permit. She will pay a \$7,500 CIVIL PENALTY.

### In the Matter of James J. Bock, CPA, Permit #02393

The Board issued a Stipulation and Consent order on June 7, 2018.

**FACTS:** The firm received a peer review rating of “Fail” for both the year ended June 30, 2013, and the year ended June 30, 2016. The firm failed to correct the deficiencies, as the 2016 review contained the same deficiencies as the 2013 review.

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

### In the Matter of David R. Hinkemeyer, CPA Certificate #02001

The Board issued a Stipulation and Consent Order and Order to Reinstate on July 19, 2018.

**FACTS:** Mr. Hinkemeyer surrendered his license on July 17, 2012. In 2018 he requested reinstatement of his license.

**REMEDY:** Mr. Hinkemeyer’s CPA certificate is CENSURED AND REPRIMANDED. He will pay

a \$500 CIVIL PENALTY and \$770 in reinstatement fees, submit satisfactory documentation to the Board of having completed a minimum of 120 hours of qualifying continuing education, and apply for an active CPA certificate. His CPA certificate is REINSTATED.

### In the Matter of Margaret M. Benson LLC, Permit #01222

The Board issued a Stipulation and Consent Order on July 19, 2018.

**FACTS:** The firm received a peer review rating of “Fail” for both the year ended June 30, 2013, and the year ended June 30, 2016. The firm failed to correct the deficiencies, as the 2016 review contained the same deficiencies as the 2013 review.

**REMEDY:** The firm’s permit is CENSURED AND REPRIMANDED and the firm will pay a \$1,000 CIVIL PENALTY. The firm’s peer review cycle will be reset, and the next peer review will be due for the year ending June 30, 2018.

### In the Matter of Pitzl & Pitzl, PA, Permit #01604

The Board issued a Stipulation and Consent Order on July 19, 2018.

**FACTS:** The firm received a peer review rating of “Pass with Deficiencies” for the year ended March 31, 2015, due to multiple significant deficiencies.

**REMEDY:** The firm’s permit is CENSURED AND REPRIMANDED and the firm will complete a pre-issuance review before the firm’s next ERISA audit engagement, and submit to the Board within 30 days of completion.

### In the Matter of Lordan & Camp PLLC, Permit #F1932

The Board issued a Stipulation and Consent Order on September 6, 2018.

**FACTS:** The firm received a peer review rating of “Pass with Deficiencies” for the year ended December 31, 2012, due to multiple significant deficiencies. The firm then received a peer review rating of “Fail” for the year ended December 31, 2015. The firm failed to correct the deficiencies, as the 2015 review contained the same deficiencies as the 2012 review.



**REMEDY:** The firm's permit is CENSURED AND REPRIMANDED and the firm will pay a \$5,000 CIVIL PENALTY.

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### **In the Matter of Brenna Kathleen Vanderloop, CPA Certificate #26095**

The Board issued a Stipulation and Consent Order and Order to Reinstate on October 18, 2018.

**FACTS:** Ms. Vanderloop's CPA certificate expired on December 31, 2016. She surrendered it on January 26, 2017. In 2018 she requested reinstatement.

**REMEDY:** Ms. Vanderloop's CPA certificate is CENSURED AND REPRIMANDED. She will pay a \$500 CIVIL PENALTY and \$120 in reinstatement fees, submit satisfactory documentation to the Board of having completed a minimum of 120 hours of qualifying continuing education, and apply for an active CPA certificate. Her CPA certificate is REINSTATED.

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### **In the Matter of Bernice Aurelia Garbina, CPA Certificate #19784**

The Board issued an Order on December 4, 2018.

**FACTS:** On September 12, 2017, the Board issued a Stipulation and Consent Order, suspending Ms. Garbina's CPA certificate. That order also provided that she cease and desist from performing or offering to perform the services of a CPA; not use the CPA designation; and not petition to reinstate her CPA certificate until successfully completing the court-ordered probation, the Board has received satisfactory documentation issued by the court of her completion of all probation requirements, and she has paid to the Board a \$5,000 civil penalty within the time frame set by the Board.

Ms. Garbina submitted an application for reinstatement on May 15, 2018, and documentation of required CPE on September 28, 2018. Having previously received payment of the civil penalty and proof of Ms. Garbina's discharge from probation, the Board determined that Ms. Garbina complied with the conditions of the 2017 Stipulation and Consent Order.

**REMEDY:** Ms. Garbina's CPA certificate is REINSTATED.

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### **In the Matter of Amanda Marie Giliotti, CPA Certificate #18232**

The Board issued a Stipulation and Consent Order on December 4, 2018.

**FACTS:** Ms. Giliotti was selected for audit of her CPE records for the three-year period ending June 30, 2017. She was unable to substantiate 20 hours for the 2016 CPE year and 23 hours for the 2017 CPE year, and her audit was considered failed. Ms. Giliotti was required to carry back the necessary hours and pay a \$600 CPE noncompliance fee. She failed to retain documentation substantiating all the CPE listed on her 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Ms. Giliotti's certificate is CENSURED AND REPRIMANDED. She is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 CIVIL PENALTY.

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### **In the Matter of Colleen Hoffman, Unlicensed**

The Board issued a Settlement Agreement and Cease and Desist Order on December 4, 2018.

**FACTS:** Ms. Hoffman does not hold, nor has she ever held, a CPA certificate in the State of Minnesota. Ms. Hoffman performed attest work and reviewed, approved, and signed audit reports for the December 31, 2015, audits of the following counties: Hubbard, Roseau, Clearwater, Kittson, Koochiching, Lake of the Woods, Pennington, and Red Lake.

**REMEDY:** Ms. Hoffman will CEASE AND DESIST from practicing public accounting in Minnesota until such time as she holds a valid certificate. She will complete the NASBA Center for Public Trust Ethics Training and pay a \$10,000 CIVIL PENALTY.

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### **In the Matter of Hoffman, Philipp & Knutson, PLLC, Permit #F2044**

The Board issued a Stipulation and Consent Order on December 4, 2018.

**FACTS:** The firm audited the following eight Minnesota counties for the year ending December 31, 2015: Hubbard, Roseau, Clearwater, Kittson, Koochiching, Lake of the Woods, Pennington, and Red Lake.

- The eight audits were reviewed by the Office of the State Auditor and were determined to be missing the proper audit

documentation. This information was published in the report: *Assessing the Adequacy of 2015 County Audits Performed by Private CPA Firms*.

- The Office of the State Auditor also identified several material departures from the relevant standards and lack of documentation for Kittson, Pennington, and Hubbard counties, including but not limited to documentation that general and payroll expenditures were free from material misstatement; internal control testing; analysis of a comparison of current year activity to the prior year procedures to support balances reported; documentation and testing for compliance with federal programs; and substantive procedures to support balances reported.
- The Office of the State Auditor reissued the December 31, 2015, audits for Kittson, Pennington, and Hubbard counties in 2018.
- The firm performed substandard work by failing to include the correct documents in the eight county audits.

**REMEDY:** The firm's permit is CENSURED AND REPRIMANDED. The firm's peer review recycle will be reset, with the next peer review for the year ending September 30, 2018. Firm partners Marit Ellen Knutson, CPA, and Crystelle Michelle Philipp, CPA, will complete the NASBA Center for Public Trust Ethics Training. Further, the firm will hire a reviewer to complete four post-issuance peer review audits for the years ending 2016 and 2017 and submit the eight reports to the Board. The firm will pay a \$16,000 CIVIL PENALTY.

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### **In the Matter of Michael David Johnson, CPA Certificate #27685**

The Board issued a Stipulation and Consent Order on December 4, 2018.

**FACTS:** Mr. Johnson was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate seven hours for the 2015 CPE year, and his audit was considered failed. Mr. Johnson was required to carry back the necessary hours and pay a \$900 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. Johnson's certificate is CENSURED AND REPRIMANDED. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 CIVIL PENALTY.

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*Continued on page 12*

# Automatic Revocations

Pursuant to Minnesota Statutes section 326A.04, subdivision 11 (2018) the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked by order of the Board. It is hereby ordered that the following Minnesota CPA certificates be REVOKED.

## Revoked on April 19, 2018:

- Bailey, Scott Kevin #06725
- Hettinger, Karen Ann #17291
- Heyn, Gary Donald #13321
- Hill, David Earl #15535
- Hinchley, Bruce Donald #13719
- Hirsch, Shauna Lynn #27455
- Hoffesommer, Ying #18414
- Hoffman, Mary Beth #17234
- Hoffmann, Alexandra Kelly #27759
- Hokanson, Jeffery J. #05746
- Holmsten, Carolyn S. #05653
- Holt, Jill Lorraine #20975
- Holzinger, Joseph Michael #04736
- Horan, James Morgan #03390
- Horn, Ross Frederick #06041
- Horning, Margaret Helene #14123
- Hornsten, Kathleen Marilyn #11359
- Houghton, William Douglas #20496
- Houska, Sarah J. #25365
- Hughes, Christopher Paul #13725
- Hui, Marlina Mei #19699
- Huls, Wayne Robert #05443
- Hunstock, Jon Charles #05341
- Huser, Joel Arthur #02699
- Huston, Stephan Arthur #10034
- Hyde, Jacqueline Louise #24255
- Iacono, Constance Lee #21668
- Iacono, John Edwin #21791
- Imboden, Ronnette E. #12899
- Iunghuhn, Jerrod Lynd #27098
- Jacobson, Thomas Everett #25934
- Jacuzzi, Rosanne #05463
- Jansen, Betty Ann #04640
- Jarzynski, Brian James #15553
- Jensen, Ernest W. #04533
- Johnson, Lisa Marie #19996
- Johnson, Lois Helen #16728
- Johnson, Roselyn Quebbemann #15402
- Jonason, Bruce Charles #11763
- Jordahl, Karen Wynne #14907
- Jordan, Lindsey Marie #23345
- Judd, Debra Marie #04946
- Kacich, Jamie L. #27812
- Kaiser, John S. #23867
- Kallio, Melinda Sue #25819
- Kaminski, Mary Elizabeth #18106
- Kane, Bruce Alan #04947
- Kansakar, Irina #25968
- Kent-Uritam, Jonathan Wentworth #28267
- Kieu, Linh #25894
- King, Amanda Marie #27159
- Kleinschmidt, Robert William #11199
- Klym, David Raymond #11393
- Koerselman, Linda Marie #07278
- Kosbab, Wayne L. #02085
- Kouame, Ballay Epiphane #28963
- Kovarski, Konstantin Victorovich #19454
- Koziol, James Lawrence #12160
- Krogman, Joshua James #25554
- Kubat, Jason James #21404
- Kuester, Alexia Jo #25483
- Ladd, Charles D. #02883
- LaFave, Steven John #09785
- Lang, Debra Ann #07412
- Lanoue, Ann Patterson #13367
- Larsen, Kurt Jerome #15339
- Larson, Kari Mae #27235
- Lee, Eric Robert #28562
- Legge, David Robert #18089
- Leitner, Daniel G. #04885
- LeMaster, Jilian Frances #24032
- Lenssen, Michael Richard #24013
- Levey, Steven I. #23163
- Lieser, Chris Gerard #08420
- Little, Candace Beth #28334
- Liu, Cecilia #20020
- Low, James Henry #27539
- Lundquist, James L. #04465
- Lutjen, Scott Ian #11795
- Lyle, Caleb Matthew #27979
- Lynskey, John Carlton #07700
- Mahnke, Kristi Nymo #10685
- Malenowski, Renee Leslie #18313
- Mangin, Joseph John #C0933
- Marple, Wendy Sue #16926
- Martin, Layne Herbert #17295
- Matson, Bonnie Carol #06538
- Mauch, Victoria Kathryn #27181
- May, Paul James #21606
- Mayerhofer, Thomas John #22920
- McCormick, Dennis P. #06084
- McLevish, Timothy Ray #07296
- McShane, Daniel R. #25935
- Meger, Alyssa Lorene #25489
- Melrose, Michael John #23078
- Merhar, Richard John #11086
- Merz, Kimberly Jo #22019
- Messner, Brett David #26284
- Meyer, Loren Theodore #02827
- Michaletz, Susan Marie #08089
- Miller, Joshua James #20941
- Mittelstadt, Wade Alan #13392
- Moellers, Brett Thomas #27827
- Molenaar, Andrea Lynn #21993
- Moser-Bleil, Tristan Sloan #25777
- Mueller, Joan Marie #05818
- Nanne, Anthony Joseph #27184
- Neisen, James A. #21675
- Nelson, Karen Benson #14565
- Newman, Michael Patrick #08452
- Olsen, Gregory Paul #04543
- Olsen, Jeffery Carl #25263
- Olson, Erik Thomas #28081
- Olson, Jeffery Marshall #24273
- Olson, Tracy Lynn #17211
- Paquin, Stephanie Lynn #20674
- Parrott, Patrick John #07486
- Peno, Filip #26945
- Perrine, Nancy Mary #04903
- Perry, Paul Craig #11621
- Petersen, Cory Mathew #25432
- Prescher, Barbara Ann #06294
- Pritchett, James Ferdinand #26669
- Pullmann, Michael James #13024
- Reynolds, Andy Howard #22498
- Richter, Craig Jeffrey #28898
- Schmidt, Jessica Anne #28820
- Schneider, Richard W. #03345
- Schulz, Joshua D. #21835
- Sheriff, Aminmohamed Habib #04768
- Stefaniak, Kelly Ann #20237
- Swanson, Kyle Benjamin #28594
- Swenson, Kelley Michelle #09798
- Tan, Zezhou #28989
- Tibesar, Todd Michael #28304
- Trumble, Casey Joseph #08158
- Wang, Yangtao #28423
- Webster, Matthew Colin #28310
- Williams, Julie Ann #18087
- Zawadski, Nicholas John #24801
- Bushlack, Michael Anthony #16790
- Busta, Marvin Arnold #08578
- Bye, Alan Eugene #05111
- Cada, Kimberly Ann #13635
- Campana, Michael Francis #22148
- Carr, Matthew Alan #29065
- Carson, Wallace G. #04662
- Cazett, Charles Milo #02708
- Chan, Hillary Hui Chong #24906
- Charpentier, Marti Ray #05082
- Christensen, Bonnie Marie #12583
- Christensen, Todd Kenton #26314
- Christian, Jeffrey LaVerne #14299
- Clark, Keith Russell #25854
- Collins, Cheryl Ann #09493
- Cook, Deanna Marie #14434
- Crary, Russel J. #29146
- Cross, Matthew Dwight #28703
- Crowe, Brett James #12450
- Datta, Usha #23815
- Davis, Clarence Oliver #13267
- Day, Jacob Andrew #28190
- DeJong, Matthew Richard #28444
- Depauw, Edward J. #07566
- DeVinck, Steven Q. #06783
- DeWall, Jean Marie #14391
- Dohrer, Robert Dean #18146
- Dolan, Qujie #28538
- Donnay, Steven Andrew #08298
- Drapcho, Joseph Mitchell #28539
- Ellis, Keith Erwin #12065
- England, Emi Camille Watabe #20791
- Erickson, John Edmund #02005
- Eriksson, Roger Duane #05706
- Everson, DeAnn Louise #07117
- Faber, Robert Thomas #08892
- Fackler, Susan Marie #17203
- Farnham, Jaime Lynne #23260
- Feragen, Jody Helen #05583
- Folken, Lynn Marie #17205
- Fox, Craig Robert #26880
- Fredrickson, Jason Lee #23967
- Freese, Virginia Sue #11481
- Freidson, Bruce Leon #06018
- Fuhrer, Jaclyn A. #27676
- Gallun, Heather Marie #29403
- Gehman, Sue Ann #16374
- Georges, Ryan Peter #26501
- Giem, Joan Edith #21858
- Gilbert, Noel Graham #28327
- Gill, Edward Benton #03810
- Glasenapp, Nancy Enyeart #06799
- Gleisner, Lisa Ann #08139
- Gleisner, Roger Lee #07605
- Goehle, David Carl #02316
- Goff, Anne Beau #27521

## Revoked on January 10, 2019:

- Adelman, Nancy Marie #11174
- Aiello, Dorian Leigh #27166
- Anderson, John Michael #14774
- Andre, Barbara Jane #09629
- Annis, Mark Ramsay #24210
- Arensdorf, Karl H. #25044
- Aune, Jason Knutson #26251
- Baarlaer, Elizabeth Marie #23072
- Backer, William Douglas #25529
- Baechle, Elena Vladimirovna #26712
- Bahe, Steven Mark #14396
- Beauchamp, Stephen Joseph #13985
- Benson, Adam Lawrence #26347
- Benson, Jean Carol #13768
- Berg, Michael J. #27372
- Berreman, Thomas A. #08254
- Biaggio, Robert William #13166
- Bloedow, Scott Eric #18722
- Bluhm, Cynthia L. #14365
- Bohacek, Daniel #18179
- Bona, Stephen Anthony #29615
- Bougie, Glenn David #04627
- Bowen, Kevin M. #23996
- Brass, Erin Clancy #19310
- Brown, Charles Randolph #11664
- Bulver, Sarah Joann #15999
- Buse, Beth Hammer #12492

- Gonsior, John Christopher #22688
- Griffith, Kevin Francis #28857
- Groen, Gary Allen #03611
- Grundhauser, Russell Lee #14868
- Guhl, Lyle Louis #02965
- Gustafson, Eric Charles #18140
- Guzik, John Stanley #11727
- Haag, Bethany Joy #26140
- Hafermann, Joe Andrew #10589
- Hahn, Dale Edward #09736
- Hall, Justin Dwight #27287
- Halverson, Philip John #07240
- Hansen, Brian Mark #10596
- Hanson, Carlyle Bertrand #21744
- Harty, David Jerome #15281
- Hasse, Rhonda Louise #16848
- Haugen, Bradley Dean #04832
- Healy-Hauser, Joan M. #25046
- Heggland, Katherine Marie #23972
- Heinrich, Jeffrey Scott #16853
- Helmholtz, Nicole Jean #27434
- Hennick, David John #26938
- Henrikson, Steven Jon #11350
- Hensel, Dean William #25108
- Heubner, Jed Thaddeus #29016
- Hill, Erwin James #04093
- Hirman, Arland E. #02038
- Holland, Gena Marie #23024
- Holzem, Jacob Bernard #25417
- Hopkins, David Gerald #06848
- Huang, Lishi #25112
- Hubbs, Jonni Marie #26939
- Hupp, James Robert #08634
- Huseby, Randi John #07632
- Husemann, Michael John #16869
- Jackson, Kathryn Mae #16517
- Jacobson, Susan Mary #11935
- Jallen, Scott Jerald #14498
- Jara, Nancy M. #05123
- Johnsen, Kristin Marie #25110
- Johnson, Dale Allan #03449
- Johnson, Jason Roland #27528
- Johnson, Jennifer Matthew #22874
- Johnson, Robin Ann #17255
- Jones, Jerry Earl #06499
- Jorgenson, Jerome Alan #06684
- Judd, John Richard #06676
- Kaehler, Nathan Edwin #25389
- Kahn, Steven A. #17120
- Kane, Natalie Mae #28961

#### Revoked on March 14, 2019:

- Keegan, Melanie Dawn #19261
- Kieper, Amanda Jo #25682
- King, Brian James #24033
- Kirkland, Scott Douglas #19616
- Kneisl, Cynthia Lynn #06446
- Koesters, Steven J. #29523
- Kopischke, Mark Stephen #06515
- Kordosky, Gordon William #21859
- Korpi, Dale Charles #03763
- Kortan, Laverne James #04954
- Koyiol, Rick R. #03244
- Krusemark, Elizabeth Marie #29021

- Kuboushek, Elizabeth Grace #25121
- Kuether, Jonathan James #27631
- Kulseth, LaVonne Marie #20010
- Kunz, Dale Patrick #06233
- Lang, John William #06883
- Larson, Robert Carl #07146
- Law, Richard Robert #02477
- Less, Jason M. #24829
- Leuman, Janet Robinette #05786
- Linder, Ian Christopher #27237
- Linn, Michael William #26281
- Littlejohn, Ethan Thomas #28409
- Liu, Xiaozhen #29584
- Loewenstein, Robert Starr #09800
- Lomoro, John Thomas #16168
- Lor, Meng #25485
- Lu, Wenbo #28807
- Lund, Richard O. #03157
- Ma, Rebecca #26779
- Mahr, Beth Ann #12745
- Major, Donald Andrew #09983
- Major, Sharri Elizabeth #15037
- Malaney, Brian James #24716
- Malone, Audrey Helland #17972
- Mareck, John Henry #27823
- Margarit, Anthony Martin #26741
- Marjoram, Patricia D. #14564
- Martinson, Chad John #16928
- Martinucci, Paul L. #06092
- Maruska, George Francis #07096
- Massmann, Jerry L. #03228
- McAllister, Thomas Gerard #13164
- McClenahan, Blake Adam #29281
- McDonnell, Robert William #17978
- McIntosh, Ann Weston #07703
- McIver, Amanda Marie #28358
- McMillan, Paulette Mildred #17127
- Mei, Li #19900
- Meyer, Anne Therese #12434
- Meyer, Janice Marie #12195
- Miller, Matthew Thomas #22431
- Miller, Charles Robert #27548
- Milne, David Lee #11438
- Moe, Paul Duane #09458
- Moechnig, Douglas John #11439
- Mostad, Howard Samuel #27980
- Mustonen, James Robert #11820
- Napheys, Lauren Elizabeth #28570
- Nelson, Karen Louise #11815
- Nicholson, Nicole Leigh #18190
- O'Driscoll, Julie A. #17136
- Olsberg, Michael D. #03719
- Olson, Tessa Scot #25781
- Oppeward, Katie A. #13224
- Ottenstein, James Robert #06116
- Pahl, Dzung N. #12221
- Pederson, Robert Russell #05030
- Perry, Herbert W. #21739
- Pesonen, Evan Glenn #29537
- Pike, Jacqueline Ann #12616
- Pletcher, Jeffrey L. #06317
- Polacek, David Burton #08815
- Qu, Yuan #24937
- Quast, Sharon Vivian #09262
- Quick, Tiffany Elisabeth #20775
- Quinby, David Thayne #10025
- Quinby, Karen Marie #08700
- Quist, Sherri Lynn #15814
- Rabens, Ross Michael #26947
- Radzak, Joseph Michael #17704
- Raml, Donald Joseph #15133
- Ramsey, Rebecca Jo #24818
- Rasmussen, Sandra Jean #07995
- Rassier, Katie Lynn #23232
- Ratz, Alana Marie #19513
- Rautio, Trudy Ann #07769
- Reasoner, James Edward #03150
- Regan, Chantal Laflamme #26673
- Regenscheid, Joseph William #09865
- Reichmuth, Alyssa Rose #28668
- Reinert, Nancy Lucille #04235
- Rennich, Kristi Maria #13517
- Rensch, Douglas Lee #27922
- Ressler, Brandon Michael #25140
- Richards, Michael Lee #27025
- Rivard, Bill John #17716
- Roath, Brian L. #19219
- Robertson, Theodore Samuel #03502
- Robertson, Kimberly Ann #09185
- Rodeck, Cameron Morgan #26297
- Roering, Eric Mark #27311
- Rom, Christopher Jay #25502
- Rotach, Holly Ranae #22445
- Roy, Barbara Andrae #13391
- Ruggiero, Ryan Ronald #27925
- Runbeck, Richard Julian #04173
- Rydberg, Roger A. #21851
- Ryks, Kevin Jay #11845
- Sadoff, Gerald Neil #06670
- Salmi, David William #16246
- Sambelashvili, Jana #25172
- Sample, Thomas Mathew #12261
- Sanchez-Moyano, Manuel #28163
- Santa, Richard Alan #03485
- Sargent, Kurt Steven #21196
- Saunders, Kimberly Lane #22448
- Schacht, Stephen Michael #13847
- Schaefer, Donald E. #05326
- Schamberger, Steven George #27849
- Schardt, Wendy Elizabeth #24434
- Scherber, Mary Beth #20381
- Sherman, Philip Andrew #02093
- Schliep, Joseph Paul #03745
- Schmid, Heidi Mae #17000
- Schmidt, Dennis Lee #09494
- Schmidt, Tonya Anette #17681
- Schmitz, David Edward #24865
- Schneeweis, Robert E. #03505
- Schroeder, Christopher Lavern #23771
- Schroeder, Melissa Marie #27192
- Schuller, Beckie Rae #12002
- Schultes, Ben Carl #21900
- Schumacher, Russell John #11130
- Schuman, Jeffrey Ryan #24176
- Schuna, Kyle Robert #26918
- Schweikart, Katherine Helen #08838
- Segal, Robert Gerald #21778
- Seifert, Jason James #17736

#### Revoked on April 30, 2019:

- Helsper, Mark Eldon #26560
- Lowenberg, Meagan Mary #26654
- Olson, Glenda Leah #18912
- Prescott-Williams, Lisa Ann #14613
- Sellner, Elliott Martin #21731
- Semrad, Nicole Renee #26683
- Serie, Mary E. #15837
- Sevcik, Katherine Ann #04989
- Severson, Tate William #25503
- Shane, Jordan Paul #24394
- Shapiro, Michelle Ann #06643
- Sheeley, Katherine Ann #16741
- Sherf, Jeffrey Stephen #25332
- Shimota, James Joseph #15440
- Shimota, Richard William #09895
- Shoap, Clinton Garner #20090
- Shrestha, Bishan #29546
- Sieve, Randy Michael #06999
- Skramstad, Stephanie Anne-Nelson #19902
- Sloan, Steven Peter #15444
- Smallidge, Wendi Lynn #15501
- Smejkal, Donald Paul #16269
- Smet, Shawn Elmer #24786
- Smith, Sherry Marie #09205
- Socha, Janice Marie #17747
- Soelv, Kristy Dawn #25224
- Solberg, Larry Dean #03515
- Sommers, Elizabeth Ann #17016
- Somsawat, Sythong #26163
- Sonsalla, John Richard #04769
- Spafford, Shannon Victoria #24097
- Spartz, Mary Jane #16276
- Spike, Kathleen Ellen #03352
- Stang, Stacey Lynn #20915
- Stangl, Laurie Ann #08519
- Staples, Andrew Jon #19826
- Staresinic, Stephen J. #16731
- Stefanski, Shirley Elaine #06613
- Steichen, James Robert #03376
- Stein, Shelley Slone #04890
- Steinegger, Carolmarie West #21348
- Steup, Carolina Randolph #25743
- Stewart, Steven Edwin #10306
- Stoltz, Daniel Eugene #13877
- Stover, Gerald Allan #06265
- Strand, Fredrick Sigurd #07128
- Strege, Philip L. #04022
- Stuber, Steven Robert #14260
- Sturms, Matthew Alex #27858
- Suess, Duane Arthur #06165
- Sullivan-Roy, Joan Irene #13518
- Swanson, James Arnold #09917
- Swenson, Lester J. #02095
- Swiggum, Keith A. #10006
- Syverson, Gregg Ardell #08526
- Tam, Xi Chen #28303
- Tauber, Wayne Louis #10042
- Taylor, Terry D. #15928
- Tebbe, Teresa Lorraine Cannon #23434

*Auto Revocations  
Continued on page 12*



## Auto Revocation Enforcement Actions

*Continued from page 11*

### Revoked on April 30, 2019:

- Tefft, Thomas Michael #08935
- Tenenbaum, Stanley Yale #08149
- Theisen, Scott Edwin #10807
- Thielke, Mary Therese #16291
- Thomas, Brent Joseph #24789
- Thompson, Mark Edward #04891
- Thompson, Terry Loren #07892
- Thoresen, Garth Olaf #25318
- Thornhill, Catherine Mathilda #09925
- Thornsjo, Lynne Denise #24579
- Tickal, Sheryl Mae #15857
- Tjaden, Kristi Martinson #10692
- Tollefson, Diane Marie #20164
- Toninato, Emily M. #23366
- Tosoni, Michael Thomas #29661
- Touray, Ebrima #27737
- Traxler, Michael Donald #05640
- Trebisovsky, Connie Ann #14068
- Tremain, Matthew Ryan #21453
- Trok, Gregory Alan #21996
- Tucker, Judith Eileen #12670
- Tuma, Susan Zacharias #15472
- Tuma, Thomas Mark #09935
- Tvinnereim, Garrett #21623
- Twinem, Mary Jane #11210
- Ude, Rachel Maria #27935
- Urion, Melinda Sue #04851
- Valde, Savannah Andraya #29048
- Van Straten, Benjamin Louis #28759
- Van Voorst, Kevin Lee #17375
- Van Vynckt, Joseph A. #24047
- Van Winkle, Douglas A. #24813
- Vander Griend, James A. #02819
- Varez, Heather Ann #27584
- Vasterling, Gregory John #02734
- Vetter, Galen G. #06652
- Viere, Gordon A. #04191
- Villas, Daniel John #25752
- Vincent, JoAnn Egerman #09943
- Vyvyan, Marie Theresa #27258
- Wagner, Barbara Jean Stein #20727
- Walburn, Michelle Marie #22456

- Walker, James P. #05612
- Walker, Matthew J. #20451
- Wanek, Kimberly Nicole Askew #17808
- Wang, Jiang #24356
- Warren II, Gregory Thomas #26772
- Watson, Gary William #15489
- Way, John Aaron #17774
- Weber, Geoffrey Scott #20228
- Wedeking, Kelley Jolene #21909
- Wehling, Robert D. #2987
- Weiher, Dwayne Harold #05333
- Weinberg, Katie Marie #27262
- Weir, David Richard #02993
- Weirich, Jorie Rae #28690
- Weiske, Timothy Paul #26545
- Welte, David Alan #04496
- Westberg, Paul Gene #07033
- Westerhaus, Joseph Anton #27048
- Weston, Mark Herbert #08201
- Wetterstrom, Paige Elizabeth #28762
- Wheelock, Ann Kristin #13520
- White, Jacquelyn Ann #06636
- Whitsitt III, William Edwin #18977
- Wickum, Benjamin Dennis #23562
- Widstrom-Anderson, Beth Joan #09531
- Wilhelmy, Shanda Lynn #26175
- Wilkinson, Linda Sue #19170
- Wilks, Angela Stacy #22248
- Williams, Bradley Dale #10834
- Williams, Robert Howard #04702
- Wilson, Gregory Adam #27776
- Wojcik, Dolores J. #21624
- Wolf, Lisa Ann #20125
- Wolf, Mary Jo #06554
- Wolf, Michael David #19569
- Wolfe, Brian Harold #10840
- Woodard, Michael Ferris #06301
- Wright, Jeffrey Lon #09958
- Yakubov, Ravshan Yu #26548
- Yeaton, Jared Ring #21358
- Young, Douglas Phillip #11178
- Young, James Needham #08232
- Young, Scott Thomas #09251
- Yurecko, Jeffrey M. #24894
- Zanon, Samantha J. #24588
- Zhang, Miao #28605
- Zuelke, David L. #02295
- Zuercher, Ronald Harvey #02555

## In the Matter of Cara Christine Collins, CPA Certificate #20860

The Board issued a Stipulation and Consent Order on January 10, 2019.

**FACTS:** Ms. Collins was selected for audit of her CPE records for the three-year period ending June 30, 2017. She was unable to substantiate four hours for the 2015 CPE year and five for the 2016 CPE year, and her audit was considered failed. Ms. Collins was required to carry back the necessary hours and pay a \$300 CPE noncompliance fee. She failed to retain documentation substantiating all the CPE listed on her 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Ms. Collins's certificate is CENSURED and REPRIMANDED and she will pay a \$500 CIVIL PENALTY.

## In the Matter of Jamie McInerney Kocourek, CPA Certificate #27119

The Board issued a Stipulation and Consent Order on January 10, 2019.

**FACTS:** Ms. Kocourek was selected for audit of her CPE records for the three-year period ending June 30, 2017. She was unable to substantiate two ethics hours for the 2015 CPE year, and her audit was considered failed. Ms. Kocourek was required to carry back the necessary hours and pay a \$950 CPE noncompliance fee. She failed to retain documentation substantiating all the CPE listed on her 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Ms. Kocourek's certificate is CENSURED and REPRIMANDED. She is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 CIVIL PENALTY.

## Enforcement Actions

*Continued from page 9*

### In the Matter of Chad A. Kreitingner, CPA Certificate #27531

The Board issued a Stipulation and Consent Order on December 4, 2018.

**FACTS:** Mr. Kreitingner was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate nine hours for the 2017 CPE year, and his audit was considered failed. Mr. Kreitingner was required to carry back the

necessary hours and pay a \$300 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. Kreitingner's certificate is CENSURED and REPRIMANDED. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 CIVIL PENALTY.

## In the Matter of Bradley Paul Mickelson, CPA Certificate #12700

The Board issued a Stipulation and Consent Order on January 10, 2019.

**FACTS:** Mr. Mickelson was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate four (including .5 ethics) hours for the 2017 CPE year, and his audit was considered failed. Mr. Mickelson was required to carry back the necessary hours and pay a \$325 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. Mickelson's certificate is CENSURED and REPRIMANDED. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$250 CIVIL PENALTY.

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### **In the Matter of Michael Dean Ross, CPA Certificate #28161**

The Board issued a Stipulation and Consent Order on January 10, 2019.

**FACTS:** Mr. Ross was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate 20.5 hours for the 2016 CPE year, and his audit was considered failed. Mr. Ross was required to carry back the necessary hours and pay a \$600 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. Ross's certificate is CENSURED and REPRIMANDED. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 CIVIL PENALTY.

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### **In the Matter of Jolene Marie Schimek, CPA Certificate #18931**

The Board issued a Stipulation and Consent Order on January 10, 2019.

**FACTS:** Ms. Schimek was selected for audit of her CPE records for the three-year period ending June 30, 2017. She was unable to substantiate 38 (including six ethics) hours for the 2015 CPE year, and her audit was considered failed. Ms. Schimek was required to carry back the necessary hours and pay a \$900 CPE noncompliance fee. She failed to retain documentation substantiating all the CPE listed on her 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Ms. Schimek's certificate is CENSURED and REPRIMANDED. She is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$750 CIVIL PENALTY.

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### **In the Matter of Diana Lynn Cole, CPA Certificate #28188**

The Board issued a Stipulation and Consent Order on March 14, 2019.

**FACTS:** Ms. Cole was selected for audit of her CPE records for the three-year period ending June 30, 2017. She failed to respond to Board

communications and was unable to substantiate her CPE records for the three-year period ending June 30, 2017.

**REMEDY:** Ms. Cole's certificate is CENSURED and REPRIMANDED. She is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$1,000 CIVIL PENALTY.

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### **In the Matter of Diane Kay Deblon, CPA Certificate #10076**

The Board issued a Stipulation and Consent Order on March 14, 2019.

**FACTS:** Ms. Deblon was selected for audit of her CPE records for the three-year period ending June 30, 2017. She was unable to substantiate eight hours for the 2016 CPE year and 29 hours for the 2017 CPE year, and her audit was considered failed. Ms. Deblon was required to carry back the necessary hours and pay a \$650 CPE noncompliance fee. She failed to retain documentation substantiating all the CPE listed on her 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Ms. Kocourek's certificate is CENSURED and REPRIMANDED. She is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 CIVIL PENALTY.

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### **In the Matter of Jeffery D. Denney, CPA Certificate #06782**

The Board issued a Stipulation and Consent Order on March 14, 2019.

**FACTS:** Mr. Denney was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate eight ethics hours for the 2017 CPE year, and his audit was considered failed. Mr. Denney was required to carry back the necessary hours and pay a \$925 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. Denney's certificate is CENSURED and REPRIMANDED. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 CIVIL PENALTY.

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### **In the Matter of Joseph John Drechsler, CPA Certificate #26021**

The Board issued a Stipulation and Consent Order on March 14, 2019.

**FACTS:** Mr. Drechsler was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate two ethics hours for the 2016 CPE year, and his audit was considered failed. Mr. Drechsler was required to carry back the necessary hours and pay a \$600 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. Drechsler's certificate is CENSURED and REPRIMANDED. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 CIVIL PENALTY.

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### **In the Matter of Mark Timothy Emerson, CPA Certificate #16817**

The Board issued a Stipulation and Consent Order and Order to Reinstate on March 14, 2019.

**FACTS:** Mr. Emerson's CPA certificate expired on December 31, 2012. He surrendered it on December 11, 2014. In 2019 he requested reinstatement.

**REMEDY:** Mr. Emerson's CPA certificate is CENSURED AND REPRIMANDED. He will pay a \$500 CIVIL PENALTY and \$120 in reinstatement fees, submit satisfactory documentation to the Board of having completed a minimum of 120 hours of qualifying continuing education, and apply for an active CPA certificate. His CPA certificate is REINSTATED.

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### **In the Matter of Gordon Richard Engstrom, CPA Certificate #13204**

The Board issued an Order on March 14, 2019.

**FACTS:** Mr. Engstrom surrendered his license on January 28, 2016. On November 21, 2018, he requested reinstatement of his license. On February 11, 2019, he submitted satisfactory documentation to the Board of having completed a minimum of 120 hours of qualifying continuing education.

**REMEDY:** Mr. Engstrom's CPA certificate is REINSTATED.

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*Continued on page 16*

# 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, and the certificate is REINSTATED. 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
Alinder, Jeremy Alan	19761	Inactive	4/19/2018	12/31/2012	4/17/2015	\$500	\$395	N/A
Axness, Brian D.	23682	Active	7/19/2018	12/31/2015	4/19/2018	\$500	\$470	20
Barks, Bradley E.	06727	Inactive	6/7/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Benik, Gerald Michael	02556	Inactive	6/7/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Berg, Lori Marie	21067	Inactive	6/7/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Blattner, Kristi Lynn	15391	Inactive	4/19/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Brady, Mark James	19945	Inactive	6/7/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Brown, Amy Lynn	22310	Inactive	3/14/2019	12/31/2015	2/5/2018	\$500	\$320	N/A
Brown, Brian Richard	22797	Inactive	6/13/2019	12/31/2015	2/5/2018	\$500	\$320	N/A
Buchholz, Richard John	14032	Inactive	7/19/2018	12/31/2015	2/5/2018	\$500	\$570	20
Conley, Vincent Thomas	20581	Inactive	5/14/2019	12/31/2016	1/10/2019	\$500	\$245	N/A
Ellis, Gary Lee	05206	Inactive	5/14/2019	12/31/2016	1/10/2019	\$500	\$245	N/A
Dawley, Kyle V.	25286	Active	4/19/2018	12/31/2015	2/5/2018	\$500	\$470	120
Dirk, Kristine Lesli	18443	Inactive	6/13/2019	12/31/2012	4/17/2015	\$350	\$395	N/A
Duytschaver, Jeffery M.	26200	Inactive	6/7/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Forse, Curtis Edward	15252	Active	12/4/2018	12/31/2012	4/17/2015	\$500	\$770	120
Gonzalez, Cynthia Torres	19253	Inactive	4/19/2018	12/31/2006	4/21/2009	\$500	\$395	N/A
Gooley, Timothy John	17216	Inactive	5/14/2019	12/31/2016	1/10/2019	\$500	\$245	N/A
Graves, Michael Eugene	26365	Active	4/19/2018	12/31/2011	1/17/2014	\$500	\$720	120
Grewe, Joseph F.	06220	Inactive	6/7/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Haakonson, Chance H.	17221	Inactive	7/19/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Hagan, Mary Elizabeth	15272	Active	12/4/2018	12/31/1993	10/16/1998	\$500	\$770	120
Hahne, Michael S.	03334	Inactive	5/14/2019	12/31/2016	1/10/2019	\$500	\$245	N/A
Halverson, Kenneth L.	07990	Inactive	6/7/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Hammarlund, Arlene Gail	10594	Active	7/19/2018	12/31/2015	2/5/2018	\$500	\$470	120
Henak, William Sheldon	08226	Inactive	6/7/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Herda, Brian A.	24511	Inactive	6/7/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Herzog, Jody Lynn	14115	Inactive	4/19/2018	12/31/2015	2/5/2018	\$500	\$245	N/A
Hessel, Daniel L.	02520	Inactive	7/19/2018	12/31/2015	4/19/2018	\$500	\$245	N/A



In the Matter of	Certif. Number	Certif. Type*	S & C Order Issued	Certif. Expired	Date Revoked	Civil Penalty	Fees to Reinstate	CPE Hrs
Hill, Jane Marie	20290	Active	6/13/2019	12/31/2002	2/11/2005	\$500	\$770	120
Hoffarth (Hohenthanner), Kelly Anne	24301	Inactive	12/4/2018	12/31/2015	4/19/2018	\$500	\$245	N/A
Hollela, Upendo David	26142	Inactive	7/19/2018	12/31/2015	4/19/2018	\$500	\$245	N/A
Kapoun, Kathleen A.	06863	Inactive	10/18/2018	12/31/2015	4/19/2018	\$500	\$245	N/A
Kaiser, Melissa Ann	24212	Inactive	6/13/2019	12/31/2016	1/10/2019	\$500	\$245	N/A
Keller, William John	25064	Active	5/14/2019	12/31/2014	1/19/2017	\$500	\$770	120
Knight, Edric Raymond	17626	Inactive	6/7/2018	12/31/2014	1/19/2017	\$500	\$320	N/A
Kohler, Thomas James	09093	Inactive	12/4/2018	12/31/1988	10/16/1998	\$500	\$395	N/A
Krautkremer, David M.	24308	Inactive	6/7/2018	12/31/2014	1/19/2017	\$500	\$320	N/A
Lee, Todd David	16906	Inactive	6/13/2019	12/31/2016	3/14/2019	\$500	\$245	N/A
Locken, Patrick Allan	20183	Inactive	7/19/2018	12/31/2014	1/19/2017	\$500	\$320	N/A
Lodermeier, Jean Marie	12656	Inactive	6/13/2019	12/31/2014	1/19/2017	\$350	\$395	N/A
McAreavey, Darin Paul	20207	Inactive	5/14/2019	12/31/2015	4/19/2018	\$500	\$320	N/A
McKinley, Gregory John	17659	Inactive	9/6/2018	12/31/2015	4/19/2018	\$500	\$245	N/A
Medernach, David Reed	06544	Active	3/14/2019	12/31/2007	4/5/2010	\$500	\$770	120
Meyer, Lindsey Marie	24687	Inactive	6/7/2018	12/31/2014	3/2/2017	\$500	\$320	N/A
Monsrud, Beth Ann	10096	Inactive	7/19/2018	12/31/2014	3/2/2017	\$500	\$320	N/A
Mouw, Andrea Beth	25493	Active	3/14/2019	12/31/2009	10/15/2012	\$500	\$770	120
Nees, Kyle Benjamin	27350	Active	5/14/2019	12/31/2012	4/17/2015	\$500	\$770	120
Nyquist, Jennifer Lynn	19335	Inactive	5/14/2019	12/31/2014	4/20/2017	\$500	\$395	N/A
Olateru, Dorcas O.	27836	Active	1/10/2019	12/31/2015	4/19/2018	\$500	\$470	120
Olson, Ann Marie	19812	Active	6/7/2018	12/31/2012	4/17/2015	\$500	\$770	120
Onsomu, Judith Nyaboke	28217	Inactive	7/19/2018	12/31/2015	4/19/2018	\$500	\$245	N/A
Patt, William Henry	09849	Inactive	7/19/2018	12/31/2015	4/19/2018	\$500	\$245	N/A
Ranalla, Robert Patrick	19627	Inactive	12/4/2018	12/31/2013	1/29/2016	\$500	\$395	N/A
Redpath, John Charles	22440	Inactive	4/19/2018	12/31/2015	4/20/2017	\$500	\$320	N/A
Riach, Shelley Lynae	16241	Inactive	4/19/2018	12/31/2013	1/29/2016	\$500	\$395	N/A
Ronneberg, Melanie Joy	23119	Inactive	6/13/2019	12/31/2016	3/14/2019	\$500	\$245	N/A
Schauer, Michael Wade	20166	Active	4/19/2018	12/31/2013	1/29/2016	\$500	\$770	120
Sheehan, Eric Paul	17740	Active	1/10/2019	12/31/2015	4/19/2018	\$500	\$470	120
Shropa, Joshua Aaron	23083	Active	7/19/2018	12/31/2013	1/29/2016	\$500	\$770	120
Sjahli, Christina	22826	Inactive	3/14/2019	12/31/2013	1/29/2016	\$500	\$395	N/A
Staloch, Krista Marie	22942	Inactive	6/7/2018	12/31/2008	5/13/2011	\$500	\$395	N/A
Stern, Daniel Eric L.	26096	Inactive	6/7/2018	12/31/2014	4/20/2017	\$500	\$320	N/A
Turnquist, Daniel Paul	19256	Inactive	6/13/2019	12/31/2016	4/30/2019	\$350	\$245	N/A
Zuraff, David Brian	17480	Active	9/6/2018	12/31/2009	10/15/2012	\$500	\$770	120

## **Enforcement Actions**

*Continued from page 13*

### **In the Matter of Leo C. Neuman, CPA Certificate #05516**

The Board issued a Stipulation and Consent Order on March 14, 2019.

**FACTS:** Mr. Neuman failed to correct errors on a client's 2013-2015 corporate tax returns. He also failed to report to the Board, as required by Minnesota Rule, that he was disciplined on December 21, 2017, in another jurisdiction for failing to complete an engagement in accordance with professional standards.

**REMEDY:** Mr. Neuman's CPA certificate is **SUSPENDED**. He will not offer to perform or perform services, or hold himself out as a CPA in Minnesota during the suspension. He will not apply for reinstatement of his certificate until all the following conditions are met: It is at least three years after the date of the Stipulation and Consent Order; Mr. Neuman completes the NASBA Center for Public Trust Ethics Training; and he pays the \$5,000 **CIVIL PENALTY**.

### **In the Matter of Joseph Emmett O'Neill, CPA Certificate #13135**

The Board issued a Stipulation and Consent Order on March 14, 2019.

**FACTS:** Mr. O'Neill was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate 13 hours for the 2017 CPE year, and his audit was considered failed. Mr. O'Neill was required to carry back the necessary hours and pay a \$300 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. O'Neill's certificate is **CENSURED** and **REPRIMANDED**. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 **CIVIL PENALTY**.

### **In the Matter of Roger Allen Schanus, CPA Certificate #05034**

The Board issued an Order on March 2019.

**FACTS:** On December 3, 1996, the Board issued an Order revoking Mr. Schanus's CPA certificate for an outstanding tax liability with Minnesota Department of Revenue. The order required that the revocation remain in

effect until the Board received a tax clearance certificate from the Minnesota Department of Revenue and Mr. Schanus met all requirements for licensure. On February 8, 2001, the Board received a tax clearance certificate from the Department of Revenue. On August 9, 2018, the Board received an application for reinstatement from Mr. Schanus, and on January 24, 2019, he submitted satisfactory documentation to the Board of having completed a minimum of 120 hours of qualifying continuing education. The Board determined Mr. Schanus had met the requirements of the 1996 order.

**REMEDY:** Mr. Schanus's CPA certificate is **REINSTATED**.

### **In the Matter of Mumtaz H. Walli, CPA Certificate #28176**

The Board issued a Stipulation and Consent Order on March 14, 2019.

**FACTS:** Ms. Walli was selected for audit of her CPE records for the three-year period ending June 30, 2017. She was unable to substantiate 47 hours for the 2017 CPE year, and her audit was considered failed. Ms. Walli was required to carry back the necessary hours and pay a \$275 CPE noncompliance fee. She failed to retain documentation substantiating all the CPE listed on her 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Ms. Walli's certificate is **CENSURED** and **REPRIMANDED**. She is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$250 **CIVIL PENALTY**.

### **In the Matter of Kristin Marie Fort, CPA Certificate #15056**

The Board issued a Stipulation and Consent Order on May 14, 2019.

**FACTS:** Ms. Fort was selected for audit of her CPE records for the three-year period ending June 30, 2017. She was unable to substantiate nine hours for the 2016 CPE year, and her audit was considered failed. Ms. Fort was required to carry back the necessary hours and pay a \$675 CPE noncompliance fee. She failed to retain documentation substantiating all the CPE listed on her 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Ms. Fort's certificate is **CENSURED** and **REPRIMANDED**. She is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$500 **CIVIL PENALTY**.

### **In the Matter of James Leonard Heine, CPA Certificate #17810**

The Board issued a Stipulation and Consent Order on May 14, 2019.

**FACTS:** Mr. Heine was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate 1.5 hours for the 2015 CPE year and one ethics hour for the 2016 CPE year, and his audit was considered failed. Mr. Heine was required to carry back the necessary hours and pay a \$950 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. Heine's certificate is **CENSURED** and **REPRIMANDED**. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$350 **CIVIL PENALTY**.

### **In the Matter of Charlene Louise Peterson, CPA Certificate #13588**

The Board issued an Order on May 14, 2019.

**FACTS:** Ms. Peterson surrendered her license on December 28, 2011. On December 3, 2018, she requested reinstatement of her license. On March 19, 2019, she submitted satisfactory documentation to the Board of having completed a minimum of 120 hours of qualifying continuing education.

**REMEDY:** Ms. Peterson's CPA certificate is **REINSTATED**.

### **In the Matter of Hang Sun, CPA Certificate #25316**

The Board issued a Stipulation and Consent Order on May 14, 2019.

**FACTS:** Mr. Sun was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate 50 hours, including eight ethics hours, for the 2015 CPE year, and his audit was considered failed. Mr. Sun was required to carry back the necessary hours and pay a \$950 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. Sun's certificate is **CENSURED** and **REPRIMANDED**. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$750 **CIVIL PENALTY**.

## In the Matter of Matthew Lowell Gibbs, CPA Certificate #25409

The Board issued a Stipulation and Consent Order on June 13, 2019.

**FACTS:** Mr. Gibbs was selected for audit of his CPE records for the three-year period ending June 30, 2017. He was unable to substantiate 36.5 hours for the 2015 CPE year, and his audit was considered failed. Mr. Gibbs was required to carry back the necessary hours and pay a \$875 CPE noncompliance fee. He failed to retain documentation substantiating all the CPE listed on his 2016, 2017, and 2018 CPA certificate renewal forms.

**REMEDY:** Mr. Gibbs' certificate is CENSURED and REPRIMANDED. He is required to complete the NASBA Center for Public Trust Ethics Training and pay a \$750 CIVIL PENALTY.

## In the Matter of Jeffrey Lonn Houdek, CPA Certificate #15294

The Board issued an Order on June 13, 2019.

**FACTS:** Mr. Houdek surrendered his certificate on May 30, 2006. On April 10, 2019 he requested reinstatement of his license. On May 24, 2019, he submitted satisfactory documentation to the Board of having completed a minimum of 120 hours of qualifying continuing education.

**REMEDY:** Mr. Houdek's CPA certificate is REINSTATED.

## Letter from the Chair Continued from page 1

Board of Accountancy, through an interagency agreement with the Board of AELSLAGID, for nearly 13 years. Rarely does someone get to work with a person as talented as Andrea. Her guidance to the Board in navigating the complex rulewriting process and the work she did to create and upgrade Online Services such as CPE reporting, renewals, and online initial license applications, has been exceptional. She will be missed.

This newsletter highlights the statute changes that became effective August 1, 2019. These changes were the result of the hard work and dedication of our staff and the Board. In addition we need to thank the Minnesota Society of CPAs and Minnesota Association of Public Accountants, both of which supported these changes. I am excited about the new "Retired CPA" designation that can now be chosen by those CPAs who are 55 or older and meet other requirements. This status now allows a retired CPA to continue to display the CPA designation—when accompanied by the word "Retired"—without renewal fees or ongoing continuing education (**BUT NOTE:** It does not allow you to practice as a CPA!)

Back in April, the Board began the process of updating its strategic plan. The plan was originally written in 2016. We expect to finalize the strategic plan by the end of the year. As discussed above, we have experienced numerous changes, but we understand that there will continue to be significant changes in the profession and in the Board's responsibilities. That is why strategic planning is a critical process the Board must undertake.

One of the major issues the Board will address in the future is the changing requirements a CPA of the

future may need. As businesses continue to embrace more technology, artificial intelligence, data analytics and crypto currencies, will the CPA of the future need to possess different skills and knowledge? This topic could impact our rules and statutes related to college education requirements, CPA examination content and continuing professional education requirements. It is the Board's intention to use all resources available to carefully move forward and find the best solution for all stakeholders.

In my last letter, I commented on the peer review process in the state of Minnesota. Since that letter, our complaint committee has continued to see an increase in cases related to peer review issues. This trend exists in other states as well. The issues are numerous, but the two most common are 1) the failure of firms to have a peer review executed, and 2) increasing number of failed reviews. While the Board considers the context and content of every situation individually, it's important that firms understand that both of these issues may result in disciplinary action against a firm. I believe that recent changes in the administration of peer reviews will assure that the new "rigor" in peer reviews will continue—and that's a good thing for the people of Minnesota, whom it is the Board's mission to protect and serve.

In closing, I invite you to attend one of our Board meetings. I would particularly call attention to the upcoming October Board meeting, as we are expecting Dan Dustin, Vice President of State Board Relations for NASBA, to join us.

Board meetings are open to the public. Dates and times of the meetings are posted on our website. We welcome and appreciate input from all.



# Congratulations to These New CPAs and RAPS, Licensed March 2018–July 2019

The members and staff of the Minnesota Board of Accountancy welcome these CPAs—and a RAP!—to their profession.

Our congratulations to you and our best wishes for success in your practice.



## New RAP:

Burns, Ada Santacruz

## New CPAs:

Aaden, Aaden Hashi  
Abdella, Alex Leighton  
Abduluminov, Akmal  
Ahart, Emily Alysse  
Ahern, William Thomas  
Ahles, Jacob Michael  
Ahmed, Nabihah Rabab  
Ahmed, Shabin Bin  
Albright, Naomi Marie  
Alemayehu, Senai Hailu  
All Runner, Emma  
Almich, Derek James  
Alshanski, Beth Ann  
Ammerman, Jared Jay  
Andersen, Michael Vincent  
Anderson, Christina Ann  
Anderson, Eli Rossmer  
Anderson, Erin Bartlett  
Anderson, Jenna Oriella  
Anderson, Jennifer Marie  
Anderson, Joseph Timothy  
Anderson, Richard Burke  
Anderson, Wendy Marie  
Andree, Alexa Kristine  
Arndt, Lori Beth  
Aschenbeck, Sara E.  
Asfahl, Samuel Jeffrey  
Auerbach, Joshua Benjamin  
Backes, Emily Dianne  
Bader, Sarah Marie  
Baker, Jordan Richard  
Baker, Martha Betts  
Barnett, Brian Robert  
Bauer, Madelyn Linnell  
Baumann, Logan Lee  
Becker, Jane Frances  
Behlke, Zachery Kevin  
Behounek, Kyle Lawrence  
Belgum, Jacob Blad  
Benson, Joshua Ethan  
Benson, Thomas Clifton  
Beranek, Andrew Breyen  
Berg, Jordan Mackenzie  
Bergman, Kenneth John  
Berning, Nathaniel Landen  
Berthiaume, Kelly Marie  
Bestul, William Carroll  
Betts, Andrew Theodore  
Beyer, Brandon Michael  
Bickel, Mark Allan  
Black, Alexander Campbell

Blackford, Jacob Alexander  
Blackstad, Sadie Marie  
Blake, Riley Joseph  
Blomberg, Megan Catherine  
Blumberg, Jonathan Michael  
Bode, Blake C.  
Bohn, Andrew Robert  
Bonahoom, Bridget Alberta  
Bonhiver, Justin Thomas  
Bonnema, Nathan James  
Bormann, Hailey Marie  
Bosch, Kasey Jean  
Bossert, Devin Patrick  
Boyer, Jacob Michael  
Branch, Courtney A.  
Brattain, Ryan A.  
Brey, Kelly Marie  
Bruce, Simond Raymond  
Buesgens, Kaylee Marie  
Bunkowski, Amanda Kay  
Burkhardt, Tyler D.  
Burns, Nicolette Lauren  
Burroughs, Eric Daniel  
Burrows, Amanda Christine  
Byrne, Kyle Lewis  
Cao, Yixiao  
Carr, Richard Charles, Jr  
Carter, Phillip Michael  
Casalenda, Rebecca Rae  
Cassan, Teagan Dianne  
Marlene  
Caughron, Megan Annette  
Cavanaugh, Sean Patrick  
Chase, Breanna Lee  
Chatfield, Joshua Matthew  
Checkal, Zachary Joseph  
Chen, Yanjie  
Choate, Zachary Dylan  
Christensen, Jacob Ryan  
Chung, Yi-Sheng  
Claridge, David Michael  
Claseman, Jack Edward  
Coghan, Stephanie Jo  
Cole, Allison Jeanne  
Colombo, Joseph Peter  
Connelly, Evan James  
Cornale, Joseph John  
Cossin, Gwen D.  
Cotton, Jeffrey Donald, Jr  
Cox, Sara Lynn  
Crew, Allan Christopher  
Crimmins, Clifford Edward  
Cullinan, Jack Raymond  
Cummings, Ethan  
James-Walter

Cunningham, Brian Thomas  
Cunningham, Dana Valerie  
Curran, Joseph Donald  
Czech, Zoey Caraline  
Dahlvang, Tamara Ruth  
Dalnes, Jacob John  
Darkwah, Moses  
Dawes, Maggie M.  
Day, Thomas Michael  
Deering, McCormick James  
Dehler, Zachary Lawrence  
Dehn, Andrew James  
DeRuyck, Nathan Andrew  
Dick, Zachary Norval  
Diehl, Mark Thomas, Jr  
Dokkebakken, Mackenzie  
Rose  
Dolan, Callie Michele  
Donegan, Olena Michelle  
Donkers, Adam Thomas  
Donlin, Charles Reynold  
Dorfner, Corbin Elijah  
Drace, Paul Michael  
Draeger, Jacob Charles  
Dundas, John-Mark David  
Eaton, Allison Jo  
Eidenschink, Jacob Odell  
Eidsmo, Kevin Thomas  
Elias, Ian Michael Stephen  
Engels, Ashley Elizabeth  
Engels, Bradley Richard  
Erickson, Elizabeth Jean  
Evasku, Faith Alexandra  
Eve, Nicholas Andrew  
Ewy, Shane McKenzie  
Fahey, Hannah Rose  
Falzon, Joseph Gerald  
Fenner, Tyler Michael  
Ferm, Megan Marie  
Fink, Andrew Carl  
Fischer, Abigail Jean  
Fischer, James Daniel  
Fisher, Jacob E.  
Fitzgerald, Patrick James  
Flammini, Steven Gregory,  
Jr  
Floyd, Taylor Jung  
Frank, Grace Ann  
Froment, Mathieu  
Frost, Lucas Michael  
Fursa, Amy Megan  
Gaida, Olena  
Galbreath, Joel Ward  
Gallick, Matthew Robert  
Ganz, Travis Joseph

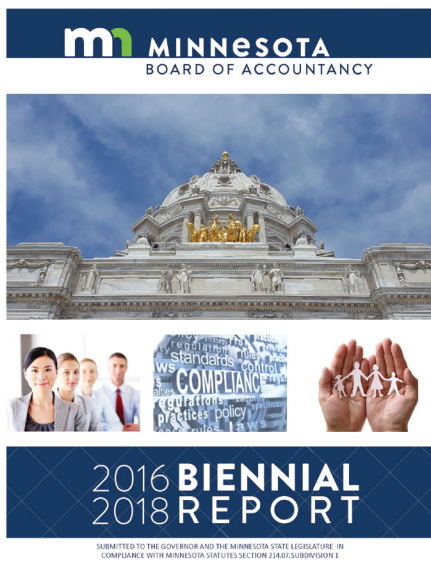
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Gilles, Daniel John  
Gilman, Nathan Hans  
Gorman, Sophi Josephine  
Greene, Kari Ann  
Gregg, Jacob Thomas  
Grell, Casey Robert  
Grell, Kyle William  
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Elizabeth  
Gu, Xintian  
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Gustafson, Andrew James  
Gwost, Nathaniel  
Christopher  
Haag, Collette Ann  
Haefliger, Rachel Ann  
Hall, Alec Michael  
Hall, Eric Andrew  
Hallenberg, Weston Elliott  
Halling, Taylor Marie  
Halloran, Christopher  
Edward  
Han, Suyoung  
Hanneman, Alexander John  
Hansen, McKenna Lane  
Hanson, Benjamin Richard  
Hanson, Chancie Van  
Harold, Robert Thomas  
Harp, Alyssa Jean  
Harpster, Riann Kay  
Harrie, Nicholas Scott  
Harris, Lorraine Jannine  
Hartert, Justin Thomas  
Hartmann, Lauren Marie  
Hasserodt, Ross Allen  
Hauer, Anna Marie  
Hauer, Matthew Donald  
Haukom, Brenton Vincent  
Hazra, Rohit  
Hefel, Alex Kenneth  
Heidecker, Taylor Jon  
Heller, Lindsay Sandra  
Hellkamp, John William  
Hendricks, Ryan Michael  
Hennessy, Jonathan  
Henning, Kody Lee  
Hensrud, Brett M.  
Herdine, Jacob Gregory

Herzog, Jordan Paul  
Hickman, Kaitlin Marie  
Hillmann-Firle, April Dena  
Hines, Jeffery Thomas  
Hjelmstad, Melissa Jean  
Holterman, Heidi Anna  
Hong, Tyler Joseph  
Hosszu, Samuel David  
Houser, Alicia Ann  
Housewright, Lisa Marie  
Huang, Huiyu  
Huang, Sheng-Fen  
Huang, Weisiting  
Hugen, Hannah Marie  
Hughes, Alexi Jordan  
Huhn, Courtney Lynn  
Hui, Wendy  
Huttunen, Cody Lee  
Imm, Elizabeth Philomena  
Ismail, Issam Mosa  
Mahmmoud  
Jackson, George Lewis  
Jacobsen, Kylie Noel  
Jadwin, Nicholas John  
Jaeger, Brandon Lee  
Jaenisch, Aaron Marvin  
Jahn, Morgan Lee  
Jahnke, Collin Steven  
James, Ashley Ann  
Jamieson, Kelsey Jo  
Janke, Christopher Gerald  
Janni, Bridgette Mary  
Jensen, Joseph Veli  
Johnson, Carly Elizabeth  
Johnson, Danya Jean  
Johnson, Joseph Alton  
Johnson, Madison Marie  
Johnson, Naomi Lillian  
Johnson, Nicole Helen  
Johnson, Reilly Marie  
Johnson, Timothy Reed  
Jones, Donald Zachary  
Jun, SooJin  
Justin, Jennifer Lynn  
Kaczorek, Betty Agustina  
Kallstrom, Joshua Michael  
Keane, John Francis  
Keeley, Robert Braedon  
Kelly, Katie Ann  
Kelzer, Samuel Dylan  
Kent, William Richard  
Keogh, Patrick David  
Kerr, Mackenzie Grace  
Kessler, Yulia Dmitriyevna  
Kidder, Spencer Stanley

Kimmes, Kelly Jane	McLaughlin, Matthew Michael	Peters, Adam Jeffrey	Sherritt, Dustin Jay	Tsui, Yuk I Iris
Kirby, Ryan Michael	McLeod, Thomas David	Petersen, Eli James	Shurvey, Kory Allen	Turchi, Krista Kaye
Kissell, Matthew Allen	McMillan, April Marie	Peterson, Brianna Lynn	Shimota, Taylor Morgan	Turner, Nathan Howard R
Kloek, Danielle Novelle	McPhee, Kirby Tyler	Peterson, Kelsey Beth	Shirley, Mark Alan	Tyson, Zachary David
Cluesner, Grant Thomas	Meador, Christopher Joseph	Petros, Christopher G.	Shoults, Jacob Alan	Uotinen, Brady Allen
Knetter, Derek John	Medick, Adam Duane	Phillips, Adam Dean	Shukle, Monica Marie	Valentyn, Dylan Patrick
Knowlton, Austin W Piehl	Mejia, Mindy Sue	Pierog, Ali Jean	Sietstra, Chris Aric	Van Amber, Hannah Elizabeth
Knudsen, Lisa Nadine	Mensink, Isaac Paul	Plewacki, Anna Christine	Silhacek, Michael Edward	Van Effen, Mitchell James
Knutson, Severin John	Mercer, Megan Therese	Potter, Mark Christian	Simon, Nicholas Michael	Vegliante, Mari Monica
Koch, Matthew James	Meyer, Ryan David	Potvin, Allison Brooke	Sing, Alexandra Elaine	Venasky, Mark Anton
Kocina, Anthony Allen	Michienzi, Mark Anthony	Quach, Thu Hoai	Sinn, Tavis James	Vidmar, Hanna Kelsey
Kopischke, Alex Noyes	Thomas	Quehl, Paul Herbert	Sjulstad, Benjamin Robert	Vogt, Marissa Diane
Kosch, Jason Donald	Mickelson, Alex Jay	Radue, Ryan	Skaja, Taylor Marie	Waits, Christian Daniel
Kovar, Nathan Francis	Mielke, Carl Walter	Radunz, Alexander	Skiple, Benjamin Stuart	Walleser, Jenna Marie
Kozman, Maggy Lotfy Sadek	Mies, Bradley John	Radunz, Shaina Renee	Smart, Stephanie Jo Marie	Wallick, Jack Patrick
Zekry	Miller, Marshall T.	Raisanen, Karissa Mary	Smith, Brandon Lee	Wallman, Bryan Paul
Kriefall, Daniel Kinney	Miltich, Gemma Jean	Rand, Cecelia C.	Smith, Jessica Anne	Walters, Adam Christopher
Krienke, Tori Lynn	Mohamed, Mohamud Osman	Rasmussen, Lindsey Maghen	Smith, Nicholas Erin	Wang, Sam Chuan
Kruger, Rachel Lynn	Mohrlant, Eunyoung Kim	Rathbone, Sarah Marie	Smith, Patrick Dillon	Warner, Patrick Cary
Kruse, Jacob Matthew	Moisio, Ashley Nicole	Rekuski, Daniel Alexander	Smith, Paul Edward	Warrington, Karen Frances
Kuha, Jordan Nicole	Mongeon, Anna Zoe	Reno, Joshua Austin	Snell, David Richard	Wayman, Michelle Ann
Kuhl, Andrew Mark	Monosmith, Megan Christine	Revak, Adam Joseph	Soderlund, Joseph Patrick	Weaver, Erik Duwayne
Kvidt, Eric Lucas	Monsrud, Nicholas Andrew	Rezac, Paula Rae	Sonom, Tenzin	Weaver, Mollie Irene
Lagerquist, Austin David	Moretter-Bue, Kelli Jean	Ricaud, Jean-Christophe	Sorensen, Matthew James	Weber, Emma Anne
Lagieski, Matthew Jacob	Morris, Evan Robert	Richter, Jared Jess	Spindler, Jordan Mitchell	Weinberger, Anna Rose
LaGrew, Jonas D.	Mullen, Nicholas John	Rieken, Stephen Andrew	Stanek, Elizabeth Kathryn	Weiss, Nicole Lu
Lahren, Benjamin Andrew	Muller, Andrea Leigh	Riemer, Karen Elizabeth	Stangl, Grant Michael	Welch, Richard Herman
Laird, Andrew Thomas	Munson, Michael Joseph	Ringdal, Brendan Bieri	Stangret, Jodie Kaye	Weller, Macy Jaculin
Langerud, Blake Anthony	Muronzie, Zanele Elsie	Ringquist, Jon Walter	Stauffer, Brooke Emma	West, Paul Timothy
LaRou, Yingna Elena	Murphy, Cassandra Rose	Roach, Andrew Robert	Stedillie, Jason Christopher	White, Ethan Mark
Larson, Colleen Ann	Mykleseth, Daniel Duane	Roach, Nicholas Andrew	Steimle, Elijah J	Wies, MaryEllen Lynne
Larson, Katherine Ann	Nardello, James Jeffrey	Robbins, Allison Koleen	Stelten, London Reed	Wietholter, Eric Lynn
Lass, Samantha Rachel	Nazy, John Patrick	Robinow, Harrison Ross	Stevens, Michael John	Wildes, Matthew John
Lauinger, Lance Anthony	Nelson, Matthew Blake	Rodriguez, Halli Alexandra	Stevenson, Andrew George	Williams, Lauren Rae
Leber, Karry Renee	Nelson, Scott A.	Roggenkamp, Jacob Andrew	Stewart, Austen Corey	Williams, Nathan Chase
Lecher, Kaitlyn Marie	Nemec, Jacilyn Michele	Rohde, Bryan Curtis	Stewart, John David	Williams, Patrick Andrew
Lee, Douglas Mervin	Newhouse, Kyle E.	Rokhman, Vanessa Kay	Stier, Kaylea Marie	Williamson, Brittney Jane
Lenzmeier, Andrew David	Nielsen, Cole Kristen	Rolfe, Jeremy William	Stocke, Kevin Matthew	Willis, Samuel Robert
Leszczynski, Calvin John	Norgard, Andrew Dylan	Roos, Alexander M.	Stoeckman, Thomas Kent	Wilson, Sean Richard
Lewis, Jeffrey Orrin	Novak, Justin Roger	Rubsam, Scott Daniel	Stoneberg, Jenna Rea	Winchell, Nicole Mae
Lhotka, Tracy Ann	Noyes, Marisa Lynn	Rusch, Mark	Strandquist, Bradley Alan	Windhorn, Savannah Allison
Lindaman, Taylor Gene	Nuuh, Hassan Dahir	Russell, Elizabeth Beatrice	Strasser, Ethan Ronald	Wing, Rebecca Mae
Lindberg, Benjamin Erik	Nybo, Janelle Marie	Russell, Joshua Michael	Strong, Landon Louis	Wolfenberg, Joann Lynne
Lindborg, Jordan Taylor	Nye, Samantha Michelle	Ruza, Joshua Thomas	Sturgeon, Kyle Lee	Wood, Alec Eugene
Litchke, Seth W.	Oberloh, Sara June	Ryberg, Courtney McKael	Sun, Cheng	Wynkoop, Miranda Katherine
Liu, Litao	Obremski, Angela Marie	Saeed, Rehan	Sun, Yangfeiyue	Wynn, Kelly Allan
Lloyd, Adam Nephi	Fischer	Sam, Roeun Roland	Sundberg, Sarah Ashley	Wyum, Lauri Rae
Longley, Amanda Grace	O'Brien, Gregory John	Samant, Priti Subhash	Sura, Samuel Thomas	Xu, Jiaqi
Loomis, Jennifer Marie	Ogren, Cullen Michael	Sassenberg, Kyle Lee	Swanson, Sarah Beth	Yeager, Marc Andrew
Loosbrock, Benjamin Michael	Olson, Aaron Fushan	Schaefer, William Kenneth	Sweere, Andrew Paul	Yuan, Yige
Louwagie, Zachary Joseph	Olson, Nathan Conrad	Schemmel, Matthew James	Swenson, Laura Marilyn	Yuknis, Jarrett Trace
Macken, Jennifer Grundeen	Ommen, Carrie Marie	Schmocker, Tyler Anthony	Sykes, Aaron Max	Zahn, Steven Douglas
Madan, Lucia	Oster, Andrew David	Schneidermann, Jared Scott	Tangen, Michael Kenneth	Zeece, Andrew Charles
Malmstrom, Emily Ann	Ozturk, Hakan	Schoenberg, Julie Marie	Tasca, Tyler W.	Zhang, Zhe
Mannetter, Dylan Matthew	Panetti, Jenna Christine	Schoenecker, Jacquelyn Mara	Tausk, Austin Edward	Ziegler, Rebecca Martha
Mark, William Doran	Park, Sanghyeon	Schramel, Logan Duane	Tensen, Jonathan Peter	Zwiener, Luke David
Marquardt, Daniel Scott	Park, SooHwan	Schroden-Kieffer, Stephanie Christine	Theisen, Jake Steven	
Marshall, Anna Grace	Paterson, Donald Thomas, III	Schulz, Kathleen Rae	Thiede-Lueders, Alexander Edward	
Marshall, Kyle Logan	Paul, Rachel Anne	Schumacher, Tyler Mark	Thompson, Isaac David	
Marshall, Nelson James	Paulsen, Casey Kay	Schwartz, Zachary T.	Thornberg, Jacob Robert	
Marthaler, Samantha Ann	Paulson, Emily Fedje	Scofield, Dane Robert	Tibbetts, Cody Dean	
Martin, Allison Ann	Paulson, Kari Jo	Searl, Aaron Christopher	Till, Breanna Rose	
Matakovich, James Peter	Pearson, Lisa Margaret	Seats, Megan Alanna	Tilton, Abigail Christine	
Mather, Drew William	Peck, Alexander James	See, Tyler M.	Toktosunov, Belek Kazybekovich	
Mathiason, Kristine Marie	Peirson, John Robert, IV	Seiffert, Christopher John	Toma, Omoro	
Mattson, Jonathan Carey	Pelzer, Kari Sheryl	Serhienko, Sierra Paige	Tomczak, Megan Lee	
Matushin, Joshua Robert	Pennings, Kalyn Marie	Sethi, Siddharth	Tran, CamTu	
Mayer, Jordan Kelsey	Person, Sarah Anne	Shao, Lu	Trandem, Peter Charles	
McCoy, Kailey Nicole		Sharp, Zakary V.	Traxler, William Joseph, Jr	
McCready, Megan A.		Shawd, Andrew Connor	Triggs, Mary Clare	
McGrew, Mindy		Sheeran, Sara Elizabeth	Truong, Christina Tuongvi	
McHale, Parker Lee		Shen, Mengdan	Truong, Uyen Luong Thao	
McKusker, Krista Marie				

*\* 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.*

## 2016-2018 Biennial Report Published



Every biennium the Board is required to prepare a report for the Governor and the Legislature, in accordance with the requirements of *Minnesota Statutes* §217, subd. 1. That report for 2016-2018 is now available for download from the Board's website. Look under "About > Mission" (see <https://boa.state.mn.us/about.html>).

In that report you can find, among other data, statistics regarding:

- new licensees
- new firm permits
- individual and firm renewals
- enforcement actions
- budget information
- Board member and staff information
- key initiatives in the biennium

## Professional Licensing Alliance Formed

NASBA and the AICPA are two of the founding members of the Alliance for Responsible Professional Licensing (ARPL); [www.responsiblelicensing.org](http://www.responsiblelicensing.org). This recently formed coalition of national associations represents highly complex, technical professions and their national licensing boards. Other members include associations representing architects, professional engineers, land surveyors, and landscape architects.