



# THE MN BOARD REPORT

Official Publication of the Minnesota Board of Accountancy

## WINTER 2021 ISSUE

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## CONTACTS & INFORMATION

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## Message from the Board Chair

**Sharon Jensen, CPA**

NASBA selected the title “Persevere” for the 2021 Annual Meeting, and I believe that also accurately describes the Minnesota Board of Accountancy. While there were unprecedented challenges and obstacles to overcome the Board and staff have ensured that all critical services were maintained. I would like to express my gratitude to the Board staff and Board members for their dedication and countless hours in meeting the challenges of the last two years.

The CPA Evolution initiative has made tremendous progress and the new CPA Exam structure is expected to release January 2024.

NASBA and the AICPA appointed four task forces to develop high-level model curricula topics and learning objectives for the sections of the January 2024 Uniform CPA Exam. The task forces were volunteers from across the profession, including faculty from small colleges to large universities, CPAs in public practice as well as business and industry and representatives from State Boards of Accountancy. Minnesota Board member, Godson Sowah, CPA, served on



*Continued on page 22*



**Renewals Are  
Open as of  
October 4, 2021**

See pages 4-5 for what you need to know and do.

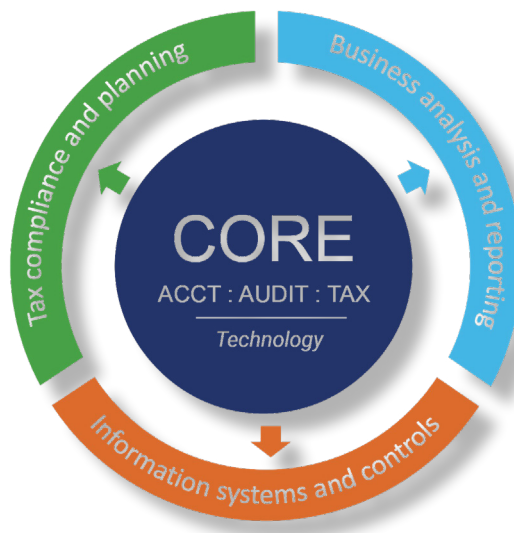
# CPA Exam Evolves to Meet the Changing Practice of Public Accounting

While still in development, with the goal of a January 2024 launch, the Uniform CPA Exam is undergoing serious revision and restructuring to ensure that those who pass the exam and meet other licensure requirements are truly prepared to meet the demands of practicing as a CPA today.

The National Association of State Boards of Accountancy (NASBA) and AICPA both have completed research into what those practices needs are. NASBA has looked at what firms are doing within the profession and found the impact of new technologies and new marketplace demands through:

- Automation
- Big Data
- Data analytics
- Machine learning
- Service Organization Control (SOC) Reports

In addition, the AICPA Trends Reports showed a 29% decrease in accounting graduate (coming in as CPAs) firm hires in 2018 since 2014 which



showed the need for the CPA Evolution initiative.

CPA Evolution is a combined NASBA-AICPA initiative aimed at evolving CPA licensure to reflect the skills and knowledge CPAs increasingly need in technology-driven marketplace.

Current CPA candidates will still be able to sit for the current CPA Exam until the launch of the new Exam. A transition plan will be developed for candidates who have started, but not completed, the CPA Exam process by the proposed January 2024 launch.

Under the new licensure model, the Uniform CPA Examination will consist of three core sections and the candidate's choice of one of three discipline sections. A candidate will be required to pass three core sections and one discipline section to meet

*Continued on page 21*

## UAA Model Law Regarding CPA Education

In October 2020, the NASBA Board of Directors approved changes to the Uniform Accountancy Act (UAA) Model Law regarding education requirements (Article 5, sections 1 and 2). State boards submitted comments on a prior exposure draft to the NASBA UAA Committee, resulting in minor edits to the version approved in October.

The Model Law changes were made to reflect planned revisions to the CPA Exam content and structure, in keeping with changing competency requirements for today's practicing CPA (see article above for more

information). The changes are meant to provide guidance for students, educators and regulators on the education needed to enter the evolving CPA profession.

The following are just some of the changes to the Education Model Law:

- Deprecating reliance on accounting accreditation bodies and emphasizing Board review of transcripts to determine education requirement are met.
- Requiring "data analytics, data interrogation techniques, and/or digital acumen in an accounting

context" within the 24 semester hours of accounting credits.

- Requiring the equivalent of two semester credits each in ethics and communications.
- Capping cumulative internships and independent study semester credits to a maximum of nine. Internships must also be preapproved and appropriately supervised.

The Board will review the Model Law changes and evaluate what changes should be considered for future rulemaking.

# 2020 and 2021 Board Appointments Announced

In June of 2020 and 2021, Governor Tim Walz made appointments to the Board of Accountancy. One Board member was reappointed in 2021. In 2020, a new member joined the Board and two others were reappointment. Board appointments are for four-year terms. Short biographies for the appointees are below:

**Charles McElroy, CPA**, was reappointed by Governor Walz in 2021 and serves as Secretary/Treasurer on the board. Mr. McElroy has over forty years of experience in public accounting, including serving as Chief Quality Officer for CliftonLarsonAllen, LLP (CLA). Throughout his career, Mr. McElroy was a past chair of the AICPA's Professional Issues Task Force. He also served as a member of the AICPA's Auditing Standards Board, Peer Review Board, Center for Public Company Audit Firms Peer Review Committee, Accounting Standards Executive Committee, and CPA Exam Task Force. He is a past president of the Minnesota Society of CPAs (MNCPA).



**Amanda Guanzini, CPA**, was a new appointee in 2020 and currently serves as Chair of the CPE Committee. She has worked for Deloitte & Touche, LLP. She has led both large SEC engagements and private companies in the Minneapolis audit practice, working primarily in the Industrial Products & Construction and Power & Utilities industries. Ms. Guanzini was a participant in the Management Development Program while serving at Deloitte's National Office. In this role, she monitored the activities of the various accounting standard setters, wrote firm guidance, and authored internal and external publications primarily on business combinations, stock-based compensations, and employee benefits.



**Lance Radziej, CPA**, was reappointed in 2020 and currently serves as Chair of the Firm Credential and Peer Review Committee and is on the CPE Committee. Mr. Radziej was the cofounder and managing partner of Radziej & Radziej CPAs LLP. He was also the finance and accounting manager at Electric Machinery Company Inc, a subsidiary of the WEC group. He has taught as an adjunct professor at several institutions.



**Godson Sowah, CPA**, was reappointed in 2020 and currently serves as Chair of the Laws and Rules Committee and is on the CPE Committee. He was a Senior Manager in the Advisory Services practice of Ernst & Young LLP, providing IT risk and advisory services to Fortune 500, middle-market and multinational organizations. He was Past President of the National Associate of Black Accountants Minnesota Chapter.

## Serve on a Board or Commission

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). Applications are now being accepted. Appointments are made by the Governor and are for four-year terms. You can find out more about 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.





# 2022 RENEWALS ARE OPEN!

## Know How, When (no later than 12/31/21) and Where to Renew

### 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.

Inactive licensees **must** renew online for 2022 (there is no paper option).

### Online Services:

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

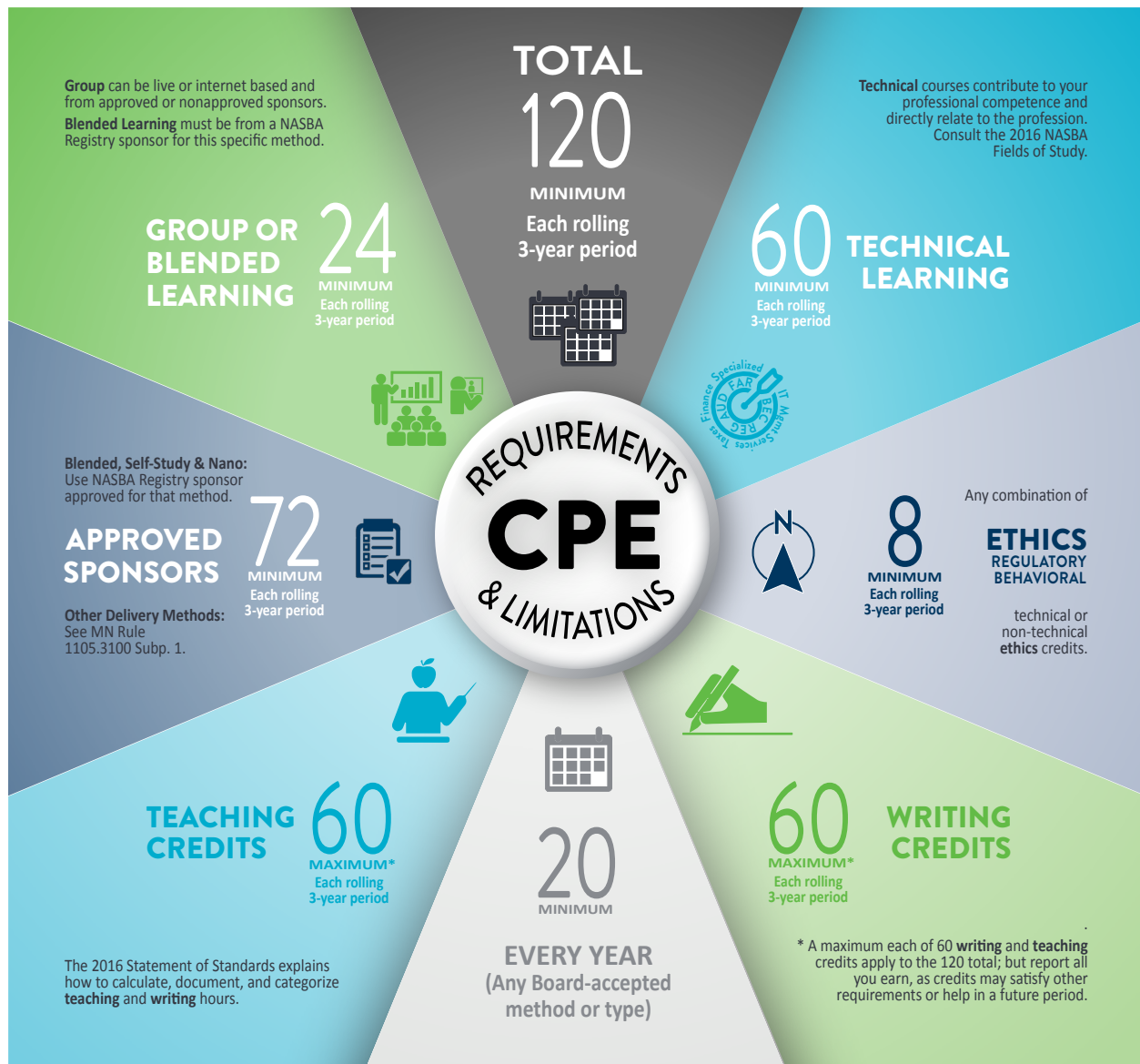
### Renew using a paper form if...

- You had disciplinary action (other than an Order for Reinstatement associated with a prior Auto Revocation Order) 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

2022 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>



# KNOW YOUR RENEWAL FAQS!

## Q. I got my license (or permit) in [Any Month] 2021. Do I still 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, 2020, while you do have to renew, you DO NOT report CPE for this year.

If you were licensed on or before June 30, 2020, then, yes, you DO report CPE this year. If you were licensed between July 1, 2018, and June 30, 2020, you'll only need to meet the one-year requirements.

## Q. Can I submit carryback CPE hours through Online Services?

**A.** No. As the online system states, only hours earned in the proper period can be submitted by you there.

Send copies of the certificates of completion **together with a check** for the appropriate fee (see [CPE Reporting Table](#)) to the Board office before you renew your certificate online. The carryback hours and fees must be processed by the Board before you can renew your certificate online. Be sure to include your name, license number, and any additional information you feel is needed.

**Reminder:** Carryback fees accrue monthly.

## Q. Can I edit my CPE in the Online Services after I have already hit "submit"?

**A.** You can only "submit" once. Wait until you have all hours earned in the period before submitting your hours for the year.

If you need to alter what you submitted, see the following question.

## Q. How do I fix errors in previously submitted CPE?

**A.** If you discovered an error in previously reported CPE hours, email [boa@state.mn.us](mailto:boa@state.mn.us). Describe specifically the issue and what you need change. If the change does not affect your compliance with any CPE period, you will be informed that the request has been made. Otherwise, you'll be contacted with next steps.

## Q. What is the renewal fee?

**A.** A full list of all fees (CPA, RAP, firms) can be found in Statute: [revisor.mn.gov/statutes/cite/326A.04#stat.326A.04.5](https://revisor.mn.gov/statutes/cite/326A.04#stat.326A.04.5) and are also listed on the related PDF renewal forms.

## Q. How do I change my CPA status?

**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: "2022 CPA Certificate Renewal Form." All individual renewal options are listed on that single PDF form.

## Q. When I try to log into Online Services, why does it say "match not found"?

**A.** Make sure you have entered the correct five digits of your certificate number and the last four digits of your SSN. If you have an older certificate number with four digits, add a zero or a "C" before the numbers.

## Q. I'm going Inactive, so I don't need to meet 1-year or 3-year CPE requirements, right?

**A.** Your CPE must be current before you can change to Inactive status.

## MORE RENEWAL FAQS:

[boa.state.mn.us/faq.html](https://boa.state.mn.us/faq.html)





## 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).

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### In the Matter of Dennis F. Bacon CPA, Permit #02761

The Board issued a Stipulation and Consent Order on October 22, 2019.

**FACTS:** The Board issued a CPA firm permit to Dennis F. Bacon CPA. During a review of the system of quality control of the firm’s accounting and auditing practice for the period ending June 30, 2017, significant deficiencies were found, which resulted in a peer review rating of “fail.” Specifically, the firm performed audits in accordance with government auditing standards in which it did not have sufficient expertise and did not obtain competency prior to issuing the audit report.

**REMEDY:** The firm’s permit is CENSURED and REPRIMANDED. The firm will pay a \$500 CIVIL PENALTY and shall hire a reviewer to complete a pre-issuance review of the next audit engagement.

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### In the Matter of Richard Fennern, CPA Certificate #24708

The Board issued a Stipulation and Consent Order on December 5, 2019.

**FACTS:** Mr. Fennern was selected for audit of his CPE records for the three-year period ending June 30, 2018. He was unable to substantiate 42 hours for the 2018 CPE year. He failed to retain documentation substantiating all the CPE listed.

**REMEDY:** Mr. Fennern’s CPA certificate is CENSURED and REPRIMANDED. He will pay a \$1,000 CIVIL PENALTY and is required to complete the NASBA Center for Public Trust Ethics Training.

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### In the Matter of Thomas Ford, CPA Certificate #27516

The Board issued a Stipulation and Consent Order on December 5, 2019.

**FACTS:** Mr. Ford was selected for audit of his CPE records for the three-year period ending June 5, 2019. He was short 4 ethics hours for fiscal year 2016. He failed to retain documentation substantiating all the CPE hours listed on his CPA certificate renewal.

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

### In the Matter of Jeffrey P. Sweetser, CPA, Permit #07391

The Board issued a Stipulation and Consent Order on December 5, 2019.

**FACTS:** The Board issued a CPA firm permit to Jeffrey P. Sweetser, CPA. The firm’s permit expired on December 31, 2016. The firm’s permit was renewed on July 22, 2019. The firm indicated it was performing audits and compilations during the time the firm was expired. The firm failed to complete a peer review of its audits and compilation work for the period ending September 30, 2014, by the December 30, 2015 due date. The firm also failed to complete a peer review for the period ending September 30, 2017, which was due December 30, 2018. The firm held itself out as a CPA firm and performed audits without a valid firm permit from January 1, 2017, to July 22, 2019.

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

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### In the Matter of Kays, St. Germain & Co., PLLC, Permit #F2045

The Board issued a Stipulation and Consent Order on December 5, 2019.

**FACTS:** The Board issued a CPA firm permit to Kays, Lundgren, St. Germain & Co., PLLC. The Firm’s 2019 firm permit was renewed under that name on November 19, 2019. In April, of 2019, the Board was notified that the Firm was using the name Kays, St. Germain & Co., PLLC, and was advertising on its website that the firm performs reviews and compilations. The Firm stated the name change occurred at the end of December 2018. The Firm did not submit a name change request to the Board until July 19, 2019, which was approved at the September 19, 2019, Board meeting. The Firm practiced as a CPA Firm with an invalid firm name from December 2018 to September 19, 2019. The Firm failed to notify the Board of the firm’s name change as required by Minnesota Rule 1105.4100 A.(4) (2017).

**REMEDY:** The firm’s permit is CENSURED and REPRIMANDED. The Firm will pay a \$500 CIVIL PENALTY.

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### In the Matter of Michael Lewis, CPA Certificate #22533

The Board issued a Stipulation and Consent Order on December 5, 2019.

**FACTS:** Mr. Lewis was selected for audit of his CPE records for the three-year period ending June 30, 2018. He reported 58 hours for fiscal year 2018 on his 2019 certificate renewal form but was only able to verify and document 42.5 hours. Mr. Lewis failed to retain documentation substantiating all the CPE hours listed on his CPA certificate renewal.

**REMEDY:** Mr. Lewis' CPA certificate is CENSURED and REPRIMANDED. He will pay a \$1,000 CIVIL PENALTY and is required to complete the NASBA Center for Public Trust Ethics Training.

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### **In the Matter of Jeanne Matter, CPA Certificate #17219**

The Board issued a Stipulation and Consent Order on December 5, 2019.

**FACTS:** Ms. Matter received her CPA certificate in 1998. Between April of 2017 and March of 2018, she sent multiple threatening and unprofessional emails to a client regarding a former client. On October 23, 2018, Ms. Matter admitted under oath that her conduct in the above-named emails was unprofessional.

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

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### **In the Matter of Dennis Renner, CPA Certificate #18464**

The Board issued a Stipulation and Consent Order on December 5, 2019.

**FACTS:** On February 12, 2018, Mr. Renner was disciplined by the American Institute of Certified Public Accountants ("AICPA") for failing to comply with professional standards on an audit of an employee benefit plan for the year ended December 31, 2013. The AICPA found prima facie evidence of violations of the AICPA Code of Professional Conduct sections 1.300.001 Professional Competence, 1.310.001 Compliance with Standards, 1.320.001 Accounting Principles, and 1.400.050 Failure to follow requirements of governmental bodies, commissions or other regulatory agencies.

**REMEDY:** Mr. Renner's CPA certificate is CENSURED and REPRIMANDED. He will pay a \$1,000 CIVIL PENALTY and shall remain in compliance with all remedial requirements.

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### **In the Matter of Dennis Rick, CPA Certificate #09484**

The Board issued a Stipulation and Consent Order on December 31, 2019.

**FACTS:** On April 2, 2018, Mr. Rick was disciplined by the American Institute of Certified Public Accountants ("AICPA") for failing to comply with professional standards on an audit of financial statements of a local government for the year ended December 31, 2014. The AICPA found prima facie evidence of violations of the AICPA Code of Professional Conduct, sections 1.310.001 Compliance with Standards and 1.320.001 Accounting Principles. Mr. Rick failed to report the disciplinary action to the Board as required by Minnesota Rule 1105.5600, subpart 1.E. (2017).

**REMEDY:** Mr. Rick's CPA certificate is CENSURED and REPRIMANDED. He will pay a \$1,000 CIVIL PENALTY and shall remain in compliance with all remedial requirements outlined.

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### **In the Matter of Ronald Burgmeier, CPA Certificate #09336**

The Board issued a Stipulation and Consent Order on January 22, 2020.

**FACTS:** On April 8, 2019, Mr. Burgmeier self-reported that he had been disciplined by the Securities and Exchange Commission ("SEC") on April 5, 2019, in SEC administrative Proceeding file no. 3-191132. The SEC determined that Mr. Burgmeier failed to comply with the Public Company Accounting Oversight Board's professional auditing standards on two audits for the years ended June 30, 2012 through December 31, 2015, and five reviews for the periods ended September 30, 2014 through March 31, 2016, for five public companies. Mr. Burgmeier was suspended from practicing before the SEC and may apply for reinstatement after a period of five years.

**REMEDY:** Mr. Burgmeier's CPA certificate was CENSURED and REPRIMANDED. He will pay a \$5,000 CIVIL PENALTY and is required to complete the NASBA Center for Public Trust Ethics Training.

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### **In the Matter of Josh Funk, CPA Certificate #19120**

The Board issued a Stipulation and Consent Order on January 22, 2020.

**FACTS:** Mr. Funk was selected for audit of his CPE records for the three-year period ending June 30, 2018. He was short 15 hours for fiscal year 2017. Mr. Funk reported 52 hours but could only verify and document 44.5 hours. Mr. Funk failed to retain documentation substantiating all the CPE hours listed on his CPA certificate renewal.

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

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### **In the Matter of Nannette Gresback, CPA Certificate #24412**

The Board issued a Stipulation and Consent Order on January 22, 2020.

**FACTS:** Ms. Gresback was selected for audit for her CPE for the three-year period ending June 30, 2018. Upon review, she was short 15 hours, including 4 ethics hours, for fiscal year 2016. Ms. Gresback failed to retain documentation substantiating all the CPE hours listed on her CPA certificate renewal.

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

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### **In the Matter of Kent Jensen, CPA Certificate #22554**

The Board issued a Stipulation and Consent Order on January 22, 2020.

**FACTS:** On December 31, 2017, Mr. Jensen certificate expired. On April 8, 2019, the Board received notification that he was disciplined by the Securities and Exchange Commission ("SEC") on April 5, 2019, in SEC administrative Proceeding file no. 3-19132 ("SEC Order"). The SEC determined that Mr. Jensen failed to comply Public Company Accounting Oversight Board's professional auditing standards on ten audits for the years ended June 30, 2012 through December 31, 2015, and eleven reviews for the periods

*Continued on page 11*



# 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 January 22, 2020:

- Abitz, Kevin John #19299
- Aldrich, Patrick Dion #14768
- Allard, David Joseph #18468
- Anderson, Brian Scott #9561
- Anderson, Gregory Carl #3425
- Balch, Robert Morris , IV #8971
- Baumgartner, Brent Anthony #17872
- Bennewitz, Kelly Paul #5666
- Benoe, Edward E. #3694
- Bentley, Gerald Francis #12425
- Berlute, Peter Gordon #24807
- Bernardson, Thomas William #6742
- Berres, Mark Clifford #4482
- Bertram, Todd Jeremy #24699
- Besikof, Justin Bradford #18083
- Bizer, Brian J. #15910
- Boelter, Bethany Noelle #27208
- Bogart, Jennifer Rae #29134
- Bohline, Benjamin Alan #29005
- Booth, Nancy L. #6812
- Bowden, James Richard #15194
- Bowen, James L. #3596
- Braaten, Lauren Ann #28924
- Bradley, Wayne Charles #4705
- Elrod, Emily Nicole #22117
- Erb, Stephanie Noelle #28620
- Evans, Dion Lee #19392
- Faber, Richard George #7972
- Fake, Ronald Joseph #3978
- Fang, Rose Eke #27688
- Faust, Carla Rae #6048
- Fields, Allison Carleen #29250
- Finn III, Edward L. #4279
- Fishman, Jacob Daniel #25960
- Floeter, Patricia Leanne #15514
- Formo, Wade Gilbert #27389
- Foschi, Alyssa Marie #27334
- Fuller, Mary Beth #10982
- Gabel, Carolyn Rae #11323
- Gauger, Ross Glenn #22204
- Gerke, Gregory Mark Charles #30136
- Gintner, Derek John #29573
- Gleason, Wendy Rae #15656
- Glover, Scott Brian #6828
- Glowac, Katherine Lee #12087
- Golden, Lynn Lorraine #11331
- Goldstein, Aaron Jacob #27284
- Golling, Terry Louise #22636
- Goodger, Christopher Michael #29990
- Goodwin, Alison Rucinski #20282
- Graham, Randall Scott #14861
- Granger, Ellen Ruth #8714
- Graw, Michael Joseph #7985
- Greeley, Henry E. #29080
- Green, Jeralyn Rae #5538
- Grieme, Orville E. #21593
- Grudem, Marvin Kenneth #C1520
- Grussing, Ronald Leroy #21664

## Revoked on March 11, 2020

- Brennan, Catherine Ann #8865
- Brennan, Jonathan Michael #28611
- Brennan, Lynn Marie #21297
- Bruder, Catherine #22026
- Burchill, Jill Denise #4784
- Calder, Jon S. #8268
- Carlson, Sara Louise #24051
- Cerney, Megan Kathleen #29619
- Cervenec, Jeremy O. #27440
- Chambs, Christopher Edward #22114
- Chernoff, Adam J. #28843
- Chmielewski, Severin Michael #2842
- Christensen, Timothy Jon #20262
- Cibazar, Gina Louise #22386
- Clacko, Mary Ann Gavinski #9039
- Cody, Dwight Frank #17527
- Cooley, Patrick Michael #17531
- Cowan, Keith R. #13965
- Curfman, Melissa Lynn #28323
- Danner, Suzanne Boline #26316
- DeRock, Jonathan Robert #27080
- Devine, James T. #7193
- DeWald, Steven Edmund #3261
- Drake, Daniel Rex #28250
- Ebert, Scott Glen #20203
- Eckberg, Dennis Leland #21956
- Eischens, Thomas Michael #2074

## Revoked on April 30, 2020:

- Hannasch, David Frank #17579
- Hattouni, Paul Antoine #9741
- Hauser Jr, Jack Lytle #3389
- Hawkinson, Daniel James #27892
- Hawthorne, William Alan #17426
- Heilman, Mary Terese #18258
- Hendricks, Shannon Duffy #7572
- Henry, Giles Robert #29165
- Henry, JoAnn Ilene #12885
- Hickman, Ronald C. #3279
- Hicks, Jocelyn Mae Schlichting #26562
- Hiew, Willie Vuilim #6843
- Hogan, Muriel F. #3808
- Hogan, Thomas Joseph #4046
- Holman, Rachel Grace #27526
- Holz, Philip David #27095
- Hoppe, Jared Wade #28465
- Horzewski, Sharee Schultz #12278
- Huber, Paul Jerome #C1354
- Humann, Terry Richard #21246
- Humbarger, Thomas Robert #8193
- Huss, Yan Z. #27971
- Huston, Antonia Calderon #29168
- Jeffers, Martin Ray #24303
- Jennings, James T. #12518
- Jisook, Prapaporn Bo #29458
- Johns, Darrell T. #2278
- Johnson, G Martin , II #3348
- Johnson, James Stuart #7644
- Johnson, Mark Steven #13340
- Johnson, Troy Dean #17612
- Johnston, Wayne Joseph #6289
- Kaiser, Andrew Mark #22164
- Kaitz, Steven Michael #12384
- Kappenman, Russell James #11385
- Katzenberger, Susan Ann #16367
- Kautto, David Jon #6059
- Kayeba, Jacqueline John #30242
- Kellar, Gregory Reed #26509
- Kellar, Tanya Marie #26444
- Kent, Tracie May #18281
- Kimball, Richard Lee #8388
- Kiryluk, Mervin N. #5217
- Kish, Jerith S. #3322
- Klinker, Barclay Carl #18285
- Klinkhammer, Mark John #10187
- Klitz, Stacie Ann #17945
- Knapp, Michael John #25971
- Kriz, Stephen Alexander #19305
- Kroll, Eric Michael #29794
- Kuhar, Franklin Lawrence #5481
- Kurtz, Cherie L. #29170
- Kvam, Kenneth Julian #12534
- Laak, Robert Andrew #9100
- Lagerquist, Warren Richard #21808
- Lampman, Ethan John #30152
- Lampman, Megan Marie #28560
- Larkin, Reed Jacob #26818
- Lee-Gilligan, Joseph Brian #23115
- LePlavy, David John #10667
- Lester, Jerald Lee #6237
- Lissick, Sara Rebecca #16779
- Livermore, Susan June #13376
- Lounsbury, Kerrie Jean #7642
- Luukkonen, Thomas L. #2790
- Maag, Alecia Anne #18605
- Magnuson, Alyssa Lynn #26356
- Mainquist, Philip Paul #8772
- Mathers, Robert Alan #15760
- McBroom, Russell Dale #3158
- McCoy, Beverly May #14176
- McDowell, Magnus Emmett #19475
- McElroy, Jill Marie #14183
- McGuire, Patrick Dennis #9812
- McIntee, Timothy S. #7295
- McKenzie, Molly L. #23687
- McLoughlin, Debbie #23591

- McNabb, Mary Elizabeth #9121
- Means, Kari Ann #20629
- Meer, Michelle Lee #15152
- Meier, Belinda Dorau #15641
- Merz, Christopher R. #8915
- Meyer, Bridget Patricia #28279
- Meyer, James Vincent #5556
- Micco, Marianne #23195
- Miller, Michael John #4749
- Moellering, Kyle Thomas #27406
- Morgan, Christopher Michael #25025
- Moseley, Kathleen Marie #15223
- Moug, Kevin G. #12399
- Mrozek, Jennifer Dawn #18898
- Myer, James Garrett #15573
- Nagele-Judd, Janet Arlene #16946
- Najah, Ahmed Abdulhamid #29104
- Nettis, Gary D. , Jr. #27636
- Nielsen, Sarah Nicole #17751
- Oakland, Timothy John #19200
- Oburu, Loice Nyangara #26394
- Ohlgren, Thomas Roy #19202
- O'Keeffe, Kathleen Marie #17680
- Oladipo, Remi Ebenezer #27835
- Oliver, Nathanael Shawn #21425
- Olson, Richard Henry #5631
- O'Neil, Ryan Patrick #25918
- Owens, Terry Lee #9160
- Painter, Ryan Ray #25919
- Patineau, James Allen #6122
- Pedersen, Jennifer Ann #13789
- Pederson, Jennifer Lynn #21331
- Pederson, Ronald James #8812
- Pelak, Tracy Linda #25565
- Perez, Roberto Eulalio #7752
- Perseke, Paul Harold #13417
- Petersen, Julie Betcher #8613
- Peterson, Steven William #20058
- Peterson, Susan Jean #12604
- Peterson, Thomas Leonard #9857
- Peterson, Timothy G. #4414
- Petrov, Iurie #27016
- Pickle, Lucas Elden #27019
- Polking, Mark A. #20481
- Portner, Sara Elizabeth #17698
- Potter, Deborah Christine #23197
- Potts, Robert David #C1927
- Powell, Mary Maxine #14609
- Prindle, John Michael #20512
- Pudwill, Jennifer Renae #18094
- Quinn, Patrick D. #4167
- Radtke, Thomas Leonard #19817
- Reese, Brett Daniel #7067
- Reidy, James #25462
- Renteria, Hilda S. #15563
- Rieger, Jeannette Rose #13838
- Rindelaub, Stephen Andrew #28745



- Ritchie, Dennis Lewis #2259
  - Robart, Katherine Jane #28670
  - Roddy, Darcy Jean #23711
  - Ronay, Robert David #9975
  - Rosin, Lindsey Jo #25271
  - Ross, Joseph W. #12254
  - Rostad, Grant Hamilton #27312
  - Saramah, Yousef Husein #28164
  - Scheerhoorn, Brian Neil #17348
  - Scheerle, Kayla Rae #28094
  - Schiburr, Laura Lee #13047
  - Schinella, Thomas Robert #12268
  - Schippeler, Dennis Rainer #29206
  - Schlatter, Leland C. #29654
  - Schnepf, Nancy Ann #12717
  - Schulze, Brenda Marie #14888
  - Schuster, Richard J. #2470
  - Scott, Terrence N. #2810
  - Seeman, Jon Frederic #8839
  - Seiberlich, Jerome Harold #4988
  - Sem, Brenda Jo #19662
  - Shafer, Craig Alan #15123
  - Sharpe, Jerrel David #21852
  - Shasky, Todd Robert #8842
  - Sheldahl, Hailey Anne #30274
  - Skinner, Martha Ann #22260
  - Smieja, Karla Kay #20784
  - Smith, Cynthia Ann #13062
  - Smith, Kary Wayne #15447
  - Solseth, Thomas Richard #28682
  - Stacey, William Edmond #23948
  - Stanecki, Andrew Walter #26689
  - Steinmetz, Robert Wyman #3470
  - Stenger, Donald Joseph #5897
  - Stoker, Gregory Richard #29298
  - Stoner, Denise Katherine #20105
  - Storlie, Nancy Lea #19362
  - Strub, Richard Francis #13880
  - Swanson, Douglas Richard #2547
  - Tautges, Robert Gerard #4350
  - Ternes, Bryan Scott #11887
  - Tesch, Ryan John #25074
  - Thielen, Patrick Kelly #8151
  - Thomas, Gerald Michael #4186
  - Thronson, Timothy George #11892
  - Tkacova, Jaroslava #25749
  - Tomanek, Thomas C. #3839
  - Tono, Andry #25750
  - Topiwala, Shamim Keshavlal #24816
  - Tornblom, Scott Albert #15468
  - Tornblom, Susan M. #19606
  - Towey, Emily Anne #22731
  - Truax, Ryan Randal #26103
  - Turnblom, Adam David #27654
  - Van Ommeren, Katherine Jean #15154
  - VanGorder, Bradley Forbes #6679
  - Von Arx, Gregory Allen #9229
  - Voss, Jennifer Marie #25793
  - Wagner, Thomas James #30506
  - Waite, Allan Dean #3648
  - Waldorf, Adam Daniel #24204
  - Walkden, Christa Lee #18695
  - Walker, Randall Kenneth #5460
  - Wallraff, Regina Frances #13728
  - Watson, Brett Andrew #29309
  - Wayne, Nathan Howard #9526
  - Wehrmann, Emilia Anna #29914
  - Weiss, Craig Alan #9240
  - Wenning, Elaine Elizabeth #5320
  - Wenzel, David A. #28228
  - Wenzel, Tina Marie #19487
  - Westenberg, Robert John #2388
  - Wexler, Daniel C. #29555
  - Whitney, Tyler David #23891
  - Wiens, Jeffrey E. #13506
  - Wilaby, Katherine Anne #5429
  - Wilgers, John A. #22738
  - Wilke, Daren Todd #18072
  - Williams, Robert Scott #5926
  - Willson, Michael W. #6195
  - Wilson, Benjamin James #29485
  - Wright, Nicole Lynn #28604
  - Zacharias, Tod James #8174
  - Zeng, Lin #18709
  - Zhu, Xiaokang #28520
  - Zurbay, Donald Joseph #13499
- Revoked on January 20, 2021**
- Aby, Elizabeth Gould #4292
  - Adams, Liping Wu #25228
  - Adesida, Mosunmola Olatomi #24535
  - Alexander, Kathryn Elizabeth #21874
  - Alexander, R. Mark #5652
  - Allen, Pamela Lynn #13833
  - Alvero, Amy Joann #14024
  - Andersen, Kenneth Jon #C1331
  - Anderson, Katherine Marie #28009
  - Anderson, Robert Larry #25597
  - Armbruster, John Dale #15169
  - Auger, Andrew Thomas #19580
  - Awe, Oluwamayowa Isaac #30668
  - Bader, Julie Meyer #11811
  - Bailey, William Thomas #29317
  - Baker, Sara Lynn #20240
  - Bangasser, Anthony Paul #10061
  - Bartsch, Dawn Vivian #14398
  - Bassett, Deanna Kim #22672
  - Bassett-Hartwig, Cynthia Lynn #28771
  - Bata, Jeffrey James #13149
  - Bauer, Linda Anne #11499
  - Beadle, Nathan James #23250
  - Bealka, Anthony Neil #26009
  - Bell, Robert Davis, Jr. #17875
  - Berman, Kevin Sol #30373
  - Berres, Kelsey Ann #29322
  - Bhargava, Ankit #29669
  - Bigler, Josie Goshteenah #29978
  - Bindert, Jonathan Jason #28695
  - Bissen, Amy Christine #25116
  - Bissonette, Benjamin John #30374
  - Blackburn, Benjamin Reese #8990
  - Blair, H Michael #2840
  - Block, Amanda Christine #30120
  - Bormann, Gerald Joseph #8569
  - Bosire, Leonard Makora #28696
  - Bovee, Lynn Michelle #19359
  - Braun, Karen Lynn #12894
  - Breiholz, Todd Alfred #10354
  - Brown, Kevin R. #24249
  - Brown, Susan Marie #15200
  - Bruns, Grant J. #4724
  - Buckwheat, Mark Joseph #12437
  - Buelow, Jeffrey Donald #10498
  - Burcham, Robin Lee #23426
  - Burg, Jill E.S. #29564
  - Busch, Randall George #19365
  - Caldwell, Katherine Ann #29756
  - Canham, Kristin Ann #29924
  - Cantrill, Michael William #10093
  - Carney, Kathleen Marie #29757
  - Carter, Timothy Lee #14040
  - Ceesay, Abdoulie #25955
  - Cermak, Sandra M. #19952
  - Chase, Samuel Michael #30122
  - Cherrey, Mark Andrew #24143
  - Christianson, Layton L. #3846
  - Christopherson, Karen Renae #7951
  - Claseman, James E. #4454
  - Cleven, Jessie Lynn #28928
  - Colletti, Joseph Richard #22289
  - Conley, Sarah May #27391
  - Cook, Justin Ryan #27075
  - Cook, Laura Lee #26605
  - Cook, Mary Kay #23013
  - Coult, Benjamin Willard #11683
  - Covert, Brittany Jean #28027
  - Daglish, Brenda Lacenski #9787
  - Dahl, Jeffrey Allen #6213
  - Damlo, Kenneth Andrew #7960
  - Deedon, Michael C. #18716
  - Degen, Larry Robert #4518
  - Delaney, Kimberly Ann #8679
  - Delk, Gerald K. #20143
  - Dennis, Rebecca Lynn #27441
  - Depaulis, Brian D. #22010
  - Dhavale, Rosemarie B. #29625
  - Dippold, Paula Pearl #9335
  - Dondlinger, Edward Allen #16028
  - Dregney, James Alan #20417
  - Dubois, Charles F. #19911
  - Dumer, Michael Louis #11298
  - Duncan, Steven Ray #16815
  - Earhart, Patrick Joseph #29501
  - Eastman, Robert Gordon #13982
  - Ebent, Todd William #25760
  - Eckard, Russell D. #8192
  - Efftzy, Tyler Gregory #28031
  - Eickhoff, Dee Ann Marie #7933
  - Engstrom, Carolyn Marie #20491
  - Erichsen, Thomas M. #24591
  - Erickson, Tana Frances #30036
  - Eue, Frances Helen #9025
  - Evangeline, Michelle Marie #16200
  - Evanson, Timothy Donald #13667
  - Fischer, David Raymond #21387
  - Flinn, Darcy Diederich #23129
  - Fogelson, Bryce Randall #26496
  - Fredman, Zev David #9712
  - Freeman, Ronald Lee #12846
  - Fugleberg, Eric J. #30614
  - Furman, Joseph E. , Mst #4430
  - Ganz, Lee Gary #4731
  - Gerber, Michael Carl #9370
  - Golden, Ann Poppie #15942
  - Goplen, David J. #4592
  - Gorden, Tucker Denver #25803
  - Grafstrom, Carla Marie #14267
  - Graupman, Dixie Staiger #5507
  - Gray, William Terry #6025
  - Green, Sheri Lee #14467
  - Greene, Bryan James #29991
  - Grimm, Mollie Marie #24796
  - Grimm, Robert Orville #24261
  - Grund, Melanie Ann #17574
  - Gruys, Laura Trout #19294
  - Gullicksrud, Reidar James #26983
  - Gustafson, Joan Marie #13698
  - Hagen, James Leonard #3059
  - Hammer, Kristine Louise #23497
  - Hammer, Nicholas Michael #29687
  - Hansen Jr, Theodore Robert #11733
  - Hanson, David Bryan #3613
  - Hasserodt, Ross Allen #30828
  - Hegedus, Anne Davidson Vettel #27320
  - Heller, Richard Joseph #5244
  - Helm, Wendy Sue #20065
  - Hentges, David Lee #11742
  - Hessel, Daniel L. #2520
  - Hestness, Charles H. #21720
  - Hestness, Mary Irene #21719
  - Heupel, Benjamin Allen #25817
  - Heupel, Kathleen Mary #25982
  - Hibbs, Ray S. #2049
  - Hiew, Deanna Lou #9351
  - Hintgen, Kristine Michelle #16007
  - Holewa, Jack Theodore #4255
  - Homeier, Karen Marie #13324
  - Homer, Jason Christopher #18265
  - Horton, Jaclyn Kay #24194
  - Hosea, Elizabeth Ann #22311
  - Hosmer, John Michael #6484
  - Hucovski, Jacqueline Marie #24512
  - Hunstad, Jody J. #21974
  - Illies, Marc Jon #10620
  - Iverson, Scott Allen #13326
  - Jackson, Robert Lewis #26436
  - Jacobson, Stephanie Ann #18751
  - Jagodzinski, Steven Royce #29516
  - James, Madeline Ann #29694
  - Jankord, Lovail Linda #12905
  - Jarecke, Lijia Sun #19146
  - Johansen, Mark Steven #5738
  - Johnson, Britt Louise #9405
  - Johnson, Derek Heimbichner #30623
  - Johnson, Jody Lynn #24768
  - Johnson, Joseph Alton #30931
  - Johnson, Steven Robert #12912
  - Jones, Stephan Paul #4370
  - Jones, Thomas Peter #16525
  - Julius, Joseph James #26217
  - Jurkovich, Kathleen Elizabeth #8053
  - Kahle, Ivan Roland #13734
  - Kamrath, Brad Greg #29790
  - Kelbel, Thomas Bernard #10643
  - Kelly, Christina Irene #30055
  - Kelly, Phillip Lee #17621
  - Kiehne, Sharyn Ann #2130

*Auto Revocations  
Continued on page 10*

## Auto Revocation Enforcement Actions

*Continued from page 9*

- Kienitz, Larry Wayne #21529
- Kim, Young-Wan #30244
- Kinsella, Daniel James #6508
- Klima, David R. #4047
- Knudsen, Lisa Nadine #30887
- Knuth, Kolby Ladwig #30326
- Knutson, Curtis Alan #9771
- Knutte, David Anthony #17142
- Kocon, Mark Alan #7279
- Koepke, Paul Frederick #24526
- Konkeli, Nancy Jean #9491
- Korkowski, Douglas Joseph #12156
- Kosiba, Louis L. #3994
- Krautbauer, Duane James #8026
- Krawczyk, Abigail Jean #24325
- Krebs, Ryan James #28722
- Kretz, Lisa M. #23090
- Krueger, Travis Wade #21281
- Kuhn, Renee Lynne #15540
- Lahren, Benjamin Andrew #30935
- Lampman, Emilee Cebelle #28485
- Larson, Frances Marie #8414
- Larson, Steven Robert #15741
- Lawrence, James Joseph #5783
- Lee, Mai Kue #23932
- Liao, Ying #30781
- Lietzau, Vernon E. #3842
- Liimatta, Daniel Walter #15746
- Lindahl, Nicholas Craig #17802
- Lindquist, James Stanley #3737
- Liu, Rene Daleiden #17184
- Lohr, Robert Irvin #14372
- Lough, Richard Anthony #7293
- Ma, Anna Yuenling #16923
- Ma, Yingni #23077
- Maciejowski, Kathryn Ann #26019
- Maiers, David John #6536
- Manisone, Maykao Yang #20326
- Mathiesen, Jeffrey Scott #10853
- Maxwell, Brian John #10695
- McClelland, Steven Dwayne #12749
- McDonald, Kenneth Joseph #26384
- McIntire, Angela J. #24543
- McKenzie, Nancy M. #16369
- McLean II, G Robert #6089
- McNelly, Michael Dean #3738
- Mehlhaff, Bradley R. #5487
- Meier, Conrad Joseph #5809
- Mendivil, German Alberto #26072
- Messerli, Larry E. #2375
- Meyer, Gary Lee #4376
- Milbert, Melane Ann #11435
- Miller, Dennis Gerard #14962
- Miller, Gary Peter #6547
- Milligan, Joanne Marie #3850
- Mills, Erin Katrina #20957
- Moen, Brent Arthur #16571
- Molander, Alan Tore #11441
- Murphy, Travis Lee #7725
- Myhre, Mitchell Allan #22924
- Nacker, Gregory Hogan #19810
- Neale, Brian Christopher #24877
- Nebo, Josiah J. , Jr. #28734
- Nelson, David R. #10447
- Nelson, Mark Joseph #6934
- Neuerburg, Tamara Louise #24464
- Odegard, Donald Robert #10741
- Olsen, Peter S. #27015
- Olson, Raymond Boyd #5227
- Onan, David Warren , III #9839
- Orr, Robert William #4162
- Otto, Robert Kevin #13810
- Pardo, Kathleen Mary #23768
- Parsley, Joseph James #30741
- Paulson, Ryan William #20225
- Person, Jessica Jean #24966
- Peterson, Phillip O. #2487
- Pfeffer, Nicole Marie #27010
- Pihowich, Michael A. #28740
- Poniatowski, Steven James #9169
- Powers, Frances Lynne #28895
- Pratts, Terry R. #4165
- Pritchett, Diane Barnard #15542
- Pritchett, Kenneth Dale #8092
- Privratsky, Kristin Maureen #30790
- Purcell, Kathryn Diane #28415
- Regan, Thomas Patrick #30940
- Reynolds, Karl James #21338
- Riley, Anne Marie #20070
- Ringblom, Jeffrey R. #25068
- Ringgenberg, Todd Andrew #7353
- Ripka, David Emil #12623
- Rodriguez, Margarita Marie #27569
- Rodriguez, Richard Michael #27768
- Ryan, Jacob Thomas #27416
- Sable, Catherine Anne #8488
- Saindon, Nancy Ann #8243
- Saltzman, Hilary Jane #28502
- Sanborn, Kayla Elaine #29898
- Sandvik, Emiley Louise #28816
- Sapia, Gina M. #25998
- Schaap, Randall Ray #2927
- Schabert, Daniel Robert #28165
- Schaefer, Sarah Elizabeth #27136
- Schneider, Jeff Robert #25787
- Schoen, Mary Elizabeth #17065
- Schwab, Michael Lee #16358
- Score, Douglas Owen #4184
- Senger, Duane Wendelin #3073
- Severson, Dawn Michele #9191
- Sheehan, Patrick Quinn #26301
- Siders, Thomas Ralph #20525
- Simpson, Diane Marie #18377
- Sirkis, Michelle Marie #16655
- Skaar, Ommund D. #3164
- Skelly, Timothy John #7000
- Slaney Jr, Robert Reginald #16268
- Smith, Carolyn Anne #29962
- Smith, Donald Lee #2003
- Smith, Gregory James #4272
- Snavelly, Angela Dawn #21904
- Snodgrass, Laura Louise #20184
- Soderlund, Judith Mae #12652
- Solem, Jeffrey Stuart #21801
- Solheim, Robert Allen #3467
- Sowada, Brian Michael #22071
- Speiser Wiehoff, Becky Ann #20101
- Spreitzer, James B. #5178
- St Mane, Joseph B. #28417
- Stalpes, Pamela R. #7811
- Staples, Dana M. #25169
- Steimle, Elijah J. #30873
- Stenoien, Kirsten Audra #14257
- Strand, Mackenzie Catherine #30183
- Straus, Neal David #4992
- Strehlow, Timothy John #25744
- Studer, Thomas Warren #7819
- Sun, Hongye #28904
- Swanson, Todd Robert #10804
- Swannstrom, Donald Edward #2356
- Swearingen, Cameron Lee #21615
- Sween, Brett David #22828
- Sween, Elizabeth Anne #23234
- Sweeney, Katrina Rose #25508
- Syverson, Thomas Edward #11512
- Tanaka, Danielle Kay #26539
- Tasca, Tyler W. #30877
- Teal, James Clarence #13136
- Teal, Stephanie Rae #13432
- Ten Clay, Sharon Winter #7848
- Thein, Stephen Francis #15464
- Thomas, Robyn L. #28511
- Thompson, Nathan David #20963
- Thorsheim, Michael Allan #30491
- Thorson, Douglas Bert #9510
- Troen, Brian Lee #26462
- Van Straten, Jennifer Ann #29381
- Van Vynckt, Abbey Marie #23231
- Verdoljak, Rena #21952
- Vinje, Craig Donovan #12365
- Voiss, James T. #4576
- Voss, Lori Jean #9945
- Walior, Samantha Christine #29734
- Wang, Xiaohua #26339
- Webb, William Bradley #10335
- Weber, Donald Otto #4275
- Weber, Michelle Joan #17047
- Weckwerth, Deeanne Marie #17775
- Weinberger, David William #7031
- Weir, Julia Sophia #30023
- Wells, Patricia Kay #15491
- Wemple, Marc John #18408
- West, John Earle #9950
- Whelan, Samuel Robert #30018
- Wick, Jonathan Joel #9243
- Wildeman, David L. #4782
- Wilk, Nathaniel Alan #29384
- Williams, Justin Allen #30885
- Williams, Kathleen Ann #9534
- Wilson, Gregory Theodore #14288
- Wilson, Thomas Bell #25580
- Windhorn, Savannah Allison #31141
- Winston, Mervin Daniel #4621
- Woodbeck, David Charles #12347
- Woodley, Steven Donald #6197
- Wratkowski, David Gerard #7421
- Zender, Peter Jordan #27265
- Zhang, Dian #28231
- Zhu, Tingting #28006
- Zona, Richard Alfred #5010
- Zuehlke, John Wayne #15503

### Revoked on May 4, 2021

- Emmerich, Christine Marie #27094
- Gozola, John Joseph #5020
- Howards, Rachelle Lynn #24531
- Keegan, Timothy Allen #8386
- Kurtz, Daniel Joseph #29022
- Malm, Ebenezer Talabi #25556
- Myklebust, Paul Gary #27833
- Paterson, Donald Thomas , III #31059
- Schreier, Paul Matthew #9495
- Williams, Todd Phillip #27321

## Enforcement Actions

*Continued from page 7*

ended September 30, 2014 through March 31, 2016, for five public companies. Mr. Jensen was suspended from practicing before the SEC and may apply for reinstatement after a period of five years.

**REMEDY:** Mr. Jensen's CPA certificate is CENSURED and REPRIMANDED. He will pay a \$5,000 CIVIL PENALTY and is required to complete the NASBA Center for Public Trust Ethics Training.

### In the Matter of KLJ & Associates LLP, Permit #F1884

The Board issued a Stipulation and Consent Order on January 22, 2020.

**FACTS:** On April 8, 2019, the Firm reported to the Board that the Firm had been disciplined by the Securities and Exchange Commission ("SEC") on April 5, 2019, in SEC Administrative Proceeding file no. 3-19132 ("SEC Order"). The SEC determined that the Firm failed to comply with the Public Company Accounting Oversight Board's professional auditing standards on ten audits for the years ended June 30, 2012 through December 31, 2015, and eleven reviews for the periods ended September 30, 2014 through March 31, 2016, for five public companies. The Firm did not perform any audits in 2018 or 2019.

**REMEDY:** The firm's permit is CENSURED and REPRIMANDED. The Firm will pay a \$20,000 CIVIL PENALTY and shall perform no further audits.

### In the Matter of Timothy Kosiek, CPA Certificate #13127

The Board issued a Stipulation and Consent Order on January 22, 2020.

**FACTS:** On May 9, 2019, Mr. Kosiek reported to the Board that he had been subject to discipline action by the Public Company Accounting Oversight Board ("PCAOB") on April 26, 2019. Mr. Kosiek failed to comply with PCAOB rules and standards on an audit of financial statements and internal control over financial reporting for the fiscal year 2013. Specifically, he failed to exercise due professional care, including appropriate professional skepticism, and failed to obtain sufficient appropriate audit evidence in

connection with the reported value of and control's over the allowance for loan and lease losses for fiscal year 2013.

**REMEDY:** Mr. Kosiek's CPA certificate is CENSURED and REPRIMANDED. He will pay a \$5,000 CIVIL PENALTY and shall remain in compliance with all requirements outlined in the April 26, 2019 PCAOB Order.

### In the Matter of Andrea Laugtug, CPA Certificate #29055

The Board issued a Stipulation and Consent Order on January 22, 2020.

**FACTS:** Ms. Laugtug was selected for audit of her CPE for the three-year period ending June 30, 2018. She was short one hour for the three-year period ended June 30, 2017 and was short 19 hours for the three-year period ended June 30, 2018. Ms. Laugtug failed to retain documentation substantiating all the CPE hours listed on her CPA certificate renewal.

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

### In the Matter of Michelle Newberg, CPA Certificate #18631

The Board issued a Stipulation and Consent Order on January 22, 2020.

**FACTS:** Ms. Newberg was selected for audit of her CPE records for the three-year period ending June 30, 2018. She initially reported 2.5 hours of carryback for fiscal year 2018. Upon review, Ms. Newberg was found to be 2 hours short for fiscal year 2016 and 8 hours short for fiscal year 2017. Ms. Newberg failed to retain documentation substantiating all the CPE hours listed on her CPA certificate renewal.

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

### In the Matter of Kraig Haenke, CPA Certificate #24236

The Board issued a Stipulation and Consent Order on March 11, 2020.

**FACTS:** In 2018, Mr. Haenke set up automatic electronic transfers from a client's account to his own account in order to electronically process payments from the client. He admitted to making multiple automatic transfers, which total \$5,500, from the client's account to Mr. Haenke's account in March of 2018. In an email to the client on March 27, 2018, he stated he had reversed the transactions. However, Mr. Haenke did not immediately return the money. In a letter to the Board dated July 17, 2019, he admitted to owing his client \$5,500, and stated that he made one payment of \$500. On August 7, 2019, Board staff spoke to the client over the phone. The client stated that it had not heard from Mr. Haenke and had not received any money from him since August 2018.

**REMEDY:** Mr. Haenke is CENSURED and REPRIMANDED. He is required to pay his client fees of \$5,500. He will pay a \$1,000 CIVIL PENALTY and his CPA certificate is SUSPENDED until May 31, 2023. The suspension is STAYED on the condition that he make full payment of fees to the client and full payment of the civil penalty. During the period of suspension, Mr. Haenke shall not offer to perform, or perform, services required by law to be performed by a CPA and he shall not use the designation of Certified Public Accountant or CPA. Mr. Haenke also agreed he will not apply to reinstate his CPA certificate until June 1, 2023 and has satisfied the other conditions of the order.

### In the Matter of Ryan Marschke, CPA Certificate #19718

The Board issued a Stipulation and Consent Order on March 11, 2020.

**FACTS:** Mr. Marschke was selected for audit of his CPE for the three-year period ending June 30, 2018. Mr. Marschke was short 33 hours for the three-year period ended June 30, 2018. He failed to retain documentation substantiating all the CPE hours listed on his CPA certificate renewal.

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

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## Enforcement Actions

*Continued from page 11*

### **In the Matter of Shah & Company, Ltd, firm permit No. 01282, Ramanik Shah, CPA Certificate #09193, and Ronak Shah, CPA Certificate #17738**

The Board issued an Order Granting Summary Disposition on March 11, 2020.

**FACTS:** The Board issued CPA certificates to Ramanik Shah and Ronak Shah and similarly issued a CPA firm permit to Shah & Company Ltd. Ronak Shah, Ramanik's son, is the managing principal of Shah & Co. In approximately 2002, Shah & Co. began providing accounting and tax preparation services for a business and owners of the business. In April of 2016, the parties had a heated exchange when the parties requested the return of all of their tax working papers and copies of their returns, so they could go to a different accountant. The request was refused to provide their working papers or tax materials until the alleged balances due on the accounts were paid. The party initiated an action in conciliation court, seeking return of their paperwork. Shahs counterclaimed, alleging they were owed \$15,000 in fees for services. Two days before the hearing, the Shahs provided an invoice to the other party for \$44,000 without an hourly rate nor calculation of time spent on accounting services. The conciliation court awarded Shah & Co. to return the requested documents but awarded Shah's \$1,000 for unpaid accounting fees and \$250 for compiling the documents. Shah & Co. removed the case to Ramsey County Court and the district court concluded that Shah & Co. had failed to return all tax return and supporting accounting information to the party despite having stated in its letter it had done so. Shah & Co. were ordered to produce and furnish within 14 days copies of all reasonably requested accounting and tax documents including all related work papers.

Shah & Co. appealed but did not challenge the court's conclusion that it violated Minn. Statute 326A.13 (2018) by retaining the client's tax materials due to lack of payment. The court of appeals concluded, in part, that Shah's claims for services prior to 2011 are barred by the statute of limitations and failed to establish damages and that the district court erred in awarding damages to the other party as the failed to prove that it paid, or will be required to pay, IRS penalty.

In April 2019 the Board of Accountancy filed a Notice and Prehearing Conference at the Office of Administrative Hearings, alleging that by refusing to furnish to a client or former client a copy of its working papers and accounting and any other records the

client provided to it, Respondent violated Minn. Statute 326.13(b) and is subject to discipline pursuant to Minn. Statute 326A.08, subd. 5 (2018). Thereafter the Board filed its summary disposition motion.

Summary disposition is the administrative law equivalent of summary judgment. The Board argues, in part, that its motion for summary disposition should be granted because "collateral estoppel precludes relitigation of the issues." The issue in this contested case is whether Respondents violated Minn. Stat. 326A.13 by failing to return requested documents. The district court considered, decided, and entered judgment of that exact issue.

Ramanik Shah is the owner and president and Ronak Shah, his son, is the managing principal of Shah & Co. They are the only employees of Shah & Co. registered with the Board and directed the underlying litigation on behalf of Shah & Co. Therefore, based on this control and commonality of interest, these relationships are sufficient to constitute privity. The record demonstrates that Respondents had full and fair opportunity to litigate the issues.

Lastly, application of this doctrine is fair. In sum, collateral estoppel is appropriately applied, and the Administrative Law Judge recommends the motion for summary disposition be granted and that discipline be imposed.

The Board adopted as its own the factual findings of the Administrative Law Judge memorandum, with one exception. Additionally, the Board took official notice of an August 2011 order issued to censure and reprimand Ramanik Shah's certificate because he failed to timely comply with CPE requirements. Also, took official notice of a September 2011 Order it issued to suspend Ronak Shah's certificate for 3 years and imposed a \$4,000 civil penalty because he made two unauthorized withdrawals from a bank account belonging to MNCPA Political Action Committee and failed to repay the money for more than two months after the withdrawals.

The Board Order stated, pursuant to Minn. Stat. 326A.08, subd. 7(a) (2018), Ronak Shah, Ramanik Shah, and Shah & Company, Ltd., jointly and severally pay \$4,000 civil penalty to the State of Minnesota. It further ordered the CPA certificates of Ronak Shah and Ramanik Shah and the CPA firm permit of Shah & Company are suspended for 2 years or until they fully pay the civil penalty, whichever is longer.

### **In the Matter of Phillip S. Boostrom, CPA Certificate #24599**

The Board issued a Stipulation and Consent Order and Order to Reinstate on April 30, 2020.

**FACTS:** On July 8, 2014, Mr. Boostrom voluntarily surrendered his CPA certificate because he did not have sufficient CPE. In 2020, he requested reinstatement.

**REMEDY:** Mr. Boostrom's CPA certificate is CENSURED and REPRIMANDED. He will pay a \$350 CIVIL PENALTY and \$470 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 James Colborn, CPA LLC, Permit #F2107**

The Board issued a Stipulation and Consent Order on April 30, 2020.

**FACTS:** The Board issued James Colborn, CPA LLC a CPA firm permit. During a review of the system of quality control of the Firm's accounting and auditing practice for the period ending April 30, 2018, significant deficiencies were found, which resulted in a peer review rating of "fail." Specifically, the firm; failed to comply with its quality-control policies and human-resources procedures, failed to perform planning, including risk assessment, in accordance with professional standards.

**REMEDY:** The firm's permit is CENSURED and REPRIMANDED. The Firm will pay a \$1,000 CIVIL PENALTY and shall hire, at the Firm's expense, a reviewer to complete a pre-issuance review of the next audit engagement.

### **In the Matter of Boyer & Company, Permit #00157**

The Board issued a Stipulation and Consent Order on June 16, 2020.

**FACTS:** The Board issued Boyer & Company a CPA firm permit. During a review of the system of quality control of the Firm's accounting and auditing practice for the period ending June 30, 2018, significant deficiencies were found, which resulted in a peer review rating of "fail." Specifically, the firm: accepted and continued to perform engagements in highly specialized industries in which it did not appear to have sufficient

knowledge or expertise; did not properly use or fully complete standardized practice aids required by its quality control policies and procedures, which resulted in improper or incomplete risk assessments and a failure to perform and sufficiently document procedures necessary to comply with professional standards.

**REMEDY:** Boyer & Company's permit is CENSURED and REPRIMANDED. The firm will pay a \$1,000 CIVIL PENALTY, shall CEASE AND DESIST doing single audits and Employee Retirement Income Security Act (ERISA) audits, and the firm shall hire, at their own expense, a reviewer to complete a pre-issuance review of the next HUD audit and broker-deal audit.

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### **In the Matter of Brown Accounting, Unlicensed**

The Board issued a Settlement Agreement and Cease and Desist Order on June 16, 2020.

**FACTS:** Brown Accounting does not currently hold, nor has it ever held, a CPA firm permit in the State of Minnesota. They performed audit and attest standards without obtaining a Minnesota CPA firm permit to practice.

**REMEDY:** Brown Accounting shall CEASE AND DESIST from practicing public accounting in Minnesota until such time as they obtain a CPA firm permit. Until such time as they obtain a CPA firm permit, they shall not offer to perform or perform services required by law to be performed by a CPA firm. Brown Accounting will pay a \$2,000 CIVIL PENALTY and shall not violate any statute, rule, or order that the Board has issued or is empowered to enforce.

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

The Board issued a Stipulation and Consent Order on June 16, 2020.

**FACTS:** Ms. Cole was selected for audit of her CPE record for the three-year period ending June 30, 2018. She needed 62 hours for Fiscal Year 2018 but only reported 26 with her audit. She was required to carry back 36 hours to Fiscal Year 2018 and pay the CPE non-compliance fee.

**REMEDY:** Ms. Cole's CPA Certificate is CENSURED and REPRIMANDED. She will pay a \$1,500 CIVIL PENALTY.

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### **In the Matter of Althoff and Nordquist LLC, Permit #01414**

The Board issued a Stipulation and Consent Order on July 29, 2020.

**FACTS:** The Board issued Althoff and Nordquist LLC a CPA firm permit. The firm's peer review documentation was due to the Board no later than September 30, 2019. The firm's permit expired on December 31, 2019. On January 3, March 19, April 1, and April 15, 2020, the firm's renewal was returned due to incomplete peer review documentation. The peer review documentation identified that during a review of the system of quality control of the firm's accounting and auditing practice for the period ending June 30, 2018, significant deficiencies were found, which resulted in a peer review rating of "fail." The firm's quality control policies and procedures over engagement performance are not designed to provide reasonable assurance that engagements are consistently performed in accordance with professional standards. Based on the findings, to complete their peer review, the firm was required to perform a pre-issuance review of the reports, financial statements, and working papers for the firm's next state/local government audit engagement and the next school district audit engagement. On February 17, 2020, due to the results from the first pre-issuance reviews, the firm was required to perform another pre-issuance review of the reports, financial statements, and working papers of the firm's next audit of a state/local government and the next audit of a school district. On April 15, 2020, the Board received information concerning attest services that the firm had been performing without a firm permit. On May 11, 2020, the firm reported that they worked on the completed two cities audits after December 31, 2019, including one issued on March 28, 2020 and had worked on but did not complete work for five other cities and a regional library.

**REMEDY:** Althoff and Nordquist LLC's CPA firm permit is CENSURED and REPRIMANDED. The firm will pay a \$10,000 CIVIL PENALTY and shall CEASE AND DESIST from issuing audit reports until such time that the firm obtains a current firm permit with the Board.

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### **In the Matter of Wendy Harden, CPA Certificate #19646**

The Board issued a Stipulation and Consent Order on July 29, 2020.

**FACTS:** Ms. Harden received her CPA certificate in 1999. On April 3, 2019, she was

disciplined by the American Institute of Certified Public Accountants ("AICPA"), for failing to comply with professional standards on an audit of the financial statements of a government entity as of and for the year ended September 30, 2013. Specifically, the AICPA found prima facie evidence of violations of the rules of the AICPA Code of Professional Conduct Rule 202-Compliance with Standards and Rule 203-Accounting Principles.

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

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### **In the Matter of Michael Marquardt, CPA Certificate #03633**

The Board issued a Stipulation and Consent Order on July 29, 2020.

**FACTS:** Between January and March of 2018, Mr. Marquardt served as campaign treasurer for a local election. While in the course of his work as a campaign treasurer, he disclosed confidential records to a third party.

**REMEDY:** Mr. Marquardt's CPA certificate is CENSURED and REPRIMANDED. He will pay a 1,000 CIVIL PENALTY and is required to complete the NASBA Center for Public Trust Ethics Training.

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### **In the Matter of Brady Anderson, CPA Certificate #24473**

The Board issued a Stipulation and Consent Order and Order to Reinstate on September 22, 2020.

**FACTS:** Mr. Anderson received his CPA certificate in 2008. On July 16, 2012, he surrendered his CPA certificate to the Board after failing to comply with the Board's CPE rules during the years ended June 30 of 2009, 2010, and 2011.

**REMEDY:** Mr. Anderson's CPA certificate is CENSURED and REPRIMANDED. He will pay a \$1,000 CIVIL PENALTY and reinstatement fees, submit satisfactory documentation to the Board of having completed a minimum of 240 hours of qualifying continuing education, and apply for an active CPA certificate. His CPA certificate is REINSTATED.

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# 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 |
|-----------------------------|----------------|--------------|--------------------|-----------------|--------------|---------------|-------------------|---------|
| Anderson, Deanna Rae        | 15116          | Active       | 9/19/2019          | 12/31/2007      | 4/5/2010     | \$350         | \$770             | 120     |
| Bartley, Michelle Helen     | 08655          | Inactive     | 4/30/2020          | 12/31/2017      | 1/22/2020    | \$350         | \$245             | N/A     |
| Berg, Denise Ann            | 20248          | Inactive     | 4/30/2020          | 12/31/2017      | 1/22/2020    | \$350         | \$245             | N/A     |
| Berg, Michael J.            | 27372          | Active       | 9/19/2019          | 12/31/2016      | 1/10/2019    | \$350         | \$470             | 120     |
| Bolin, Kelly Jean           | 18909          | Inactive     | 7/29/2020          | 12/31/2015      | 2/5/2018     | \$350         | \$245             | N/A     |
| Brewbaker, Tanya            | 19489          | Inactive     | 9/19/2019          | 12/31/2005      | 5/12/2008    | \$350         | \$395             | N/A     |
| Carlson, Scott Allen        | 18724          | Active       | 1/22/2020          | 12/31/2006      | 4/21/2009    | \$350         | \$770             | 120     |
| Colianni Jr., Albert J      | 04483          | Inactive     | 7/29/2020          | 12/31/2017      | 3/11/2020    | \$350         | \$245             | N/A     |
| Cox, William Thor           | 09267          | Inactive     | 4/30/2020          | 12/31/2000      | 6/24/2003    | \$350         | \$245             | N/A     |
| Crowe, Brett James          | 12450          | Inactive     | 10/22/2019         | 12/31/2016      | 1/10/2019    | \$350         | \$245             | N/A     |
| Dice, Sheryl Ann            | 20357          | Inactive     | 9/19/2019          | 12/31/2015      | 2/5/2018     | \$350         | \$320             | N/A     |
| Dvorak, Jess Robert James   | 24705          | Inactive     | 7/29/2020          | 12/31/2017      | 3/11/2020    | \$350         | \$245             | N/A     |
| Eckes, Scott Warren         | 05533          | Inactive     | 9/19/2019          | 12/31/2015      | 2/5/2018     | \$350         | \$320             | N/A     |
| Ess, Kimberly Ann           | 15314          | Inactive     | 1/22/2020          | 12/31/2006      | 4/21/2009    | \$350         | \$395             | N/A     |
| Forsberg, William Stephen   | 05535          | Inactive     | 7/29/2020          | 12/31/2017      | 3/11/2020    | \$350         | \$245             | N/A     |
| Fredrickson, Jason Lee      | 23967          | Active       | 9/19/2019          | 12/31/2016      | 1/10/2019    | \$350         | \$470             | 120     |
| Gaustad, Kathleen Elizabeth | 26663          | Active       | 10/22/2019         | 12/31/2014      | 3/2/2017     | \$350         | \$770             | 120     |
| Goepfrich, Peter J          | 18234          | Inactive     | 10/22/2019         | 12/31/2015      | 2/5/2018     | \$350         | \$320             | N/A     |
| Haile, Ruth                 | 28058          | Inactive     | 7/29/2020          | 12/31/2017      | 4/30/2020    | \$350         | \$245             | N/A     |
| Harmon, Derek John          | 24152          | Inactive     | 9/19/2019          | 12/31/2015      | 2/5/2018     | \$350         | \$320             | N/A     |
| Kaminski, Mary Elizabeth    | 18106          | Inactive     | 4/30/2020          | 12/31/2015      | 4/19/2018    | \$350         | \$245             | N/A     |
| Keegan, Melanie Dawn        | 19261          | Inactive     | 9/19/2019          | 12/31/2016      | 3/14/2019    | \$350         | \$245             | N/A     |
| Kempainen, Stephen John     | 11038          | Inactive     | 4/30/2020          | 12/31/2011      | 1/17/2014    | \$350         | \$245             | N/A     |
| King, Amanda Marie          | 27159          | Inactive     | 9/19/2019          | 12/31/2015      | 4/19/2018    | \$350         | \$320             | N/A     |
| Klopfenstein, Kirk          | 16730          | Inactive     | 9/19/2019          | 12/31/2014      | 1/19/2017    | \$350         | \$395             | N/A     |
| Lang, John William          | 06883          | Inactive     | 9/19/2019          | 12/31/2016      | 3/14/2019    | \$350         | \$595             | N/A     |
| LaQua, Ruthanne             | 13142          | Inactive     | 3/11/2020          | 12/31/2014      | 1/19/2017    | \$350         | \$245             | N/A     |
| Lies, Nicole Rae            | 20015          | Inactive     | 7/29/2020          | 12/31/2017      | 4/30/2020    | \$350         | \$245             | N/A     |
| Lontz, Marguerite Marie     | 19843          | Inactive     | 1/22/2020          | 12/31/2014      | 1/19/2017    | \$350         | \$745             | N/A     |
| Lotzer, John Louis          | 07698          | Inactive     | 4/30/2020          | 12/31/2014      | 3/6/2017     | \$350         | \$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 |
|-------------------------------|----------------|--------------|--------------------|-----------------|--------------|---------------|-------------------|---------|
| Lowry, Marcia Beth            | 22642          | Active       | 7/29/2020          | 12/31/2011      | 1/17/2014    | \$350         | \$470             | 120     |
| Martinson, Chad John          | 16928          | Inactive     | 9/19/2019          | 12/31/2016      | 3/14/2019    | \$500         | \$245             | N/A     |
| Massopust, Alex Rankin        | 24925          | Inactive     | 7/29/2020          | 12/31/2017      | 4/30/2020    | \$350         | \$245             | N/A     |
| Milne, David Lee              | 11438          | Inactive     | 9/19/2019          | 12/31/2016      | 3/14/2019    | \$350         | \$245             | N/A     |
| Nanne, Anthony Joseph         | 27184          | Active       | 7/29/2020          | 12/31/2015      | 4/19/2018    | \$350         | \$470             | 120     |
| Napheys, Lauren Elizabeth     | 28570          | Active       | 6/16/2020          | 12/31/2016      | 3/14/2019    | \$350         | \$470             | 120     |
| Papke, Matthew Steven         | 21330          | Inactive     | 3/11/2020          | 12/31/2014      | 4/20/2017    | \$350         | \$245             | N/A     |
| Prescott-Williams, Lisa Ann   | 14613          | Inactive     | 10/22/2019         | 12/31/2016      | 4/30/2019    | \$350         | \$345             | N/A     |
| Radzak, Joseph                | 17704          | Inactive     | 9/19/2019          | 12/31/2016      | 3/14/2019    | \$350         | \$245             | N/A     |
| Raml, Donald Joseph           | 15133          | Active       | 10/22/2019         | 12/31/2016      | 3/14/2019    | \$350         | \$470             | 120     |
| Regenscheid, Joseph William   | 09865          | Inactive     | 3/11/2020          | 12/31/2016      | 3/14/2019    | \$350         | \$245             | N/A     |
| Rennich, Kristi               | 13517          | Inactive     | 9/19/2019          | 12/31/2016      | 3/14/2019    | \$500         | \$245             | N/A     |
| Ressler, Brandon Michael      | 25140          | Inactive     | 1/22/2020          | 12/31/2016      | 3/14/2019    | \$350         | \$395             | N/A     |
| Roeder, Charles H.            | 03108          | Inactive     | 7/29/2020          | 12/31/2017      | 4/30/2020    | \$350         | \$245             | N/A     |
| Rom, Christopher Jay          | 25502          | Active       | 12/5/2019          | 12/31/2016      | 3/14/2019    | \$350         | \$470             | 120     |
| Ruza, Daniel Joseph           | 03566          | Active       | 4/30/2020          | 12/31/1995      | 11/16/1998   | \$350         | \$245             | N/A     |
| Sallander, Casey Jon          | 26085          | Inactive     | 6/16/2020          | 12/31/2013      | 2/2/2016     | \$350         | \$245             | N/A     |
| Sud, Akash                    | 25073          | Active       | 4/30/2020          | 12/31/2010      | 7/15/2013    | \$350         | \$470             | 120     |
| Tebbe, Teresa Lorraine Cannon | 23434          | Inactive     | 9/19/2019          | 12/31/2016      | 4/30/2019    | \$350         | \$595             | N/A     |
| Tefft, Thomas                 | 08935          | Inactive     | 9/19/2019          | 12/31/2016      | 4/30/2019    | \$350         | \$245             | N/A     |
| Teigen, Richard David         | 08148          | Inactive     | 3/11/2020          | 12/31/2007      | 4/5/2010     | \$350         | \$245             | N/A     |
| Theisen, Scott Edwin          | 10807          | Inactive     | 9/19/2019          | 12/31/2016      | 4/30/2019    | \$350         | \$245             | N/A     |
| Thorsesen, Garth Olaf         | 25318          | Active       | 4/30/2020          | 12/31/2016      | 4/30/2019    | \$350         | \$470             | 120     |
| Tremain, Matthew Ryan         | 21453          | Inactive     | 9/19/2019          | 12/31/2016      | 4/30/2019    | \$350         | \$245             | N/A     |
| Walters, Thomas Charles       | 03046          | Inactive     | 7/29/2020          | 12/31/2017      | 4/30/2020    | \$350         | \$245             | N/A     |
| Wilkinson, Linda Sue          | 19170          | Inactive     | 9/19/2019          | 12/31/2016      | 4/30/2019    | \$350         | \$245             | N/A     |

## Enforcement Actions

*Continued from page 13*

### In the Matter of Miller Melena & Company Ltd, Permit #00948

The Board issued a Stipulation and Consent Order on September 22, 2020.

**FACTS:** The Board issued Miller Melena & Company Ltd a CPA firm permit on January 20, 1995. The firm's permit expired on December 31, 2009. The firm has been using the CPA designation on their website, admitted allowing the CPA firm permit to expire, and applied for reinstatement on March 24, 2020.

**REMEDY:** Miller Melena & Company Ltd's CPA firm permit is CENSURED and REPRIMANDED. The firm will pay a \$2,000 CIVIL PENALTY and reinstatement fees.

### In the Matter of Jeffrey Petersen, CPA Certificate #21553

The Board issued a Stipulation and Consent Order on September 22, 2020.

**FACTS:** Mr. Petersen was selected for an audit of his CPE for the three-year period ending June 30, 2018. He was short one

ethics hour for fiscal year (FY) 2016, 39 (including four ethics) hours for FY 2017, and 44 (including three ethics) hours for FY 2018. He failed to retain documentation substantiating all the CPE hours listed on his CPA certificate renewal.

**REMEDY:** Mr. Petersen's CPA certificate is CENSURED and REPRIMANDED. He will pay a \$1,000 CIVIL PENALTY and CPE non-compliance fees and is required to complete the NASBA Center for Public Trust Ethics Training.

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# 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.

Certificate will be reinstated upon submission of proof of continuing professional education (if active) and payment of fees to the board. Inactive certificate holders shall not engage in activities requiring an active certificate. If terms of the Order are not met by the date indicated, the Order vacates and the license remains revoked.

| In the Matter of              | Certif. Number | Certif. Type | Certif. Expired | Date Revoked | Fees to Reinstate | CPE Hrs | Order Issued | Date Order Vacates |
|-------------------------------|----------------|--------------|-----------------|--------------|-------------------|---------|--------------|--------------------|
|                               | 23852          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 3/2/2021     | 5/31/2021          |
| Anderson, Brian Lyle          | 09624          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 5/4/2021     | 8/2/2021           |
| Barnes, David Arlo            | 17489          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Bassett-Hartwig, Cynthia Lynn | 28771          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 7/28/2021    | 10/26/2021         |
| Beastrom, Elizabeth Sommers   | 17016          | Inactive     | 12/31/2016      | 4/30/2019    | \$275             | N/A     | 5/4/2021     | 8/2/2021           |
| Behrens, Bradley Nicholas     | 25472          | Inactive     | 12/31/2015      | 2/5/2018     | \$295             | N/A     | 10/27/2020   | 1/25/2021          |
| Beltz, Mark Thomas            | 07924          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 5/4/2021     | 8/2/2021           |
| Bequette, Bryon Ken           | 06744          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 5/4/2021     | 8/2/2021           |
| Beuning, Andrew Roger         | 19356          | Inactive     | 12/31/2015      | 2/5/2018     | \$295             | N/A     | 10/27/2020   | 1/25/2021          |
| Bezdicsek, Andrea Leah        | 23227          | Active       | 12/31/2012      | 4/17/2015    | \$500             | 120     | 12/10/2020   | 3/10/2021          |
| Bhandari, Kali                | 29237          | Inactive     | 12/31/2017      | 1/22/2020    | \$225             | N/A     | 7/28/2021    | 10/26/2021         |
| Boderman, Gregory Lawrence    | 12789          | Inactive     | 12/31/2017      | 1/22/2020    | \$195             | N/A     | 9/22/2020    | 12/21/2020         |
| Bodurski, Spasimir Ivaylov    | 26011          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 7/28/2021    | 10/26/2021         |
| Bogie, Mary Louise            | 10257          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 5/4/2021     | 8/2/2021           |
| Butler, Connor Mackenzie      | 29616          | Active       | 12/31/2017      | 3/11/2020    | \$270             | 120     | 9/22/2020    | 12/21/2020         |
| Carlisle, James M.            | 24460          | Inactive     | 12/31/2017      | 3/11/2020    | \$175             | N/A     | 10/27/2020   | 1/25/2021          |
| Celander, Larry A             | 08277          | Active       | 12/31/2015      | 2/5/2018     | \$400             | 120     | 3/2/2021     | 5/31/2021          |
| Chamings, Lindsay Klis        | 23713          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Christensen, Todd Kenton      | 26314          | Active       | 12/31/2016      | 1/10/2019    | \$350             | 120     | 5/4/2021     | 8/2/2021           |
| Cook, Shelby Denise           | 20605          | Active       | 12/31/2006      | 4/21/2009    | \$850             | 120     | 3/2/2021     | 5/31/2021          |
| Cook, Shelby Denise           | 20605          | Active       | 12/31/2006      | 4/21/2009    | \$850             | 120     | 7/28/2021    | 10/26/2021         |
| Czerwinski, Sara M.           | 20516          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Deans, Sharyn Nicole Lawson   | 20811          | Inactive     | 12/31/2006      | 4/21/2009    | \$775             | N/A     | 1/20/2021    | 4/21/2021          |
| DeMarais, Heidi Lynn          | 24841          | Active       | 12/31/2015      | 2/5/2018     | \$350             | 120     | 10/27/2020   | 1/25/2021          |
| Den Hartigh, Matthew J.       | 24145          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Derus IV, John Edward         | 25092          | Inactive     | 12/31/2018      | 5/4/2021     | \$175             | N/A     | 7/28/2021    | 10/26/2021         |
| Downs, Ryan Michael           | 28092          | Inactive     | 12/31/2017      | 3/11/2020    | \$225             | N/A     | 7/28/2021    | 10/26/2021         |
| Egger, Debra Ann              | 13328          | Inactive     | 12/31/2008      | 5/13/2011    | \$675             | N/A     | 7/28/2021    | 10/26/2021         |
| Emmerich, Christine Marie     | 27094          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 5/4/2021     | 8/2/2021           |
| Faber, Richard George         | 07972          | Inactive     | 12/31/2017      | 3/11/2020    | \$195             | N/A     | 10/27/2020   | 1/25/2021          |
| Feinman, Shannon Victoria     | 24097          | Active       | 12/31/2016      | 4/30/2019    | \$320             | 120     | 10/27/2020   | 1/25/2021          |
| Freking, Benjamin Gregoire    | 27390          | Inactive     | 12/31/2017      | 3/11/2020    | \$195             | N/A     | 10/27/2020   | 1/25/2021          |

| In the Matter of           | Certif. Number | Certif. Type | Certif. Expired | Date Revoked | Fees to Reinstate | CPE Hrs | Order Issued | Date Order Vacates |
|----------------------------|----------------|--------------|-----------------|--------------|-------------------|---------|--------------|--------------------|
| Frion, Marc Duane          | 26206          | Inactive     | 12/31/2015      | 2/5/2018     | \$275             | N/A     | 10/27/2020   | 1/25/2021          |
| Gaede, Daniel Lee          | 19974          | Inactive     | 12/31/2017      | 3/11/2020    | \$225             | N/A     | 1/20/2021    | 4/21/2021          |
| Getchell, Julie Kay        | 08896          | Inactive     | 12/31/2017      | 3/11/2020    | \$195             | N/A     | 9/22/2020    | 12/21/2020         |
| Gilbert, Noel Graham       | 28327          | Active       | 12/31/2016      | 1/10/2019    | \$320             | 120     | 10/27/2020   | 1/25/2021          |
| Halloran, William Stanley  | 02745          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Hattenhauer, Paul McDonald | 11739          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Heinmiller, John Charles   | 04436          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Herzog, Jody Lynn          | 14115          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Hill, Erwin James          | 04093          | Inactive     | 12/31/2016      | 1/10/2019    | \$275             | N/A     | 1/20/2021    | 4/21/2021          |
| Hilsgen, Keith David       | 22356          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Hines, Virginia Lee        | 15549          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 7/28/2021    | 10/26/2021         |
| Huebsch, Brenda Sue        | 19794          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Hylla, Megan Roberta       | 20627          | Inactive     | 12/31/2017      | 8/30/2020    | \$225             | N/A     | 10/20/2021   | 1/18/2022          |
| Jacques, Licia Wong        | 24663          | Inactive     | 12/31/2014      | 1/19/2017    | \$375             | N/A     | 5/4/2021     | 8/2/2021           |
| Jensen, Brian Dale         | 14500          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Jensen, Heath William      | 23762          | Inactive     | 12/31/2017      | 4/30/2020    | \$175             | N/A     | 10/27/2020   | 1/25/2021          |
| Jensen, Kent Lee           | 22554          | Active       | 12/31/2017      | 1/20/2021    | \$300             | 120     | 3/2/2021     | 5/31/2021          |
| Johnson, David William     | 24517          | Active       | 12/31/2014      | 1/19/2017    | \$450             | 120     | 5/4/2021     | 8/2/2021           |
| Johnson, Lisa Marie        | 19996          | Inactive     | 12/31/2015      | 4/19/2018    | \$295             | N/A     | 10/27/2020   | 1/25/2021          |
| Kaup, Michael John         | 24405          | Inactive     | 12/31/2014      | 1/19/2017    | \$325             | N/A     | 12/10/2020   | 3/10/2021          |
| Keller, Peter Joseph       | 14912          | Active       | 12/31/2017      | 4/30/2020    | \$300             | 120     | 5/4/2021     | 8/2/2021           |
| Kettering, Charles Michael | 12524          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 7/28/2021    | 10/26/2021         |
| Kreidler, Tina Marie       | 22957          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 10/20/2021   | 1/18/2022          |
| Larson, Pamela Jean        | 11419          | Inactive     | 12/31/2017      | 4/30/2020    | \$225             | N/A     | 5/4/2021     | 8/2/2021           |
| Lee, Mai Kue               | 23932          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 9/15/2021    | 12/14/2021         |
| Lenzen, Kathie Jean        | 08763          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Leonard, Jonathan Thomas   | 27535          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 5/4/2021     | 8/2/2021           |
| Leonard, Jonathan Thomas   | 27535          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 7/28/2021    | 10/26/2021         |
| Liao, Ying                 | 30781          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 9/15/2021    | 12/14/2021         |
| Litwinski, Nancy L.        | 22172          | Active       | 12/31/2011      | 1/17/2014    | \$600             | 120     | 3/2/2021     | 5/31/2021          |
| Lor, Meng                  | 25485          | Inactive     | 12/31/2016      | 3/14/2019    | \$225             | N/A     | 10/27/2020   | 1/25/2021          |
| Lottman, Kyle Garret       | 27906          | Active       | 12/31/2014      | 3/6/2017     | \$400             | 120     | 12/10/2020   | 3/10/2021          |
| Lowenberg, Megan Mary      | 26654          | Inactive     | 12/31/2016      | 4/30/2019    | \$245             | N/A     | 9/22/2020    | 12/21/2020         |
| Lundeen, Ann Abbe          | 22528          | Inactive     | 12/31/2017      | 1/22/2020    | \$225             | N/A     | 10/20/2021   | 1/18/2022          |
| Mabis, Kellie Anna         | 29640          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Margarit, Anthony Martin   | 26741          | Active       | 12/31/2016      | 3/14/2019    | \$320             | N/A     | 9/22/2020    | 12/21/2020         |
| Marrin, John Thomas        | 26655          | Active       | 12/31/2014      | 3/6/2017     | \$450             | 120     | 9/15/2021    | 12/14/2021         |
| Marshman, Nichelle Brook   | 21459          | Active       | 12/31/2017      | 4/30/2020    | \$300             | 120     | 10/20/2021   | 1/18/2022          |

**Orders to Reinstate**  
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**Order to Reinstate**  
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| In the Matter of            | Certif. Number | Certif. Type | Certif. Expired | Date Revoked | Fees to Reinstate | CPE Hrs | Order Issued | Date Order Vacates |
|-----------------------------|----------------|--------------|-----------------|--------------|-------------------|---------|--------------|--------------------|
| Mathre, Rachel Kirsten      | 20965          | Active       | 12/31/2017      | 4/30/2020    | \$300             | 120     | 7/28/2021    | 10/26/2021         |
| McClenahan, Blake Adam      | 29281          | Inactive     | 12/31/2016      | 3/14/2019    | \$225             | N/A     | 10/27/2020   | 1/25/2021          |
| McKay, Paula Ann            | 13095          | Inactive     | 12/31/2017      | 4/30/2020    | \$195             | N/A     | 9/22/2020    | 12/21/2020         |
| McLean, Miranda Ray         | 26386          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 5/4/2021     | 8/2/2021           |
| McQueen Jr., Thomas Patrick | 06678          | Active       | 12/31/2014      | 3/6/2017     | \$400             | 120     | 10/27/2020   | 1/25/2021          |
| Metz, Sarah Rainn           | 20882          | Inactive     | 12/31/2017      | 4/30/2020    | \$195             | N/A     | 9/22/2020    | 12/21/2020         |
| Miller, Alexis Ann          | 27123          | Active       | 12/31/2014      | 3/7/2017     | \$450             | 120     | 5/4/2021     | 8/2/2021           |
| Moiz, Syed Masroor          | 16572          | Active       | 12/31/2017      | 4/30/2020    | \$270             | N/A     | 9/22/2020    | 12/21/2020         |
| Moser, Arve Ernst           | 04339          | Inactive     | 12/31/2017      | 4/30/2020    | \$195             | N/A     | 10/27/2020   | 1/25/2021          |
| Mount, Monica Jill          | 19855          | Active       | 12/31/2009      | 8/17/2012    | \$700             | 120     | 10/20/2021   | 1/18/2022          |
| Neeser, Douglas Edward      | 12997          | Inactive     | 12/31/2014      | 3/7/2017     | \$345             | N/A     | 10/27/2020   | 1/25/2021          |
| Oberg, Alicia Marie         | 22794          | Inactive     | 12/31/2014      | 4/20/2017    | \$375             | N/A     | 5/4/2021     | 8/2/2021           |
| Olsen, Matthew D'Artagnan   | 29124          | Inactive     | 12/31/2017      | 4/30/2020    | \$195             | N/A     | 9/22/2020    | 12/21/2020         |
| Olson, Candida Ann          | 18000          | Active       | 12/31/2011      | 1/17/2014    | \$570             | 120     | 10/27/2020   | 1/25/2021          |
| Paquin, Stephanie Lynn      | 20674          | Active       | 12/31/2015      | 4/19/2018    | \$370             | 120     | 9/22/2020    | 12/21/2020         |
| Paquin, Stephanie Lynn      | 20674          | Active       | 12/31/2015      | 4/19/2018    | \$400             | 120     | 7/28/2021    | 10/26/2021         |
| Parker, Brian Kenneth       | 17686          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Patterson, David W          | 24353          | Active       | 12/31/2014      | 4/20/2017    | \$420             | 120     | 10/27/2020   | 1/25/2021          |
| Patterson, David W          | 24353          | Active       | 12/31/2014      | 4/20/2017    | \$450             | 120     | 5/4/2021     | 8/2/2021           |
| Person, Jessica Jean        | 24966          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 5/4/2021     | 8/2/2021           |
| Pfeffer, Nicole Marie       | 27010          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 3/2/2021     | 5/31/2021          |
| Rassier, Katie Lynn         | 23232          | Inactive     | 12/31/2016      | 3/14/2019    | \$300             | 120     | 12/10/2020   | 3/10/2021          |
| Rassier, Katie Lynn         | 23232          | Inactive     | 12/31/2016      | 3/14/2019    | \$275             | N/A     | 5/4/2021     | 8/2/2021           |
| Ratz, Alana Marie           | 19513          | Inactive     | 12/31/2016      | 3/14/2019    | \$245             | N/A     | 10/27/2020   | 1/25/2021          |
| Reilly, James P             | 05032          | Inactive     | 12/31/1986      | 10/16/1998   | \$1,775           | N/A     | 5/4/2021     | 8/2/2021           |
| Rezikyan, Karen             | 27567          | Active       | 12/31/2017      | 4/30/2020    | \$300             | 120     | 7/28/2021    | 10/26/2021         |
| Ringstad, Robert Mark       | 06142          | Inactive     | 12/31/2013      | 2/2/2016     | \$395             | N/A     | 10/27/2020   | 1/25/2021          |
| Robers, Shira               | 27643          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Rostollan, Donovan Mark     | 09875          | Inactive     | 12/31/2006      | 4/21/2009    | \$775             | N/A     | 5/4/2021     | 8/2/2021           |
| Sapia, Gina M               | 25998          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 5/4/2021     | 8/2/2021           |
| Sargent, Kurt Steven        | 21196          | Inactive     | 12/31/2016      | 3/14/2019    | \$275             | N/A     | 3/2/2021     | 5/31/2021          |
| Severson, Tate William      | 25503          | Inactive     | 12/31/2016      | 4/30/2019    | \$245             | N/A     | 9/22/2020    | 12/21/2020         |
| Sheehan, Patrick Quinn      | 26301          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 9/15/2021    | 12/14/2021         |
| Sherwin, Casey M            | 28752          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 7/28/2021    | 10/26/2021         |
| Smith, Brenton L.           | 25740          | Active       | 12/31/2013      | 2/2/2016     | \$600             | 120     | 3/2/2021     | 5/31/2021          |
| St Martin, Angela Linnea    | 20351          | Inactive     | 12/31/2017      | 4/30/2020    | \$195             | N/A     | 10/27/2020   | 1/25/2021          |
| Sterling, Scott Lee         | 21212          | Inactive     | 12/31/2008      | 5/13/2011    | \$675             | N/A     | 5/4/2021     | 8/2/2021           |
| Stickler, Diane Emilia      | 23552          | Active       | 12/31/2013      | 4/22/2016    | \$450             | 120     | 12/10/2020   | 3/10/2021          |

| In the Matter of           | Certif. Number | Certif. Type | Certif. Expired | Date Revoked | Fees to Reinstate | CPE Hrs | Order Issued | Date Order Vacates |
|----------------------------|----------------|--------------|-----------------|--------------|-------------------|---------|--------------|--------------------|
| Stulken, Jeffrey James     | 18043          | Inactive     | 12/31/2013      | 3/22/2016    | \$395             | N/A     | 10/27/2020   | 1/25/2021          |
| Sundet, Amy Kathryn        | 23281          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Swenson, Stephen Curtis    | 10316          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 3/2/2021     | 5/31/2021          |
| Thommes, Terri Elaine      | 11513          | Inactive     | 12/31/2013      | 3/22/2016    | \$395             | N/A     | 10/27/2020   | 1/25/2021          |
| Tondera, Steve Ernst       | 21263          | Inactive     | 12/31/2017      | 4/30/2020    | \$195             | N/A     | 9/22/2020    | 12/21/2020         |
| Topiwala, Shamim Keshavlal | 24816          | Active       | 12/31/2017      | 4/30/2020    | \$300             | 120     | 1/20/2021    | 4/21/2021          |
| Trettel, Gary Joseph       | 15470          | Inactive     | 12/31/2018      | 1/20/2021    | \$175             | N/A     | 5/4/2021     | 8/2/2021           |
| Trok, Gregory Alan         | 21996          | Inactive     | 12/31/2016      | 8/30/2019    | \$275             | N/A     | 10/20/2021   | 1/18/2022          |
| Underwood, Chad Bartley    | 27319          | Active       | 12/31/2018      | 5/4/2021     | \$250             | 120     | 7/28/2021    | 10/26/2021         |
| Van Beck, Nathan M         | 24682          | Active       | 12/31/2008      | 5/13/2011    | \$750             | 120     | 7/28/2021    | 10/26/2021         |
| Walker, Vicki Jeanmarie    | 23888          | Active       | 12/31/2018      | 5/4/2021     | \$250             | 120     | 7/28/2021    | 10/26/2021         |
| Whipple, Chad Stephen      | 23919          | Active       | 12/31/2017      | 4/30/2020    | \$250             | 120     | 12/10/2020   | 3/10/2021          |
| Windhorn, Savannah Allison | 31141          | Active       | 12/31/2018      | 1/20/2021    | \$250             | 120     | 5/4/2021     | 8/2/2021           |
| Zeman, Therese Ann         | 16332          | Inactive     | 12/31/2017      | 4/30/2020    | \$225             | N/A     | 5/4/2021     | 8/2/2021           |

## Enforcement Actions

*Continued from page 15*

### In the Matter of Caldwell, Taylor & Brown Ltd., Permit #00169

The Board issued a Stipulation and Consent Order on January 20, 2021.

**FACTS:** The Board issued Caldwell, Taylor & Brown Ltd. a CPA firm permit. The firm's permit expired on December 31, 2019. On January 2, 2020, the Board returned the firm's renewal application due to incomplete peer review documentation, which was due to the Board no later than September 30, 2019. On January 10, 2020, the Board sent a second letter notifying the firm that its permit was expired. The peer review for the period ended June 30, 2018 identified that during a review of the system of quality control of the firm's accounting and auditing practice, a significant deficiency was found, which resulted in a peer review rating of "fail." The peer review for the period ended June 30, 2015, on an audit of an employee benefit plan identified deficiencies in the firm's system of quality control including failure to complete planning and risk assessment, inadequate disclosures and inadequate documentation to support conclusions which resulted in a peer review rating of "fail." The period review for the period ended September 30, 2013 resulted in a peer review of "fail." Effective July 2020, the AICPA terminated the firm's enrollment for failure to design a system of quality control, and/or sufficiently complying with such a system, that would

provide the firm with reasonable assurances of performing and reporting in conformity with applicable professional standards in all material respects, such that the firm received consecutive fail reports. The firm held out as a licensed firm on their website, letterhead, and practiced without a firm permit by engaging in a compilation of financial statements on one occasion after the firm permit expired.

**REMEDY:** Caldwell, Taylor & Brown Ltd.'s CPA firm permit is CENSURED and REPRIMANDED. The firm will pay a \$5,000 CIVIL PENALTY and shall CEASE AND DESIST from issuing audit reports until such time that the firm obtains a current firm permit with the Board. In the event the firm obtains a current firm permit, they shall not issue without a pre-issuance review on: the first audit performed, the first review engagement performed, and the first compilation performed. Further, the firm shall CEASE AND DESIST holding out as a licensed firm until the firm permit is obtained.

### In the Matter of Elaine Charles, CPA Certificate #08318

The Board issued a Stipulation and Consent Order on January 20, 2021.

**FACTS:** Ms. Charles was selected for an audit of her CPE for the three-year period ending June 30, 2018. She was short half an ethics credit for the three-years ended June 30, 2018. She failed to retain documentation substantiating all the CPE hours listed on her CPA certificate renewal. The Board of

the Committee sent Ms. Charles requests for information on July 31, 2019, September 13, 2019, December 10, 2019, and September 4, 2020. She did not respond to the information requests. Despite her certificate's expiration, Ms. Charles continued to hold herself out as a CPA on both her company's website and her LinkedIn profile until September 2020.

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

### In Matter of Jeffery Fusek, CPA Certificate #13955

The Board issued an Order to Reinstate on January 20, 2021.

**FACTS:** Mr. Fusek surrendered his certificate on September 10, 2010. In 2020, he requested reinstatement of his certificate.

**REMEDY:** Mr. Fusek will pay \$150 in fees and 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. Upon fulfillment of these terms within six months of the Order issue date, his CPA certificate will be reinstated.

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## **Enforcement Actions**

*Continued from page 19*

### **In Matter of Charles Fulks, CPA Certificate #02076**

The Board issued an Order to Reinstate on March 2, 2021.

**FACTS:** Mr. Fulks was granted retired status on December 10, 2019. In 2021, he requested reinstatement of his retired certificate.

**REMEDY:** Mr. Fulks will pay \$100 in fees and submit satisfactory documentation to the Board of having completed a minimum of 120 hours of qualifying continuing education, and apply for an inactive CPA certificate. Upon fulfillment of these terms within six months of the Order issue date, his CPA certificate will be reinstated.

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### **In the Matter of Monica Hoffman, CPA Certificate #24712**

The Board issued a Stipulation and Consent Order on March 2, 2021.

**FACTS:** Ms. Hoffman was selected for an audit of her CPE records for the three-year period ending June 30, 2018. She failed to obtain the 20 minimum hours required for Fiscal Year (FY) 2016. She reported 25 hours for FY 2016 on her CPE audit form but was unable to verify and document any of the hours. Ms. Hoffman was short an additional four hours of CPE for audit period ended June 30, 2018.

**REMEDY:** Ms. Hoffman's CPA certificate is CENSURED and REPRIMANDED. She will pay a \$250 CIVIL PENALTY.

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### **In the Matter of Katherine Widman, CPA Certificate #21455**

The Board issued a Stipulation and Consent Order on March 2, 2021.

**FACTS:** Ms. Widman's CPA certificate expired on December 31, 2018. She held herself out as a CPA on her company email and her LinkedIn profile by using the "CPA" designation.

**REMEDY:** Ms. Widman's CPA certificate is CENSURED and REPRIMANDED. She will pay a \$250 CIVIL PENALTY.

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### **In the Matter of Kaiser & Associates PA, Permit #F2117 (Expired)**

The Board issued a Cease and Desist Order on March 26, 2021.

**FACTS:** The Board issued a CPA firm permit to Kaiser & Associates P.A. on December 30, 2015. The firm's permit expired on December 31, 2017. The firm performed at least three audits, six reviews of financial statements, and five compilations, services that require a firm permit.

**REMEDY:** Kaiser & Associates P.A. is ordered to CEASE and DESIST from performing attest or compilation services unless and until it obtains a CPA firm permit.

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### **In the Matter of Shanna Raye Westland CPA Certificate #25154**

The Board issued a Stipulation and Consent Order on May 4, 2021.

**FACTS:** Ms. Westland's CPA certificate expired on December 31, 2019. She provided false information on eight renewals by using her former name. She held herself out as a CPA on her company email and on her LinkedIn profile by using the "CPA" designation. Her certificate was renewed to an expiration date of December 31, 2020, on October 12, 2020.

**REMEDY:** Ms. Westland's CPA Certificate is CENSURED and REPRIMANDED. She will pay a \$1,000 CIVIL PENALTY.

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### **In the Matter of Christopher D. Larson, CPA Certificate #18589**

The Board issued a Findings of Fact, Conclusions of Law, and Order on July 28, 2021.

**FACTS:** Mr. Larson's CPA certificate expired on December 31, 2020. The Securities and Exchange Commission (SEC) obtained a judgment against him that enjoined him from engaging in securities activities for five years and ordered him to disgorge \$291,000. This was a fraudulent scheme committed by him that artificially inflated the value of stock in order to profit from the increased price after public investors purchased it. He has also been suspended from appearing or practicing before the SEC. He refused to respond to two information requests from the Board related to his misconduct.

**REMEDY:** Mr. Larson's CPA certificate is REVOKED. He will pay a \$20,000 CIVIL PENALTY.

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### **In the Matter of Tanya L.S. Malaney, CPA Certificate #20947**

The Board issued an Order to Reinstate on September 15, 2021.

**FACTS:** Ms. Malaney surrendered her certificate on December 26, 2008. In 2021, she requested reinstatement of her certificate.

**REMEDY:** Ms. Malaney will pay reinstatement fees and 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. Upon fulfillment of these terms within six months of the Order issue date, her CPA certificate will be reinstated.

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### **In the Matter of Bottom Line Accounting Services, LLC**

The Board issued a Findings of Fact, Conclusion of Law, and Order on October 20, 2021.

**FACTS:** Bottom Line Account Services, LLC does not hold a CPA firm permit issued by the Board. In 2019, it performed a compilation of its client's consolidated financial statement receiving economic benefit for the compilation services.

**REMEDY:** Bottom Line Accounting Services, LLC will pay \$1,500 CIVIL PENALTY.

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### **In Matter of Ethan John Schmitt, CPA Certificate #28586**

The Board issued an Order to Reinstate on October 20, 2021.

**FACTS:** Mr. Schmitt voluntarily surrendered his certificate on April 9, 2018. In 2021, he petitioned to reinstate his revoked certificate.

**REMEDY:** Mr. Schmitt will pay \$150 in fees and submission of proof of completing 120 CPE hours.

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### **In Matter of Jodi Lynn Bluske, CPA Certificate #22194**

The Board issued a Stipulation and Consent Order on November 16, 2021.

**FACTS:** Ms. Bluske was selected for audit of CPE records for the three-years ended June 30, 2020. She was unable to verify and document all ethics hours, which resulted in

a shortage of .5 ethics hour for the three-years ended June 30, 2019. Ms. Bluske failed to maintain documentation of acceptable programs or valid credits listed on her 2019, 2020, and 2021 CPA renewal forms.

**REMEDY:** Ms. Bluske will pay a \$1,500 CIVIL PENALTY.

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### **In Matter of Linda Hansen Melena, CPA Certificate #09125**

The Board issued a Stipulation and Consent Order on November 16, 2021.

**FACTS:** Ms. Melena was selected for audit of CPE records for the three-years ended June 30, 2020. She was short 18 hours for the three-years ended June 30, 2019 and June 30, 2020. Ms. Melena carried back 19 hours to Fiscal Year 2019 and paid the CPE noncompliance fee. She failed to maintain documentation of acceptable programs or valid credits listed on her 2019, 2020, and 2021 CPA renewal forms.

**REMEDY:** Ms. Melena's CPA Certificate is censured and reprimanded. She will pay a \$500 CIVIL PENALTY and is required to complete the NASBA Center for Public Trust Ethics Training.

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### **In Matter of Bradley Paul Mickelson and Bradley P. Mickelson CPA, CPA Certificate #12700 and Permit #12700**

The Board issued a Stipulation and Consent Order on November 16, 2021.

**FACTS:** Mr. Mickelson was issued a sole proprietor firm permit under the name Bradley P. Mickelson CPA on January 1, 2003. He used the "Duluth CPA" for his sole proprietorship from 2007 until present. This is a misleading and fictitious firm name. Mr. Mickelson was a consultant for a business and performed monthly duties for that business. Through work with this business, he requested and was granted access to the company dental plan but did not disclose he would be added to the payroll. Mr. Mickelson billed the business as a consultant, then converted the reimbursement of the invoices to payroll entries, and he gained access, without authorization, to unemployment benefits, Medicare benefits, long-term disability insurance, 401K retirement benefits and social security benefits, as an unauthorized employee from 2007 until 2019. Mr. Mickelson Respondent classified the business's employee payroll benefit entries as taxable when the benefits

should have been listed as pre-tax. He repaid the business the amount of 401K match benefits he received as well as accounting fees incurred by the business to remedy the work he did.

**REMEDY:** The firm's permit is CENSURED and REPRIMANDED. The firm will pay a \$12,000 CIVIL PENALTY and is required to complete the NASBA Center for Public Trust Ethics Training. Mr. Mickelson shall CEASE AND DESIST the use of "Duluth CPA".

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### **In Matter of Lola Odinaeva, CPA Certificate #25193**

The Board issued an Order to Reinstate on November 16, 2021.

**FACTS:** Ms. Odinaeva failed to renew her certificate for more than two years. In 2021, she requested reinstatement of her certificate.

**REMEDY:** Ms. Odinaeva will pay \$300 in fees and submission of proof of completing 120 CPE hours.

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### **In Matter of Wayne A. Blossberg, P.A. Permit #00773**

The Board issued a Stipulation and Consent Order on November 16, 2021.

**FACTS:** Wayne A. Blossberg, P.A. failed to maintain the confidentiality of client records by printing taxes for a client on paper that contained confidential data of three other clients on the reverse side. The documents were specifically: one page of journal entries for one business client; one page of journal entries for a different business client; and a one-page tax payment confirmation form, three financial quarters worth of the first page of quarterly tax return forms, one page of journal entries, a withholding confirmation form, a withholding calculation form, two tax-asset-detail sheets, two pages of filing instructions, two balance sheets, a profit & loss sheet, and a withholding sheet for a third business client.

**REMEDY:** The firm's permit is CENSURED and REPRIMANDED. The firm will pay a \$1,500 CIVIL PENALTY.

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## **CPA Exam Changes** *Continued from page 2*

the Exam requirements for licensure.

NASBA and the AICPA anticipate that not all of the content covered by the current CPA Exam and curricula will be considered "core" under the new licensure model. Instead, certain advanced content in the current core could be incorporated into the disciplines.

The discipline sections provide an opportunity for candidates to demonstrate a deeper level of knowledge in one pillar of the profession but will not prevent candidates from practicing outside that discipline once licensed. The three disciplines are anticipated to be Business Analysis and Reporting, Tax Compliance and Planning, and Information Systems and Controls.

A Practice Analysis is underway to ensure that the CPA Exam remains aligned with the professional practice. During the practice analysis, the AICPA will engage with subject matter experts and other stakeholders to determine the appropriate content to be assessed in the Core and Discipline sections. An Exposure Draft is projected to be available for public comment mid-2022.

For more on the CPA Evolution and the changing nature of the CPA exam, visit the joint AICPA/NASBA website: [www.evolutionofcpa.org](http://www.evolutionofcpa.org).



# Request for Comments on Board Rules

The Board published in the November 8, 2021, issue of the State Register a *Request for Comments for Possible Amendments to Rules Governing Education Requirements for Licensure; Retired Status; Continuing Education Requirements; Peer Review Oversight Committee; Misleading and Fictitious Firm Names; Retention of Audit and Other Professional Services Documentation; and Housekeeping Updates. Minnesota Rules, Chapter 1105*

The proposed rule modifications

- align education requirements with changes to the requirements

recommended in the Uniform Accountancy Act, which reflects education tested on the national CPA examination;

- modify the requirements for the composition of the peer review oversight committee;
- clarify and consolidate language regarding what constitutes a misleading or fictitious firm name;
- expand document retention requirements to include minimum requirements for other professional services besides audit;
- clarify requirements for continuing education, including at the time of status change

- add language regarding retired status throughout the chapter; and
- align the Board's peer review requirements with the national Peer Review Standards.

This package also includes housekeeping updates, such as repealing obsolete rules and updating the dates of documents incorporated by reference.

The full text of the Request for Comments can be found on the Board's website: [https://boa.state.mn.us/RuleMaking/RequestComments\\_R04725.pdf](https://boa.state.mn.us/RuleMaking/RequestComments_R04725.pdf).

## Letter from the Chair

*Continued from page 1*

the Information Systems and Controls Task Force and Sheri Erikson, Minnesota State University, served on the Core Task Force. The Model Curriculum was released in June 2021. The Curriculum serves as a model of how an accounting program could transition to prepare CPA candidates for the "Core + Disciplines" CPA Exam structure that will start in 2024. The CPA Exam Blueprint is scheduled for release for public comment in mid-2022.

In preparation for CPA Evolution the Board has undertaken an in-depth review of Minnesota Board statutes and rules. There have been several updates to the UAA primarily centered around four areas:

- alignment of UAA Model Rules with the majority of state rules
- recognition of the large role technology plays in the profession

- expansion of number of credit hours that can be earned through internships
- clarification of the role that accreditation plays in a state board's review of transcripts

The Board formed three committees—Laws and Rules, Continuing Professional Education and Firm Credentialing and Peer Review—to identify possible updates in relation to the UAA. The committees have made tremendous progress in determining the necessary changes primarily to the Board of Accountancy rules. The Board will be developing a comprehensive rule package during 2022.

The CPA pipeline has become a high priority as data indicates the number of college admittances is projected to continue to decrease and having an adequate number of CPAs is a public protection issue. NASBA and the AICPA will continue to work closely to coordinate pipeline efforts and

have dedicated staff and resources to enhance this endeavor.

As the year draws to a close the Board staff is fully engaged in the renewal cycle of individual licensee and firm permits. I would ask that all licensees submit their renewal early as the Board staff is still working on a staggered remote/in-office schedule. Although the staff has worked hard to ensure the renewal process goes smoothly your cooperation in submitting a timely renewal application will assist in balancing the staff workload.

We have all encountered challenges related to COVID-19, and as we emerge to a new normal I along with the Board members express our thanks for the dedication and commitment of the Executive Director and staff. Their outstanding work allows the Board to accomplish their mission of protecting the public.

I wish you all a safe and happy holiday season.



## Congratulations to New CPAs and RAPS Licensed August 2019– November 2021

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.

There were 1,191 people who became brand new CPAs between August 2019 to November 2021.

## 2021 CALENDAR OF BOARD MEETINGS

**DECEMBER 9 - 8:30 am (via Webex)**

The 2022 calendar will be set at the  
December 9 meeting.  
Watch the [website](#) for updates.

Meetings are generally held at the Board's office.

Please consult the Board [website](#) for updates 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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