



THE MN BOARD REPORT

Official Publication of the Minnesota Board of Accountancy

SPRING 2018 ISSUE

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Revised Rules Effective as of January 9, 2018

See pages 3-5 for what you need to know—and do.



Message from the Board Chair

Greg Steiner, CPA

Board Member Changes

As we start 2018, we have two changes to our Board members that need mention.

First I would like to personally and on behalf of the entire Board and staff extend our appreciation to former Board member Mike Vekich. In late 2017, Mike stepped down from the Board

when he accepted the position as Chair of the Minnesota Sports Facilities Authority. Mike had served as a Board member for 20 years (1984-92 and 2005-2017). During his tenure he served and chaired numerous committees. His knowledge of the profession as well as his concern for those served by it was outstanding. Mike is truly one of the best Board members to ever serve on the Minnesota Board of Accountancy. Thank you, Mike, for your service, hard work and dedication.

I would also like to welcome Godson Sowah. Godson was

appointed to the Board for a four-

year term by Governor Dayton in 2017. Godson has worked for a public accounting firm for



I encourage you to read the rule changes, which are outlined on our website and in this newsletter, in detail.

many years and brings valuable experience to the Board. We look forward to his insights and contributions.

New Rules

The Board's mission is to protect the public through the regulation of the practice of accounting by Certified Public Accountants, Registered Accounting Practitioners and others. As our profession continues to change, it requires the Board to make periodic modifications to our rules and statutes to meet the needs of

Continued on page 15

Board Members

Board Chair:
Gregory Steiner, CPA (2019)

Vice Chair:
Sharon Jensen, CPA (2018)

Secretary/Treasurer:
Charles Selcer, CPA (2019)

Other Members:
Christopher Omdahl, CPA (2020)
Lance Radziej, CPA (2020)
Godson Sowah, CPA (2020)
Scott Van Binsbergen,
Public Member (2019)
Alan Wilensky, Public Member (2019)

(Year denotes term expiration)

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NASBA's Alfonzo Alexander Speaks to Board

At the January Board meeting, members and guests heard an informational presentation by Alfonzo Alexander, NASBA Chief Relationship Officer and President of NASBA's Center for the Public Trust (CPT).



Alfonzo Alexander, NASBA, (center), pictured with Vice Chair Sharon Jensen, CPA, and Chair Greg Steiner, CPA

Mr. Alexander discussed the student chapter program of the CPT. The program has grown exponentially in the few years since its inception. The first Minnesota chapter, which is in Mankato, launched this fall.

He also presented on an enforcement-related ethics training program NASBA has developed and is making available to state boards. The Board is considering adding it to its remedy options in appropriate disciplinary cases.

Just One More Reason to Update Your Address

If you are reading this, then congratulate yourself. You have not only looked after your own best interests, you have also complied with MN Rule 1105.1100: You provided the Board with current and correct mailing information.

If you have colleagues that you know have not provided current addresses, remind them that they are missing important



information, such as renewal notices and rules updates (as on pages 4-5).

- **New mailing address?** Update it yourself through Online Services: <http://boa.state.mn.us/renewal>
 - **New employer?** Email (or mail) us: <http://boa.state.mn.us/staff.html>
 - **New name?** Email (or mail) us. Include a copy of a legal name change document (such as a driver's license or marriage certificate): <http://boa.state.mn.us/staff.html>
- Double your odds of being informed:** Opt in to email communications: <http://boa.state.mn.us/subscribe.html>

Rule Changes Now in Effect

At its meeting on October 24, 2017, the Board approved and adopted amended proposed rules. After final approval by the Governor's Office, the Office of Administrative Hearings, and the Secretary of State, the Notice of Adoption was published in the State Register. The rules became effective January 9, 2018.

See pages 4-5 for information on implementation.

The Board would like to express its gratitude to those who participated in the rulemaking process. A stated purpose of the Administrative Procedures Act (Minnesota Statutes Chapter 14) is to increase public participation in the formulation of administrative rules. This rulemaking was a fine example of the superior results achieved through public participation.

Over 100 individuals and organizations submitted thoughtful comments about the Board's proposed rules regarding fees, peer review, education, and housekeeping updates. These viewpoints allowed the Board additional perspective. As a direct result of public participation, the proposed rules were amended and improved.

The Office of the Revisor website hosts the official copy of the rules, a link to which is available on the Board's website. See **About > Statutes and Rules**.

Information on the Board's website has been updated to reflect the revised rules.

Governor Appoints Sowah to Board

Godson Sowah, CPA, is 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.



Recent awards for Mr. Sowah include the 2016 St. Paul Area Chamber of Commerce Young Professional of the Year and Minneapolis/St. Paul Business Journal 2016 Titans of Technology honoree. He is Past President

of the National Association of Black Accountants Minnesota Chapter.

Mr. Sowah's community work includes serving as President of the Board for Avenues for Homeless Youth and as Program Director for the Accounting Career Awareness Program. Both on the job and in the community, he provides mentorship and support around building a culture of diversity and inclusivity.

Mr. Sowah's appointment was effective June 18, 2017, and ends January 6, 2020. He completes the term begun by Debra Thompson, CPA.

Vekich Concludes Distinguished Tenure on Board

In August 2017, Michael Vekich, CPA, stepped down from his position on the Board after accepting an appointment from Governor Dayton to chair the Minnesota Sports Facilities Authority.

Mr. Vekich has had a long service history with the Board. He was first appointed in 1984 by Governor Perpich, then reappointed, serving until 1992. Governor Pawlenty then appointed him in 2005 and again in 2009. Finally, Governor Dayton appointed him in both 2013 and 2017.

During his time on the Board, Mr. Vekich held multiple committee chairs: Complaint, Legislative & Rules, and CPE. He has been elected to all three Executive committee positions: Secretary/Treasurer, Vice Chair, and more than once to the position of Chair.

The Board congratulates Mr. Vekich on his new appointment and thanks him for his exceptional service to the people of Minnesota during his time on the Board.



UNDERSTANDING THE NEW BOARD RULES

The recent rule changes make clarifications and improvements throughout MN Rules Chapter 1105. The most significant impacts are to peer review, continuing professional education (CPE), and education requirements for initial applicants. This spread contains information and resources for those changes.

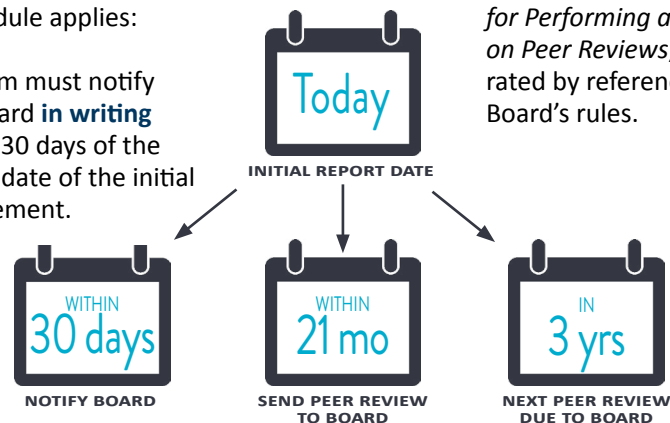
Remember that it is your responsibility as a licensee to understand and comply with all rules and statutes governing your license. These are publicly accessible in their official version on the website of the Office of the Revisor, a link to which is available on the Board's website: <http://boa.state.mn.us/rules.html>

Peer Review Reporting

The revised rules clarify when firms need to report to the Board that they are offering services that require the firm to undergo peer review.

Whether the firm is new or was previously exempt from peer review but is now providing services that require the firm undergo peer review, the same schedule applies:

- The firm must notify the Board **in writing** within 30 days of the report date of the initial engagement.



- The peer review report itself is due 21 months from the report date of the initial engagement.
- Three years from that initial report date is when the firm's next peer review will be due to the Board.

This timetable aligns with the nationally recognized *AICPA Standards for Performing and Reporting on Peer Reviews*, incorporated by reference into the Board's rules.

Applicant Education Requirements

The **language** describing education requirements has changed, but not the requirements themselves.

Accreditation

Applicants need at minimum a bachelor's degree from an accredited institution. There are three types of accreditation:

- The **institution** is accredited by one or more regional or national accrediting agencies recognized by the US Department of Education (<https://ope.ed.gov/accreditation/Agencies.aspx>).
- The **business school** within an accredited institution (as determined in "A" above) is accredited by the Accreditation Council for Business Schools and Programs (ACBSP) or the Association to Advance Collegiate Schools of Business (AACSB).

- The **accounting program or department** within an AACSB- or ACBSP-accredited business school is itself accredited by AACSB or ACBSP.

Have an unusual situation? Want to sit for the exam before graduation? Read through MN Rules 1105.1400-1650.

Required Coursework

With knowledge of their degree and type of accreditation, applicants can determine which coursework requirements fit their particular situation:

- CPA Exam:** See sections A-D in MN Rule 1105.1500, Subpart 1
- Licensure:** See MN Rule 1105.2900

Your situation might require you to take specific courses that are "beyond the introductory level." Institutions generally number introductory courses as 100s (101, 140, etc) and intermediate and advanced courses as 200s, 300s and 400s (201, 330, 420, etc).

Education Minimums



150
CREDITS
INCLUDING

24 FINANCIAL ACCOUNTING, AUDITING, TAXATION, AND MANAGEMENT ACCOUNTING (INTERMEDIATE OR ADVANCED LEVEL)

24 ADDITIONAL ACCOUNTING OR BUSINESS COURSES (INTERMEDIATE OR ADVANCED LEVEL) +

Continuing Professional Education Requirements

The CPE Reporting function in Online Services is being updated. When it reopens later this spring, licensees' existing CPE hours for FY16 and FY17 will be displayed and classified according to the new rules. **Evaluate your CPE needs** for FY18 and for the FY16-FY18 reporting cycle (<http://boa.state.mn.us/renewal>). **If you have concerns** that the reclassifications described here will negatively impact your ability to meet upcoming CPE requirements or that you previously misclassified hours, contact the Board office.

The Board is classifying all previously reported FY16 and FY17 hours as "Technical," except for those reported as "Personal Development." The new rules require that you earn a minimum of 60 technical hours every rolling three-year period. Technical fields, as described in the *2016 CPE Standards* and the *NASBA Fields of Study*, are roughly similar to what was previously called "General"; however, they aren't identical. By classifying all previously reported hours except personal development hours as technical, the Board intends to avoid complications in the transition that do not serve the public interest.

Going forward, you will classify all your hours (including ethics, writing, and teaching hours) as either technical or non-technical. Check the *NASBA Fields of Study* or the CPE sponsor to make this determination.


You now have new delivery methods (nano, blended) and the ability to report partial hours. Consult the "Reference Tools" below for more information.

Reference Tools


- *2016 CPE Statement on Standards* (PDF): <http://bit.ly/BOA-SOS>
- *2016 NASBA Fields of Study* (PDF): <http://bit.ly/BOA-FOS>
- CPE Rules: <http://bit.ly/MNBOA-CPERules>
- Old/New CPE Reporting Tables (PDF): <http://bit.ly/BOA-CPEConv>
- CPE-related FAQs: <http://bit.ly/cpe-faq>
- Receive Board email communications: <http://boa.state.mn.us/subscribe.html>

CPE BY THE NUMB3RS


Key Dates:




7/1
CPE YEAR STARTS



6/30
CPE YEAR ENDS



12/31
CPE REPORT DUE


1-Year Requirement: 20  (Any Board-accepted CPE method or type)
MINIMUM

Rolling 3-Year Requirements & Limitations:

120
MINIMUM

TOTAL

Each rolling 3-year period, meet the CPE requirements and limitations in the following sections, then supplement with other qualified CPE of your choosing to reach 120 hours.




24
MINIMUM

Group or Blended Learning

Group can be live or internet based and from approved or nonapproved sponsors.


Blended Learning must be from a NASBA Registry sponsor for this specific method.



60
MINIMUM

Technical Learning


Technical courses contribute to your professional competence and directly relate to the profession and this field of business.



60
MAXIMUM EACH

Writing • Teaching

The 2016 Statement of Standards explains how to calculate, document, and categorize these hours (technical? ethics? approved?).




72
MINIMUM

Approved Sponsors

Blended Learning, Self-Study, & Nano Learning:
Must find a NASBA Registry sponsor for that specific method.


Other Delivery Methods:
See MN Rule 1105.3100 Subp. 1.



8
MINIMUM

Ethics
(Regulatory or Behavioral)

Earn any combination of 8 regulatory (technical) or behavioral (non-technical) ethics credits.





ENFORCEMENT ACTIONS

Disclaimer: Every effort has been made to ensure that the following summary of enforcement information is correct; however, this information should not be relied upon without verification from the Board office. It should be noted that the names of companies and individu-

als listed may be similar to names of parties who have not had enforcement actions taken against them. Enforcement actions are public data and copies may be obtained by contacting the Board office.

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

In the Matter of Subramamian Krishnan, CPA Certificate #07680

The Board issued an Order on September 16, 2016.

FACTS: On April 8, 2014, the Board issued a Stipulation and Consent Order revoking Mr. Krishnan's CPA certificate. That order also provided that he pay a \$2,000 civil penalty; cease and desist from performing or offering to perform the services of a CPA; not use the CPA designation; and not petition to reinstate his CPA certificate until at least 2 years after the date on the order.

Mr. Krishnan submitted an application to the Board for reinstatement on July 12, 2016. The Board determined that Mr. Krishnan complied with the conditions of the 2014 Stipulation and Consent Order.

REMEDY: Mr. Krishnan is eligible for reinstatement of his CPA certificate.

In the Matter of Bridge West BK-MN LLC, CPA Firm Permit #F2141

The Board issued a Stipulation and Consent Order on September 16, 2016.

FACTS: The firm was issued a permit on July 28, 2016. On May 24, 2016, the firm's auditing partner signed an engagement letter to perform an audit of financial statements for a Minnesota-based company and an audit report was issued on June 3, 2016. The firm

performed an audit prior to holding a valid Minnesota CPA firm permit.

REMEDY: The firm permit was CENSURED AND REPRIMANDED and the firm paid a \$2,000 CIVIL PENALTY.

In the Matter of MDW-Numbers Talk, LTD; CPA Firm Permit #F2007

The Board issued a Stipulation and Consent Order on September 16, 2016.

FACTS: The firm was issued a permit on June 9, 2014. In a peer review report for the firm for the year ended December 31, 2012, an audit of an employee benefit plan was among the engagements reviewed. The firm also indicated on its permit application that it performed compilations of financial statements in 2013. The firm performed audits and compilations prior to holding a valid Minnesota CPA firm permit.

REMEDY: The firm permit was CENSURED AND REPRIMANDED and the firm paid a \$2,000 CIVIL PENALTY.

In the Matter of Gregory Philip Ovik, CPA Certificate #03062

The Board issued a Stipulation and Consent Order on September 16, 2016.

FACTS: Mr. Ovik failed to file federal tax returns on behalf of his client for the 2014 tax year by the filing deadline.

REMEDY: Mr. Ovik's CPA certificate was CENSURED AND REPRIMANDED and he paid a \$1,000 CIVIL PENALTY.

In the Matter of Richard W. Cichocki, CPA Certificate #20168

The Board issued a Stipulation and Consent Order on October 20, 2016.

FACTS: On June 15, 2015, in District Court, Tenth Judicial District, State of Minnesota, Mr. Cichocki entered a guilty plea admitting to one count of failure to file taxes and one count of failure to pay taxes. On August 19, 2015, in that same court, he was convicted of a gross misdemeanor for each count. Mr. Cichocki failed to report the guilty plea, conviction and sentencing to the Board. He admitted that the facts and his conduct constitute violations of Minnesota Statutes section 326A.08, subdivisions 5 (a)(1), 5 (a)(2), 5 (a)(3), 5 (a)(4) and 5 (a)(10) (2014), and Minnesota Rules 1105.5600, subparts 1.D(2), 1.D(5), and 1. E and 1105.7800 A. (2013) (in reference to AICPA Code of Conduct part 1.400.030.01(a)).

REMEDY: Mr. Cichocki's CPA certificate was SUSPENDED. He must pay a \$1500 CIVIL PENALTY. He must remain in compliance with a documented, formal payment plan with the Minnesota Department of Revenue until all balances have been paid in full. Mr. Cichocki will not apply to reinstate his CPA Certificate until all of the following conditions are met: It is at least two years after the date of the Stipulation and Consent Order; Mr. Cichocki has provided the Board satisfactory documentation from the Minnesota Department of Revenue that he is in full compliance with them; and Mr. Cichocki has paid the entire civil penalty.

In the Matter of Kirsten Ann Tjosaas, CPA Certificate #23883

The Board issued a Stipulation and Consent Order on October 20, 2016.

FACTS: On May 6, 2016, Ms. Tjosaas entered a guilty plea in United States District Court, District of Minnesota, in which she admitted to committing wire fraud and money laundering for fraudulently issuing checks and internet transfers from 2006 through November 2015. On August 8, 2016, in that same court, she was ordered to pay a personal

money judgment forfeiture in the amount of \$5,773,410. Ms. Tjosaas failed to report her guilty plea to the Board as required by Minnesota Rule 1105.5600 1.E. (2015). She admitted that the facts and her conduct constituted violations of Minnesota Statutes section 326A.08, subdivisions 5 (a)(1), 5 (a)(2), 5 (a)(3), 5 (a)(4) and 5 (a)(10) (2014) and Minnesota Rules section 1105.5600 subpart 1.B., 1.D.(2) and E. (2015).

REMEDY: Ms. Tjosaas's CPA certificate was REVOKED. She will not be eligible to apply to reinstate her CPA Certificate until both of the following conditions are met: It is at least 5 years after the date of the Stipulation and Consent Order, and the Board has received satisfactory documentation of Ms. Tjosaas's payment in full of the court-ordered forfeiture.

In the Matter of Jenson & Company, LLC; CPA Firm Permit #F1823

The Board issued a Stipulation and Consent Order on November 14, 2016.

FACTS: The firm's permit expired on December 31, 2014. On May 10, 2016, the firm's permit was renewed. During the period the permit was expired, Jenson & Company LLC held out as a CPA firm and indicated it had performed compilations.

REMEDY: The firm's permit was CENSURED AND REPRIMANDED and the firm paid a \$2,000 CIVIL PENALTY.

In the Matter of Keddington & Christensen, LLC; CPA Firm Permit #F2166

The Board issued a Stipulation and Consent Order on January 19, 2017.

FACTS: The firm was issued a permit on November 14, 2016. The firm performed an audit for a Minnesota based company for the year ended 2014, prior to obtaining a valid Minnesota CPA firm permit.

REMEDY: The firm's permit was CENSURED AND REPRIMANDED and the firm paid a \$2,000 CIVIL PENALTY.

In the Matter of Patrick D. Heyn, CPA, PA; CPA Firm Permit #F2154

The Board issued a Stipulation and Consent Order on January 19, 2017.

FACTS: The firm was issued a firm permit on October 20, 2016. The Board received information from the Public Company Accounting Oversight Board that the firm performed audits and submitted audit reports for the year 2016 for two Minnesota-based companies, prior to holding a valid Minnesota CPA firm permit.

REMEDY: The firm's permit was CENSURED AND REPRIMANDED and the firm paid a \$2,000 CIVIL PENALTY.

In the Matter of Kendra G. Melnyk DBA Melnyk & Melnyk, CPAs; CPA Firm Permit #F2114

The Board issued a Stipulation and Consent Order on March 2, 2017.

FACTS: The firm was issued a CPA firm permit on March 22, 2016. The firm performed an audit for a Minnesota based company for the year ended 2014, prior to obtaining a valid Minnesota CPA Firm Permit.

REMEDY: The firm's permit was CENSURED AND REPRIMANDED and the firm paid a \$2,000 CIVIL PENALTY.

In the Matter of Pamela Jean Ricker/ Ricker Accounting, Ltd; CPA Certificate #14676 and CPA Firm Permit #01526

The Board issued a Stipulation and Consent Order on July 12, 2017.

FACTS: Ms. Ricker, the sole owner of Ricker Accounting, Ltd:

- improperly held client records and failed to file Federal tax returns on behalf of a client;
- failed to correct Federal income tax returns on behalf of a client and failed to respond to the client's requests to correct the errors;
- under-reported wages and taxes on W-2 forms of an employee of a business owned by her husband; and,
- for the year ending December 31, 2013, her firm received a peer review rating of fail.

REMEDY: Ms. Ricker's CPA certificate and firm permit were CENSURED AND REPRIMANDED. She surrendered her CPA firm

permit and applied for a sole proprietor firm permit with the agreement to no longer provide or offer any attest work, as defined by Minnesota Statutes section 326A.01, subdivision 2, to the public, or perform any other work that would require a peer review.

In the Matter of Abercrombie Accounting, CPA Firm Permit #01644

The Board issued a Stipulation and Consent Order on September 12, 2017.

FACTS: During a review of the system of quality control of the firm's accounting and audit practice for the period ending December 31, 2015, significant deficiencies were found, which resulted in a peer review rating of fail.

REMEDY: The firm's permit was CENSURED AND REPRIMANDED. The firm agreed to hire at their expense a reviewer to complete a pre-issuance review before the firm's next engagement. The pre-issuance review must be submitted to the Board within 30 days of completion. The firm's peer review cycle was reset, and the next peer review was due for the year ending December 31, 2016.

In the Matter of Ben Yasgar CPA LTD, CPA Firm Permit #03749

The Board issued a Stipulation and Consent Order on September 12, 2017.

FACTS: During a review of the system of quality control of the firm's accounting and audit practice for the period ending May 31, 2016, significant deficiencies were found, which resulted in a peer review rating of "pass with deficiencies."

REMEDY: The firm's permit was CENSURED AND REPRIMANDED. The firm agreed to hire at their expense a reviewer to complete a pre-issuance review before the firm's next engagement. The pre-issuance review must be submitted to the Board within 30 days of completion. The firm's peer review cycle was reset, and the next peer review will be due for the year ending May 31, 2017.

Continued on page 13

Automatic Revocations

Pursuant to Minnesota Statutes section 326A.04, subdivision 11 (2014) the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked by order of the Board. It is hereby ordered that the following Minnesota CPA certificates be REVOKED.

Revoked on January 19, 2017:

- Tanya Marie Abernethy #28233
- Edele George Eromosele #27512
- Eric Patrick Iacono #25366
- Jeffrey John Isaacson #6226
- Marin Elizabeth Isaak #15299
- David Gregory Iverson #16109
- Deborah Lynn Jacobs #21942
- Licia Wong Jacques #24663
- Robert Scott Janes #6852
- Leroy P. Jasper #2523
- Darla Mae Jelen #20098
- William Tyrone Jenkins #26372
- Erik Graden Jensen #26373
- Tim C. Johnson #6675
- Gary Robert Johnson #9568
- Cynthia Mae Johnson #10628
- Daniel A. Johnson #10898
- Wendy Louise Johnson #14904
- David William Johnson #24517
- Brian William Johnson #26887
- David Anthony Jonas #12134
- Robert Hugh Jones #19997
- David Ray Jorgensen #21600
- Jeanette A Juba #7654
- Trent Herbert Jude #22363
- Ryan Anthony Kaeding #23977
- Michael Todd Kasner #9764
- Farhana Naushad Kassamali #27105
- Marilyn Jean Kaufenberg #12921
- John Patrick Kaufman #21814
- Michael John Kaupa #24405
- Matthew James Kearney #11034
- Michael Scott Keefe #12923
- William J. Keller #25064
- Kathryn Mary Kemp #13347
- Ryan Thompson Kennedy #25970
- Elizabeth Ann Kennedy #26054
- Michael Kelly Killeen #24522
- Dale Allan King #9768
- Gregory Frederick Kirchoff #9769
- Donald Lee Kleven #6512
- Kirk Steven Klopfenstein #16730
- Edward Allen Klun #5765
- Barbara Ann Klussendorf #8697
- Richard John Knapczyk #13353
- Phyllis Aline Knight #16368
- Edric Raymond Knight #17626

- Paul Joseph Knoblauch #27697
- Brian Wayne Koch #15527
- Judith Sue Kongevick #8716
- Jennifer Ann Koopman #15778
- Jena Sue Kothbauer #25633
- Zachary Tyler Kowaleski #26940
- Susan Carol Kraft #8401
- Jason Michael Kramber #19860
- Rachel Therese Krautkramer #25799
- David Michael Krautkremer #24308
- Kevin James Kreisel #25553
- Jerry Scott Krempa #11575
- Kevin Sean Krumm #19332
- Meredith Laura Kruse #26469
- Kristina Michelle Kubat #22977
- Frank Charles Kubista #27698
- Jael Delia Kuczmariski #26817
- John Aldrich Kufus #7880
- Lawrence Thomas Kunkel #11400
- Jeannine Louise Kurtz #9099
- Richard John Lacher #13364
- Jenny Marie Lacina #25903
- Jeffrey Peter Lafontaine #12947
- Sherry Lamb #14150
- Timothy Steven Lambrecht #24082
- Brian Christopher Lamka #20313
- Markus T. Lang #26647
- William Ronald Langton #12167
- Randall C. Lopic #3998
- Diane Doris Lapp #19847
- Ruthanne LaQua #13142
- Connie Lynn Larsen #8413
- Mark E. Larson #5027
- John Rodney Larson #5780
- Michael J. Larson #6887
- Lucy L. Larson #9101
- Karen Kay Larson #12541
- Karl Stephen Larson #26819
- Alex Reed Larson #27465
- John Leslie Lawson #12953
- Darren Lee Lefebvre #12955
- Chad Edward Leiker #19859
- Lee Michael Leksell #8418
- Thomas G. Lemm #4687
- Kevin Henry Lentsch #16161
- Jennifer Ann Liberty #20765
- Benjamin Christopher Lindholm #27114
- Harold J. Linn #2884
- Patrick Allan Locken #20183

- David W. Locy #3156
- Jean Marie Lodermeier #12656
- Marguerite Marie Lontz #19843
- Thomas Francis Lorenzo #19169

Revoked on March 3, 2017:

- John Christopher Lose #06530
- Kyle Garret Lottman #27906
- John Louis Lotzer #07698
- Yueh-Mei Lu #15149
- V. Francis Luikart II #14386
- Steven Philip Lundquist #08048
- Sonja Ditscheit Lundy #19383
- Gregory Thomas Lydon #21847
- Jason John Lynch #16684
- Stephen Walter Maas #11071
- Pia Nilusha Mackedanz #21380
- Tobias Christopher Madden #09972
- Ann Michelle Madsen #16172
- Richard Edward Magnuson #12550
- Janet Lynn Mahoney #10217
- James J. Maiser #05122
- James Joseph Malecha #05794
- Karen Mills Malmsten #06548
- Richard Paul Mann #05321
- James Roger Manthe #17973
- John Thomas Marrin #26655
- Visvaldas John Masiulis #17296
- Rebecca Lynn Massman #25557
- George J. Masteller #06911
- Darren Lee Mathweg #19177
- Peter Charles Maurer #04337
- William F. Mausbach #21542
- Jason Edward Max #17788
- Jennifer DuCray Max #24404
- Timothy J. Mayclin #19631
- Richard D. Mayer #04448
- Edward Scott McArthur #10384
- Michael Dennis McCarty #04002
- Thomas James McConnell #16931
- William David McDonald #18318
- Dennis D. McGill #02197
- David L. McGraw #C1703
- Kelly Kathryn McHugh #23512
- Susan Briggs McLean #10495
- Megan Tully McManus #09934
- Jeffrey James McPherson #27547
- Thomas Patrick McQueen Jr #06678

- Jeffrey Mark Meacham #08902
- Dianne Cheryl Mealer #21001
- Susan Ellen Meier #17845
- Charles J. Meister #C1444
- Michelle Marie Meixell #18795
- Lindsey Jo Mellgren #25639
- Alicia Lee Merrick #20658
- Daniel Thomas Meyer #16755
- Lindsey Marie Meyer #24687
- Walter Phillip Michels #12565
- Scott Donald Miller #22985
- Alexis Ann Miller #27123
- George F. Minehart #C1234
- Kinney George Misterek #10711
- Russell Floyd Mohawk #09128
- Daniel Paul Mohr #25261
- Stacey Lea Moll #17985
- Sharon Mary Monaghan #22820
- Beth Ann Monsrud #10096
- Quinn Michael Montgomery #19649
- Karla Mae Mork #09130
- Kathleen Kalthoff Morrow #15315
- Krista Marie Morse #27242
- John W. Morton Jr #04217
- Jacqueline Marie Morton Danz #19721
- Frederick Moses #17125
- Nevene Mostafa Mosharrafa #10227
- Kaitlin Marie Moss #25778
- Sherri Lynne Moyle #15376
- Paul Joseph Mullaney #09134
- Pamela Mattila Mulvihill #17857
- Michael James Myers #04265
- Kathleen Elizabeth Nance #26663
- Stephen Alan Neaman #12575
- Mark James Neeb #07314
- Douglas Edward Neeser #12997
- Daryl Edward Nelson #06246
- James Lynn Nelson #08448
- Kristi Elliott Nelson #10240
- Gladys Gertrude Nelson #21676
- Jessica A. Nelson #23613
- Allison Nicole Nelson #25430
- Randy Allen Nelson #26747
- John R. Nelson #C1704
- Steven Gary Nemitz #18902
- Chad Michael Ness #21173
- Ruth Inez Ruschke Lye #06587

Revoked on April 20, 2017

- Cynthia Jo Kaiser #12917
- Steven Richard Lindquist #06528
- Tanya Marie Mears #20973
- Jane Elizabeth Neyer #05675

- James Laurence Niederhofer #15786
- Jennifer J. Niedert #23725
- Linda Kay Nissen #15226
- Jennifer A. Nooyen #27409
- Elizabeth April Norton #23528
- Justin James Noznesky #21422
- Jeremy James Nuese #16207
- Jennifer Lynn Nyquist #19335
- Kristin Ann Nystrom #19266
- Judd Thomas Nystrom #19494
- Alicia Marie Oberg #22794
- Becky Ann Oberlander #26230
- Jodi Lyn O'Brien #19233
- John Albert Ogorek #13804
- Edwin Arnold Oja #17999
- Rebecca E. O'Keefe #07086
- Barbara Ann Oliver #07741
- Yvonne M. Olson #03299
- Sally Kaye Olson #07249
- Ronald Allen Olson #07330
- Bradley Charles Olson #10742
- Patricia Ruth Olson #12199
- Jennifer Marie Olson #25184
- Richard William O'Neil #02345
- Michael Edward O'Neil #08459
- Kevin Andrew O'Neil #26448
- Angelle Mae Onsrud #13410
- Leeann Renee O'Sell #15387
- Mark William Oster #17683
- Melinda Ann Oster #27186
- Per Erik Ostlund #17326
- William Harrison Otis #C1860
- Mark W. Otte #28574
- Jonathan Karl Otto #06117
- Matthew Steven Papke #21330
- Chase Bryant Parker #26749
- William Joseph Patefield #11462
- David W. Patterson #24353
- Kevin Muir Patty #11098
- David Michael Paul #21977
- Joe Brooks Peacock #18645
- Lawrence F. Pearson #04603
- Lowell R. Peck #03219
- Bryant James Pederson #16969
- Patricia Ann Perzel #27641
- Richard Raymond Peterson #12236
- Velvet Lynn Peterson #20724
- Thomas William Pheasant #20749
- Keith A. Phillips #06573
- Kevin E. Pietrini #03921
- Paul Edmund Plate #07757
- Susan Michelle Ploetz #20944
- Susan Lynn Podell #06130
- Mary Louise Polk #22659
- Allan R. Poncin #03027

- Bonnie Jane Portwood #11103
- James Roger Potter #02442
- Matthew Blake Potter #17699
- Josh Michael Pouliot #19737
- Nathan L. Poundstone #25461
- Donald Alan Powers #08905
- Jason Gerald Prescott #19213
- Cheryl Hoffman Presperin #08198
- Robert H. Preston #04383
- Christopher Peter Pricco #13826
- Fred M. Price #03832
- Gary Francis Pull #12613
- John Charles Redpath #22440
- Ryan Mitchell Reichenbach #25331
- Peter Lawrence Ribotto #16237
- Jane Marie Saukko #21468
- Thomas Paul Sexton #06995
- Ying Shen #28751
- Keith Carl Skerrett #12648
- Adam Jay Spooner #26166
- Nanci Ann Steman Olson #15797
- Daniel Eric L. Stern #26096
- Amy L. Stitt #20949
- Carol Joy Svendson #11102
- Dennis Allan Swanson #20107
- Rochelle Anne Swanson #25463
- Jonathan Mackenzie Taves #27419
- Margaret Rose Tembreull #09853
- Gregory Charles Triplett #05396
- Howard LaVerne Vander Wyst #09941
- Richard Bernard Walsh #08546
- Tyler Wilfred Weber #19868
- Jennifer J. Weber #19876
- Lindsey Marie Weber #26701
- Kelly Ilene Weight #22012
- Xi Wu #19573
- Jeffrey Joseph Zahn #11545

Revoked on February 5, 2018

- Brett Anthony Abrams #26860
- Donna Maria Achs #05649
- Timothy J. Ackeret #04293
- Scott Allen Ackerman #14765
- Jonathan Evan Adelman #25272
- Donald Albert Affolter #07134
- Thomas Francis Ahearn #12373
- Casey A. Ahlers #26184
- Allen Odin Albu #12761
- Dean Joe Althoff #18762

*Auto Revocations
Continued on page 10*

Auto Revocation Enforcement Actions

Continued from page 9

- Delbert Dale Alzen #21823
- Joan Marie Amundsen #08782
- Michael Jay Amundson #05296
- Ronald Lee Anderson #02900
- Allan Dean Anderson #04098
- John Allen Anderson #05423
- Cynthia L. Anderson #05520
- Connie L. Anderson #07509
- Scott Lee Anderson #10056
- Jackie Lee Anderson #15594
- Debra Lynn Anderson #17819
- Dawn Marie Anderson #21060
- Colin Bradley Anderson #23222
- Jacob E. Anderson #24459
- Kristin Kaye Anderson #26002
- Mindi Marie Arendt #21359
- Thomas Joseph Asenbrenner #12417
- Mary Esther Asenbrenner #14627
- Alan Kenneth Atkins #14392
- Kayla Janae Axtman #27063
- Naomie Kim Baars #15075
- James Louis Bader #09638
- Douglas Paul Bailey #05424
- Bruce Quentin Bailey #05659
- Mary Knoll Balder #06871
- Randy Joseph Balster #19065
- Charles C. Bandholz #04791
- Karri Jean Baresten #20657
- Bradley E. Barks #06727
- James William Baumgartner #07522
- Martin J. Beckman #C1717
- Aaron Blake Begnaud #24480
- Michael Edward Behrendt #06733
- Bradley Nicholas Behrens #25472
- Kidan Teshome Bekele #28321
- Gerald Michael Benik #02556
- Darla R. Benoit #06736
- Daniel Robert Berg #10069
- Lori Marie Berg #21067
- Ronald Lee Berger #04909
- Steven Lee Berger #25811
- Philip David Bergerson #05428
- Douglas P. Berns #16707
- Robert David Bersie #02072
- Andrew Roger Beuning #19356
- Timothy James Beyl #27754
- Suzanne Derner Biehn #15184
- Brian Matthew Bina #26869
- Stephen Bryer Blakley #04299
- Kristi Lynn Blattner #15391
- Janell Leigh Blazovich #16388
- Jonathan Thomas Blomberg #27374
- Stephanie Ann Bobruk #21070
- Victor Bodnia #03100
- Paula J. Boedigheimer #05670
- Robert William Boettcher #11975
- Joann M. Bogdan #03735
- Kelly Jean Bolin #18909
- Gregory William Bollinger #25235
- Julie Sue Boswell #20459
- Matthew E. Bouw #25677
- Ronald Ernst Bowden #06756
- Bruce Allen Boyne #16444
- Becky Anna Bradburn #27069
- William P. Brady #07538
- Mark James Brady #19945
- Gary Douglas Bragg #05140
- Patricia Ann Brandt #11877
- Tiffany Jo Breitreutz #24837
- Richard L. Briden #02955
- Elizabeth Ann Brodahl #24843
- Albert P. Brodin #21588
- Victry Lee Brodt #13624
- Benjamin John Brossard #26870
- Lannon Craig Brown #04552
- Amy Lynn Brown #22310
- Brian Richard Brown #22797
- Jessica M. Brown #23989
- Jennifer Elizabeth Brown #24838
- Faith Ann Bruce #19949
- Alex Christopher Brueggen #26595
- Jenna Marie Bryngelson #26191
- Richard John Buchholz #14032
- Paula C. Buckner #18088
- Michael Paul Buersmeyer #20190
- Wade Martin Burgess #14035
- Mabelle Lisa Burkstrand #07543
- Thomas John Burton #25683
- Gary J. Burwell #03717
- Gretchen Marie Busch #18188
- James Gerard Butala #05110
- Gregory Jon Buteyn #11551
- Robert J. Butterfield #21815
- Candy Lee Caballero #14421
- Margaret Joan Caneff #16005
- Clifford McLean Carlson #08579
- Russel Edward Carlson #13260
- Laura Conradi Carlson #16015
- Lois Elaine Carolan #18786
- Steven William Carr #19679
- Jeanne F. Castellano #28184
- Larry A. Celandar #08277
- Michelle Ann Chalifoux #20261
- Merwin Lee Chambers #03847
- Ning Chen #24821
- Baizhou Chen #26874
- George Kurian Cherucheril #17523
- Li Lian Chin #22197
- Jan M. Christensen #18514
- Karen Sue Christenson #06357
- Larry A. Cicchese #20461
- Curtis Eugene Cichanowski #14813
- Thomas Charles Cincotta #09610
- Thomas Leigh Clarity #10949
- Roger Curtis Clarke #10515
- James Rolla Clem #03435
- Kelly Robert Clement #24759
- Charles E. Cobb #27382
- Michelle Wright Cocker #10860
- Richard Carlton Cohan #12046
- Patrick Owen Collette #10951
- Valerie Dawn Conard #20958
- Kim Patrick Connole #17854
- John Stephen Contardi #C1867
- Peter A. Conzemius #02420
- Jennifer Lee Cook #24144
- Renae Lynn Cooper #24702
- Susan Lois Cottrell #19091
- Lisa Ellen Cox #09346
- Sandra Morgan Crawford #16709
- Thomas Wood Cross #10523
- Teresa Kay Currie #14401
- Steven B. Curry #08285
- John Francis Dahler #09680
- Silas Leonard Danielson #12054
- Emma Shanahan Daugherty #25474
- Jack Russell Davis #07469
- Mark Bryan Davis #10110
- Michael Clifford Davison #08292
- Neal Patrick Dawson #19955
- Michael Roger Day #11284
- Kyle Robert Day #24289
- Manuel F. de Angel #22792
- Catherine Marie Dean #14823
- Debra Louise Deanovic #13843
- Darice Zettel DeCaster #09963
- Chad Ashley DeCook #21303
- Kimberly Susan Deeb #21406
- Paul Frederick Deering #09277
- Fred Joe Deffinbaugh #19096
- David John Del Zoppo #04825
- Tammy Anita Delmore #22199
- Heidi Lynn DeMarais #24841
- Rachael Lee DeMars #24075
- Douglas Ernest Dempster #17816
- Jeffrey J. Dennis #10956
- Dale Lee DeRaad #21498
- Terrence William Desmond #02015
- Joel Wayne DeVries #20587
- Sheryl Ann Dice #20357
- Thomas James Dick #12457

- Susan E. Divine #05303
- Janet Marie Dixon #18800
- Thomas B. Dobosenski #05694
- Sarah Jane Dobrick #27333
- Gregory Joseph Dolce #14054
- Tina Marie Donaldson #17399
- Gregory Aaron Donley #11295
- Sara Diane Donlin #21908
- Kimberly Ann Donnelly #18804
- Gerald C. Doran #03674
- Robert Archie Doty #21968
- Eric Daniel Dragseth #27174
- Todd Allen Duckson #12060
- Thomas Gordon Dufresne #03854
- Lois A. Dunham #24234
- Kelley G. Dutcher #07198
- Jeffery Michael Duytschaver #26200
- Jeffrey A. Dvorak #07574
- Eric James Dybing #17899
- Mark Douglas Eaton #07966
- David Michael Eberhardt #20773
- David P. Eberly #13140
- Scott Warren Eckes #05533
- Gregory Allen Effertz #14835
- James S. Ehasz #07200
- Kate Louise Ehnert #27279
- Gina Sparks Eisenach #19653
- Erin Marie Elgin #24430
- Michele Susan Emerson #14297
- Jennifer Julie Endres #19626
- Charles K. Engebretson #03438
- Michael Anthony Engelhart #02660
- David Robin Engfer #04827
- Mark J. Erickson #04459
- Todd A. Erickson #18148
- Derek Jude Ernst #17553
- Jeffrey Arve Etten #09702
- John H. Evans #07208
- Syd John Ewens #19111
- Gregory Lewis Falley #14073
- Helen Won Fang #20274
- Karen Jean Fantauzza #13958
- Marc D. Farmer #27514
- James Francis Farver #27387
- Wayne Alvin Fehlandt #21489
- Janet Diane Feldman #06451
- James Vernon Felix #02661
- Alana Marie Fermoyle #16898
- Thomas Lee Fiepke #22201
- Lisa Ann Filzen #27711
- Michael Scott Finegan #20276
- Taylor Mitchell Fish #28134
- Dani Vernon Fjelstad #06454
- Gregory J. Flanagan #05019
- Richard Paul Flater #04063
- Melissa Marie Fliger #21388
- Peter Edward Flynn #06806
- Russell James Fogel #11313
- Patrick James Foley #12073
- Renee Ann Forst #06458
- Constance Marie Forsythe #25618
- Daniel Fort #26205
- Steven Michael Foster #07978
- Jon Robert Fraser #03013
- Jared Leonard Frederick #21391
- Vicki Lee Freeman #10134
- Barry Douglas Freeman #16825
- Joseph M. Friebe #06810
- Marc Duane Frion #26206
- Jeffrey Peter Fritz #09369
- Scott Rian Froemming #08322
- Holly LaShelle Frye #10568
- Tony Xiaodong Fu #21308
- Mary Kay Fuerst #17912
- Jeffrey Louis Fuhrman #19783
- Edmund L. Fuller #03267
- Gordon Sydney Gablenz #16487
- Richard James Gabrielson #05441
- Constance Ruth Gahagan #13572
- Douglas Joseph Galka #07598
- Kendall Nicole Galka #27283
- Andrea Lynn Gall #26321
- Jessica Helen Gallipeau #19402
- Laurence E. Gamst #04589
- Virgil Glen Garbers #14088
- Jean Marie Garretto #11079
- Bruce Harold Gaughan #14855
- Serawit Bogale Gebeyehu #26799
- Penny Jo Gepner #06571
- James A. Gerber #03494
- Callihan Eugene Gibbons #26729
- Tamara Gilstrap Gibbs #19285
- Richard Ronald Gibson #12085
- Bridget Ellen Gibson #16735
- Paul Joseph Gilbride #16364
- Sharleen G. Gish #04368
- Jane Ann Giuliani #11423
- Darold Kenneth Gjoraas #04830
- Arthur Joel Glassman #08712
- Larry Francis Glennemeier #11629
- Neil James Gnebbia #27175
- Peter J. Goepfrich #18234
- Gary R. Gorman #04317
- Patricia Ann Grabrian #16395
- Lauren Michelle Graf #26502
- Richard Charles Gramer #06023
- Blake Mathew Grams #12484
- William Anthony Granahan #21663
- Betty K. Gray #07234
- Emily Ann Greene #23635
- John Alan Gregoire #07235
- Joseph F. Grewe #06220
- Douglas Leslie Grimm #18240
- Jana Hovick Grimm #18542
- Kenneth Alan Gronewold #10994
- Charles D. Gross #02424
- Thomas Howard Grover #05312
- Paul Gunder Grovum #13299
- Jason Lee Haagenson #19695
- Chance Hartley Haakonson #17221
- Jone Marie Hafermann #10799
- Michael Peter Halbach #08721
- Terry Lee Hall #07611
- Kenneth L. Halverson #07990
- Sally Diane Halverson #25104
- Arlene Gail Hammarlund #10594
- James A. Hancock #24803
- Lisa A. Hanesworth #22690
- James Michael Hannon #03366
- Kelly Anne Hansen #14454
- Richard James Hansen #C1728
- Catherine Ann Hanson #07614
- Beth Ann Hanson #08341
- Lynn Ann Hanson #18252
- Thomas B. Hardin #02126
- Donald Candler Hare #12873
- Derek John Harmon #24152
- Lawrence Timothy Harney #21666
- Richard Shutt Harris #04706
- Marguerite A. Hartman #04868
- Lynda Ann Hartwig #15843
- Angela Marie Harty #25007
- Rahn Roy Hasbargen #14478
- James Ernest Haubrich #06823
- David James Hauck #24849
- Kristi Kay Hauser #10601
- Brandon Michael Hayes #28200
- Amber Nicolle Hazledine #27893
- Christopher Michael Hegg #05730
- Jamie Alvina Heinzen #19862
- Sandra Sue Helseth #15684
- William Sheldon Henak #08226
- Lynn Scott Hendrickson #12754
- Craig David Henry #27290
- Marci Alicia Heppner #19426
- Brian A. Herda #24511
- Ardell Eugene Hermanson #06841
- Susan Jean Hertogs #26369
- Jody Lynn Herzog #14115
- James Raymond Hesse #21700

Stipulation and Consent Orders and Orders to Reinstate

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

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

In the Matter of	Certif. Number	Certif. Type	S & C Order Issued	Certif. Expired	Date Revoked	Civil Penalty	Fees to Reinstate	CPE Hrs Complete
Gene S. Astolfi	17866	Active	7/28/2017	12/31/2012	4/17/2015	\$500	\$720	120
Gregory Steward Bles	14410	Inactive	6/13/2017	12/31/2008	5/13/2011	\$500	\$345	N/A
Leslie Ann Brunfelt	16199	Active	2/5/2018	12/31/2006	4/21/2009	\$500	\$720	120
Erik Thomas Evensen	26026	Inactive	6/13/2017	12/31/2012	4/17/2015	\$500	\$345	N/A
Wenting Fang	27611	Active	11/14/2016	12/31/2013	1/29/2016	\$500	\$470	120
Salman Zafar Faridi	26132	Active	12/8/2016	12/31/2010	7/15/2013	\$500	\$665	120
Paul Charles Gribel	06834	Inactive	12/8/2016	12/31/2012	1/16/2015	\$500	\$270	N/A
Tanya Marie Mears Hall	20973	Inactive	10/24/2017	12/31/2014	4/20/2017	\$500	\$245	N/A
Christopher Matthew Hein	12111	Inactive	11/14/2016	12/31/2006	4/21/2009	\$500	\$330	N/A
Thomas Henry Imdieke	12900	Active	6/13/2017	12/31/2002	2/15/2005	\$500	\$665	120
Erik Robert Jensen	24385	Inactive	6/13/2017	12/31/2014	1/19/2017	\$500	\$245	N/A
Steven Robert Johnson	12912	Inactive	12/8/2016	12/31/2005	4/14/2008	\$500	\$280	N/A
Pomy Ketema	17941	Inactive	4/20/2017	12/31/2014	1/19/2017	\$500	\$245	N/A
Donna Jo Kinsman	08750	Inactive	4/20/2017	12/31/2009	10/15/2012	\$500	\$345	N/A
Kenneth Francis Landherr	14537	Inactive	3/2/2017	12/31/2011	1/17/2014	\$500	\$345	N/A
William Edward Lowry	14167	Inactive	6/13/2017	12/31/2014	3/2/2017	\$500	\$245	N/A
Thomas William Luckow	24537	Inactive	2/5/2018	12/31/2014	3/2/2017	\$500	\$320	N/A
Jason John Lynch	16684	Inactive	10/24/2017	12/31/2014	3/2/2017	\$500	\$245	N/A
Pia Nilusha Mackedanz	21380	Inactive	9/12/2017	12/31/2014	3/2/2017	\$500	\$245	N/A
Ann Michelle Madsen	16172	Inactive	10/24/2017	12/31/2014	3/2/2017	\$500	\$245	N/A
Matthew Edward McCabe	22983	Inactive	10/24/2017	12/31/2009	10/15/2012	\$500	\$345	N/A
Barbara Ann Meyer	16864	Inactive	10/24/2017	12/31/2012	4/17/2015	\$500	\$345	N/A
James Lee Morris	23168	Active	9/12/2017	12/31/2011	1/17/2014	\$500	\$720	120
Keith Edward Muckenhirn	10718	Inactive	7/28/2017	12/31/2014	3/2/2017	\$500	\$245	N/A
Christine Ann Myers	26181	Active	2/5/2018	12/31/2014	3/2/2017	\$500	\$620	120
Leslie Dawn Nagel	21172	Inactive	7/28/2017	12/31/2006	4/21/2009	\$500	\$345	N/A

In the Matter of	Certif. Number	Certif. Type	S & C Order Issued	Certif. Expired	Date Revoked	Civil Penalty	Fees to Reinstatement	CPE Hrs Complete
Chege Ngigi	17675	Inactive	10/24/2017	12/31/2004	4/27/2007	\$500	\$345	N/A
Jessica A. Nelson	23613	Active	9/12/2017	12/32/2014	3/2/2017	\$500	\$470	120
Joel Ben Oraw	25028	Active	3/2/2017	12/31/2011	1/17/2014	\$500	\$615	120
Scott William Paintner	21005	Active	6/13/2017	12/31/2011	1/17/2014	\$500	\$720	120
Gregory Allen Ribich	10275	Inactive	10/20/2016	12/31/2013	1/29/2016	\$500	\$245	N/A
Kathryn Mary Kemp Rodham	13347	Inactive	7/28/2017	12/31/2014	1/19/2017	\$500	\$245	N/A
Marc William Salmon	19272	Inactive	10/20/2016	12/31/2013	1/29/2016	\$500	\$245	N/A
Melanie Starry Salvatore	26677	Active	10/24/2017	12/31/2013	1/29/2017	\$500	\$620	120
Patrick Thomas Schwinghammer	17006	Inactive	4/20/2017	12/31/2013	1/29/2016	\$500	\$220	N/A
Renee Anne Stai	21050	Inactive	11/14/2016	12/31/2013	3/22/2016	\$500	\$245	N/A
Drew Marshall Stevenson	26305	Active	10/20/2016	12/31/2013	3/22/2016	\$500	\$470	120
Mark Scott Struve	17365	Inactive	2/5/2018	12/31/2013	3/22/2016	\$500	\$395	N/A
TinaCarolynn Caron Thomas	22894	Inactive	2/5/2018	12/31/2013	3/22/2016	\$500	\$395	N/A
Andrew James Tibesar	22730	Inactive	11/14/2016	12/31/2013	3/22/2016	\$500	\$245	N/A
Alicia Marie Truhe	22453	Inactive	2/5/2018	12/31/2009	10/15/2012	\$500	\$395	N/A
Tina Marie Wenzel	19487	Inactive	10/20/2016	12/31/2003	4/19/2006	\$500	\$330	N/A
June Wu-Britzius	19524	Inactive	4/20/2017	12/31/2013	3/22/2016	\$500	\$220	N/A

Enforcement Actions

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

The Board issued a Stipulation and Consent Order on September 12, 2017.

FACTS: On December 19, 2016, in Stearns County District Court, Ms. Garbina entered a guilty plea admitting to five counts of failure to file her tax returns. On March 16, 2017, in Stearns County District Court, she was convicted of five felony counts of failure to file taxes. The court imposed a stay of the conviction, ordered her to serve five years of supervised probation, and indicated that Ms. Garbina's successful completion of probation will result in misdemeanor convictions. She admits that the facts and her conduct constitute violations of Minnesota Statutes Chapter 326A.08, subdivision 5 (a)(1), 5(a)(2), 5(a)(3), 5(a)(4), and 5(a)(10) (2016) and Minnesota Rules 1105.5600, subpart 1.D(2), 1D.(5), and 1105.7800.A. (2015) (in reference to AICPA Code of Conduct part 1.400.030.01.(a)).

REMEDY: Ms. Garbina's CPA certificate was SUSPENDED. She must pay a \$5000 CIVIL PENALTY. She agrees that she will not apply to reinstate her CPA certificate until all of these conditions are met: She has successfully completed the court-ordered probation, the Board has received satisfactory documentation issued by the court of her completion of all probation requirements, and she has paid the entire civil penalty within the time frame set by the Board.

In the Matter of Daniel William Abercrombie, CPA Certificate #24414

The Board issued a Stipulation and Consent Order on October 24, 2017.

FACTS: Mr. Abercrombie was selected for audit of his CPE records for the three-year period ending June 30, 2016 and his records were reviewed on May 30, 2017. Mr. Abercrombie was unable to substantiate 44 hours for the CPE year ending June 30, 2014, and his audit was considered failed. Mr.

Abercrombie was required to carryback the necessary hours and pay the CPE noncompliance fee. Mr. Abercrombie failed to retain documentation substantiating all the CPE listed on his 2015, 2016, and 2017 CPA certificate renewal forms.

REMEDY: Mr. Abercrombie's certificate was CENSURED and REPRIMANDED and he paid a \$500 CIVIL PENALTY.

In the Matter of Brian Randall Gezella, CPA Certificate #24497

The Board issued a Stipulation and Consent Order on October 24, 2017.

FACTS: Mr. Gezella was selected for audit of his CPE records for the three-year period ending June 30, 2016 and his records were reviewed on May 23, 2017. Mr. Gezella was unable to substantiate 15 hours for the CPE year ending June 30, 2015, and 4 for the

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Enforcement Actions

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year ending June 30, 2014, and his audit was considered failed. Mr. Gezella was required to carryback the necessary hours and pay the CPE noncompliance fee. Mr. Gezella failed to retain documentation substantiating all the CPE listed on his 2015, 2016, and 2017 CPA certificate renewal forms.

REMEDY: Mr. Gezella's certificate was CENSURED and REPRIMANDED and he paid a \$500 CIVIL PENALTY.

In the Matter of Nancy Ruth Meyer, CPA Certificate #24749

The Board issued a Stipulation and Consent Order on October 24, 2017.

FACTS: Ms. Meyer was selected for audit of her CPE records for the three-year period ending June 30, 2016 and her records were reviewed on August 7, 2017. Ms. Meyer was unable to substantiate 14 hours for the CPE year ending June 30, 2014, and her audit was considered failed. Ms. Meyer was required to carryback the necessary hours and pay the CPE noncompliance fee. Ms. Meyer failed to retain documentation substantiating all the CPE listed on her 2015, 2016, and 2017 CPA certificate renewal forms.

REMEDY: Ms. Meyer's certificate was CENSURED and REPRIMANDED and she paid a \$500 CIVIL PENALTY.

In the Matter of Barbara Ann Russell, CPA Certificate #25666

The Board issued a Stipulation and Consent Order on October 24, 2017.

FACTS: Ms. Russell was selected for audit of her CPE records for the three-year period ending June 30, 2016 and her records were reviewed on August 7, 2017. Ms. Russell was unable to substantiate 20 hours for the CPE year ending June 30, 2015 and 72 for the year ending June 30, 2016, and her audit was considered failed. Ms. Russell was required to carryback the necessary hours and pay the CPE noncompliance fee. Ms. Russell failed to retain documentation substantiating all the CPE listed on her 2015, 2016, and 2017 CPA certificate renewal forms.

REMEDY: Ms. Russell's certificate was CENSURED and REPRIMANDED and she paid a \$500 CIVIL PENALTY.

In the Matter of Dexi Zheng, CPA Certificate #27868

The Board issued Findings of Fact, Conclusions of Law and Order on October 24, 2017

FACTS:

- Mr. Zheng plead guilty in Minnesota Federal Court to a felony of Filing a False Tax Return on August 21, 2015, and on January 22, 2016, was sentenced to four years' probation and ordered to pay restitution to the IRS in the amount of \$420,446.
- On February 22, 2016, Mr. Zheng's attorney notified the Board of the guilty plea, as required by Board rules.
- On August 21, 2017, an Administrative Law Judge (ALJ) issued a Findings of Fact, Conclusions, and Recommendation (report) based on the evidence at a hearing, which took place on July 20, 2017. The ALJ recommended that the Board take disciplinary action against the license of Dexi Zheng.
- Oral argument occurred before the Board at its regularly scheduled meeting on October 24, 2017, with the attorneys for both parties appearing.

Based on the facts, records, and proceedings:

- The Board incorporated as its own the Findings of Fact in the ALJ report and the Conclusions of Law ¶¶3-10 in that report, amending Conclusions of Law ¶¶1-2 and adopting additional Conclusions of Law. The Board determined that the following order is in the public interest.

REMEDY: Mr. Zheng's certificate was CENSURED and REPRIMANDED, and his certificate and practice privileges were SUSPENDED for 8 years. He may not apply to reinstate his certificate until he has completed at least one half the suspension. Any reinstatement application must include proof that he has completed 120 hours of continuing education credits, including at least 12 hours in regulatory ethics and 12 hours in behavioral ethics. The Board will consider all relevant evidence in any reinstatement application and the Board reserves its right to place any reasonable conditions upon his certificate and practice privileges if the Board agrees to any reinstatement.

In the Matter of Grant Albert Kirgis, CPA Certificate #04742

The Board issued an Order on December 5, 2017.

FACTS: Mr. Kirgis's certificate was revoked by Stipulation and Consent Order on October 15, 2012. That order also provided that he cease and desist from performing or offering to perform the services of a CPA; not use the CPA designation; and not petition to reinstate his CPA certificate until at least 5 years after the date of the order.

Mr. Kirgis submitted an application for reinstatement to the Board on October 16, 2017.

Based on Mr. Kirgis not applying to reinstate his CPA certificate until 5 years after the Board signed the 2012 Order, he has complied with the conditions of the 2012 Stipulation and Consent Order.

REMEDY: Mr. Kirgis is eligible for reinstatement of his CPA certificate.

Other Actions

In the matter of Steven Michael Gouette, CPA Certificate #18238

The Board issued an Order for Suspension of CPA Certificate on August 31, 2017.

FACTS: On August 23, 2017, the Board received a Notice of Noncompliance from Hennepin County Child Support, which advised the Board that Mr. Gouette was not in compliance with a court order for child support. Under Minnesota Statutes section 214.101 (2016), the Board must suspend Mr. Gouette's CPA Certificate.

REMEDY: Mr. Gouette's CPA Certificate was SUSPENDED. During the period of suspension, he will not offer to perform or perform any services in this state that are required to be performed by a CPA, and he will not hold out to the public as a Certified Public Accountant or "CPA" and will remove the designation of being a CPA from all advertisements, business cards, business forms, and signage.

Letter from the Chair

Continued from page 1

the practitioners and the public. As reported on our website, the Board recently adopted new rules which became effective January 9, 2018. These rule changes clarify education requirements for licensure, update the Board's peer review and continuing education requirements, and address other housekeeping issues. I encourage you to read the rule changes, which are outlined on our website and in this newsletter, in detail. Changes to continuing education, including the acceptance of nano learning, will have a direct impact on all of us who are required to obtain and report CPE.

Renewals

As we move farther into 2018, there are still a large number of individuals and firms who have not renewed their license or permit. It is amazing how many do not renew on a timely basis. Remember that our renewal process is an annual one for both individuals and for firms. Late filing always results in fees and potentially in violation of other rules and/or statutes, which could mean disciplinary action (for instance, if you continued to practice with an expired license).

We understand that individuals and firms choose to leave the profession, but there are notification procedures for that decision as well (for instance, individuals selecting exempt status or firms notifying the Board of dissolution or merger).

If you have not renewed or otherwise taken action regarding your license or permit, please contact the Board office.

Firm Permits

We get numerous questions as to when firms need a permit to practice in the state of Minnesota. The requirements are laid out in our rules and statutes (<http://boa.state.mn.us/rules.html>). Several key things to consider when you ask this question are:

- A firm permit is required if you live in Minnesota and provide attestation and/or compilation services. You must either perform these services **for a CPA firm or you yourself** must hold that permit (sole proprietor firm or CPA firm).
- A firm permit is required if you have an office in the state of Minnesota and use the title "CPA" or "CPA Firm."

- A firm permit is required if you do not have an office in the state of Minnesota but you perform attest services for a client having its headquarters in Minnesota.

The preceding items are a starting point; as I noted, always refer to rule and statute for particulars. A final reminder: All firm permits expire on December 31 each year.

Looking Ahead

Tasks and issues for the upcoming year for the Board include our continuing focus on the peer review process, the implementation of the new peer review administration rules, the profession's response to noncompliance with law or regulation (NOCLAR) and addressing disciplinary actions. As stated in the past, I, along with the members of the Board, are honored to take the role of ensuring the utmost integrity of the profession. We encourage members of the CPA community and the public to attend Board meetings and contact the staff with any help you need or with ideas and input.

Congratulations to CPAs Newly Licensed July 2016–February 2018

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

Nearly 1,000 people became brand new CPAs between July 2016 and February 2018. You can find the full list on Board's website: <http://boa.state.mn.us/newlylicensed.html>



RETURN SERVICE REQUESTED

Revised Rules Effective as of January 9, 2018

The most significant impacts are to peer review, continuing professional education (CPE), and education requirements for initial applicants.

Remember that it is your responsibility as a licensee to understand and comply with all rules and statutes governing our license.

See pages 3-5 for what you need to know—and do.

2018 CALENDAR OF MEETINGS

APRIL

19 Board Meeting - 9:00 am
11 Complaint Committee - 8:00 am

MAY

TBD Complaint Committee - 8:00 am

JUNE

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

JULY

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

AUGUST

TBD Complaint Committee - 8:00 am

SEPTEMBER

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

OCTOBER

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

NOVEMBER

TBD Complaint Committee - 8:00 am

DECEMBER

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

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