

THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

August 17, 2012

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Michael M. Vekich, CPA, Board Chair

SUBJECT: **August 17, 2012, BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295 (2nd floor)
10:00 AM

The Board held its regularly scheduled monthly meeting on the above-mentioned date, time and location.

1) **CALL TO ORDER**

Michael M. Vekich, CPA, Board Chair
Kristine S. Eustice, Public Member (absent)
Sharon Jensen, CPA
Thomas Lydon, CPA
Kathleen Mooney, CPA
Robert Saunders, CPA
Mark Sellner, CPA
Gregory Steiner, CPA
Scott Van Binsbergen, Public Member

OTHERS:

Christopher Kaisershot, Assistant Attorney General
Doreen Frost, Executive Director
Bev Carey, Investigator
Laurie Nistl, Board Staff

GUESTS:

Eric Ewald, Minnesota Association of Public Accountants
Betsy Adrian, Minnesota Society of CPAs
Geno Fragnito, Minnesota Society of CPAs
Kurt Juergensen, CPA
Alan Maves, CPA

85 East 7th Place, Suite 125, St. Paul, MN 55101
p.651-296-7938 ■ f.651-282-2644 ■ TTY 800.627.3529
www.boa.state.mn.us

- 2) APPROVAL OF THE July 16, 2012 BOARD MEETING MINUTES (ENCL. 2)
 - A) **MSP: to Approve the July 16, 2012 meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Kathleen K. Mooney, Committee Chair)

The Complaint Committee requests a closed session to deal with disciplinary matters.

 - A) **MSP: to close session to address enforcement action under Minnesota Statutes 214 (2012).**
 - B) **MSP: to reopen the meeting.** The Board issued the following Orders:
 1. In the Matter of Barbara Joan Diekmann, Certificate Number 11292, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 2. In the Matter of Douglas Edward Neeser, Certificate Number 12297, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 3. In the Matter of Fred Allen Ehlert, Certificate Number 18214, the Board issued an Order for Suspension of license

Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2012), the Board issued Orders for Automatic Revocation of CPA Certificate to the following individuals:

Wayne Bruce Abrahamson, No. 14389
 Philip M. Ahern, No. 08180
 Brian John Allen, No. 04625
 Ronald John Anderly, No. 21494
 Damon Edward Anderson, No. 16765
 Karen Lynn Anderson, No. 08650
 Gregory L. Andrews, No. 03251
 Shawn Duraine Aronson, No. 25215
 Chad Bryan Bailey, No. 21025
 Kenton Lee Baker, No. 06397
 Larry W. Bakko, No. 04201
 Megan Noreen Balis, No. 24897
 Roger Elliot Bares, No. 05660
 Lowell Wayne Bennes, No. 21583
 Debbie Gene Bergeron, No. 13241
 Brenda Jo Berglund, No. 19788
 Craig Michael Black, No. 11191
 Andrew John Bloomquist, No. 25534
 Gregory John Borash, No. 16443
 Ana Sofia Bowman, No. 22469
 Mark Alan Brackett, No. 09254
 Stephen William Brink, No. 15196
 Candice R. Brinker, No. 23650

Betty N. Brost, No. 05982
 Carrie Lynn Brown, No. 16448
 Robert Hunter Buss, No. 04130
 James W. Cagle, No. 23814
 Monica Jill Carlson, No. 19855
 Lindsay Klis Chamings, No. 23713
 Pamela Marie Chapman, No. 18788
 Sanghyun Steven Cho, No. 19371
 Nicholas Martin Christianson, No. 16798
 Chuck O. Chuckuemeka, No. 20976
 Dale Francis Churchill, No. 02905
 Dennis Patrick Collins, No. 05192
 James W. Conway, No. 19895
 Nyle Brent Cottington, No. 20462
 David E. Crandall, No. 02236
 Michael H. Dahlmeir, No. 02309
 Lori Michelle Deluca, No. 22206
 Jeffrey Allen De Witt, No. 13511
 Steven Charles Dinsmore, No. 21500
 David Allen Domine, No. 11294
 Ryan Michael Doyle, No. 24491
 Richard Patrick Durkot, No. 13274
 Tikhon Y. Ferris, No. 04553

Dennis Keith Findley, No. 04730
Chris Robert Fitzmorris, No. 19396
David B. Flaiz, No. 25695
Frederick Robert Fox, No. 22038
Steven R. Fritsche, No. 07220
Tim Carl Frojd, No. 05588
Daryl Morton Geeslin, No. 21505
Jeffrey Richard Gorman, No. 16066
William Michael Gould, No. 18827
Philip Bruce Graczyk, No. 11333
Steven E. Grodahl, No. 08914
Christopher Allen Gross, No. 15268
Jeremy P. Hageman, No. 24828
Shannon Rebecca Halla, No. 21984

Ione Irene Hartley, No. 05472
Michael J. Havala, No. 09276
Karen Elaine Hearnen, No. 24029
Brett E. Helmbrecht, No. 24601
Bridget Rose Hendrickson, No. 25107
Dean William Hensel, No. 25108
Chad P. Hilgenberg, No. 25416
Russell Alan Hissom, No. 23023
John Michael Holt, No. 22408
David Lance Hovey, No. 15691
Teri Lynn Hovsepian, No. 24239
Christine Spittler Humboldt, No. 05592
Robert Gary Hutchison, No. 25627

- 4) EXECUTIVE COMMITTEE REPORT (Michael M. Vekich, Board Chair)
 - A) Former Board Member Recognition – Rebecca Keran
 - B) Session immediately following Board meeting to discuss rule changes

- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
 - A) Budget Report (**ENCL. 5A**) – Discussed.
 - B) Staffing Update -
 1. Laurie Nistl, introduced new employee for the Board of AELSLAGID, will be assuming the duties of agenda preparation and recording of meeting minutes for both Boards.
 2. Holly Salmala has been promoted and will be taking Bev Carey's former position with the Board.
 - C) Updates: Reports – ADA and Affirmative Action; Budget – next two fiscal years; Biennial Report. Discussed.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Sharon A. Jenson, Committee Chair)

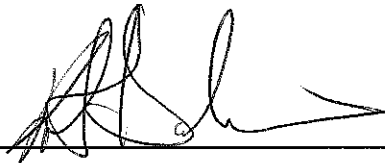
Approved 40 Minnesota certificates, three certificates via transfer and nine reciprocal certificates. Denied two petitions for waiver from Board of Accountancy Rules.

 - B) **MSP: to Approve and Adopt Committee recommendations.**

- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Gregory S. Steiner, Committee Chair)
 - A) Approved one petition for waiver from Board of Accountancy Rules.
Denied one petition for waiver from Board of Accountancy Rules.
 - B) **MSP: to Approve and Adopt Committee recommendations.**

- 8) LEGISLATIVE AND RULES COMMITTEE REPORT (Michael M. Vekich, Committee Chair)
 - A) No Report.

- 9) FIRM CREDENTIALING COMMITTEE REPORT (Robert Saunders, Committee Chair)
- A) Approved two Minnesota firm permit applications, three foreign (non-Minnesota) firm permits. Approved one firm permit name change request.
 - B) **MSP: to Approve and Adopt Committee recommendations.**
- 10) QUALITY REVIEW OVERSIGHT COMMITTEE REPORT (Robert Saunders, Committee Chair)
- A) MAPA CPE Reports
 - B) Two available openings on the QROC committee.
- 11) UNFINISHED BUSINESS
- A) None
- 12) NEW BUSINESS
- A) NASBA Annual Meeting – October 28 – 31, 2012 - Authorization to send up to three Board members and the Executive Director.
MSP: to authorize sending up to three Board members and the Executive Director to NASBA Annual Meeting.
 - B) NASBA Focus questions (**ENCL. 12B**) – Discussed.
 - C) NASBA International Evaluation Services (NIES) Information (**ENCL. 12C**) – Discussed
 - D) Office of the Legislative Auditor Quality Control Report (**ATTACH 12D**) - Discussed
- 13) ADJOURNED
Next meeting is **September 17, 2012.**



Robert Saunders, CPA
Secretary/Treasurer