

THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

October 15, 2012

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Michael M. Vekich, CPA, Board Chair

SUBJECT: **October 15, 2012, BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295 (2nd floor)
9:00 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 (**ABSENT**)
Kathleen Mooney, CPA
Robert Saunders, CPA
Mark Sellner, CPA
Gregory Steiner, CPA (**ABSENT**)
Scott Van Binsbergen, Public Member

OTHERS:

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

GUESTS:

Betsy Adrian, Minnesota Society of CPAs
Geno Fragnito, Minnesota Society of CPAs
Eric Ewald, Minnesota Association of Public Accountants

2) APPROVAL OF THE SEPTEMBER 17, 2012 BOARD MEETING MINUTES
(ENCL. 2)

A) **MSP: to Approve the September 17, 2012 meeting minutes.**

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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 (2010).**

B) **MSP: to reopen the meeting.** The Board issued the following Orders:

1. In the Matter of Madeline Sandra Martin Haller, CPA Certificate Number 10592, the Board issued a Stipulation and Consent Order with Order to Reinstate.
2. In the Matter of William David Van Keulen, CPA Certificate Number 16666, the Board issued a Stipulation and Consent Order with Order to Reinstate.
3. In the Matter of Grant Albert Kirgis, CPA Certificate Number 04742, the Board issued a Stipulation and Consent to Revoke Certificate.

Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2010), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked. The following CPA certificates in the State of Minnesota were revoked:

Kenneth Ervin Johnson, No. 02083
Dian Sutton Joralmon, No. 22231
David Lawrence Kapitzke, No. 19446
Eveline Kartawidjaya, No. 23089
Todd Anthony Kerin, No. 14517
Joshua James Kinkeade, No. 20633
Donna Jo Kinsman, No. 08750
David Alan Kleppen, No. 04949
Christopher John Kocourek, No. 17627
Brian James Koehn, No. 21137
Dennis E Koland, No. 05768
David Michael Kolkind, No. 06068
Joann Renee Kramer, No. 05252
Richard K Krueger, No. 06878
Randolph Charles Lammers, No. 03153
Ruthanne Laqua, No. 13142
Scott Gregory Larson, No. 12169
Patrick James Leininger, No. 03891
Leon N Leither, No. 04743
John Edward Linder, No. 18300
Patricia Marie Lukaska, No. 15897
Robert James Maas, No. 03630
Dennis Earl Maddox, No. 15351
Heri Haruni Madoffe, No. 24856
Leo Thomas Mahon, No. 15756
Mark Edward Manthey, No. 05797
Charles A Martin, No. 05800

Anita Marie Mayala, No. 18317
Terry G McAnnany, No. C1839
Brian James McAreavy, No. 10393
Matthew Edward McCabe, No. 22983
Theresa Marie McClurg, No. 23641
Gordon L McConnell, No. 04117
Nancy Carol McCue, No. 17025
Patrick Charles McGuire, No. 02989
Jason P McPhail, No. 19592
Burton Wilson Merial, No. 08195
Alvin Douglas Meyer, No. 03119
John R Meyer, No. 21797
Arnold Dennis Mickelson, No. C1752
Colleen Ann Miller, No. 11088
Steven Andrew Miller, No. 14580
Kathryn Lichtenberger Moon, No. 19189
Myrtle Sue Moose, No. 08442
Joseph Patrick Moriarty, No. 23091
Andrea Beth Mouw, No. 25493
Cara Joy Mulder, No. 20421
Michael James Myers, No. 08795
Julia C Neal, No. 16739
Jeanne Rousu Nelson, No. 19491
Thomas Alan Nyhus, No. 17320
Michael Adetayo Olabisi, No. 24740
Anita R Olson, No. 11599
Per Michael Ostrem, No. 22318

Steven Paslawski, No. 10744
Donald A Pearson, No. 04649
Marcy Janis Pohlman, No. 07745
Kevin Joseph Poirier, No. 11576
Faiyaz Hussein Rafik, No. 22216
Randy Allan Ragan, No. 19053
Charles Wiles Richardson, No. 21833
Lydia P Sari, No. 24727
Linda Louise Schaefer, No. 09885
Clinton Roy Schnier, No. 04847
Munetaka Shiratori, No. 21902
Stacy Jo Siegle, No. 16593
Matthew James Sigakis, No. 20911
Stephen J Simonet, No. 02446
Paul Leon Snyder, No. 10395
Cynthia Kay Sontag, No. 08338
Paul Michael Spicer, No. 16639
Scott L St Pierre, No. 24058
Lauren A Stewart, No. 23172
Cary James Stier, No. 22546
James John Suel, No. 07389
Lawrence C Sundby, No. 04071
Douglas Craig Swenson, No. 18391
Deborah Jean Theisen, No. 07398
Shamim K Topiwala, No. 24816

John Stuart Travis, No. 15469
Alicia Marie Truhe, No. 22453
Charles Dean Ulrich, No. 02036
Priti Verma, No. 20992
Sherree Lynn Voigtlander, No. 23789
Kent Robert Vopat, No. 06185
Mary Elizabeth Wadleigh, No. 18972
John Peter Wagner, No. 11163
Thomas Allen Wagner Jr, No. 15485
Jay D Wahlin, No. 03410
Bradley H Weber, No. 24192
Joel Scott Weitz, No. 09528
Dean S Wikenheiser, No. 19297
Lexy Jenkins Wikenheiser, No. 21015
Timothy Jon Willgohs, No. 09533
John J Wolf, No. 02100
David Charles Woodbeck, No. 12347
Bob Xiong, No. 25447
Ryan Alan York, No. 21465
Kenneth Lee Youngquist, No. 03651
Mustafa Kamran Zafar, No. 24398
Jennifer Kathryn Zehr, No. 10170
Mark John Zimmerman, No. 09964
David Brian Zuraff, No. 17480

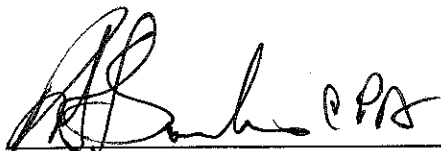
- 4) EXECUTIVE COMMITTEE REPORT (Michael M. Vekich, Board Chair)
 - A) Short discussion of items in the Legislative and Rules Committee Report

- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
 - A) Budget Report (**ENCL. 5A**) – Discussed.
 - B) Automatic 5% budget cut across the board for all state agencies.
 - C) Governor's Biennial Report -- Discussed.
 - D) Renewal postcards will be going out this week.
 - E) Sole Proprietor renewals can be done on-line this year.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Sharon A. Jensen, Committee Chair)
 - A) Approved twenty-nine Minnesota candidates, seven transfer candidates, five reciprocal candidates and no petitions for waivers.
 - B) **MSP: to Approve and Adopt Committee recommendations.**

- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Gregory S. Steiner, Committee Chair) (Mark Sellner reporting.)
 - A) Approved one petition for waiver from Board of Accountancy Rules.
Denied four petitions 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) Report on Legislation Action Plan for 2013
- 1) Firm Names – Discussion of firm name statute changes and firm name rule changes.
 - 2) Fee Increases – Discussed.
 - 3) CPE reporting date and license renewal date – Discussed.
- MSP: to approve and adopt Committee recommendations for following statute/rule changes:**
- firm names
 - fee increases
 - certificate renewal/CPE requirements:
 - annual certificate renewal by December 31
 - annual CPE reporting by December 31 (rolling three-year cycle with a minimum of 20 hours per year)
- 9) FIRM CREDENTIALING COMMITTEE REPORT (Robert Saunders, Committee Chair)
- A) Approved three Minnesota firm permits, one foreign firm permit, one firm name change request and twenty-two quality review reports.
- B) **MSP: to Approve and Adopt Committee recommendations**
- 10) QUALITY REVIEW OVERSIGHT COMMITTEE REPORT (Robert Saunders, Committee Chair)
- A) Still two available openings on the QROC committee. The members do not need to have Peer Review experience.
- 11) UNFINISHED BUSINESS
- A) None
- 12) NEW BUSINESS
- A) 2013 Board Meeting Schedule
- MSP: to Approve and Adopt Committee 2013 Board Meeting Schedule**
- B) Nomination Committee announced. If interested in a 2013 Board officer position, please let the chair know. The election will be in December.
- C) Committee interest sheet will be sent to members prior to the December meeting.
- 13) ADJOURNED
- Next meeting is **November 13, 2012.**



Robert Saunders, CPA
Secretary/Treasurer