

THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

April 19, 2013

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Kathleen K. Mooney, CPA, Board Chair

SUBJECT: **April 19, 2013, 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

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

OTHERS:

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

GUESTS:

Geno Fragnito, Minnesota Society of CPAs

- 2) APPROVAL OF THE FEBRUARY 14, 2013 BOARD MEETING MINUTES
A) **MSP: to Approve the February 14, 2013 meeting minutes.**

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ENCL. 2

- 3) COMPLAINT COMMITTEE REPORT (Robert Saunders, 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 Roger H. Goetz, Jr., Certificate No. 21507, the Board adopted the Administrative Law Judge's Findings of Fact, Conclusions of Law and Order. Certificate Revoked.
 2. In the Matter of Deborah Birdwell Beech, Certificate No. 10019, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 3. In the Matter of Chris Robert Fitzmorris, Certificate No. 19396, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 4. In the Matter of Chad P. Hilgenberg, Certificate No. 25416, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 5. In the Matter of Roberta Lynn Johnson, Certificate No. 16523, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 6. In the Matter of Susan Ann Katzenberger, Certificate No. 16367, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 7. In the Matter of Ann Christine Viviano, Certificate No. 13097, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 8. In the Matter of Jay D. Wahlin, Certificate No. 03410, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 9. In the Matter of David Charles Woodbeck, Certificate No. 12347, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 10. In the Matter of Nga T. Ho, Certificate No. 23457, the Board issued a Stipulation and Consent Order with Order to Reinstate.
 11. In the Matter of Lisa Ann Callister, Certificate No. 14422, the Board issued a Stipulation and Consent Order to Surrender Certificate.
 12. In the Matter of Michael James Murry, Certificate No. 03537, the Board issued a Stipulation and Consent Order to Revoke Certificate.
- 4) EXECUTIVE COMMITTEE REPORT (Kathleen Mooney, Board Chair)
A) Included with the Executive Director's Report.
- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
A) Budget Report – Discussed.
B) General Fund Appropriations history report- Discussed.
C) Staffing update – Discussed.
D) ALD – CPA Verify – NASBA – Discussed. Also, thanked the Board for the ability to attend the NASBA Executive Director's Meeting – it was an excellent meeting, rich in content.
E) Candidate care incident, Re: MN candidate – Discussed.
- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Sharon A. Jensen, Committee Chair)

- A) Approved seventy-eight Minnesota candidates, four transfer candidates, and eight reciprocal candidates. Granted three petitions for waiver and denied three petitions for waiver.
 - B) **MSP: to Approve and Adopt Committee recommendations.**
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Mark Sellner)
- A) Denied one petition for waiver from Board of Accountancy Rules. Approved one CPE acceptance request and denied one CPE acceptance request.
 - B) **MSP: to Approve and Adopt Committee recommendations.**
- 8) LEGISLATIVE AND RULES COMMITTEE REPORT (Michael M. Vekich, Committee Chair)
- A) See Unfinished Business, Item A.
- 9) FIRM CREDENTIALING COMMITTEE REPORT (Mark Sellner, Committee Chair)
- A) Approved six Minnesota firm permits, four foreign firm permits, four firm name change requests, and sixty-seven quality review reports.
 - B) Accepted two failed reviewer's report and report acceptance body's requirements; and five failed reviewer's report and report acceptance body's requirements were referred to another committee.
 - C) Accepted nineteen Pass with Deficiency Reviewer's report and report acceptance body's requirements, four were held over for further action, and five were referred to another committee.
 - D) Accepted eight quality Review Reports that had been previously held over.
 - E) Firms requesting an extension on peer review due date: four requests denied and referred to another committee.
 - F) Two firm permit holders requesting an extension on peer reviews were approved and extended to June 30, 2013.
 - G) Firms that failed to report peer review by due date: eleven were referred to another committee.
 - H) One petition for waiver was denied.
 - I) **MSP: to Approve and Adopt Committee recommendations.**
- 10) QUALITY REVIEW OVERSIGHT COMMITTEE REPORT (Mark Sellner, Committee Chair)
- A) Discussion held on upcoming training at NASBA.
- 11) UNFINISHED BUSINESS
- A) Sharon Jensen gave an update on BOA legislation action in the House and Senate – Discussed. The Chair thanked Sharon Jensen and Geno Fragnito for all their hard work at the Legislature.
 - B) Outreach: April 18, 2013 Presentation at MNCPA by Kate Mooney and Doreen Frost – Discussed.
 - C) Report on renewals after second notice mailing.

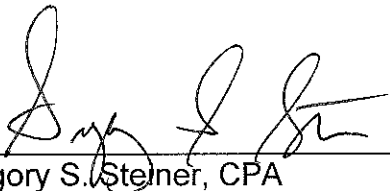
- D) AICPA at the September 16, 2013 Board meeting. Meeting location discussion – the Board meeting will be held at Minnesota Society of CPAs offices, if time and space is available on that date.

12) NEW BUSINESS

- A) New Licenses Report – Discussed.
- B) NASBA Regional Meetings – Authorize attendance of three Board members and Executive Director.
MSP: To authorize attendance of three Board members and Executive Director
- C) Peer Review Oversight committee (PROC) Summit 2013, July 10, 2013, Nashville, TN – Authorize attendance of two Board members.
MSP: To authorize attendance of two Board members.
- D) Article: “Commerce Commissioner enlists CPAs to stop financial abuse of seniors this tax season”.
- E) Letter from Lieutenant Governor Yvonne Pretner Solon and Report from the Executive Office of the President “The Fast Track to Civilian Employment: Streamlining Credentialing and Licensing for Service Members, Veterans, and their Spouses” – Discussed.
- F) NASBA Director at Large position candidate – Janice L. Gray, CPA, CVA
- G) CPA Verify Work Order – Discussed.
- H) Newsletter: Request for material to be published – Discussed.
- I) NASBA 2012 Uniform CPA Examination Candidate Performance and NASBA 2012 Uniform CPA Examination School Performance – Discussed.
- J) Annual statement of economic interest is due.
- K) Tom Betina has joined the Peer Review Committee. One position is still open. Discussed.
- L) Annual Student Accounting Conference, Thursday, September 26th, staffing an exhibit booth – Discussed.
- M) Presentation of plaque to former chair, Michael Vekich.

13) ADJOURNED: 11:16 a.m.

Next meeting is **May 13, 2013**.



Gregory S. Steiner, CPA
Secretary/Treasurer