

THE MINNESOTA BOARD OF ACCOUNTANCY

**BOARD MEMORANDUM**

September 16, 2013

**TO:** All Board Members  
Christopher Kaisershot, Assistant Attorney General

**FROM:** Kathleen K. Mooney, CPA, Board Chair

**SUBJECT:** **September 16, 2013, AMENDED BOARD MEETING MINUTES**  
Minnesota Society of Certified Public Accountants  
Southpoint Office Center  
1650 West 82nd Street, Suite 600, Bloomington, MN 5543  
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,  
Sharon Jensen, CPA  
Thomas Lydon, CPA  
Robert Saunders, CPA  
Mark Sellner, CPA (**ABSENT**)  
Gregory Steiner, CPA  
Scott Van Binsbergen, Public Member  
Michael M. Vekich, CPA

OTHERS:

Christopher Kaisershot, Assistant Attorney General  
Doreen Frost, Executive Director  
Bev Carey, Investigator  
Kufre Eyoh, Complaint Specialist  
Laurie Nistl, Board Staff  
Holly Salmela, Board Staff  
Vicky Oerhleim, Board Staff  
Andrea Barker, Board Staff

GUESTS:

- Michael Decker, American Institute of Certified Public Accountants (AICPA), Director of Operations and Development, Examinations Team
- Terri Peterson, Prometric, Program Manager
- Dan Dustin, National Association of State Boards of Accountancy (NASBA), Vice President, State Board Relations
- Geno Fragnito, Minnesota Society of Certified Public Accountants
- Eric Ewald, Executive Director, Minnesota Association of Public Accountants
- Chris Piche, MN Society of Certified Public Accountants, Board of Directors
- Dave Eichens, MN Society of Certified Public Accountants
- Beverly Kile, Globe University
- Melanie Torbor, Saint Mary's University
- Jeffrey White, MN Society of Certified Public Accountants, Board of Directors
- Nate Albrecht, MN Society of Certified Public Accountants
- Kari Grittner, Rasmussen College
- Brenden Schaaf, MN Society of Certified Public Accountants
- Barbara Beltrand, Metropolitan State University
- Heidi Janssen, MN Society of Certified Public Accountants Staff
- Anne Janotta, MN Society of Certified Public Accountants Staff
- Stephanie Schmidt, MN Society of Certified Public Accountants Staff
- Tabitha McDonald, MN Society of Certified Public Accountants Staff
- Faye Hayhurst, MN Society of Certified Public Accountants Staff
- David Stene, Eide Bailly

- 2) APPROVAL OF THE JULY 15, 2013 BOARD MEETING MINUTES
  - A) **MSP: to Approve the July 15, 2013 meeting minutes.**
  
- 3) EXECUTIVE COMMITTEE REPORT (Kathleen Mooney, Board Chair)
  - A) NASBA Annual Meeting, October 27-30, 2013 – Lahaina, Maui, Hawaii. Authorization of attendance.  
**MSP: To authorize one Board member to attend.**
  - B) 2014 Renewal Cycle – discussed.
  
- 4) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
  - A) Budget and Revenue Reports FY 2013 - Discussed.
  - B) Budget and Revenue Reports FY 2014 – Discussed.
  - C) One Board position will be open in January. If interested, please contact the Board and apply with the Minnesota Secretary of State's office
  - D) Thank you to the Minnesota Society of Certified Public Accountants for hosting today's Board meeting.
  - E) Introduction of new team member Kufre Eyoh, Complaint Specialist.

- 5) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT  
(Sharon A. Jensen, Committee Chair)
  - A) In August, fifty-seven Minnesota candidates, seven transfer candidates, and seven reciprocal candidates were approved.
  - B) In September, fifty-six Minnesota candidates, four transfer and five reciprocal candidates were approved.
  - C) **MP: To Approve and Adopt Committee recommendations.**
  
- 6) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Kristine Eustice, Committee Chair)
  - A) Approved two petitions for waiver from Board of Accountancy Rules. Denied eleven petitions for waiver from Board of Accountancy Rules.
  - B) Two discussion items were carried over.
  - C) Nearing completion of CPE audits: the Board audited 100 CPE submittals, sixty-two are complete, seven no responses, the remainder are being processed.
  - D) **MP: To Approve and Adopt Committee report and recommendations.**
  
- 7) LEGISLATIVE AND RULES COMMITTEE REPORT (Michael M. Vekich, Committee Chair)
  - A) Rulemaking discussion: Revisor Draft, Statement of Need and Reasonableness (SONAR) and Authorizing Resolution.
    - 1) **MP: To approve the Authorizing Resolution.**
    - 2) **MSP: To authorize going out for comments on Education rules.**
  - B) **MP: To Approve and Adopt the actions of the Committee.**
  
- 8) FIRM CREDENTIALING COMMITTEE REPORT (Robert Saunders, Committee Member Reported)
  - A) Approved eight Minnesota firm permits, three foreign firm permits, and five firm name changes. Approved forty-one quality review reports, five quality review reports with other ratings were approved, three quality review reports were carried over, and three past carry-over reports were approved.
 

**MP: To Approve and Adopt Committee recommendations.**
  
- 9) QUALITY REVIEW OVERSIGHT COMMITTEE REPORT (Mark Sellner, Committee Chair)
  - A) No report.
  
- 10) UNFINISHED BUSINESS
  - A) None
  
- 11) NEW BUSINESS
  - A) New Licenses Report – Discussed.
 

**MSP: To accept the New Licenses Report.**

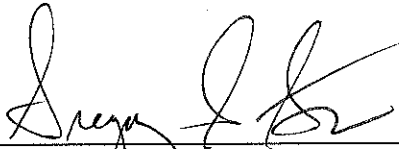
- B) NASBA Annual Meeting discussed and action taken in Executive Committee Report.
  - C) CPA Examination Process Presentations:
    - Michael Decker, AICPA, Director of Operations and Development -- PowerPoint presentation. For more information on the presentation, contact Michael Decker directly at [mdecker@aicpa.org](mailto:mdecker@aicpa.org)
    - Terri Peterson, Prometric, Program Manager
    - Dan Dustin, NASBA, Vice President , State Board Relations
  - D) CPA Comparison Report - Discussed.
  - E) Failed Peer Reviews.
  - F) Rulemaking – Previously discussed and action taken in the Legislative and Rules Committee.
  - G) 2014 Board Calendar. Please review for conflicts and notify the Board office.
- 12) 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 Vicki Marie Ahl, Certificate No. 10907, the Board issued a Stipulation and Consent Order.
    - 2) In the Matter of Gwizdala & Associates, Inc., RAP Firm Permit No.01659, the Board issued a Stipulation and Consent Order.
    - 3) In the Matter of Layton L. Christianson, Certificate No. 03846, the Board issued a Stipulation and Consent Order with Order to Reinstate.
    - 4) In the Matter of Renate Valentine Fuhrmann, Certificate No. 17913, the Board issued a Stipulation and Consent Order with Order to Reinstate.
    - 5) In the Matter of Ruthanne LaQua, Certificate No. 13142, the Board issued a Stipulation and Consent Order with Order to Reinstate.
    - 6) In the Matter of Leo Thomas Mahon, Certificate No. 15756, the Board issued a Stipulation and Consent Order with Order to Reinstate.
    - 7) In the Matter of Sean Kevin O'Brien, Certificate No. 21423, the Board issued a Stipulation and Consent Order with Order to Reinstate.
    - 8) In the Matter of Amy Elizabeth Seibert, Certificate No. 15836, the Board issued a Stipulation and Consent Order with Order to Reinstate.
    - 9) In the Matter of David Grant Staples, Certificate No. 08130, the Board issued a Stipulation and Consent Order with Order to Reinstate.

- 10) In the Matter of Scott Owen Turnbull, Certificate No. 11578, the Board issued a Stipulation and Consent Order with Order to Reinstatement.
- 11) In the Matter of William E. Whitsitt, Certificate No. 18977, the Board issued a Stipulation and Consent Order with Order to Reinstatement.
- 12) In the Matter of Richard Edward Vyskocil, Certificate No. 05331, the Board issued a Stipulation and Consent Order with Order to Reinstatement.
- 13) In the Matter of Wade Martin Voigt, Certificate No. 06630, the Board issued a Stipulation and Consent Order with Order to Reinstatement.

The Board currently has 72 open complaint files.

- 13) ADJOURNED: 10:45 a.m.

Next meeting is **November 12, 2013**.



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Gregory S. Steiner, CPA  
Secretary/Treasurer