



THE MINNESOTA BOARD OF ACCOUNTANCY

**BOARD MEMORANDUM**

November 12, 2013

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

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

**SUBJECT:** **November 12, 2013, BOARD MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 295 (2<sup>nd</sup> 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 (**ABSENT**)

OTHERS:

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

GUESTS:

Geno Fragnito, Minnesota Society of Certified Public Accountants  
Eric Ewald, Executive Director, Minnesota Association of Public Accountants  
Nick de Julio, Minnesota Association of Public Accountants

- 2) APPROVAL OF THE SEPTEMBER 16, 2013 BOARD MEETING MINUTES
  - A) Motion to amend the minutes as follows:  
On page 2, delete the name "David Steve" and insert "David Stene"  
**MSP: to approve the September 16, 2013 meeting minutes, as amended.**
  
- 3) EXECUTIVE COMMITTEE REPORT (Kathleen Mooney, Board Chair)
  - A) Nomination form and election process discussed.
  
- 4) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
  - A) Budget and Revenue Reports - Discussed.
  - B) 2014 Renewal Statistics as of Thursday, November 7, 2013, discussed.  
**(ATTACH. 4B)**
  - C) The Board of Accountancy web page will be revamped soon.
  - D) There is a vacant full-time position that will be posted with the Board of AELSLAGID and 20% time interagency with the Board of Accountancy.
  
- 5) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT  
(Sharon A. Jensen, Committee Chair)
  - A) Approved applications of eighty-nine Minnesota candidates, nine transfer candidates, twelve reciprocal candidates, and two Registered Accounting Practitioners.  
**MP: To Approve and Adopt Committee recommendations.**
  
- 6) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Robert Saunders Reported)
  - A) Approved three petitions for waiver from Board of Accountancy Rules.  
Denied twelve petitions for waiver from Board of Accountancy Rules.
  - B) **MP: To Approve and Adopt Committee report and recommendations.**
  
- 7) LEGISLATIVE AND RULES COMMITTEE REPORT (Doreen Frost reported on behalf of Michael M. Vekich, Committee Chair)
  - A) Rulemaking Update discussed **(ATTACH. 7A)**  
**MSP: To Approve and Adopt the actions of the Committee.**
  
- 8) FIRM CREDENTIALING COMMITTEE REPORT (Mark Sellner, Committee Chair)
  - A) Approved four Minnesota firm permits, two foreign firm permits, three firm name changes and responded to three questions. Approved thirty-one quality review reports, five quality review reports with other ratings were approved, one quality review report with other ratings was referred to another committee, and four quality review reports with other ratings were put on hold. Accepted two completed peer review reports that had previously been put on hold.  
**MP: To Approve and Adopt Committee recommendations.**

- 9) QUALITY REVIEW OVERSIGHT COMMITTEE REPORT (Mark Sellner, Committee Chair)
- A) The committee visited the Minnesota Society of Certified Public Accountants (MNCPA) Report Accepting Body and will be visiting the Minnesota Association of Public Accountants (MAPA) Report Accepting Body in November. A report will be submitted to the Board in December.  
**MP: To accept the Committee Report.**
- 10) UNFINISHED BUSINESS
- A) None
- 11) NEW BUSINESS
- A) New Licenses Report – Discussed.
- B) AICPA Proposed Revised Code of Professional Conduct – Project Update - discussed.
- C) Uniform Accountancy Act Exposure Draft of Firm Mobility Language – discussed. Drafting a letter was recommended.
- D) 2014 Board Calendar.  
**MSP: To accept and approve the 2014 Board Calendar.**
- E) Report from the recent NASBA Annual Meeting by Kate Mooney.
- F) Election process for December 9, 2013 Board meeting – discussed.
- G) Committee Interest Forms – discussed.
- H) 2014 New Committee Meeting Schedule – discussed.
- 12) PUBLIC COMMENT
- A) None
- 13) 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 James J. Maiser, CPA, Firm Permit No. 05122, the Board issued a Stipulation and Consent Order.
  2. In the Matter of Pamela Marie Reagan, Certificate No. 18788, the Board issued a Stipulation and Consent Order with Order to Reinstate.
  3. In the Matter of Jeffrey Edward Scripture, Certificate No. 21440, the Board issued a Stipulation and Consent Order with Order to Reinstate.
  4. In the Matter of Michael John Skwira, Certificate No. C1742, the Board issued a Stipulation and Consent Order with Order to Reinstate.
  5. In the Matter of Jay Abram Zack, Certificate No. 06638, the Board issued a Stipulation and Consent Order with Order to Reinstate.

The Board currently has 166 open complaint files.

14) ADJOURNED: 10:20 a.m.

Next meeting is **December 9, 2013**.

A handwritten signature in black ink, appearing to read 'Gregory S. Steiner', written over a horizontal line.

Gregory S. Steiner, CPA  
Secretary/Treasurer