



THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

July 30, 2014

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Robert P. Saunders, CPA, Board Chair

SUBJECT: **JULY 30, 2014, BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295
9:30 AM

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

1) **CALL TO ORDER**

Attendance:

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

OTHERS:

Doreen Frost, Executive Director
Andrea Barker, Rules Coordinator
Bev Carey, Investigator
Laurie Nistl, Board Staff
Sarah Peterson, Student Worker

GUESTS:

Charlie Peterson, Senior Management Consultant at Minnesota Management & Budget (MMB)
Betsy Adrian, Minnesota Society of Certified Public Accountants
Nick de Julio, Minnesota Association of Public Accountants

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- 2) APPROVAL OF THE JUNE 9, 2014 BOARD MEETING MINUTES
 - A) **MSP: to approve the June 9, 2014 meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Michael Vekich, Committee Chair)
 The Complaint Committee requests a closed session to deal with disciplinary matters.
 - A) **MSP: to close session to address enforcement actions under Minnesota Statutes 214 (2012).**
 - B) **MSP: to reopen the meeting.** The Board issued the following Orders:
 1. In the Matter of Daniel Alfred Juntunen; Certificate No. 18571, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 2. In the Matter of Laura Ann Mische; Certificate No. 14822, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 3. In the Matter of Kinner & Company, Ltd.; Firm Permit No. 00997, the Board issued a Stipulation and Consent Order.
 4. In the Matter of Roger H. Goetz, Jr.; Unlicensed, the Board issued a Cease and Desist Order and Notice of Right to a Hearing.
 5. In the Matter of Jael Delia Kuczmariski; Certificate No. 26817, an Order for Suspension was issued for Respondent's failure to comply with a court order for child support.

- 4) STRATEGIC PLANNING INITIATIVE - facilitated by Charlie Petersen, Senior Management Consultant at Minnesota Management & Budget (MMB). **(ATTACH. 4)**
 - A) Management Analysis & Development (MAD) Approach to Strategic Planning – Discussed **(ATTACH. 4A)**
 - B) Board of Accountancy Mission and Vision statements - Discussed **(ATTACH. 4B)**
 - C) Minnesota Statute 214.001 Policy and Regulation – Discussed **(ATTACH. 4C)**
 - D) Value Statements – Discussed **(ATTACH. 4D)**

- 5) EXECUTIVE COMMITTEE REPORT (Robert P. Saunders, Board Chair)
 - A) The Expedited License Processing for Military legislation was referred to the Legislative and Rules Committee. Also, the Executive Director was authorized to work with our legal counsel on this report.

- 4) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
 - A) Budget and Revenue Reports – Discussed.
 - B) Attended a meeting regarding preparation of the budget for the next fiscal cycle. Also discussed was the Governor's "Plain Language" initiative.
 - C) The Board provided data on licenses for the NASBA Practice Analysis survey.
 - D) Staffing Update: Allison Desmond will be starting next week. She will be the receptionist for both Boards, as well as performing other duties for the Board of AELSLAGID.

- 5) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
(Sharon Jensen reported)
- A) Approved the applications of eighty-five Minnesota candidates, one RAP application, five transfer candidates, and four reciprocal candidates. One waiver request was approved.
MP: To Approve and Adopt Committee recommendations.
- 6) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Kristine S. Eustice, Committee Chair)
- A) Approved four petitions for waiver and denied three petitions for waiver from Board of Accountancy Rules. Two discussion items were referred to staff.
- B) Audits: 75% are complete.
MP: To Approve and Adopt Committee report and recommendations.
- 7) LEGISLATIVE AND RULES COMMITTEE REPORT (Sharon Jensen reported)
- A) Possible legislative action items were discussed including future Board of Accountancy statute changes, firm mobility and attestation.
- B) UAA's New CPA Firm Mobility Provisions - discussed (**ATTACH. 7B**)
- C) CPE Rules – Personal Development Definition – Discussed.
MP: To send the definition of Personal Development Definition to the next Rule Package for consideration.
- D) State Poll on Firm Permit Renewal and CPE Compliance – discussed.
(ATTACH. 7D)
- E) Nebraska Board of Accountancy Quick Poll on CPE Practices – discussed. (**ATTACH. 7E**)
- F) Expedited License Processing for Military legislation – discussed.
MP: To recommend a six-month temporary license if standards met.
- G) **MP: To approve and adopt the committee report and recommendations.**
- 8) FIRM CREDENTIALING COMMITTEE REPORT (Mark Sellner, Committee Chair)
- Approved five Minnesota firm permits, two foreign firm permits and two firm name changes.
 - Approved thirty quality review reports with a pass rating.
 - One quality review reports with other ratings was accepted and one was referred to staff
 - Four quality review reports that had previously been monitored have been completed and were approved.
 - One petition for waiver to extend the peer review date was approved.
- MP: To Approve and Adopt Committee recommendations.**

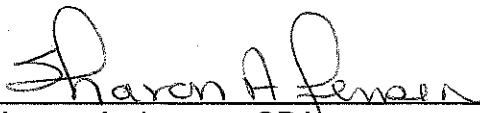
- 9) QUALITY REVIEW OVERSIGHT COMMITTEE REPORT (Mark Sellner, Committee Chair)
 - A) No report.

- 10) UNFINISHED BUSINESS
 - A) None.

- 11) NEW BUSINESS
 - A) Strategic Planning – Previously discussed
 - B) New Licenses Report - **MSP: To approve and adopt the report.**
 - C) NASBA Western Regional Meeting Report (S. Jensen) - Discussed
 - D) NASBA Contract - Discussed.
 - E) NASBA Practice Analysis Survey – Previously discussed in the Legislative & Rules Committee report
 - F) License Revocation Law Change effective July 1, 2014 – Discussed.
 - G) Civil Penalty for MN Licensing Boards – Discussed.
 - H) Minnesota Department of Labor & Industry Workers' Compensation Audit of CPA's - Discussed
 - I) Communications Plan Update: Flyer to Firms - Discussed
 - J) Communications plan – a newsletter will be going out in November as a reminder of the one-year renewal due date of December 31st.

- 12) PUBLIC COMMENT
 - A) None.

- 13) ADJOURNED: 11:45 a.m. Next meeting is September 15, 2014.



Sharon A. Jensen, CPA
Secretary/Treasurer