



THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

January 16, 2015

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: **JANUARY 16, 2015, BOARD MEETING MINUTES**
9:15 AM
GOLDEN RULE BUILDING, Suite 295 (2nd floor)

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

- 1) CALL TO ORDER
Attendance:
Gregory Steiner, CPA, Board Chair
Kristine S. Eustice, Public Member
Sharon Jensen, CPA
Thomas Lydon, CPA
Kathleen Mooney, CPA
Robert Saunders, CPA
Mark Sellner, CPA
Scott Van Binsbergen, Public Member (**Absent**)
Michael M. Vekich, CPA (**Absent**)

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

GUESTS:
Charlie Peterson, Senior Management Consultant at Minnesota Management & Budget (MMB)
Geno Fragnito, Minnesota Society of Certified Public Accountants
Nick de Julio, Minnesota Association of Public Accountants

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- 2) APPROVAL OF THE DECEMBER 5, 2014 BOARD MEETING MINUTES
 - A) **MSP: to approve the December 5, 2014 meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Sharon A. Jensen, CPA, reported)
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 (2014).**
 - B) **MSP: To reopen the meeting.** The Board issued the following Orders:
 - 1) In the Matter of Barley, McNamara, Wild, Martin (now known as Barley, McNamara Wild); Unlicensed, the Board issued a Settlement Agreement and Cease and Desist Order.
 - 2) In the Matter of Bohr, Dahm, Greif & Associates, P.C.; Unlicensed, the Board issued a Settlement Agreement and Cease and Desist Order.
 - 3) In the Matter of Freyberg, Hinkle, Ashland, Powers & Stowell, SC; Unlicensed, the Board issued a Settlement Agreement and Cease and Desist Order
 - 4) In the Matter of Stuart R. Sayre, CPA; Firm Permit No. 16997, the Board issued a Stipulation and Consent Order
 - 5) In the Matter of Sean Alexander Frasier; Certificate No. 28457, the Board issued a Stipulation and Consent Order
 - 6) In the Matter of Robert Reed Adams; Certificate No. 12409, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 7) In the Matter of Brandynn Young Morris; Certificate No. 23237, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 8) In the Matter of Dustin Alan Pederson; Certificate No. 25138, the Board issued a Stipulation and Consent Order and Order to Reinstate.

Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2014), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked. IT IS HEREBY ORDERED that Respondents' CPA certificates in the State of Minnesota are automatically REVOKED effective January 16, 2015.

Clifford Lee Albertson; Certificate No. 04820
Marcus Raymond Althoff; Certificate No. 02503
Alan Wayne Anderson; Certificate No. 06344
Jan K. Anderson; Certificate No. 05135
Gerald Reuben Anderson; Certificate No. 04234
Donald F. Armbrust; Certificate No. 09314
Peter Charles Barsness; Certificate No. 03138
Robert Joseph Behr; Certificate No. 05976

Robert Michael Behringer; Certificate No. 04497
Frank Joseph Beil; Certificate No. 08220
Thomas James Bergeland; Certificate No. 08252
Donn William Bergquist; Certificate No. 05668
Marlin Wesley Berkland; Certificate No. 03207
Brent G. Blackey; Certificate No. 06404
Alan Marcus Boyden; Certificate No. 03968
John Patrick Brinkman; Certificate No. 02286
Renaë Lynn Brown; Certificate No. 05432
Robert B. Buck; Certificate No. 03110
Gregory Lee Carlson; Certificate No. 03434
Paul Gordon Christensen; Certificate No. 07550
David W. Clark; Certificate No. 02858
Charles T. Coggin; Certificate No. 04727
Betty L. Coleman; Certificate No. 05994
Jerome Francis Corcoran; Certificate No. 04632
Rosemary Jean Cox; Certificate No. 06960
William Troy Davis; Certificate No. 02777
Jane Ann Deese; Certificate No. 09140
Lawrence G. Dondelinger; Certificate No. 03976
Kelly M. Doyle; Certificate No. 06788
Stephen James Emanuel; Certificate No. 03415
Mary Ann Emery; Certificate No. 07581
Marilyn Jean Engstrom; Certificate No. 07205
Patrick James Erlandson; Certificate No. 09256
Russell Lee Fehl; Certificate No. 07587
Aldona M. Ferraro; Certificate No. 06453
Deborah Jean Ferris; Certificate No. 05511
Timothy Patrick Flynn; Certificate No. 06016
Harold Fogel; Certificate No. 04313
Robert Francis Foley; Certificate No. 06808
Richard Allen Foster; Certificate No. 09035
Gary Michael Fredrick; Certificate No. 05194
Robert John Frey; Certificate No. 08706
Lloyd Allen Froelich; Certificate No. 04508
Daniel W. Fulton; Certificate No. 04136
Gerald K. Furst; Certificate No. 02517
David Lee Gandrud; Certificate No. 02664
Bruce J. Gary; Certificate No. 04524
Hal B. Gensler; Certificate No. 02607
Larry Dale Gerber; Certificate No. 02022
Scott Hewitt Gislason; Certificate No. 08330
Linda Heinen Glembockj; Certificate No. 05950
Carol May Goodoien; Certificate No. 06831
John Arthur Gordon; Certificate No. 08334
Paul Asmus Grangaard; Certificate No. 07607

Paul Charles Griebel; Certificate No. 06834
Richard Allen Haas; Certificate No. 03700
Earl H. Hagg; Certificate No. 02080
Nancy Kay Hansen; Certificate No. 08723
Harriet H. Hanson; Certificate No. 04984
James Bode Hartley; Certificate No. 02667
Bruce Daniel Haslerud; Certificate No. 06822
Robert W. Haugen; Certificate No. 03782
Glen Joseph Hentges; Certificate No. 04869
Scott Broback Hill; Certificate No. 05023
Ronald Herbert Holm; Certificate No. 02647
Kent Robert Holmberg; Certificate No. 06847
Robin Clark Hoover; Certificate No. 02401
Darryl G. Horsman; Certificate No. 03201
Arthur W. Hultgren; Certificate No. 05213
Marie Brand Humbert; Certificate No. 07937
William F. Miller; Certificate No. 07714

- 4) STRATEGIC PLANNING INITIATIVE - Discussion facilitated by Charlie Petersen, Senior Management Consultant at Minnesota Management and Budget (MMB).
- 5) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, Board Chair)
 - A) 2015 Committee assignments were discussed.
- 6) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
 - A) Budget and Revenue Reports – Discussed.
 - B) Legislative Session – will be meeting with new legislators in the Senate State Departments and Veterans Budget Division.
 - C) Staffing Update – In the hiring process for the Communications position. There were 87 applications. Completed eleven interviews this week.
 - D) Renewal statistics - Discussed. **(ATTACH. 6D)**
 - E) NASBA 33rd Annual Conference for Executive Directors and Board Staff will be in March. Authorize attendance of the Executive Director and the Communications staff person.
MSP: To authorize the attendance of the Executive Director and communications staff person.
 - F) Thank you to all the staff who worked so hard on the renewals.
- 7) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Kathleen K. Mooney, Committee Chair)
 - A) Approved the applications of 55 Minnesota candidates, six transfer candidates, and eight reciprocal candidates. One petition for waiver from Board of Accountancy rules was granted.
MP: To Approve and Adopt Committee recommendations.

- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
(Mark A. Sellner, Committee Chair)
- A) Approved one petition for waiver from Board of Accountancy Rules
 - B) Denied three petitions for waiver from Board of Accountancy Rules.
 - C) Discussion held on one person's CPE – CPE credits were granted.
 - D) CPE Audits are complete.
- MP: To Approve and Adopt Committee recommendations.**
- 9) LEGISLATIVE AND RULES COMMITTEE REPORT
(Sharon Jensen reported)
- A) Draft Legislation for Attest Definition has been reviewed by NASBA and AICPA. Bill authors will be Senator Ann Rest and Representative Bob Gunther. The draft has been sent to the Revisor of Statutes.
- MP: To Approve and Adopt the Committee report.**
- 10) FIRM CREDENTIALING COMMITTEE REPORT
(Kristine S. Eustice, Committee Chair)
- A) Approved seven Minnesota firm permits.
 - B) Approved six foreign firm permits.
 - C) Approved one RAP firm permit.
 - D) Denied two firm name change request for waivers.
 - E) Approved six firm name change requests.
 - F) Denied three petitions for waiver from Board of Accountancy rules.
 - G) Discussion on one peer review, referred to staff for follow-up.
- MP: To Approve and Adopt Committee recommendations.**
- 11) QUALITY REVIEW OVERSIGHT COMMITTEE REPORT
(Mark A. Sellner, CPA, Committee Chair)
- A) Looking for interested qualified individuals for Committee members.
- MSP: To Approve and Adopt the Committee report.**
- 12) UNFINISHED BUSINESS
- A) Rule Update (FYI) – Discussed. **(ATTACH. 12A)**
- 13) NEW BUSINESS
- A) New Licenses Report. **MSP: To Approve and Adopt the report.**
 - B) CPA Exam Performance Summary – discussed.
 - C) Request for Comments for Possible Amendment to Rules – discussed.
 - D) NASBA Data Sharing Agreement - authorization to sign. **(ATTACH. 13D)**
MSP: To authorize signature of the agreement.
 - E) Plaque presentation to Board member and past chair Rob Saunders, CPA.
- 14) PUBLIC COMMENT
- A) Geno Fragnito, MnCPA, commented on the meeting with Senator Ann Rest regarding the draft legislation.

15) ADJOURNED: 10:52 a.m. Next meeting is Friday, February 27, 2015.

Kristine S. Eustice

Kristine S. Eustice
Secretary/Treasurer