

THE MINNESOTA BOARD OF ACCOUNTANCY

**BOARD MEMORANDUM**

April 17, 2015

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

**FROM:** Sharon A. Jensen, CPA, Board Vice Chair

**SUBJECT:** **APRIL 17, 2015, BOARD MEETING MINUTES**  
9:27 AM  
GOLDEN RULE BUILDING, Suite 295 (2<sup>nd</sup> floor)

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

- 1) **CALL TO ORDER**  
Attendance:  
Gregory S. Steiner, CPA, Board Chair, **(Absent)**  
Sharon A. Jensen, CPA  
Thomas A. Lydon, CPA  
Kathleen K. Mooney, CPA  
Charles Selcer, CPA  
Mark A. Sellner, CPA  
Scott Van Binsbergen, Public Member  
Michael M. Vekich, CPA  
Alan J. Wilensky, Public Member **(Absent)**

**OTHERS:**  
Doreen Frost, Executive Director  
Christopher Kaisershot, Assistant Attorney General  
Bev Carey, Investigator  
Kay Weiss, Communications Specialist  
Andrea Barker, Rules Coordinator  
Sara Datko, Complaint Specialist  
Laurie Nistl, Board Staff

**GUESTS:**  
Carl Peterson, American Institute of Certified Public Accountants (AICPA)  
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)  
Betsy Adrian, Minnesota Society of Certified Public Accountants (MNCPA)  
Nick de Julio, Minnesota Association of Public Accountants (MAPA)

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Eric Ewald, Minnesota Association of Public Accountants (MAPA)  
Becca Rogers, Minnesota Association of Public Accountants (MAPA)  
Al Maves, Minnesota Association of Public Accountants (MAPA)

- 2) APPROVAL OF THE FEBRUARY 27, 2015 BOARD MEETING MINUTES
  - A) **MSP: to approve the February 27, 2015 meeting minutes.**
  
- 3) COMPLAINT COMMITTEE REPORT (Michael M. 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 (2014).**
  - B) **MSP: To reopen the meeting.** The Board issued the following Orders:
    - 1) In the Matter of Caldwell, Taylor & Brown, Ltd., the Board issued a Stipulation and Consent Order.
    - 2) In the Matter of Caron & Bletzer, PLLC, the Board issued a Stipulation and Consent Order.
    - 3) In the Matter of Kushner, Smith, Joanou & Gregson, LLP, the Board issued a Stipulation and Consent Order.
    - 4) In the Matter of Donna Lund Loeffler , the Board issued a Stipulation and Consent Order.
    - 5) In the Matter of Jonathan David Jay, the Board issued a Stipulation and Consent Order.
    - 6) In the Matter of Mullins Clemmons & Mayes, PLLC, the Board issued a Settlement Agreement and Cease and Desist Order.
    - 7) In the Matter of Bruce J. Gary, the Board issued a Stipulation and Consent Order and Order to Reinstate.
    - 8) In the Matter of Darryl G. Horsman, the Board issued a Stipulation and Consent Order and Order to Reinstate.
    - 9) In the Matter of Tracey Elaine Whittemore, the Board issued a Stipulation and Consent Order and Order to Reinstate.

Respondents' certificates expired on December 31, 2012. 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 April 17, 2015:

John Clark Aabel; Certificate No. 10046  
Joel D. Aas; Certificate No. 21273  
Mohammed Qassim Abu Hijleh; Certificate No. 26000  
Christopher Jon Ackerlund; Certificate No. 20453  
Olubukola Titilola Adeniji; Certificate No. 24471  
Jeremy Alan Alinder; Certificate No. 19761  
Ross Anthony Allen; Certificate No. 11233  
Cindi Michelle Allrich; Certificate No. 17150

Kenneth John Alme; Certificate No. 11933  
Laura Elizabeth Andersen; Certificate No. 25669  
Eric Dennis Anderson; Certificate No. 21051  
Gene S. Astolfi; Certificate No. 17866  
Joseph Patrick Atkinson; Certificate No. 26006  
Mark Richard Augdahl; Certificate No. 11648  
Richard J. Auld; Certificate No. 19021  
Lin Htet Aung; Certificate No. 26186  
Jeffrey Alan Baars; Certificate No. 22075  
Brian Frederic Back; Certificate No. 18767  
Rolf David Baglien; Certificate No. 22762  
Ralph William Bailey; Certificate No. 19064  
Dale Dean Baker; Certificate No. 14010  
Jerrold W. Baker; Certificate No. 21473  
Janet Elizabeth Balej; Certificate No. 25605  
Brian Alfred Balgaard; Certificate No. 18160  
Greg J. Barber; Certificate No. 26420  
John Michael Barkholtz; Certificate No. 12419  
Heath Eric Beck; Certificate No. 25932  
Elijah Lucas Becker; Certificate No. 23606  
Mark Daniel Behl; Certificate No. 25394  
Kevin John Bell; Certificate No. 22675  
Kristina Maja Berglund-Anklam; Certificate No. 19935  
Garin Lyle Bergman; Certificate No. 19692  
Ann Marie Beuning; Certificate No. 19812  
John Thomas Bigalke; Certificate No. 21267  
Kelly Rae Birkmaier; Certificate No. 21295  
Amory Paul Bodin; Certificate No. 10887  
Brienne Leigh Boettner; Certificate No. 24992  
Daniel Bohacek; Certificate No. 18179  
Lori Lyn Bolin-Willard; Certificate No. 10931  
John Clement Boma; Certificate No. 25171  
Kevin Eugene Boreen; Certificate No. 14797  
Bruce Edward Brabec; Certificate No. 10932  
Jason Michael Braegelmann; Certificate No. 20982  
Gregory Louis Braun; Certificate No. 14027  
Michelle Ann Breunig; Certificate No. 26158  
Gregory J. Brinkmeyer; Certificate No. 21613  
Robert William Brisch; Certificate No. 25678  
Stacy Lynn Brown; Certificate No. 23447  
Tracey Jean Bruner; Certificate No. 20256  
Thomas Bennett Buckman; Certificate No. 24903  
Christine Marie Buntje; Certificate No. 15467  
Robert William Burgess; Certificate No. 25797  
Hani Burni; Certificate No. 25611  
Collin Filmore Buzzell; Certificate No. 17518  
Timothy Patrick Byrne; Certificate No. 14038

Gregory Cleveland Carpenter; Certificate No. 12740  
Jamie Nicole Carroll; Certificate No. 26195  
Kerry Duane Carter; Certificate No. 09589  
Kenneth Sung Chi Cho; Certificate No. 26196  
Gary Lee Christenson; Certificate No. 20513  
Melody Chiu Chung; Certificate No. 09977  
Erica Lynn Kartak Cilek; Certificate No. 20869  
Josephine Cizek; Certificate No. 24997  
Christopher David Coleman; Certificate No. 19376  
Francis Conduah; Certificate No. 25090  
Mark Thomas Cory; Certificate No. 12810  
Cathleen Marie Covington; Certificate No. 16018  
Colt Michael Cramer; Certificate No. 19583  
Thomas Whitmore Cronmiller; Certificate No. 11277  
Stacey Ann Cunningham; Certificate No. 21424  
Dana Lee Dallmann; Certificate No. 21364  
Sarah Ann Dalsin; Certificate No. 20583  
Kathleen Mary Danakis; Certificate No. 25455  
Anthony William Davis; Certificate No. 15631  
Mary McCullum Day; Certificate No. 10223  
Joyce Hanauer Deitschmann; Certificate No. 09387  
Michael C. Deitschmann; Certificate No. 18145  
Michael Wayne Derington; Certificate No. 25868  
Therese L. Desris; Certificate No. 22680  
Peter Virgil DeWitt; Certificate No. 09350  
Robert Michael Divinski; Certificate No. 16024  
Carl Peter Doeksen; Certificate No. 14826  
Kerry E. Dolan; Certificate No. 23784  
Joan Lynn Donaldson; Certificate No. 10118  
Megan Lee Dooley; Certificate No. 26971  
Thomas W. Drew; Certificate No. 25045  
Melissa Jeanne D'Silva; Certificate No. 19421  
Darrell Dean Dyer; Certificate No. C1453  
Chia Lan Eckersen; Certificate No. 15212  
Richard Allan Ehrich; Certificate No. 19584  
Darrell J. Ellsworth; Certificate No. 13663  
Benjamin Alan Emons; Certificate No. 25360  
Shari Ann Enger; Certificate No. 10549  
Michael G. English; Certificate No. 24207  
Efrosinia Lazarovna Erofeeff; Certificate No. 25873  
Krysta Anne Erovick; Certificate No. 23062  
Curtis Eric Espeland; Certificate No. 11702  
Erin Mary Ethier; Certificate No. 20849  
William Joseph Evans; Certificate No. 14841  
Erik Thomas Evensen; Certificate No. 26026  
Michael Alan Eversmeyer; Certificate No. 15242  
Douglas Arthur Fairbanks; Certificate No. C1578

Cody Jay Fast; Certificate No. 26795  
Anna Alissa Feest; Certificate No. 26362  
Gina Renee Felton; Certificate No. 14844  
Wen Feng; Certificate No. 25475  
Derrick C. Fernando; Certificate No. 24688  
Jarid R. Fields; Certificate No. 24147  
James Clifford Fischer; Certificate No. 16481  
Carolyn M. Flaschberger; Certificate No. 16071  
Jennifer Follett; Certificate No. 17443  
Daniel Leroy Folsom; Certificate No. 17558  
Curtis Edward Forse; Certificate No. 15252  
Paul Edwin Forst; Certificate No. 11315  
Jessica Lynn Foss; Certificate No. 25944  
Ivan Dennis Fox; Certificate No. 10980  
Shannon Marliese Franson; Certificate No. 19628  
Matthew Charles Frazee; Certificate No. 19690  
Darren Edward Frederickson; Certificate No. 25325  
Donald R. Frink; Certificate No. 22203  
Bradley Paul Fromm; Certificate No. 15257  
Leslie Erickson Frosaker; Certificate No. 12467  
Chad Lee Fullington; Certificate No. 25598  
James Patrick Fyhrie; Certificate No. 20810  
Duncan Patrick Gallagher; Certificate No. 11213  
Guohui Gao; Certificate No. 23754  
Grant Michael Geffre; Certificate No. 23189  
Jessica B. Gehring; Certificate No. 25165  
Sharon Ann Gerr; Certificate No. 14124  
Barbara Gayle Gerten; Certificate No. 09371  
Steven Marvin Gess; Certificate No. 14463  
Mark Allen Giesie; Certificate No. 13295  
Kristine Lesli Gigerich; Certificate No. 18443  
James Gerhard Gilbertson; Certificate No. 12086  
Marc A. Glende; Certificate No. 23608  
Randall Frank Gorski; Certificate No. 27220  
Aras Vytautas Grakauskas; Certificate No. 14752  
Amy C. Graves; Certificate No. 23896  
Roger Thomas Grembowski; Certificate No. 13694  
Johannes R. Griffioen; Certificate No. 21999  
Roger David Griffith; Certificate No. 09382  
Karen Marie Gruber; Certificate No. 12868  
Breanna Mae Gruhlke; Certificate No. 25243  
David Ray Gullickson; Certificate No. 17576  
Konrad Erik Gunderson; Certificate No. 17096  
Nicholas R. Gust; Certificate No. 25209  
Donita Lynn Haack; Certificate No. 16497  
Mindee Jane Haas; Certificate No. 20033  
Eric G. Haddenhorst; Certificate No. 24988

Eric Olaf Hadland; Certificate No. 16076  
Raydenne Anne Hagan; Certificate No. 17791  
Laura Marie Hahn; Certificate No. 22803  
Theodore William Haley; Certificate No. 12100  
Brian Jeremy Hamilton; Certificate No. 22381  
Marilyn June Hansmann; Certificate No. 18755  
Terry Dean Hanson; Certificate No. 20859  
Richard Victor Hanson; Certificate No. 21511  
Robert Henry Harding; Certificate No. C1896  
Jeffrey Thomas Harmsen; Certificate No. 24510  
Debra Marie Harrington; Certificate No. 13527  
Steven John Harrington; Certificate No. 13545  
Rhonda Louise Hasse; Certificate No. 16848  
Julie Terese Hastings; Certificate No. 20285  
Christine Renee Hays; Certificate No. 13314  
Ronald Godfrey Heger; Certificate No. 11927  
Rhonda Sue Hernandez; Certificate No. 16697  
Susan B. Hickey; Certificate No. 20425  
James Bertram Hickman; Certificate No. C1593  
Karla Louise Hiedeman; Certificate No. 09392  
Douglas Glenn Hipskind; Certificate No. 16860  
Nicholas Ryne Hitsman; Certificate No. 25547  
Barbara Ann Hoffrogge; Certificate No. 16864  
Andrew Jonathan Holland; Certificate No. 26211  
Dean Duc Hong; Certificate No. 23025  
William Henry Hope; Certificate No. 23429  
Susan Marie Hornbaker; Certificate No. 13615  
Donna Lynn Houck; Certificate No. 18427  
Mary Ellen Houg; Certificate No. 21759  
Andrea Leah Huot; Certificate No. 23227  
William Kiley Husen; Certificate No. 11015  
Phillip James Johnson; Certificate No. 27102  
Mahamadou Kane; Certificate No. 27104  
Steven J. Kim; Certificate No. 27108  
Caiyun Z. Kontz; Certificate No. 26997  
Christopher Douglas Miller; Certificate No. 27124  
Kyle Benjamin Nees; Certificate No. 27350  
Karen Ann Ritland; Certificate No. 24153  
Sanae Engel Shimizu; Certificate No. 27032  
Richard Mark Smith; Certificate No. 27194  
Daniel Robert Thesing; Certificate No. 27197  
Mark Christopher Trammel; Certificate No. 27201  
Michael John Vacanti; Certificate No. 27147


4) STRATEGIC PLANNING INITIATIVE – Rescheduled.

- 5) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, Board Chair)  
 A) No meeting held.
- 6) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)  
 A) Peer Review Oversight Committee Conference, July 10, 2015.  
 Authorization of attendance.  
**MSP: To authorize the attendance of one Board member and two Board staff.**  
 B) NASBA Western Regional Meeting, June 17-19, 2015. Authorization of attendance.  
**MSP: To authorize the attendance of up to four Board members, including the two new Board members with NASBA's New Board member scholarships.**  
 C) Budget and Revenue Reports – Discussed.  
 D) Staffing Update: Welcome to Sara Datko, new Complaint Specialist for the Board.  
 E) NASBA Annual Conference for Executive Directors and Board Staff report, Kay Weiss and Doreen Frost.  
 F) The latest edition of the Board Newsletter was presented to Board members and will be mailed out to all licensees next week. Content for the next newsletter requested from Board members.  
 G) Fiscal Year end is June 30<sup>th</sup>, Board member expense reports need to be submitted by then.
- 7) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT  
 (Kathleen K. Mooney, Committee Chair)  
 A) Approved the applications of 71 Minnesota candidates, four transfer candidates, and ten reciprocal candidates.  
**MP: To Approve and Adopt Committee recommendations.**
- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT  
 (Mark A. Sellner, Committee Chair)  
 A) No meeting held.
- 9) LEGISLATIVE AND RULES COMMITTEE REPORT  
 (Michael M. Vekich, Committee Chair)  
 A) Board Rules Package - discussed  
 1) Revisor's Draft - Discussed.  
**MP: To approve adoption of the Revisor's Draft**  
 2) Statement of Need and Reasonableness (SONAR) – Discussed.  
**MP: To approve adoption of the SONAR.**  
 3) Authorizing Resolution – Discussed.  
**MP: To approve the Authorizing Resolution.**  
 B) Fiscal Note for SF802/HF744 and legislation update - Discussed.  
 C) Peer Review Concerns Letter to Legislator (FYI)  
 D) MAPA letter dated April 2, 2015: Rule Package – Renewal of Firm Permits. Discussed.

- 10) FIRM CREDENTIALING COMMITTEE REPORT  
(Mark A. Sellner, Committee Chair)
- A) Approved four Minnesota firm permits.
  - B) Approved two foreign firm permits.
  - C) Approved one RAP firm permit.
  - D) Approved one firm name change request.
  - E) Accepted 13 quality review reports with a pass rating.
  - F) Accepted six quality review reports with other ratings.
  - G) Accepted five quality review reports that were previously monitored and have completed requirements.
  - H) Denied three Peer Review Extension Requests.
  - I) Two Peer Review dates were changed per request.
  - J) Approved one petition for waiver from CPE Requirements.
  - K) Denied two petitions for waiver from CPE Requirements.
  - L) Reports from MNCPA and MAPA were accepted.
  - M) Continuing Professional Education (CPE) Audits: 134 audit letters will be sent out next week.

**MP: To Approve and Adopt Committee recommendations.**

- 11) QUALITY REVIEW OVERSIGHT COMMITTEE REPORT  
(Mark A. Sellner, Committee Chair)
- A) Looking for interested qualified individuals for Committee members.
- 12) UNFINISHED BUSINESS
- A) Completed in Legislative and Rules Committee Report – see above.
- 13) NEW BUSINESS
- A) New Licenses Report. (FYI)
  - B) NASBA CAC Failed Report Guidance document. (FYI)
- 14) PUBLIC COMMENT
- A) Discussion with Betsy Adrian, MNCPA, and Carl Peterson, AICPA, regarding Accounting Degree graduates who do not take the CPA examinations or get licensed.
- 15) ADJOURNED: 11:00 a.m. Next meeting is Monday, June 1, 2015.

  
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Sharon A. Jensen, CPA, Vice Chair