THE MINNESOTA BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

October 23, 2015

TO: All Board Members
    Christopher Kaisershot, Assistant Attorney General

FROM: Gregory S. Steiner, CPA, Board Chair

SUBJECT: OCTOBER 23, 2015, BOARD MEETING MINUTES
         9:50 AM
         GOLDEN RULE BUILDING, Suite 295 (2nd floor)

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

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

   OTHERS:
   Doreen Frost, Executive Director
   Sara Datko, Complaint Specialist
   Kay Weiss, Communications Specialist
   Laurie Nistl, OASI

   GUESTS:
   Nina Person, CliftonLarsonAllen, LLP
   Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)
   Nick de Julio, Minnesota Association of Public Accountants (MAPA)
2) APPROVAL OF THE SEPTEMBER 21, 2015, BOARD MEETING MINUTES
A) MSP: to approve the September 21, 2015 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
B) MSP: To reopen the meeting. The Board issued the following Orders:
   1) In the Matter of Jane Ann Deese, the Board issued a Stipulation and
      Consent Order and Order to Reinstatate.
   2) In the Matter of Laura Marie Hahn, the Board issued a Stipulation
      and Consent Order and Order to Reinstatate.
   3) In the Matter of Lexy Jenkins Wikenheiser, the Board issued a
      Stipulation and Consent Order and Order to Reinstatate.

MP: To Approve and Adopt Committee recommendations.

4) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, Board Chair)
A) Strategic Planning Implementation. Complaint and Executive Activity
   Worksheets finalized [ATTACH. 4B(1) and 4B(2)]; other Committees with
   Worksheets have now met to finalize their Worksheets.
B) Rules Hearing Response – Discussed.

5) EXECUTIVE DIRECTOR’S REPORT (Doreen Frost, Executive Director)
A) Budget and Revenue Reports – Discussed.
B) Open appointments – Anyone interested in serving on the Board or being
   reappointed should submit applications to the Secretary of State.
C) Staffing Update: The receptionist position has been fulfilled. Sue Lick,
   formerly with the Minnesota Racing Commission, begins November 2.
D) Renewal Statistics – Discussed.
E) Updated Board Manual from the Office of the Attorney General was
   distributed electronically.

6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
   (Kate Mooney, Committee Chair)
A) Approved the applications of 62 Minnesota candidates, five transfer
   candidates, eight reciprocal candidates, and one RAP application.
B) The Exam & Credentialing Committee Strategic Planning Activity
   Worksheet was discussed.

MP: To Approve and Adopt Committee recommendations.

7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
   (Mark Sellner, Committee Chair)
A) Approved four petition for waiver from Board of Accountancy Rules
B) Denied six petitions for waiver from Board of Accountancy Rules.
C) CPE Committee Strategic Planning Activity Worksheet was discussed.
D) Rulemaking package to clarify limits on CPE late reporting fees was
   discussed. (Hold over motion until Firm Credentialing Committee report.)

MP: To Approve and Adopt Committee recommendations.
8) FIRM CREDENTIALING COMMITTEE REPORT (Mark Sellner, Committee Chair)
   A) Approved seven Minnesota firm permits.
   B) Approved three firm name change requests.
   C) Approved one DBA request.
   D) Accepted 17 quality review reports; three were referred to staff for more
      followup.
   E) One peer review due date was changed.
   F) Removing QROC from Rules, since it is redundant to the work of the Firm
      Credentialing Committee, was discussed.
      MP: To create Rule package to clarify CPE late fee limits and remove
      reference to the QROC.
      MP: To Approve and Adopt Committee recommendations.

9) UNFINISHED BUSINESS
   A) Strategic Planning Draft Report – Discussed.

10) NEW BUSINESS
    A) Board Newsletter, Fall 2015 Issue – Discussed.
    B) Private Data on Individuals. Effect of Minnesota data privacy on Board
        participation in NASBA Accountancy Licensee Database (ALD) discussed.
    C) Criminal Background Checks. Lynette Dufresne from AELSLAGID will
        create process for handling this requirement of temporary licensure for both
        Boards.
    E) Committee Interest Forms. Deadline to return form is November 30th if
        seeking an office and wishing to have name on the ballot. Nominations will
        also be taken from the floor.
    F) 2015 Q-3 CPA Exam Report – NASBA Report (FYI Only)
    G) Retired CPA Status - AICPA Memo (FYI Only)
    H) New Licenses Report (ATTACH. 10H) (FYI Only)
    I) NASBA meeting discussed. Greg Steiner, Sharon Jensen, Alan Wilensky,
       Charles Selcer, and Doreen Frost will attend and report back at the next
       Board meeting.

11) PUBLIC COMMENT
    A) None

12) ADJOURNED: 10:20 a.m. Next meeting is December 11, 2015.

   [Signature]

   Gregory S. Steiner, CPA, Chair