

BOARD MEMORANDUM**June 7, 2018**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: **June 7, 2018 BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:35 AM

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
Christopher Omdahl, CPA
Lance Radziej, CPA (Absent)
Charles Selcer, CPA
Godson Sowah, CPA (Absent)
Scott Van Binsbergen, Public Member
Alan J. Wilensky, Public Member (Absent)

OTHERS:
Doreen Frost, Executive Director
Sara Datko, Investigator
J'Nell Nordin, OAS-I

GUESTS:
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)
Troy Olsen, Minnesota Association of Public Accountants (MAPA)

- 2) APPROVAL OF THE APRIL 19, 2018 BOARD MEETING MINUTES
 - A) **MSP: To Approve the April 19, 2018, meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Sharon A. Jensen, CPA, 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 (2017).**
 - B) **MSP: To Reopen the meeting.** The Board issued the following Orders (**ATTACH. 3B** – distributed at meeting):
 - 1) In the matter of James J. Bock, CPA, the Board issued a Stipulation and Consent Order.
 - 2) In the Matter of Bradley E. Barks, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 3) In the Matter of Gerald Michael Benik, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 4) In the Matter of Lori Marie Berg, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 5) In the Matter of Mark James Brady, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 6) In the Matter of Joseph F. Grewe, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 7) In the Matter of Kenneth L. Halverson, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 8) In the Matter of William Sheldon Henak, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 9) In the Matter of Brian A. Herda, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 10) In the Matter of David Michael Krautkremer, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 11) In the Matter of Lindsey Marie Meyer, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 12) In the Matter of Ann Marie Olson, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 13) In the Matter of Krista Marie Staloch, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 14) In the Matter of Daniel Eric L. Stern, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 15) In the Matter of Jeffery Michael Duytschaver, the Board issued a Stipulation and Consent Order and Order to Reinstate.

16) In the Matter of Edric Raymond Knight, the Board issued a Stipulation and Consent Order and Order to Reinstate.

17) In the Matter of Brenda Faye Keller, the Board issued an Order to Vacate.

18) In the Matter of Jianwei Zhu, the Board issued an Order to Vacate.

MP: To Approve and Adopt committee recommendations.

- 4) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, CPA, Board Chair)
- A) Strategic Planning: Renewing the Plan; will have discussions with NASBA to facilitate the process. Anticipate scheduling it in the spring.
 - B) Internal Controls – Angelina Barnes, J.D., Internal Controls Director for the State of Minnesota to attend the July 19, 2018 meeting. She will be presenting for approx. 15-20 minutes on the importance of internal controls and the roll the Board members play in the process.
 - C) Working with NASBA on Contract Renewal for examination applicants.
 - D) Retired Status: Rename “Exempt” to “Retired”. Need Statute changed, push to present at next legislative session.

MP: To Accept the report.

- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Frost, Executive Director)
- A) Budget and Revenue Reports - Discussed.
 - B) Open Appointments – No word from Governor’s office.
 - C) Requests for Data, must be tracked – Discussed.

MP: To Accept the report.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Greg Steiner, CPA, Reporting)
- A) Approved the applications of 19 Minnesota candidates, 2 transfer candidates, and 9 reciprocal candidates.
 - B) Approved one waiver and denied one.

MP: To Approve and Adopt Committee recommendations.

- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Scott Van Binsbergen, Public Member, Reporting)
- A) Approved three waivers and denied one.

MP: To Approve and Adopt Committee recommendations.

- 8) FIRM CREDENTIALING COMMITTEE REPORT (Christopher Omdahl, CPA, Committee Chair)
- A) Approved one Minnesota CPA firm permit.

- B) Approved three foreign CPA firm permits.
- C) Approved two firm name changes.
- D) Approved four peer reviews; referred one to staff.
- E) Granted one extension request.

MP: To Approve and Adopt Committee recommendations.

9) UNFINISHED BUSINESS

- A) None.

10) NEW BUSINESS

- A) NASBA Director-at-Large Nomination Letter Sharon Jensen – FYI.
- B) Presentation at MNCPA on 4.26.18 (G. Steiner) – FYI.
- C) Alternative Path to Licensure (S. Jensen) – Discussed.
- D) NASBA 111th Annual Meeting, October 28-31, 2018. Estimated cost per attendee: \$2200.00.

MSP: To authorize the attendance of up to three Board members and the Executive Director.

- E) Board Member Mentorship – Discussed.
- F) Per Diem Policy; will be adopted into Internal Controls Policy - Discussed.
- G) New Licenses Report

MSP: To Approve New Licenses Report.

11) PUBLIC COMMENT

- A) None.

12) ADJOURNED: 10:35 a.m.

Next Meeting: Thursday, July 19, 2018 at 9:00 a.m.



Charles Selcer, CPA, Secretary/Treasurer

EXECUTIVE COMMITTEE**June 7, 2018**

TO: Gregory S. Steiner, CPA, Board Chair
Sharon Jensen, CPA
Charles Selcer, CPA, Secretary/Treasurer

FROM: Greg Steiner, CPA, Board Chair

**SUBJECT: JUNE 7, 2018, EXECUTIVE COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
7:40 AM**

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

Others Attending:

Doreen Frost, Executive Director

- 1) **APPROVAL OF THE APRIL 19, 2018, COMMITTEE MEETING MINUTES
MSP: To Approve.**
- 2) **UNFINISHED BUSINESS**
 - A) Strategic Planning – Renewing the Plan – Staff to contact NASBA to request their staffing assistance to create new strategic plan. Requesting schedule for late spring.
 - B) Internal Controls: July 19, 2018 meeting with Angelina Barnes, J.D. Ms. Barnes is the Internal Controls Director for the State of Minnesota. - Discussed.
- 3) **NEW BUSINESS**
 - A) Review Renewing Contract with NASBA – Staff working directly with NASBA to renew contract for NASBA to continue processing applications for examination.
 - B) Retired Status: Possible Legislation – Recommend the Board pursue “Retired” status in statute for 2019. – Discussed.
- 4) **Adjourn**

EXAMINATION AND CREDENTIALING COMMITTEE

June 7, 2018

TO: Godson Sowah, CPA, Chair
Sharon Jensen, CPA
Gregory S. Steiner, CPA

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: **June 7, 2018 COMMITTEE MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 125
8:00 AM

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

- 1) QUORUM CALL
- 2) APPROVAL OF THE APRIL 19, 2018, COMMITTEE MEETING MINUTES
 - A) **MSP: To Approve**
- 3) CPA and RAP Application Files
 - A) Minnesota Applicants (19)
 - Erin Bartlett Anderson
 - Jennifer Marie Anderson
 - Alexa Kristine Andree
 - Teagan Dianne Marlene Cassan
 - Joseph Donald Curran
 - John-Mark David Dundas
 - Riann Kay Harpster
 - Joseph Alton Johnson
 - Anthony Allen Kocina
 - Daniel Kinney Kriefall
 - Benjamin Andrew Lahren
 - Samantha Ann Marthaler
 - Cecelia C Rand

Joshua Austin Reno
Nicholas Andrew Roach
Andrew Paul Sweere
Nathan Howard R Turner
Brittney Jane Williamson
Nicole Mae Winchell
MSP: To Approve

B) Transfer Applicants (2)
Amanda Christine Burrows
Madison Marie Johnson
MSP: To Approve

C) Reciprocal Applicants (9)
Mason Lu Jones Bosch
Ryan Jeffrey Brickl
Anna Maria Drouches
Eric David Gray
Carrie A Leonard
Stephanie Ann Poeppelman
Thomas Patrick Regan
Hope A Schang
Kevin Yee
MSP: To Approve

4) Petition for Waiver
Zachary J Hillesland
MSP: To Deny
Amanda J Lehman
MSP: To Approve

5) Adjourn

FIRM CREDENTIALING COMMITTEE**JUNE 7, 2018**

TO: Christopher Omdahl, CPA, Chair
Sharon A. Jensen, CPA
Alan Wilensky, Public Member

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: JUNE 7, 2018 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:00 AM

1) QUORUM CALL

Attendance:

Christopher Omdahl, CPA, Chair
Sharon A. Jensen, CPA
Alan Wilensky, Public Member (Absent)

Others:

Doreen Frost, Executive Director
Holly Salmela, State Program Administrator
Sara Datko, Investigator

2) APPROVAL OF THE APRIL 19, 2018 COMMITTEE MEETING MINUTES

MSP: To approve

3) UNFINISHED BUSINESS

A) Strategic Planning Discussed- A possible newsletter article about why firms do not meet the requirements and are rejected.

4) NEW BUSINESS

A) APPLICATIONS FOR MINNESOTA FIRM PERMITS:

(1) F2279 Carlson Branstad PC **MSP: To approve**

B) APPLICATIONS FOR FOREIGN FIRM PERMIT(S):

- (1) F2278 Sensiba San Filippo, LLP **MSP: To approve**
- (2) F2280 The Moore Group, LLC **MSP: To approve**
- (3) F2282 Haukkala CPA, P.C. **MSP: To approve**

C) FIRM NAME CHANGE REQUEST(S):

- (1) Czeh, Pederson & Wilson to Czeh, Wilson & Wilmer **MSP: To approve**
- (2) Dana R DeZiel, CPA LLC to DeZiel Accounting and Consulting, LLC **MSP: To approve**

D) PEER REVIEW REPORTS:

- 00801 Nohre & Co., SC **MSP: To accept**
- 01518 Causey Demgen & Moore PC **MSP: To accept**
- F1775 Bernstein & Pinchuk LLP **MSP: To accept**
- F2011 Jason F. Clausen PC **MSP: To accept**
- 01226 Steven W. Freimuth & Co., LLC **MSP: To refer to staff**

E) EXTENSION REQUEST(S):

- 00415 Carpenter, Evert & Associates, Ltd. **MSP: To grant**

5) ADJOURN



CONTINUING PROFESSIONAL EDUCATION COMMITTEE

JUNE 7, 2018

TO: Lance Radziej, CPA, Committee Chair
Charles Selcer, CPA
Scott Van Binsbergen, Public Member

FROM: Lance Radziej, CPA, Committee Chair

SUBJECT: JUNE 7, 2018 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:30 AM

The Continuing Professional Education Committee held its regularly scheduled meeting on the above-mentioned date, time and location.

1) QUORUM CALL

Attendance:

Scott Van Binsbergen, Public Member, Acting Committee Chair

Charles Selcer, CPA

Sharon Jensen, CPA

Gregory Steiner, CPA

Lance Radziej, CPA (Absent)

Others:

Doreen Frost, Executive Director

Holly Salmela, State Program Administrator

2) APPROVAL OF THE APRIL 19, 2018 COMMITTEE MEETING MINUTES

MSP: To approve

3) UNFINISHED BUSINESS

A) Strategic Planning Discussed

4) NEW BUSINESS

A) Petition for Waiver

Minnesota Rule 1105.0200 subpart 4 (2018), states:

Exceptions. In the application of this chapter [1105], the board may make exceptions for reasons of individual hardship including health, military service, foreign residency, or other good cause. The applicant, licensee, firm, or registered accounting practitioner has the burden of proving such hardship.

- | | |
|-----------------------|------------------------|
| (1) Thomas Helling | MSP: To approve |
| (2) William Vogler | MSP: To approve |
| (3) Julie Gilbert | MSP: To approve |
| (4) Kathryn Plasynski | MSP: To deny |

B) Discussion Item

- (1) Blended Learning- Discussed for possible licensee outreach

C) CPE Audit

The CPE audit documentation was reviewed:

- (1) Matthew Samuelson
- (2) Diane Deblon
- (3) Mumtaz Walli
- (4) Joseph O'Neill
- (5) Bryon Krueger
- (6) Jeffrey Denney
- (7) Kim Mollberg

5) ADJOURN