

BOARD MEMORANDUM

September 6, 2018

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: **September 6, 2018 BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:10 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
Chas McElroy, CPA
Christopher Omdahl, CPA
Lance Radziej, CPA
Charles Selcer, CPA
Godson Sowah, CPA
Scott Van Binsbergen, Public Member
Alan J. Wilensky, Public Member (Absent)

OTHERS:
Doreen Frost, Executive Director
Andrea Barker, Assistant 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 JULY 19, 2018 BOARD MEETING MINUTES
 - A) **MSP: To Approve the July 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 (Distributed at meeting; copies available at the Board office):
 - 1) In the Matter of Gregory John Mckinley, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 2) In the Matter of David Brian Zuraff, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 3) In the matter of Lordan & Camp PLLC, the Board issued a Stipulation and Consent Order.

MP: To Approve and Adopt committee report.

- 4) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, CPA, Board Chair)
 - A) Legislative Plan 2019: A Legislative Committee has been appointed. Greg Steiner, Chas McElroy and Lance Radziej will take the lead on legislative proposed changes. – Discussed.
 - B) Renewal 2019: Renewals open September 9, 2018; however Board members are asked to renew now and let staff know of any issues. – Discussed.

MP: To Accept the report.

- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Frost, Executive Director)
 - A) Budget and Revenue Reports - Discussed.

MP: To Accept the report.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Godson Sowah, CPA, Committee Chair)
 - A) Approved the applications of 58 Minnesota candidates, 8 transfer candidates, and 4 reciprocal candidates.
 - B) Approved one waiver and denied one.

MP: To Approve and Adopt Committee recommendations.

- 7) FIRM CREDENTIALING COMMITTEE REPORT (Christopher Omdahl, CPA, Committee Chair)
 - A) Approved three Minnesota CPA firm permits.

- B) Approved five foreign CPA firm permits.
- C) Approved two firm name changes.
- D) Approved one petition for waiver.
- E) Approved 15 peer reviews; referred one to staff.

MP: To Approve and Adopt Committee recommendations.

8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT
(Lance Radziej, CPA, Committee Chair)

- A) Approved two waivers and partially approved and partially denied one waiver.

MP: To Approve and Adopt Committee recommendations.

9) UNFINISHED BUSINESS

- A) None.

10) NEW BUSINESS

- A) Draft 2019 Board Meeting Calendar for Approval.

MSP: Approve with Changes.

- B) Automatic Revocation: Statute 326A.04 Subd. 11 (S. Datko) – Discussed.
- C) Small Agency Profile – Discussed.
- D) CPA Firm Permit Statistics – Discussed.
- E) Statute Changes – Discussed.
- F) New Licenses Report

MSP: To Approve New Licenses Report.

- G) Inside Minnesota's Most Secure Computer Room (FYI only)
- H) NASBA CPA Statistics – Discussed. (**ATTACH. 10H** – distributed at meeting)

11) PUBLIC COMMENT

- A) Geno Fragnito of MNCPA commented the MNCPA is supportive of a Retired status option.

12) ADJOURNED: 10:40 a.m.

Next Meeting: Thursday, October 18, 2018 at 9:00 a.m.



Charles Selcer, CPA, Secretary/Treasurer

EXECUTIVE COMMITTEE**September 6, 2018**

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

FROM: Greg Steiner, CPA, Board Chair

**SUBJECT: SEPTEMBER 6, 2018, EXECUTIVE COMMITTEE MEETING
MINUTES
GOLDEN RULE BUILDING, Suite 125
7:30 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 AUGUST 29, 2018, COMMITTEE MEETING MINUTES
MSP: To Approve.
- 2) UNFINISHED BUSINESS
 - A) Legislative Plan 2019: A Legislative Committee has been appointed. Greg Steiner, Chas McElroy and Lance Radziej will take the lead on legislative proposed changes. The Board package has the initial language for discussion. – **Discussed.**
- 3) NEW BUSINESS
 - A) Renewal 2019: Renewals open September 9, 2018; however Board members are asked to renew now and let staff know of any issues. – **Discussed.**
- 4) Adjourn

EXAMINATION AND CREDENTIALING COMMITTEE**SEPTEMBER 6, 2018**

TO: Godson Sowah, CPA, Chair
Charles McElroy, CPA
Gregory S. Steiner, CPA

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: September 6, 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 JULY 19, 2018, COMMITTEE MEETING MINUTES
MSP: To Approve
- 3) CPA and RAP Application Files
 - A) Minnesota Applicants (58)
 - Naomi Marie Albright
 - Wendy Marie Anderson
 - Sara E Aschenbeck
 - Samuel Asfahl
 - Jane Frances Becker
 - Kenneth John Bergman
 - Brandon M Beyer
 - Mark Allan Bickel
 - Jonathan Michael Blumberg
 - Sean Patrick Cavanaugh
 - Allison Jeanne Cole
 - Brian Thomas Cunningham
 - Allison Jo Eaton

Bradley Richard Engels
Travis Joseph Ganz
Mark Daniel Gasner
Kari Ann Greene
Andrew James Gustafson
Lorraine Harris
Lauren Marie Hartmann
Anna Marie Hauer
Rohit Hazra
Brett M Hensrud
Heidi Anna Holterman
Wendy Hui
Nicholas John Jadwin
Jennifer Lynn Justin
Kelly Jane Kimmes
Austin David Lagerquist
Blake Anthony Langerud
Colleen Ann Larson
James Peter Matakovich
Carl Walter Mielke
Megan Christine Monosmith
Nicholas John Mullen
Nathan Conrad Olson
Donald Thomas Paterson
Sarah Anne Person
Jared Jess Richter
Jeremy William Rolfe
Scott D Rubsam
Elizabeth Beatrice Russell
Priti Samant
Zachary T Schwartz
Jacob Alan Shoults
Patrick Dillon Smith
David Richard Snell
Samuel Thomas Sura
Sarah Beth Swanson
Omaro Toma
Brady Allen Uotinen
Hannah Kelsey Vidmar
Christian Daniel Waits

Emma Anne Weber
Macy Jaculin Weller
Patrick A Williams
Jiaqi Xu
Steven Douglas Zahn
MSP: To Approve

- B) Transfer Applicants (8)
Aaden Aaden
Zachery Kevin Behlke
Elizabeth Jean Erickson
Joel Ward Galbreath
Derek John Knetter
Jordan Kelsey Mayer
Nathan Chase Williams
Jarrett Trace Yuknis
MSP: To Approve

- C) Reciprocal Applicants (4)
Hannah Marie Fishbeck
Lindsay Elizabeth Horton
Kassandra J Kaluzniak
Boyd Morgan Lord
MSP: To Approve

- 4) Petition for Waiver
Jacob T Nelson
MSP: To Deny
Lisa A Novak
MSP: To Approve

- 5) Adjourn

FIRM CREDENTIALING COMMITTEE

SEPTEMBER 6, 2018

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

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: SEPTEMBER 6, 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 Johnson, Executive Director
Holly Salmela, State Program Administrator
Sara Datko, Investigator
- 2) APPROVAL OF THE JUNE 7, 2018 COMMITTEE MEETING MINUTES
MSP: To approve
- 3) APPROVAL OF THE JULY 19, 2018 COMMITTEE MEETING MINUTES
Carryover to next meeting
- 4) UNFINISHED BUSINESS
- 5) NEW BUSINESS
 - A) APPLICATIONS FOR MINNESOTA FIRM PERMITS:
 - (1) F2293 Kristen R Pinette CPA Inc **MSP: To approve**
 - (2) F2296 Mumtaz Walli CPA, LLC **MSP: To approve**

- (3) F2297 DFP LLC **MSP: To approve**
- B) APPLICATIONS FOR FOREIGN FIRM PERMIT(S):
- (1) F2290 Alvarez & Associates, Inc.,
Certified Public Accountants **MSP: To approve**
- (2) F2291 West Fargo Tax And Accounting-
KBBD **MSP: To approve**
- (3) F2292 PriceKubecka, PLLC **MSP: To approve**
- (4) F2294 Freed Maxick CPAs P.C. **MSP: To approve**
- (5) F2295 March & McMillin, CPAs, PLLC
- C) FIRM NAME CHANGE REQUEST(S):
- (1) Riitters Thompson & Olson PA to RTO PA **MSP: To approve**
- (2) Steven W Freimuth & Co LLC to Freimuth & Co., LLC **MSP: To approve**
- D) WAIVER REQUEST
- F2145 SE Hemmerich Tax and Accounting Services CPA LLC **MSP: To approve**
- E) AICPA Peer Review Board Changes (ENCL 4D)
- F) PEER REVIEW REPORTS:
- 00639 Bauman Associates Ltd **MSP: To accept**
- 01483 TJS Deemer Dana LLP **MSP: To accept**
- 02348 Michael W. Pofahl CPA **MSP: To accept**
- 11905 Randall R. Vogt, CPA **MSP: To accept**
- 20579 Matthew T Carrington CPA **MSP: To accept**
- F1787 Ken Franzmeier CPA, P. C. **MSP: To accept**
- F1795 Peterson Company Ltd. **MSP: To accept**
- F1828 Kennedy & Associates, Ltd. **MSP: To accept**
- F1858 Barton, Walter & Krier, P. C. **MSP: To accept**
- F1876 LB Carlson, LLP **MSP: To accept**
- F2020 Hancock & Dana PC **MSP: To accept**

F2072	Brian D. Koehn, CPA, PLLC	MSP: To accept
00580	Fort & Company PA	MSP: To accept
00892	Michael C. Lundbohm, Ltd	MSP: To accept
F1744	Peterson, Hudson, and Potthoff Ltd	MSP: To refer to staff
F2053	Johnson & Roggenbuck, P.A.	MSP: To accept

6) ADJOURN

**CONTINUING PROFESSIONAL EDUCATION
COMMITTEE**

SEPTEMBER 6, 2018

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

FROM: Lance Radziej, CPA, Committee Chair

SUBJECT: SEPTEMBER 6, 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:
Lance Radziej, CPA, Chair
Charles Selcer, CPA
Scott Van Binsbergen, Public Member

Others:
Doreen Johnson, Executive Director
Holly Salmela, State Program Administrator
- 2) **APPROVAL OF THE JULY 19, 2018 COMMITTEE MEETING MINUTES**
MSP: To approve
- 3) **UNFINISHED BUSINESS**
- 4) **NEW BUSINESS**
 - A) **NASBA response to the University of Minnesota online Master of Business Taxation courses (blended learning)**
Reviewed and discussed

B) 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) Herbert Leifeld **MSP: To approve**
- (2) Erin Habjan **MSP: To grant partial approval (waive the
FY14 and FY15 CPE late reporting fees)
and deny the waiver of the FY17 fee.**
- (3) Stephanie Holt **MSP: To approve**

C) Discussion Item

- (1) Medical Assistance and Long Term Care Planning course
MSP: To deny course for CPE
- (2) Statistics for Data Scientist course
MSP: To approve course for CPE

5) ADJOURN