

**BOARD MEMORANDUM****December 4, 2018**

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

**FROM:** Greg Steiner, CPA, Board Chair

**SUBJECT: DECEMBER 4, 2018 BOARD MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 295 (Second Floor)  
**9:40 AM**

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

- 1) **CALL TO ORDER**  
Attendance:  
Gregory Steiner, CPA, Board Chair  
Sharon Jensen, CPA  
Chas McElroy, CPA  
Christopher Omdahl, CPA (Absent)  
Lance Radziej, CPA  
Charles Selcer, CPA  
Godson Sowah, CPA  
Scott Van Binsbergen, Public Member (Absent)  
Alan Wilensky, Public Member

**OTHERS:**  
Doreen Johnson, 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)  
Richard Gooley, MNIT  
Troy Olsen, Minnesota Association of Public Accountants (MAPA)

- 2) APPROVAL OF THE OCTOBER 18, 2018 BOARD MEETING MINUTES
  - A) **MSP: To approve the October 18, 2018, meeting minutes.**
  
- 3) COMPLAINT COMMITTEE REPORT (Sharon Jensen, CPA, Committee Chair)

The Complaint Committee requests a closed session to discuss 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 Hoffman, Philipp, & Knutson, PLLC, the Board issued a Stipulation and Consent Order.
    - 2) In the Matter of Colleen Louise Hoffman, the Board issued a Settlement Agreement and Cease and Desist Order.
    - 3) In the matter of Bernice Aurelia Garbina, the Board issued an Order.
    - 4) In the Matter of Amy M. Adam, the Board issued a Stipulation and Consent Order.
    - 5) In the matter of Amanda Marie Giliotti, the Board issued a Stipulation and consent Order.
    - 6) In the Matter of Chad A. Kreitinger, the Board issued a Stipulation and Consent Order.
    - 7) In the matter of Curtis Edward Forse, the Board issued a Stipulation and Consent Order and Order to Reinstate.
    - 8) In the Matter of Mary Elizabeth Hagen, the Board issued a Stipulation and Consent Order and Order to Reinstate.
    - 9) In the matter of Kelly A. Hoffarth, the Board issued a Stipulation and Consent Order and Order to Reinstate.
    - 10) In the Matter of Thomas James Kohler, the Board issued a Stipulation and Consent Order and Order to Reinstate.
    - 11) In the Matter of Robert Patrick Ranalla, the Board issued a Stipulation and Consent Order and Order to Reinstate.
    - 12) In the matter of Michael David Johnson, the Board issued a Stipulation and consent Order.

**MP: To approve and adopt committee report.**
  
- 4) EXECUTIVE COMMITTEE REPORT (Gregory Steiner, CPA, Board Chair)
  - A) Report on October 18, 2018 meeting. – Discussed.

**MP: To accept the report.**

- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
  - A) Budget and Revenue Reports - Discussed.
  - B) Staffing Schedule – Discussed.
  - C) Renewal Statistics – Discussed.

**MP: To accept the report.**
  
- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT  
(Godson Sowah, CPA, Committee Chair)
  - A) Approved the applications of 64 Minnesota candidates, 8 transfer candidates, and 9 reciprocal candidates.
  - B) Approved two petitions for waiver.

**MP: To approve and adopt Committee recommendations.**
  
- 7) FIRM CREDENTIALING COMMITTEE REPORT (Alan Wilensky, reporting)
  - A) Approved eight Minnesota CPA firm permits.
  - B) Approved five firm name changes.
  - C) Approved 28 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 11 petitions for waiver.

**MP: To approve and adopt Committee recommendations.**
  
- 9) UNFINISHED BUSINESS
  - A) Legislative Action Plan – Moving Forward. - Discussed.
  
- 10) NEW BUSINESS
  - A) MNIT Presentation: Richard Gooley. (**ATTACH. 10A**– distributed at meeting)
  - B) NASBA Annual Meeting Report. (S. Jensen, D. Johnson, L. Radziej, and A. Wilensky) – Carried over to January 10, 2019 Board Meeting.
  - C) Continuous Testing: Change to Exam. NASBA and Proposed Language. – Discussed.
  - D) Statute changes: Proposed Language. – Discussed.
  - E) Obsolete Rules Report. – Discussed.
  - F) Board Members' Handbook of Legal Issues from the Minnesota Attorney General's Office. (previously electronically distributed) - Discussed.
  - G) New Licenses Report.

**MSP: To approve new licenses report.**

- H) NASBA 2018 Quarterly Reports for Minnesota – FYI.
- I) Final Renewal Notice postcard – FYI.
- J) Correspondence from Arthur Cobb regarding CPE Requirements. – Response required from Board within 60 days. Draft letter for comment and approval will be at the January 10, 2019 meeting.
- K) Election of Board officers.

Nominations for 2018 Executive Committee were:

- Gregory Steiner for Chair
- Sharon Jensen for Vice Chair
- Charles Selcer for Secretary/Treasurer

Election:


- Gregory Steiner was elected Chair by acclamation.
- Sharon Jensen was elected Vice Chair by acclamation.
- Charles Selcer was elected Secretary/Treasurer by acclamation.

11) PUBLIC COMMENT

- A) Geno Fragnito of MNCPA commented about a class they are holding about “How to Testify at the Capital”.

12) ADJOURNED: 11:58 a.m.

**Next Meeting: Thursday, January 10, 2019 at 9:00 a.m.**



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Charles Selcer, CPA, Secretary/Treasurer

Signed by Greg S. Steiner, Board Chair  
in Charles Selcer's absence.

**EXECUTIVE COMMITTEE****December 13, 2018**

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

**FROM:** Greg Steiner, CPA, Board Chair

**SUBJECT: DECEMBER 13, 2018, EXECUTIVE COMMITTEE MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 125  
**Immediately following Complaint Committee**

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

Others Attending:

Doreen Johnson, Executive Director  
Andrea Barker, Assistant Executive Director

- 1) APPROVAL OF THE DECEMBER 4, 2018, COMMITTEE MEETING MINUTES  
**MSP: To approve.**
- 2) UNFINISHED BUSINESS
- 3) NEW BUSINESS
  - A) Committee Assignments for 2019 – One change to original Encl. 3A on the agenda.
  - B) Foreign Firm Licensure – Discussed.
- 4) Adjourn – 11:20 AM

**EXAMINATION AND CREDENTIALING COMMITTEE****December 4, 2018**

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

**FROM:** Godson Sowah, CPA, Committee Chair

**SUBJECT: DECEMBER 4, 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 OCTOBER 18, 2018, COMMITTEE MEETING MINUTES
- 3) CPA and RAP Application Files
  - A) Minnesota Applicants (64)
    - Derek James Almich
    - Beth Ann Alshanski
    - Michael Vincent Andersen
    - Jenna Oriella Anderson
    - Lori Beth Arndt
    - Jacob Blad Belgium
    - William Carroll Bestul
    - Blake C Bode
    - Justin Thomas Bonhiver
    - Simond Raymond Bruce
    - Richard Charles Carr
    - Jacob Ryan Christensen
    - Jack Edward Claseman
    - Joseph John Corndale

Clifford Edward Crimmins  
Zachary Lawrence Dehler  
Andrew James Dehn  
Hannah Rose Fahey  
Olena Gaida  
Justin Lee Gerber  
Daniel John Gilles  
Nathan Hans Gilman  
Weston Elliott Hallenberg  
Huiyu Huang  
Courtney Lynn Huhn  
Reilly Marie Johnson  
Joshua Michael Kallstrom  
Matthew Allen Kissell  
Austin W Piehl Knowlton  
Maggy Lotfy Sadek Zekry Kozman  
Yingna Elena LaRou  
Douglas Mervin Lee  
Adam Nephi Lloyd  
Benjamin Michael Loosbrock  
Emily Ann Malmstrom  
Kyle Logan Marshall  
Nelson James Marshall  
Allison Ann Martin  
Kristine Marie Mathiason  
Kailey Nicole McCoy  
Alex Jay Mickelson  
John Patrick Nazy  
Scott A Nelson  
Andrew Dylan Norgard  
Emily Fedje Paulson  
Adam Jeffrey Peters  
Lindsey Maghen Rasmussen  
Sarah Marie Rathbone  
Courtney McKael Ryberg  
Roeun Roland Sam  
Tyler Anthony Schmocker  
Andrew Connor Shawd  
Benjamin Robert Sjulstad

Brandon Lee Smith  
Jessica Anne Smith  
Nicholas Erin Smith  
Jordan Mitchell Spindler  
Brooke Emma Stauffer  
Jenna Rea Stoneberg  
Alexander Edward Thiede-Lueders  
Megan Lee Tomczak  
Christina Tuongiv Truong  
Alec Eugene Wood  
Kelly Allan Wynn  
**MSP: To approve**

B) Transfer Applicants (8)  
Martha Betts Baker  
Tyler Michael Fenner  
Lindsay Sandra Heller  
Anna Grace Marshall  
Kelsey Beth Peterson  
Ryan Radue  
Matt James Schemmel  
Adam Christopher Walters  
**MSP: To approve**

C) Reciprocal Applicants (9)  
Christine A Awich  
Matthew Hans Blomquist  
Serena Nicole Cram  
Preston David Paulson  
Neil Bryon Reiner  
Conner Roos  
Aja Steinfeldt  
Ryan Lee Vadnais  
Christopher Williams  
**MSP: To approve**



- 4) Petition for Waiver  
Kristine Marie Mathiason  
**MSP: To approve**  
Emily M Watson  
**MSP: To approve**

- 5) Adjourn



### FIRM CREDENTIALING COMMITTEE

DECEMBER 4, 2018

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

**FROM:** Christopher Omdahl, CPA, Chair

**SUBJECT: DECEMBER 4, 2018 COMMITTEE MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 125  
**8:00 AM**

- 1) QUORUM CALL  
Attendance:  
Alan Wilensky, Public Member, Acting Chair  
Sharon A. Jensen, CPA  
Christopher Omdahl, CPA, Chair (Absent)  
  
Others:  
Doreen Johnson, Executive Director  
Holly Salmela, State Program Administrator  
Sara Datko, Investigator
- 2) APPROVAL OF THE OCTOBER 18, 2018 COMMITTEE MEETING MINUTES  
**MSP: To approve**
- 3) UNFINISHED BUSINESS
- 4) NEW BUSINESS
  - A) APPLICATIONS FOR MINNESOTA FIRM PERMITS:
    - (1) F2281 Raygor Tax, LLC **MSP: To approve**
    - (2) F2307 EN Benson CPA, LLC **MSP: To approve**
    - (3) F2308 Jacob Bosley CPA LLC **MSP: To approve**
    - (4) F2309 Keith Hembre CFA, CPA LLC **MSP: To approve**
    - (5) F2310 Adam D. Lund, CPA, LLC **MSP: To approve**
    - (6) F2311 Jacobs Tax Services, LLC **MSP: To approve**

- (7) F2312 Oberloh & Oberloh, Ltd **MSP: To approve**
- (8) F2313 Jonathan M. Thiel, CPA, PLLC **MSP: To approve**

B) FIRM NAME CHANGE REQUEST(S):

- (1) Riley Enstad Ovik & Co Ltd to Riley Martin LTD **MSP: To approve**
- (2) Terning & Ross Company to Terning & Company Inc **MSP: To approve**
- (3) Jeffrey W Kari LLC dba Kari & Associates to Jeffrey W Kari LLC **MSP: To approve**
- (4) Axtell & Haller, LLC to Axtell Haller & Slachta, LLC **MSP: To approve**
- (5) Bures & Associates PC to Frank Bures, CPA Accounting **MSP: To approve**

C) PEER REVIEW REPORTS:

- 00277 Rauch & Frankhauser PLLP **MSP: To accept**
- 00386 Horab & Wentz **MSP: To accept**
- 00598 Esterbrooks Scott Signorelli Peterson Smithson Ltd. **MSP: To accept**
- 00728 Johnson and Hoehn Ltd. **MSP: To accept**
- 00856 Piehl, Hanson Beckman PA **MSP: To accept**
- 00868 Mosford, Barthel & Co., PLC **MSP: To accept**
- 01028 Baker Tilly Virchow Krause, LLP **MSP: To accept**
- 01033 Holtgrewe, Ltd. **MSP: To accept**
- 01248 Clarence V. Vetter, LLC **MSP: To accept**
- 01609 JackHarvey LLC **MSP: To accept**
- 02252 Jerome Robert Marshik, CPA **MSP: To accept**
- 08632 John F. Ermer CPA **MSP: To accept**
- 29658 Amanda Strausborger CPA **MSP: To accept**
- F1762 Hermanson & Leitner, LLC **MSP: To accept**

F1781	Petersen Professionals PC	<b>MSP: To accept</b>
F1794	Maddox & Associates, APC	<b>MSP: To accept</b>
F1934	EisnerAmper LLP	<b>MSP: To accept</b>
F1997	Casey Peterson, Ltd.	<b>MSP: To accept</b>
F2038	KSJG, LLP	<b>MSP: To accept</b>
F2131	Way, Ray, Shelton and Co., PC	<b>MSP: To accept</b>
F2137	Rehmann Robson, LLC	<b>MSP: To accept</b>
F2146	KCoe Isom, LLP	<b>MSP: To accept</b>
F2151	Hill & Jordan LLC	<b>MSP: To accept</b>
F2153	Lee & Company PC	<b>MSP: To accept</b>
00800	Dayhl Hatton Muir & Reese Ltd.	<b>MSP: To accept</b>
02761	Dennis F. Bacon CPA	<b>MSP: To refer to staff</b>
18890	Margaret Hovden McDonald CPA	<b>MSP: To accept</b>
F1894	Erik J. Olson CPA, Ltd.	<b>MSP: To accept pending documentation</b>
F2195	Dennison CPA, PC	<b>MSP: To accept</b>

D) DISCUSSION

Office of the State Auditor Peer Review Report

**MSP: To accept**

5) ADJOURN

**CONTINUING PROFESSIONAL EDUCATION  
COMMITTEE****DECEMBER 4, 2018**

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

**FROM:** Lance Radziej, CPA, Committee Chair

**SUBJECT: DECEMBER 4, 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 (Absent)

Others:

Doreen Johnson, Executive Director

Holly Salmela, State Program Administrator

Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)

2) **APPROVAL OF THE OCTOBER 18, 2018 COMMITTEE MEETING MINUTES**

**MSP: To approve**

3) **UNFINISHED BUSINESS**

4) **NEW BUSINESS**

A) **CLOSED SESSION**

**MSP: To close meeting to address confidential medical records attached with waiver requests.**

**MSP: To reopen**

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)  | Heather Johnson     | <b>MSP: To approve</b> |
| (2)  | Judith Schaefer     | <b>MSP: To approve</b> |
| (3)  | Brittany Bolstad    | <b>MSP: To approve</b> |
| (4)  | Daniel Sjoquist     | <b>MSP: To approve</b> |
| (5)  | Gerald Lee          | <b>MSP: To approve</b> |
| (6)  | Elina Lavarreda     | <b>MSP: To approve</b> |
| (7)  | Mark Helsper        | <b>MSP: To approve</b> |
| (8)  | Christopher Roebber | <b>MSP: To approve</b> |
| (9)  | Thomas Teasck       | <b>MSP: To approve</b> |
| (10) | Kenya Sykes         | <b>MSP: To approve</b> |
| (11) | Jeff Wilhelmi       | <b>MSP: To approve</b> |

C) Discussion

- (1) University of Minnesota Masters of Business Taxation (MBT)  
**MSP: to request that the Board retroactively accept all courses for the MBT as approved blended learning without the need for a waiver.**

5) ADJOURN