

**BOARD MEMORANDUM****January 10, 2019**

**TO:** All Board Members

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

**SUBJECT: JANUARY 10, 2019 BOARD MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 295 (Second Floor)  
**9:30 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  
Lance Radziej, CPA  
Charles Selcer, CPA (Absent)  
Godson Sowah, CPA (Absent)  
Scott Van Binsbergen, Public Member  
Alan Wilensky, Public Member (Absent)

**OTHERS:**  
Andrea Barker, Assistant Executive Director  
Sara Datko, Investigator  
J'Nell Nordin, OAS-I  
Holly Salmela, State Program Administrator

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

- 2) APPROVAL OF THE DECEMBER 4, 2018 BOARD MEETING MINUTES
- A) **MSP: To approve the December 4, 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 (2018) and continuous education exempt requests under HIPPA.**
- 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 Cara Christine Collins, the Board issued a Stipulation and Consent Order.
  2. In the matter of Jamie McInerney Kocourek, the Board issued a Stipulation and Consent Order.
  3. In the Matter of Bradley Paul Mickelson, the Board issued a Stipulation and Consent Order.
  4. In the Matter of Dorcas O. Olateru, the Board issued a Stipulation and Consent Order and Order to Reinstate.
  5. In the Matter of Michael Dean Ross, the Board issued a Stipulation and Consent Order.
  6. In the matter of Jolene Marie Schimek, the Board issued a Stipulation and Consent Order.
  7. In the matter of Eric Paul Sheehan, the Board issued a Stipulation and Consent Order and Order to Reinstate.
  8. Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2018), 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 January 10, 2019.

11174	Nancy Marie Adelmann	13768	Jean Carol Benson
27166	Dorian Leigh Aiello	26347	Adam Lawrence Benson
14774	John Michael Anderson	27372	Michael J. Berg
09629	Barbara Jane Andre	08254	Thomas A. Berreman
24210	Mark Ramsay Annis	13166	Robert William Biaggio
25044	Karl H. Arensdorf	18722	Scott Eric Bloedow
26251	Jason Knutson Aune	14365	Cynthia L. Bluhm
23072	Elizabeth Marie Baarlaer	18179	Daniel Bohacek
25529	William Douglas Backer	29615	Stephen Anthony Bona
26712	Elena Vladimirovna Baechle	04627	Glenn David Bougie
14396	Steven Mark Bahe	23996	Kevin M. Bowen
13985	Stephen Joseph Beauchamp	19310	Erin Clancy Brass
02203	Robert A. Benner	11664	Charles Randolph Brown

15999	Sarah Joann Bulver	28327	Noel Graham Gilbert
12492	Beth Hammer Buse	03810	Edward Benton Gill
16790	Michael Anthony Bushlack	06799	Nancy Enyeart Glasenapp
08578	Marvin Arnold Busta	07605	Roger Lee Gleisner
05111	Alan Eugene Bye	08139	Lisa Ann Gleisner
13635	Kimberly Ann Cada	02316	David Carl Goehle
22148	Michael Francis Campana	27521	Anne Beau Goff
29065	Matthew Alan Carr	22688	John Christopher Gonsior
04662	Wallace G. Carson	17216	Timothy John Gooley
02708	Charles Milo Cazett	28857	Kevin Francis Griffith
24906	Hillary Hui Chong Chan	03611	Gary Allen Groen
05082	Marti Ray Charpentier	14868	Russell Lee Grundhauser
12583	Bonnie Marie Christensen	02965	Lyle Louis Guhl
26314	Todd Kenton Christensen	18140	Eric Charles Gustafson
14299	Jeffrey LaVerne Christian	11727	John Stanley Guzik
25854	Keith Russell Clark	26140	Bethany Joy Haag
09493	Cheryl Ann Collins	10589	Joe Andrew Hafermann
20581	Vincent Thomas Conley	09736	Dale Edward Hahn
14434	Deanna Marie Cook	03334	Michael S. Hahne
29146	Russel J. Crary	27287	Justin Dwight Hall
28703	Matthew Dwight Cross	07240	Philip John Halverson
12450	Brett James Crowe	10596	Brian Mark Hansen
23815	Usha Datta	21744	Carlyle Bertrand Hanson
13267	Clarence Oliver Davis	15281	David Jerome Harty
28190	Jacob Andrew Day	16848	Rhonda Louise Hasse
28444	Matthew Richard DeJong	04832	Bradley Dean Haugen
07566	Edward J. Depauw	25046	Joan M. Healy-Hauser
06783	Steven Q. DeVinck	23972	Katherine Marie Heggland
14391	Jean Marie DeWall	16853	Jeffrey Scott Heinrich
18146	Robert Dean Dohrer	27434	Nicole Jean Helmholdt
28538	Qujie Dolan	26938	David John Hennick
08298	Steven Andrew Donnay	11350	Steven Jon Henrikson
28539	Joseph Mitchell Drapcho	25108	Dean William Hensel
05206	Gary Lee Ellis	29016	Jed Thaddeus Heubner
12065	Keith Erwin Ellis	04093	Erwin James Hill
20791	Emi Camille Watabe England	02038	Arland E. Hirman
02005	John Edmund Erickson	23024	Gena Marie Holland
05706	Roger Duane Eriksson	25417	Jacob Bernard Holzem
07117	DeAnn Louise Everson	06848	David Gerald Hopkins
08892	Robert Thomas Faber	25112	Lishi Huang
17203	Susan Marie Fackler	26939	Jonni Marie Hubbs
23260	Jaime Lynne Farnham	08634	James Robert Hupp
05583	Jody Helen Feragen	07632	Randi John Huseby
17205	Lynn Marie Folken	16869	Michael John Husemann
26880	Craig Robert Fox	16517	Kathryn Mae Jackson
23967	Jason Lee Fredrickson	11935	Susan Mary Jacobson
11481	Virginia Sue Freese	14498	Scott Jerald Jallen
06018	Bruce Leon Freidson	05123	Nancy M. Jara
27676	Jaclyn A. Fuhrer	25110	Kristin Marie Johnsen
29403	Heather Marie Gallun	03449	Dale Allan Johnson
16374	Sue Ann Gehman	17255	Robin Ann Johnson
26501	Ryan Peter Georges	22874	Jennifer Matthew Johnson
21858	Joan Edith Giem	27528	Jason Roland Johnson

06499 Jerry Earl Jones  
06684 Jerome Alan Jorgenson  
06676 John Richard Judd  
25389 Nathan Edwin Kaehler

17120 Steven A. Kahn  
24212 Melissa Ann Kaiser  
28961 Natalie Mae Kane

**MP: To approve and adopt committee report.**

9. Continuing professional education petitions for waiver were reviewed and discussed.

- 4) EXECUTIVE COMMITTEE REPORT (Gregory Steiner, CPA, Board Chair)  
A) Report on December 4 and December 13, 2018 meetings – discussed.

**MP: To accept the report.**

- 5) EXECUTIVE DIRECTOR’S REPORT (Andrea Barker, Assistant Executive Director)  
A) Budget and Revenue Reports - discussed.  
B) Renewals Update (**ATTACH. 5B**– distributed at meeting) discussed.

**MP: To accept the report.**

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT  
(Sharon Jensen, CPA, Reporting)  
A) Approved the applications of 29 Minnesota candidates, eight transfer candidates, and two reciprocal candidates.

**MP: To approve and adopt Committee recommendations.**

- 7) FIRM CREDENTIALING COMMITTEE REPORT (Chris Omdahl, CPA, Committee Chair)  
A) Approved 10 Minnesota CPA firm permits and two foreign firm permits.  
B) Approved four firm name changes.  
C) Approved three petitions for waiver.  
D) Approved 44 peer reviews and two requests for extension.

**MP: To approve and adopt Committee recommendations.**

- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING  
(Lance Radziej, CPA, Committee Chair)  
A) Petitions 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. James Ruff       | <b>MSP: To grant partial approval (waive the FY14 CPE late reporting fees) and deny the waiver of the FY15 and FY17 fees.</b> |
| 2. James Knudson    | <b>MSP: To approve</b>  |
| 3. Rori Hicks       | <b>MSP: To approve</b>  |
| 4. Jean Gullikson   | <b>MSP: To deny</b>   |
| 5. Lauren Carew     | <b>MSP: To approve</b>  |
| 6. James McManus    | <b>MSP: To approve</b>  |
| 7. Charles Hestness | <b>MSP: To approve</b>  |
| 8. Mary Hestness    | <b>MSP: To approve</b>  |
| 9. Scott Dehn       | <b>MSP: To approve</b>  |
| 10. John Rupley     | <b>MSP: To approve</b>  |
| 11. Lucas Young     | <b>MSP: To approve</b>  |
| 12. Michael Graves  | <b>MSP: To approve use of previously reported 5.5 hours but to deny request for waiver of the delinquency fee.</b>            |
| 13. Hannah Tofilka  | <b>MSP: To deny</b>   |

**MP: To approve and adopt Committee recommendations.**

- 9) UNFINISHED BUSINESS
- A) Legislative Action Plan (**ATTACH. 9A**– distributed at meeting) - discussed.
  - B) Reply to Arthur Cobb regarding CPE requirements - discussed.
- 10) NEW BUSINESS
- A) FY2020-21 Agency Base Budget Information Published to the MMB Website – discussed.
  - B) Proposed changes to UAA Model Rules on Peer Review – discussed.
  - C) New Licenses Report.  
**MSP: To approve new licenses report.**
- 11) PUBLIC COMMENT  
(None)

12) ADJOURNED: 10:30 a.m.

**Next Meeting: Thursday, March 14, 2019 at 9:00 a.m.**



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Charles Selcer, CPA, Secretary/Treasurer

**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

**EXECUTIVE COMMITTEE****January 10, 2019**

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

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

**SUBJECT: JANUARY 10, 2019, 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:

Andrea Barker, Assistant Executive Director

- 1) APPROVAL OF THE DECEMBER 13, 2018, COMMITTEE MEETING MINUTES  
**MSP: To approve.**
- 2) UNFINISHED BUSINESS
  - A) Response to Arthur Cobb's request for rule changes – discussed.
- 3) NEW BUSINESS
  - A) Firm Ownership Rules – discussed and added to Strategic Planning Workshop.
  - B) BOA At A Glance – (**Attach. 3B** – distributed at meeting) discussed.
- 4) Adjourn – 8:00 AM



**EXAMINATION AND CREDENTIALING COMMITTEE****JANUARY 10, 2019**

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

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

**SUBJECT: JANUARY 10, 2019 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 DECEMBER 4, 2018, COMMITTEE MEETING MINUTES
- 3) CPA and RAP Application Files
  - A) Minnesota Applicants (29)
    - Jordan Richard Baker
    - Jacob Alexander Blackford
    - Bridget Alberta Bonahoom
    - Kyle Lewis Byrne
    - Joshua Matthew Chatfield
    - Andrew Carl Fink
    - Mathieu Froment
    - Sydney J Geisness
    - Sophi Josephine Gorman
    - McKenna Lane Hansen
    - Samuel Hosszu
    - Brandon Lee Jaeger
    - Patrick David Keogh
    - Yulia Dmitriyevna Kessler

Jason Donald Kosch  
Benjamin Erik Lindberg  
Jennifer Marie Loomis  
James Jeffrey Nardello  
John Robert Peirson  
Karen Elizabeth Riemer  
Andrew Robert Roach  
Jacob Andrew Roggenkamp  
Kathleen Rae Schulz  
Siddharth Sethi  
Alexandra Elaine Sing  
Thomas Kent Stoeckman  
Michelle Ann Wayman  
Anna Rose Weinberger  
Nicole Lu Weiss

**MSP: To Approve**

B) Transfer Applicants (8)

Kelly Marie Brey  
Kaylee Marie Buesgens  
Nicholas A Eve  
Hannah Marie Hugen  
Matthew M McLaughlin  
Brianna Lynn Peterson  
Kory Allen Shervey  
Patrick Cary Warner

**MSP: To Approve**

C) Reciprocal Applicants (2)

Melinda Margarot Mirto  
Matthew R Slama

**MSP: To Approve**

4) Adjourn

**FIRM CREDENTIALING COMMITTEE****JANUARY 10, 2019**

**TO:** Christopher Omdahl, CPA, Chair  
Chas McElroy, CPA  
Scott Van Binsbergen, Public Member

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

**SUBJECT: JANUARY 10, 2019 COMMITTEE MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 125  
**8:00 AM**

## 1) QUORUM CALL

Attendance:

Christopher Omdahl, CPA, Chair  
Chas McElroy, CPA  
Scott Van Binsbergen, Public Member  
Gregory Steiner, CPA

Others:

Andrea Barker, Assistant Executive Director  
Holly Salmela, State Program Administrator  
Sara Datko, Investigator

2) APPROVAL OF THE DECEMBER 4, 2018 COMMITTEE MEETING MINUTES  
**MSP: To approve**

## 3) UNFINISHED BUSINESS

## 4) NEW BUSINESS

## A) APPLICATIONS FOR MINNESOTA FIRM PERMITS:

- |     |       |   |                        |
|-----|-------|---|------------------------|
| (1) | F2314 | Frank E. Nute Certified Public Accountant Professional Corp | <b>MSP: To approve</b> |
| (2) | F2315 | Joan E. Linnell, LLC  | <b>MSP: To approve</b> |
| (3) | F2316 | Kyle T. Kosloske, CPA LLC                                   | <b>MSP: To approve</b> |
| (4) | F2317 | Jacobson & Bergerson PLLP                                   | <b>MSP: To approve</b> |

- (5) F2319 Siddiqui & Basnet LLC **MSP: To approve**
- (6) F2320 Lael Ito CPA LLC **MSP: To approve**
- (7) F2321 Pinkham Tax & Accounting **MSP: To approve**
- (8) F2322 Kustermann Tax LLC **MSP: To approve**
- (9) F2323 Brenda K. Lowe CPA LLC **MSP: To approve**
- (10) F2325 Mark Undis CPA LLC **MSP: To approve**

B) APPLICATIONS FOR FOREIGN FIRM PERMITS:

- (1) F2318 Gardiner & Company, P.C. **MSP: To approve**
- (2) F2324 Dixon Hughes Goodman LLP **MSP: To approve**

C) FIRM NAME CHANGE REQUEST(S):

- (1) WeiserMazars LLP to Mazars US LLP **MSP: To approve**
- (2) Espeland & Associates CPAs Ltd to Espeland CPA, Ltd **MSP: To approve**
- (3) Mark S Gleason CPA Ltd to Mattson Gleason CPAs Ltd **MSP: To approve**
- (4) Glorvigen Theis Lind & Co PLLP to Glorvigen, Tierney, Lind & Company PLLP **MSP: To approve**

D) CLOSED SESSION

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

**MSP: To reopen**

E) PETITIONS FOR WAIVER:

- (1) KLJ & Associates LLP **MSP: To approve**
- (2) Glorvigen & Associates PA **MSP: To approve**
- (3) BerganKDV, Ltd. **MSP: To approve extension of time for inactive owner to become active**

F) DISCUSSION

- Charter Public Accountants and Non-US firms **Discussed**
- 2018 MAPA Peer Review Report **MSP: To accept**

G) PEER REVIEW REPORTS:

00159	Brady Martz & Associates, PC	<b>MSP: To accept</b>
00176	Hansen House Company	<b>MSP: To accept</b>
00239	Harrington Langer & Associates	<b>MSP: To accept</b>
00251	Olsen Thielen & Co., Ltd.	<b>MSP: To accept</b>
00368	Westberg Eischens, PLLP	<b>MSP: To accept</b>
00372	Perron & Ewald, Ltd.	<b>MSP: To accept</b>
00519	LaFayette, Meissen & Plath, Ltd.	<b>MSP: To accept</b>
00556	Donald A. Helmer, Ltd.	<b>MSP: To accept</b>
00613	Mahoney Ulbrich Christiansen & Russ PA	<b>MSP: To accept</b>
00645	Williams & Company, PC	<b>MSP: To accept</b>
00861	Peterson Juergensen Hemerick & Co	<b>MSP: To accept</b>
00997	Kinner & Company, Ltd.	<b>MSP: To accept</b>
01077	Larter CPA Group, Ltd.	<b>MSP: To accept</b>
01187	Goodney & Associates, PA	<b>MSP: To accept</b>
01254	Mayer, Porter & Nelson, Ltd.	<b>MSP: To accept</b>
01259	Mark W. Laffrenzen Ltd.	<b>MSP: To accept</b>
01420	The Leary Group	<b>MSP: To accept</b>
01452	McClintock & Associates, PC	<b>MSP: To accept</b>
01461	Bomberg, Hanson & Associates, LLC	<b>MSP: To accept</b>
01525	LeSage Reynolds & Welter Co. Ltd.	<b>MSP: To accept</b>
01625	BDO USA LLP	<b>MSP: To accept</b>
01643	Katz, Sapper & Miller, LLP	<b>MSP: To accept</b>
07618	John F. Hasskamp, CPA	<b>MSP: To accept</b>
11280	Susan Schober Cutshall CPA	<b>MSP: To accept</b>
17670	Kara Lynn Picconatto CPA	<b>MSP: To accept</b>
21289	Bradley Lynn Stedman CPA	<b>MSP: To accept</b>
25601	Michael S. Clayton, CPA	<b>MSP: To accept</b>
F1847	Michaels CPA, PLLC	<b>MSP: To accept</b>

F1881	Marcum LLP	<b>MSP: To accept</b>
F2040	Shilson, Goldberg, Cheung & Associates, LLP	<b>MSP: To accept</b>
F2062	Freyberg Hinkle Ashland Powers & Stowell S.C.	<b>MSP: To accept</b>
F2073	Frazier & Deeter, LLC	<b>MSP: To accept</b>
F2156	De Noble Austin & Company, PC	<b>MSP: To accept</b>
F2179	Wohlenberg, Ritzman & Co., LLC	<b>MSP: To accept</b>
00913	KPMG LLP	<b>MSP: To accept</b>
00919	Robert Rampi, Ltd.	<b>MSP: To accept</b>
01620	Mark R. Elliott CPA PC	<b>MSP: To accept</b>
01647	Mischke & Associates, Ltd.	<b>MSP: To accept</b>
07202	Edward W. Eichten, CPA	<b>MSP: To accept</b>
07705	Michael L. Mader, CPA	<b>MSP: To accept</b>
08295	Dawn R. Dettling, CPA	<b>MSP: To accept</b>
F2126	Miller Kaplan Arase LLP	<b>MSP: To accept</b>
F2165	Haukebo Van Batavia Holte, LLC	<b>MSP: To accept</b>

H) PEER REVIEW EXTENSION REQUEST

07391	Jeffrey P. Sweetser, CPA	<b>MSP: To approve</b>
21786	Marc Van Zandt CPA	<b>MSP: To approve</b>

5) ADJOURN