

BOARD MEMORANDUM**May 14, 2019**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: MAY 14, 2019 BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
8:32 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 (Absent)
Chas McElroy, CPA
Christopher Omdahl, CPA
Lance Radziej, CPA
Charles Selcer, CPA
Godson Sowah, CPA (Absent)
Scott Van Binsbergen, Public Member
Alan Wilensky, Public Member (Absent)

OTHERS:
Doreen Johnson, Executive Director
Sara Datko, Investigator
J'Nell Nordin, OAS-I
Kay Weiss, Communications Specialist

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

- 2) APPROVAL OF THE APRIL 30, 2019 BOARD MEETING MINUTES
 - A) **MSP: To approve the April 30, 2019, meeting minutes.**

- 3) COMPLAINT COMMITTEE REPORT (Gregory Steiner, CPA, Reporting)

The Complaint Committee requests a closed session to discuss disciplinary matters and petition for waiver requests which include private data.

 - A) **MSP: To close session to address enforcement actions under Minnesota Statutes 214 (2018) and petition for waiver requests which include private data.**
 - 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 Vincent Thomas Conley, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 2) In the matter of Gary Lee Ellis, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 3) In the matter of Kristin Marie Fort, the Board issued a Stipulation and Consent Order.
 - 4) In the matter of Timothy John Gooley, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 5) In the matter of Michael S. Hahne, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 6) In the matter of James Leonard Heine, the Board issued a Stipulation and Consent Order.
 - 7) In the matter of William John Keller, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 8) In the matter of Darin Paul McAreavey, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 9) In the matter of Kyle Benjamin Nees, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 10) In the matter of Jennifer Lynn Nyquist, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 11) In the matter of Charlene Louise Peterson, the Board issued a Stipulation and Consent Order.
 - 12) In the matter of Hang Sun, 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 March 14, 2019 meeting – discussed.

MP: To accept the report.

- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
- A) Budget and Revenue reports - discussed.
 - B) Appropriations Bills - discussed.
 - C) Conference Committee handout – discussed.
 - D) Internal Controls Meeting – discussed. **(ATTACH. 5D – distributed at meeting)**

MP: To accept the report.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
(Gregory Steiner, CPA, Reporting)
- A) Approved the applications of 11 Minnesota candidates, one transfer candidate, and three reciprocal candidates.

MP: To approve and adopt Committee recommendations.

- 7) FIRM CREDENTIALING COMMITTEE REPORT (Chas McElroy, CPA, Reporting)
- A) Approved one foreign firm permit.
 - B) Approved three firm name changes.
 - C) MNCPA Peer review report accepted.
 - D) Approved five peer review reports.
 - E) Granted two peer review extensions.
 - F) Approved one peer review cycle change.

MP: To approve and adopt Committee recommendations.

- 8) UNFINISHED BUSINESS
- A) NASBA Executive Directors meeting report (K. Weiss) – discussed.

- 9) NEW BUSINESS
- A) Exception requests:
 - (1) Applicant A **MSP: To approve.**
 - (2) Applicant B **MSP: To approve.**
 - (3) Applicant C **MSP: To approve.**
 - (4) Applicant D **MSP: To approve.**
 - (5) Applicant E **MSP: To approve.**
 - (6) Applicant F **MSP: To deny.**
 - B) New Licenses Report.
MSP: To approve new licenses report.

- 10) PUBLIC COMMENT
(None)

11) ADJOURNED: 10:12 a.m.

Next Meeting: Thursday, June 13, 2019 at 9:00 a.m.

A handwritten signature in black ink, appearing to read 'C Selcer', written over a horizontal line.

Charles Selcer, CPA, Secretary/Treasurer

EXECUTIVE COMMITTEE**May 14, 2019**

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

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: MAY 14, 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:

Doreen Johnson, Executive Director

- 1) APPROVAL OF THE MARCH 14, 2019, COMMITTEE MEETING MINUTES
MSP: To approve.
- 2) UNFINISHED BUSINESS
 - A) Internal Controls: Executive Order from the Governor - discussed.
- 3) NEW BUSINESS
 - A) FEMA training – discussed.
 - B) Committee changes – discussed.
 - C) Appropriations schedule – discussed.
- 4) Adjourn

EXAMINATION AND CREDENTIALING COMMITTEE**MAY 14, 2019**

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

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: MAY 14, 2019 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:00 AM

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

- 1) QUORUM CALL
- 2) APPROVAL OF THE MARCH 14, 2019, COMMITTEE MEETING MINUTES
MSP: To Approve
- 3) CPA and RAP Application Files
 - A) Minnesota Applicants (11)
Rebecca Rae Casalenda
Evan James Connelly
Ethan JW Cummings
Faith Alexandra Evasku
Elizabeth Philomena Imm
Ryan Michael Kirby
Tori Lynn Krienke
Kirby Tyler McPhee
Christopher Joseph Meader
An Nguyen
Erik DuWayne Weaver
MSP: To Approve

B) Transfer Applicants (1)
Eric Lynn Wietholter
MSP: To Approve

C) Reciprocal Applicants (3)
Andrew M Bittinger
Charles R Fraass
Emma R Johnson
MSP: To Approve

4) Adjourn

FIRM CREDENTIALING COMMITTEE**MAY 14, 2019**

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

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: MAY 14, 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

Others:

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

Guests:

Geno Fragnito, MNCPA

2) **APPROVAL OF THE MARCH 14, 2019 COMMITTEE MEETING MINUTES**
MSP: To approve

3) **UNFINISHED BUSINESS**

4) **NEW BUSINESS**

A) **APPLICATIONS FOR FOREIGN FIRM PERMITS:**

(1) F2336 Rosenberg Rich Baker **MSP: To approve**
Berman, PA

- B) FIRM NAME CHANGE REQUEST(S):
- | | | | | |
|-----|---------------------------------------|----|--|------------------------|
| (1) | Barley, McNamara, Wild
PLLC | to | McNamara
and
Associates,
PLLC | MSP: To approve |
| (2) | SC Tax & Accounting
Solutions, LLC | to | SC Solutions,
LLC | MSP: To approve |
| (3) | Hokanson, Gunderson,
and Co., Ltd. | to | Gunderson,
Waldvogel &
Co., Ltd. | MSP: To approve |

C) DISCUSSION:

2018 MNCPA Peer Review Report **MSP: To accept**

D) PEER REVIEW REPORTS:

01040	Swanson Hinsch & Co Chartered	MSP: To approve
01387	Cain Ellsworth & Company LLP	MSP: To approve
F2011	Jason F. Clausen, PC	MSP: To approve
F2173	LWBJ LLP	MSP: To approve
01119	Larsen Larsen PA	MSP: To approve

E) PEER REVIEW EXTENSION REQUESTS

01219	Richard W. Holmberg, Ltd.	MSP: To grant
06978	Harold J Rotunda CPA	MSP: To grant

F) PEER REVIEW CYCLE CHANGE REQUEST

00666	Schmidt & Schmidt Ltd	MSP: To approve cycle change
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5) ADJOURN