

BOARD MEMORANDUM**September 19, 2019**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: SEPTEMBER 19, 2019 BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
8:58 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 (Absent)
Sharon Jensen, CPA (Absent)
Chas McElroy, CPA
Christopher Omdahl, CPA
Lance Radziej, CPA
Charles Selcer, CPA
Godson Sowah, CPA
Scott Van Binsbergen, Public Member
Alan Wilensky, Public Member (Absent)

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

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

- 2) APPROVAL OF THE JUNE 13, 2019 BOARD MEETING MINUTES
MSP: To approve the June 13, 2019, meeting minutes.
- 3) COMPLAINT COMMITTEE REPORT (Charles Selcer, 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).**
- 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 Deanna Rae Anderson, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 2. In the Matter of Sheryl Ann Dice, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 3. In the Matter of Scott Warren Eckes, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 4. In the Matter of Jason Lee Fredrickson, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 5. In the Matter of Melanie Dawn Keegan, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 6. In the Matter of Chad John Martinson, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 7. In the Matter of David Lee Milne, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 8. In the Matter of Kristi Maria Rennich, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 9. In the Matter of Matthew Ryan Tremain, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 10. In the Matter of Linda Sue Wilkinson, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 11. In the Matter of Scott Edwin Theisen, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 12. In the Matter of Derek John Harmon, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 13. In the Matter of Joseph Michael Radzak, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 14. In the Matter of Thomas Michael Tefft, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 15. In the Matter of Tanya Lynn Brewbaker, the Board issued a Stipulation and Consent Order and Order to Reinstate.

16. In the Matter of Michael J. Berg, the Board issued a Stipulation and Consent Order and Order to Reinstate.
17. In the Matter of Amanda Marie King, the Board issued a Stipulation and Consent Order and Order to Reinstate.
18. In the Matter of Kirk Steven Klophenstein, the Board issued a Stipulation and Consent Order and Order to Reinstate.
19. In the Matter of John William Lang, the Board issued a Stipulation and Consent Order and Order to Reinstate.
20. In the Matter of Teresa Lorraine Cannon Tebbe, the Board issued a Stipulation and Consent Order and Order to Reinstate.

MP: To approve and adopt committee report.

- 4) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Reporting)
 - A) Report on June 13, 2019 and August 27, 2019 meeting – discussed.**MP: To accept the report.**

- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
 - A) Budget and Revenue reports FY19 - discussed.
 - B) Budget and Revenue reports FY20 - discussed.
 - C) Newsletter – discussed.**MP: To accept the report.**

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Godson Sowah, CPA, Committee Chair)
 - A) Approved the applications of 36 Minnesota candidates, four transfer candidates, and seven reciprocal candidates.**MP: To approve and adopt Committee recommendations.**

- 7) FIRM CREDENTIALING COMMITTEE REPORT (Christopher Omdahl, CPA, Reporting)
 - A) Approved one Minnesota firm permit.
 - B) Approved seven foreign firm permits.
 - C) Approved seven firm name change.
 - D) Approved 37 peer review reports and referred two to staff.**MP: To approve and adopt Committee recommendations.**

- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Lance Radziej, CPA, Committee Chair)
 - A) Approval of the June 13, 2019 minutes.**MSP: To approve the June 13, 2019, meeting minutes.**

9) UNFINISHED BUSINESS

10) NEW BUSINESS

- A) Exception requests:
 - (1) Applicant A **MSP: To deny.**
 - (2) Applicant B **MSP: To partially approve and partially deny.**
 - (3) Applicant C **MSP: To deny.**
 - (4) Applicant D **MSP: To deny.**
 - (5) Applicant E **MSP: To approve.**
- B) DRAFT 2020 Board meeting calendar for review – to be finalized and approved at the next Board meeting – discussed.
- C) US Department of Justice press release – discussed.
- D) NASBA Western Regional Meeting report (G. Sowah and C. McElroy) – discussed.
- E) NASBA 112th Annual Meeting, October 27-30, 2019 in Boston, MA. Authorization of attendance requested. Estimated cost per attendee: \$3413.00. (Executive Committee authorized up to four Board members and the Executive Director.)
MSP: To authorize the attendance of up to four Board members and the Executive Director.
- F) Q2 CPA Overall Statistics and Exam Results from NASBA – discussed.
- G) MAPA Report on CPE Procedures and Programs.
MSP: To approve report.
- H) Proposed Rules – Final draft. (S. Datko)
MSP: To approve final draft.
- I) Internal Controls Bulletin – discussed.
- J) 2020 Renewals. (K. Weiss) – discussed.
- K) Retired Status Requests: 122 as of 9/13/19 – discussed.
- L) New Licenses Report.
MSP: To approve new licenses report.
- M) Journal of Accountancy: Report finds shift in accounting firm hiring. (FYI only)
- N) Introducing the Alliance for Responsible Professional Licensing. Visit the ARPL website at ResponsibleLicensing.org. (FYI only)

11) PUBLIC COMMENT

(None)

12) ADJOURNED: 10:53 a.m.

Next Meeting: Tuesday, October 22, 2019 at 8:30 a.m.



Charles Selcer, CPA, Secretary/Treasurer

EXAMINATION AND CREDENTIALING COMMITTEE**SEPTEMBER 19, 2019**

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

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: SEPTEMBER 19, 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**
Other attendee: Charles Selcer, CPA, Board Member
- 2) **APPROVAL OF THE JUNE 13, 2019, COMMITTEE MEETING MINUTES**
MSP: To Approve
- 3) **CPA and RAP Application Files**
 - A) **Minnesota Applicants (36)**
Lauren Maria Aasgaard
Tyler Scott Borst
Bradley Burgan
Anh Quynh Le Dam
Elizabeth Anne Dentz
Kristine Kay Ferguson
James Daniel Foltz
Jared Scott Gould
Kevin William Handt
Soraya Handy
Sarah Louise Henderson
Luke Michael Hugstad

Hayley Ruth Johnson
Zekeill Ross Johnson
Julia Luanus Krieger
Jason Michael Krogfus
Madeline Kay Lavine
Jacob Jeffrey Leech
Michael Daniel Martchev
Lindsey Rose McAulay
Ryan Charles McDowell
Elizabeth Adeline Meyer
Nicholas Paul Nordstrom
Tyler Patrick O'Connell
Jordan Scott Olsgard
Marisa Kathleen Olson
Nyssa Christine Olson
Maria Elizabeth Paulsen
Aaron B Raskin
Tyler K Rothstein
Maxwell Scott Salerno
Christina Elaine Schowengerdt
Patrick Jon Strom
Haley Alexandra Voltz
Amanda Paige Webster
Alec David Westlund
MSP: To Approve

B) Transfer Applicants (4)
Adam Evan Heussner
Mackenzie Keller-Miller
Camille Patrice Shibilski
Mallory Morgan Smith
MSP: To Approve

C) Reciprocal Applicants (7)
Andrew Murdock Buchanan
Sarah Jo Funke
Dominick Joseph Giuffrida
Daniel John Koskamp

Kaven Li
Dawn-Marie Mak
Makiko Kusuda Simmons
MSP: To Approve

4) Adjourn

FIRM CREDENTIALING COMMITTEE**SEPTEMBER 19, 2019**

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

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: SEPTEMBER 19, 2019 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:00 AM

- 1) QUORUM CALL
- 2) APPROVAL OF THE JUNE 13, 2019 COMMITTEE MEETING MINUTES
MSP: To approve
- 3) UNFINISHED BUSINESS
 - A) APPLICATIONS FOR MINNESOTA FIRM PERMITS:
 - (1) Sprout Tax and Accounting **MSP: To approve**
 - B) APPLICATIONS FOR FOREIGN FIRM PERMITS:
 - (1) KirkpatrickPrice, Inc. **MSP: To approve**
 - (2) Ranjeet Koirala CPA PC **MSP: To approve**
 - (3) LBMC, PC **MSP: To approve**
 - (4) Young & Associates, LLP **MSP: To approve**
 - (5) Weiss, Sugar, Dvorak & Dusek, Ltd. **MSP: To approve**
 - (6) SingerLewak LLP **MSP: To approve**
 - (7) Daryle W Yergler CPA, LLC **MSP: To approve**
 - C) FIRM NAME CHANGE REQUEST(S):
 - (1) Lethert, Skwira, to Lethert and **MSP: To approve**
Schultz & Co. LLP Company

- | | | | | |
|-----|--|----|--------------------------------------|------------------------|
| (2) | Kays, Lundgren, St Germain & Co., PLLC | to | Kays, St Germain & Co., PLLC | MSP: To approve |
| (3) | Shidell Mair & Richardson PLLP | to | Mair & Associates PLLP | MSP: To approve |
| (4) | Burke, Wheeler & Assoc., P.A. | to | Burke, Wheeler & Rolling, PA | MSP: To approve |
| (5) | Roggenkamp Tax and Accounting, LLC | to | Roggenkamp & Associates LLC | MSP: To approve |
| (6) | Haugtvedt & Associates, LLC | to | Collins & Associates, LLC | MSP: To approve |
| (7) | Justin Clasen & Company Ltd | to | Clasen Stegner & Schiessl CPAs, Ltd. | MSP: To approve |

D) DISCUSSION

- (1) Arkansas State Board of Public Accountancy comment letter on Peer Review Model Rules – discussed.
- (2) Tennessee State Board of Public Accountancy comment letter of Peer Review Model Rules – discussed.
- (3) New York State Peer Review Oversight Committee comment letter of Peer Review Model Rules – discussed.

E) PEER REVIEW REPORTS:

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|-------|--------------------------------------|-----------------------|
| 00100 | Sannerud Savarese & Associates, P.A. | MSP: To accept |
| 00407 | Paul J. Trendera, Chartered | MSP: To accept |
| 00432 | Goeson & Goeson PA | MSP: To accept |
| 00484 | Roessler & Company, Ltd. | MSP: To accept |
| 00548 | Christianson PLLP | MSP: To accept |
| 00662 | Obermeier & Associates, P.A. | MSP: To accept |
| 00802 | Ronald S. Coltman, P.A. | MSP: To accept |
| 01004 | James M Honsvall Ltd | MSP: To accept |

01071	KBA Peterson and Associates	MSP: To accept
01112	Robert F. Danielowski PA	MSP: To accept
01230	Joni L Craft PA	MSP: To accept
01268	Elizabeth Weaver Ltd.	MSP: To accept
01634	HW & Associates LLC	MSP: To accept
06395	Paul Douglas Armour CPA	MSP: To accept
20580	Rich Clemen, CPA	MSP: To accept
21533	Larry P Larson CPA	MSP: To accept
24698	Terry M Belford, CPA	MSP: To accept
F1705	BHB Advisors, LLC	MSP: To accept
F1782	Sandy Flom LLC	MSP: To accept
F1789	Sara Sauer C.P.A., LLC	MSP: To accept
F1798	Vetscher & Associates, LLC	MSP: To accept
F1839	S.B. Budenske CPA Ltd	MSP: To accept
F1851	Freeman Barder Lieberman, Ltd.	MSP: To accept
F1854	Deneen Flanary & Associates, Ltd.	MSP: To accept
F2174	Landon C. Scott, PLLC	MSP: To accept
F2210	Ritz & Associates P.A.	MSP: To accept
F2218	Michael R. Walberg Accounting, LLC.	MSP: To accept
F2221	Nelson CPAs, LLC	MSP: To accept
F2245	Jon Krogsrud, CPA	MSP: To accept
00416	Frederick and Rosen Ltd	MSP: To accept
00463	Hoffmann and Swintek LLC	MSP: To accept
01604	Pitzl & Pitzl, PA	MSP: To accept
01652	Hintermeister Schultz Sletmoen, PLLP	MSP: To accept
01662	Thomas J Bulger, CPA, PC	MSP: To accept
10981	Eric John Fredrickson CPA	MSP: To accept

F1729	Kubat CPA LLC	MSP: To accept
F1823	Jenson & Company LLC	MSP: To refer to staff
F1849	Zabel & Co LLC	MSP: To accept
F2107	James Colborn, CPA LLC	MSP: To refer to staff

4) ADJOURN