

BOARD MEMORANDUM**December 5, 2019**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: **DECEMBER 5, 2019 BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
8:51 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 (Absent)
Charles Selcer, CPA
Godson Sowah, CPA (Absent)
Scott Van Binsbergen, Public Member (Absent)
Alan Wilensky, Public Member

OTHERS:
Doreen Johnson, Executive Director
Kay Weiss, Assistant Executive Director
Matt Kaehler, Investigator
Holly Salmela, State Program Administrator
J'Neil Nordin, OAS-I

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

- 2) APPROVAL OF THE OCTOBER 22, 2019, BOARD MEETING MINUTES
MSP: To approve the October 22, 2019, meeting minutes.
- 3) COMPLAINT COMMITTEE REPORT (Sharon Jensen, CPA, Committee Chair)
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:
1. In the matter of Christopher Jay Rom, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 2. In the matter of Jeanne Margaret Matter, the Board issued a Stipulation and Consent Order.
 3. In the matter of Michael David Lewis, the Board issued a Stipulation and Consent Order.
 4. In the matter of Thomas John Ford, the Board issued a Stipulation and Consent Order.
 5. In the matter of Richard J. Fennern, the Board issued a Stipulation and Consent Order.
 6. In the matter of Dennis Lee Rick, the Board issued a Stipulation and Consent Order.
 7. In the matter of Kays, St. Germain & Co, PLLC, the Board issued a Stipulation and Consent Order.
 8. In the matter of Dennis Leroy Renner, the Board issued a Stipulation and Consent Order.
 9. In the matter of Jeffrey P. Sweetser, CPA, 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) Meeting held after Board Meeting.
- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
A) Budget and Revenue reports - discussed.
B) Investigator position – discussed.
C) Open appointments - discussed.
MP: To accept the report.

- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
(Greg Steiner, CPA, Reporting)
- A) Approved the applications of 60 Minnesota candidates, eight transfer candidates and seven reciprocal candidates.
MP: To approve and adopt Committee recommendations.
- 7) FIRM CREDENTIALING COMMITTEE REPORT (Chas McElroy, CPA, Reporting)
- A) APPROVAL OF THE OCTOBER 22, 2019 COMMITTEE MEETING MINUTES
MSP: To approve the October 19, 2019, meeting minutes.
- B) APPLICATIONS FOR MINNESOTA FIRM PERMITS:
- | | |
|-------------------------------------|------------------------|
| (1) Isaac Mensink, CPA LLC | MSP: To approve |
| (2) Sobieski Tax and Consulting LLC | MSP: To approve |
| (3) Nelson Accounting & Tax | MSP: To approve |
| (4) Obremski Ltd | MSP: To approve |
| (5) Famodu Advisory Services LLC | MSP: To approve |
| (6) Sonstegard Tax & Accounting LLC | MSP: To approve |
| (7) Rehberg CPA, PLLC | MSP: To approve |
| (8) JDL CPA & Consulting LLC | MSP: To approve |
| (9) Danielle L. Berg, Ltd. | MSP: To approve |
| (10) Valley Accounting & Tax LLC | MSP: To deny |
| (11) Marcus J. Eischens CPA LLC | MSP: To approve |
| (12) Cindy Luhman, LLC | MSP: To approve |
- C) APPLICATIONS FOR FOREIGN FIRM PERMITS:
- | | |
|--|------------------------|
| (1) Carter & Company Certified Public Accountants, LLC | MSP: To approve |
| (2) White Turf Financial | MSP: To deny |
| (3) Britsch & Associates, PC | MSP: To approve |

(4) Sherbert CPA, PC

MSP: To approve

D) FIRM NAME CHANGE REQUEST(S):

(1) Mark S. Robson, Ltd. to Robson Taylor, Ltd **MSP: To approve**

(2)	Fuhs & Sonstegard, Ltd.	to	Kimberly M. Fuhs, CPA Ltd	MSP: To approve
(3)	David J. Geslin CPA Ltd	to	Geslin Tukey LTD	MSP: To approve

E) PEER REVIEW REPORTS:

- 00127 Ackerman, Berquist & Co., Ltd **MSP: To approve**
- 00261 CarlsonSV, LLP **MSP: To approve**
- 00305 Schlenner Wenner & Co **MSP: To approve**
- 00481 Jeffrey B Mangas Ltd **MSP: To approve**
- 00604 Espeland CPA, Ltd. **MSP: To approve**
- 00659 Oberle, Tully & Company **MSP: To approve**
- 00686 Montague, Karnowski, Radosevich & Co., PA **MSP: To approve**
- 00702 Kummet Larson Bluth & Co PA **MSP: To approve**
- 00805 Foley, Kalseim & Company, Ltd. **MSP: To approve**
- 00958 Glorvigen, Tierney, Lind & Co PLLP **MSP: To approve**
- 00969 Stangl & Jaskowiak Ltd **MSP: To approve**
- 00982 Capin Crouse LLP **MSP: To approve**
- 00996 John A Knutson & Co PLLP **MSP: To approve**
- 01067 Debra J Stapek Ltd **MSP: To approve**
- 01149 David A. Youngquist Chartered **MSP: To approve**
- 01204 Strohm Ballweg LLP **MSP: To approve**
- 01492 Michael D. Johnson, Ltd. **MSP: To approve**
- 01674 Rogers & King, CPA, LLC **MSP: To approve**

01681	B2 Beltrand LLC	MSP: To approve
F1719	D.W. Miller, CPA, S.C.	MSP: To approve
F1730	Dan R Olthoff, CPA, PLLC	MSP: To approve
F1817	Dauby O'Connor & Zaleski, LLC	MSP: To approve
F1962	Myers and Stauffer LLC	MSP: To approve
F2043	Woodward & Associates, Inc.	MSP: To approve
F2073	Frazier & Deeter, LLC	MSP: To approve
F2094	Kendall, Prebola & Jones, LLC	MSP: To approve
F2134	Fruci & Associates II, PLLC	MSP: To approve
F2257	Rose Accounting PLLC	MSP: To approve
00302	SLS, Inc.	MSP: To approve
F2045	Kays, St Germain & Co, PLLC	MSP: To approve

F) DISCUSSION

1. Retired status and firm ownership – will send to Firm Credentialing Committee.

MP: To approve and adopt recommendations.

8) UNFINISHED BUSINESS

- A) Strategic planning – each Committee tasked with discussing actionable items.

9) NEW BUSINESS

- A) Exception requests:
- (1) Applicant A **MSP: To approve.**
 - (2) Applicant B **MSP: To deny.**
 - (3) Applicant C **MSP: To approve.**
 - (4) Applicant D **MSP: To approve.**
- B) Obsolete rules report – FYI only
- C) The NASBA Report on Candidate Performance on the Uniform CPA Examination: 2018 Edition – discussed.
- D) CPA Evolution Initiative – discussed.
- E) Amendment of the CPAES Agreement – FYI only
- F) Renewals and Retired status requests update (K. Weiss) – discussed.
- G) New Licenses Report.
MSP: To approve new licenses report.
- H) NASBA Candidate Care Quarterly Report Q3 2019 – discussed.

l) Election of Board officers for 2020.

Elected officers:

- Sharon Jensen for Chair
- Charles Selcer for Vice Chair
- Charles McElroy for Secretary/Treasurer

10) PUBLIC COMMENT
(None)

11) ADJOURNED: 10:27 a.m.

Next Meeting: Wednesday, January 22, 2020 at 8:30 a.m.

A handwritten signature in black ink, appearing to read "Charles Selcer CPA". The signature is written in a cursive, flowing style.

Charles Selcer, CPA, Secretary/Treasurer

EXAMINATION AND CREDENTIALING COMMITTEE**DECEMBER 5, 2019**

TO: Godson Sowah, CPA, Chair
Sharon Jensen, CPA
Greg Steiner, CPA

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: DECEMBER 5, 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 OCTOBER 22, 2019, COMMITTEE MEETING MINUTES
MSP: To Approve
- 3) CPA and RAP Application Files
 - A) Minnesota Applicants (60)
Allison Newell Amadon
Nathan Meyer Anderson
David Michael Bernu
Joshua James Busko
Mary Katharine Candela
Paul Joseph Chan
Logan Anthony Conlon
Anthony DeGiulio
Stephanie Monae DuBord
Branden Elijah Leo Evanson
John Alexander Gargaro
Jessie Allison Graves

Ty Thomas Griffin
John Robert Hagen
John Richard Haggar
David Michael Hahn
Andrew Bryan Johnson
Nicholas Robert Jones
Caitlin Sophia Joseph
Jennifer Marie Kleason
Trey Michael Kockelman
Michael Christopher Koziol
Laura Kate Kubisiak
Elliot James Larson
Thomas Gregory Lewis
John Patrick Lindemann
Christian Paynter Linhardt
Shelby Rose Lloyd
Tana Jean Lyon
Anna Louise Makousky
Matthew Thomas Maley
Taylor Clifford McAlpine
Emily Grace McFadden
Brandon Kyle McGee
Natalie Ann Meicher
Cindy Jeanette Molitor
Aubrey Jean Morin
Hanna Berit Mucbe
Alexandria Nicole Nelson
Dane Andrew Niemira
Alyssa Rose Nosbush
Stephanie Marie Oftelie
Lauren Elaine Perinovic
Caleb Aaron Perkins
Kyle David Rouse
Dana Leigh Ruud
Haley Nicole Schanks
Abigail Elizabeth Soderberg
Ryan Webster Spiro
Kristin Anna Stern
Olivia Taylor Swanson
Jacob Allan Titus

Thomas Michael Traeger
Nichole Alyssa Ullom
Benjamin Jon Vangsness
Joshua Vassallo
Samantha PN Ward
Alexander Kenneth Wise
Josseline Michell Zarate
Andrew Edwin Zobel
MSP: To Approve

B) Transfer Applicants (8)
Mason Patrick Crowley
Morgan Kay Elmore
Ria Jasmin Pomedá Odulio
Jessica Briann Risch
Andrew Joseph Schneider
Thomas Levi Stoxen
Joshua Alton Tracey
Camryn Jean Wrage
MSP: To Approve

C) Reciprocal Applicants (7)
Sharon L Eisenberg
Qianrong Hu
Rebecca Joy Menking
Anna Jean Neumeister
Patrice Nicole Noltimier
Knute Russell Pedersen Jr
Nicholas Donald Peterson
MSP: To Approve

4) Adjourn