



BOARD MEMORANDUM

January 22, 2020

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Sharon Jensen, CPA, Board Chair

SUBJECT: JANUARY 22, 2020 BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:10 AM

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

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

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

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

2) APPROVAL OF THE DECEMBER 5, 2019, BOARD MEETING MINUTES

MSP: To approve the December 5, 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:

1. In the matter of KLJ & Associates, LLP, the Board issued a Stipulation and Consent Order.
2. In the matter of Kent Lee Jensen, CPA, the Board issued a Stipulation and Consent Order.
3. In the matter of Ronald A. Burgmeier, CPA, the Board issued a Stipulation and Consent Order.
4. In the matter of Marguerite Marie Lontz, CPA, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
5. In the matter of Michelle Christine Newberg, CPA, the Board issued a Stipulation and Consent Order.
6. In the matter of Andrea Michelle Laugtug, CPA, the Board issued a Stipulation and Consent Order.
7. In the matter of Josh Michael Funk, CPA, the Board issued a Stipulation and Consent Order.
8. In the matter of Brandon Michael Ressler, CPA, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
9. In the matter of Nannette Marie Gresback, CPA, the Board issued a Stipulation and Consent Order.
10. In the matter of Kimberly Ann Ess, CPA, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
11. In the matter of Scott Allen Carlson, CPA, the Board issued a Stipulation and Consent Order and an Order to Reinstate.
12. In the matter of Timothy Martin Kosiek, CPA, the Board issued a Stipulation and Consent Order.

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 22, 2020.

22528 Ann Marie Abbe
19299 Kevin John Abitz
14768 Patrick Dion Aldrich
18468 David Joseph Allard

09561 Brian Scott Anderson
03425 Gregory Carl Anderson
08971 Robert Morris Balch
08655 Michelle Helen Bartley

17872 Brent A. Baumgartner
05666 Kelly P. Bennewitz
11245 Jeffrey Thomas Benning
03694 Edward E. Benoe
12425 Gerald Francis Bentley
20248 Denise Ann Berg
24807 Peter Gordon Berlute
06742 Thomas W. Bernardson
04482 Mark Clifford Berres
24699 Todd Jeremy Bertram
18083 Justin Bradford Besikof

29237 Kali Bhandari
15910 Brian J. Bizer
12789 Gregory L. Boderman
27208 Bethany Noelle Boelter
29134 Jennifer Rae Bogart
29005 Benjamin Alan Bohline
06812 Nancy L. Booth
15194 James Richard Bowden
03596 James L. Bowen
28924 Lauren Ann Braaten
04705 Wayne Charles Bradley

MP: To approve and adopt committee report.

4) EXECUTIVE COMMITTEE REPORT (Sharon Jensen, CPA, Board Chair)

- A) 2020 Committee Assignments – discussed.
- B) Report on January 22, 2020 meeting – discussed.

MP: To accept the report.

5) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)

- A) Budget and Revenue reports - discussed.
- B) Minnesota Campaign Finance Board reporting – discussed.
- C) Open appointments - discussed.

MP: To accept the report.

6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT
(Godson Sowah, CPA, Committee Chair)

- A) Approved the applications of 43 Minnesota candidates, 12 transfer candidates and 10 reciprocal candidates.

MP: To approve and adopt Committee recommendations.

7) FIRM CREDENTIALING COMMITTEE REPORT (Scott Van Binsbergen, Committee Chair)

- A) Approved seven and denied two Minnesota firm permits.
- B) Approved two foreign firm permits.
- C) Approved five and denied one firm name change.
- D) Approved 47 peer review reports and referred one to Board staff.

MP: To approve and adopt Committee recommendations.

8) UNFINISHED BUSINESS


- A) Strategic planning – discussed.
- B) Rules update (K. Weiss):
 - (1) Update on R-4582 – discussed.
 - (2) Obsolete Rules Report (FYI only)
 - (3) Docket Report (FYI only)

- 9) NEW BUSINESS
- A) Exception requests:
- (1) Applicant A **MSP: To deny.**
 - (2) Applicant B **MSP: To approve.**
 - (3) Applicant C **MSP: To approve subject to providing satisfactory completion of Peer Review no later than June 1, 2020.**
 - (4) Applicant D **MSP: To deny.**
- B) NASBA, AICPA issue revisions to CPE provider standards. View information about the 2019 *Standards* here: www.nasbaregistry.org. – discussed.
- C) 2019 Q4 Exam statistics from NASBA – discussed.
- D) NASBA – ALD/CPAverify – New CPE-ID Field – discussed.
- E) Statistics on renewals. (K. Weiss) - 93.9% licensees renewed as of 1/15/2020.
- F) New Licenses Report.
MSP: To approve new licenses report.
- G) Western Regional Meeting, Colorado Springs, CO, June 2-4, 2020.
Authorization of attendance. **Estimated Cost per Attendee Expense: \$3497.00**
MSP: To authorize the attendance of up to four Board Members and the Executive Director.

- 10) PUBLIC COMMENT
(None)

- 11) ADJOURNED: 11:06 a.m.

Next Meeting: Tuesday, March 3, 2020 at 8:45 a.m.


Charles McElroy, CPA, Secretary/Treasurer

EXECUTIVE COMMITTEE**January 22, 2020**

TO: Sharon Jensen, CPA, Board Chair
Charles Selcer, CPA, Vice Chair
Charles McElroy, CPA, Secretary/Treasurer

FROM: Sharon Jensen, CPA, Board Chair

SUBJECT: JANUARY 22, 2020 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
7:40 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 DECEMBER 5, 2019 COMMITTEE MEETING MINUTES
MSP: To approve.
- 2) UNFINISHED BUSINESS
 - A) Internal Controls – discussed.
- 3) NEW BUSINESS
 - A) NASBA – ALD/CAPverify – New CPE-ID Field – discussed.
 - B) Staffing update on open positions – discussed.
- 4) Adjourn

EXAMINATION AND CREDENTIALING COMMITTEE**January 22, 2020**

TO: Godson Sowah, CPA, Chair
Charles Selcer, CPA
Lance Radziej, CPA
Alan Wilensky (Absent)

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: JANUARY 22, 2020 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 DECEMBER 5, 2019 COMMITTEE MEETING MINUTES
MSP: To Approve
- 3) CPA and RAP Application Files
 - A) Minnesota Applicants (43)
 - Makayla Brooke Abbas
 - Kirsti Ann Bakker
 - Kelsea Amanda Berg
 - Kaitlyn Anne Bode
 - Nathaniel Michael Bode
 - Jordan Anthony Cherry
 - Kyra Ann DeZeeuw
 - Emma Kristine Dimassis
 - Peter James Duxbury
 - Ross John Gerber
 - Mitchell Gregory Giese
 - Abigail Theresa Hamilton

Kelsey Alexis Haugen
Sydney Jean Henderson
Molly Elizabeth Homeyer
Nikolas David Karsseboom
Christy Kae Kotewa
Eric Andrew Krum
Akanksha Kumar
Chelsea Ellenmae Lautigar
Maria Kathrin Lund
Ryan Patrick McGrath
Timothy Donald Miller
Jessica Lynn Mock
Thomas Charles Nordquist
Bradley James Olson
Benjamin Eugene Paatela
Dylan Dan Qualley
Abigail Katherine Savolt
Brock Lawrence Scheving
Jacob Palmer Schmidt
Mitchell Joseph Skluzacek
Ryan Leo Souza
Robyn Marie Stoneburner
Andrew Allan Ulbricht
Laura Ann Vanic
Jason William Van Houdt
Cody Andrew Wald
Mathew Michael Walters
Kyle Mathew Welle
Kimberly Lavon Wichman
Sydney Celeste Wittnebel
Sydney Kay Young
MSP: To Approve

- B) Transfer Applicants (12)
Michael Kent Gandier
Emily Jenelle Guisinger
Daniel John Hill
Lauren Elizabeth Kunkel
McKinzie Elizabeth Molde

Darcy Rae Quinnell
Matthew Richard Rafferty
Daniel Jacob Rausch
Christopher Douglas Sigurdson
Bryn Conner Stock
Travis Dane VanElsberg
Yaqi Wang
MSP: To Approve

- C) Reciprocal Applicants (10)
Tricia Kay Agbenyeke
Kevin Joseph Coffman
Jase Samuel Fuller
Matthew Scott Giedd
Misty Ann Gobel
Lindsey Carlynn Heeszal
Bridgette Richelle Johnson
Ying Li
Ying Sa
Michael William Smith
MSP: To Approve

4) Strategic Planning – discussed.

5) Adjourn

FIRM CREDENTIALING COMMITTEE**January 22, 2020**

TO: Scott Van Binsbergen, Public Member, Chair
Sharon Jensen, CPA
Chas McElroy, CPA
Gregory Steiner, CPA
Christopher Omdahl, CPA

FROM: Scott Van Binsbergen, Public Member, Chair

SUBJECT: JANUARY 22, 2020 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:00 AM

1) **QUORUM CALL**

Attendance:

Scott Van Binsbergen, Public Member, Chair
Sharon Jensen, CPA
Chas McElroy, CPA
Gregory Steiner, CPA (Absent)
Christopher Omdahl, CPA

Others:

Doreen Johnson, Executive Director
Holly Salmela, State Program Administrator

Guests:

Geno Fragnito, MNCPA

2) **UNFINISHED BUSINESS**

1) **APPLICATIONS FOR MINNESOTA FIRM PERMITS:**

- | | | |
|-----|---|------------------------|
| (1) | KM Martin LLC DBA KM Martin CPA | MSP: To approve |
| (2) | Chris Lordan LLC | MSP: To approve |
| (3) | Pottner Stemmer, Inc. | MSP: To approve |
| (4) | Sartell Tax & Accounting Services, Inc. | MSP: To deny |

- | | | |
|-----|---------------------------------|------------------------|
| (5) | Wood CPA, PLLC | MSP: To approve |
| (6) | Karen Hines LLC | MSP: To approve |
| (7) | Lindsey E. Buegler P. C. | MSP: To approve |
| (8) | Global Portfolio Consulting LLC | MSP: To deny |
| (9) | Cavanaugh & Company, PLLC | MSP: To approve |

2) APPLICATIONS FOR FOREIGN FIRM PERMITS:

- | | | |
|-----|--------------------------------------|------------------------|
| (1) | Salmon Sims Thomas & Associates PLLC | MSP: To approve |
| (2) | KAKB, PLLC | MSP: To approve |

3) FIRM NAME CHANGE REQUEST(S):

- | | | | | |
|-----|-------------------------------|----|---|-------------------------------|
| (1) | Lethert and Company LLP | to | Lethert, Skwira, Schultz & Co. LLP | MSP: To approve |
| (2) | Kennedy & Associates, Ltd. | to | Kennedy & Fitzgerald, Ltd. | MSP: To approve |
| (3) | Freeman Barder Lieberman, Ltd | to | Barder, Ltd | MSP: To approve |
| (4) | Robert R Thelen, CPA, Ltd | to | One Grand Practice by Robert R Thelen, CPA, Ltd | MSP: To deny |
| (5) | Ha+W I Aprio, LLP | to | Aprio, LLP | MSP: To refer to Board |
| (6) | Burdette & Associates, LLC | to | Burdette Consulting LLC | MSP: To approve |

4) PEER REVIEW REPORTS:

- | | | |
|-------|------------------------------|-----------------------|
| 00359 | Redpath and Company, Ltd. | MSP: To accept |
| 00369 | Widmer Roel PC | MSP: To accept |
| 00578 | Engelson & Associates Ltd | MSP: To accept |
| 00648 | Feuerhelm Langer & Co Ltd | MSP: To accept |
| 00733 | Dennis E. Oberloh, Ltd. | MSP: To accept |
| 00770 | Robert M. Murphey PA | MSP: To accept |
| 00822 | Burke, Wheeler & Rolling, PA | MSP: To accept |

00904	Michael L. Anderson & Associates	MSP: To accept
00941	Ernst & Young LLP	MSP: To accept
00963	CliftonLarsonAllen LLP	MSP: To accept
00965	RSM US LLP	MSP: To accept
01021	Crowe LLP	MSP: To accept
01032	Mark J. Beltrand, Ltd	MSP: To accept
01045	Imholte & Dahl PA	MSP: To accept
01080	Randy Pozniak Ltd	MSP: To accept
01088	Miller Plante & Wagener, Ltd.	MSP: To accept
01108	Sherry D. Heffernan, Ltd.	MSP: To accept
01131	Gale E Schmitz Ltd	MSP: To accept
01143	PricewaterhouseCoopers LLP	MSP: To accept
01222	Margaret M Benson LLC	MSP: To accept
01229	Currie, Pangerl, & Associates, Ltd.	MSP: To accept
01476	Karla Havemeier Ltd	MSP: To accept
01482	Radke & Mohrhauser, LLC	MSP: To accept
01505	Piercy, Bowler, Taylor & Kern	MSP: To accept
01608	Silbernack Accounting Inc	MSP: To accept
03037	Vincent E Small CPA	MSP: To accept
08049	Sandra L Hauer CPA	MSP: To accept
10837	Michael S. Wilson CPA	MSP: To accept
15124	James Theodore Zahorsky CPA	MSP: To accept
F1812	Gelman, Rosenberg & Freedman	MSP: To accept
F1846	Steven H. Mangan, CPA LLC	MSP: To accept
F1875	DC Etling LLC	MSP: To accept
F1917	Terning & Company Inc	MSP: To accept
F2001	Hiestand, Brand, Loughran, P.A.	MSP: To accept
F2023	Adams, Brown, Beran & Ball, Chtd.	MSP: To accept
F2048	Bland & Associates, P.C.	MSP: To accept

F2050	McNamara and Associates, PLLC	MSP: To accept
F2076	Ohab and Company, PA	MSP: To accept
F2160	Erpelding, Voigt & Co., L.L.P.	MSP: To accept
F2235	Jason Anakkala Ltd.	MSP: To accept
F2261	Tanner LLC	MSP: To accept
F2267	McGowen, Hurst, Clark & Smith	MSP: To accept
F2271	Mann Weitz & Associates LLC	MSP: To accept
F2335	PKF Mueller, LLC	MSP: To accept
00133	Bekkerus Schott Helmeke DeConini Johnson Ltd.	MSP: To accept
00813	Rhode, Schwan & Co., PA	MSP: To accept
01258	Gerhardson Warner & Wehmhoff CPAs, Ltd.	MSP: To accept
F1834	Markwell & Lewis LLP	MSP: Refer to staff

3) DISCUSSION

(1)	Retired status and firm ownership	Carryover
(2)	2019 MNCPA Peer Review Report	MSP: To accept
(3)	2019 MAPA Peer Review Report	MSP: To accept
(4)	Strategic Planning - actionable items	Carryover

4) ADJOURN