

**BOARD MEMORANDUM****March 11, 2020**

**TO:** All Board Members  
Christopher Kaisershot, Assistant Attorney General

**FROM:** Sharon Jensen, CPA, Board Chair

**SUBJECT:** **MARCH 11, 2020 BOARD MEETING MINUTES**  
81 ON SEVENTH BUILDING, Suite 100  
**9:00 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  
Christopher Omdahl, CPA  
Lance Radziej, CPA  
Godson Sowah, CPA (Absent)  
Scott Van Binsbergen, Public Member  
Alan Wilensky, Public Member

**OTHERS:**  
Doreen Johnson, Executive Director  
Kay Weiss, Assistant Executive Director  
Peng Her, Staff  
Holly Salmela, State Program Administrator  
J'Nell Nordin, OAS-I  
Allen Barr, Complaint Committee Counsel

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

GUESTS (continued):

Gary White, Member of the public

Ramaniklal Shah, Member of the public

Ronak Shah, Member of the public

2) APPROVAL OF THE JANUARY 22, 2020 BOARD MEETING MINUTES

**MSP: To approve the January 22, 2020 meeting minutes.**

3) COMPLAINT COMMITTEE REPORT (Greg Steiner, 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 Ryan James Marschke, the Board issued a Stipulation and Consent Order.
2. In the matter of Kraig Joseph Haenke, the Board issued a Stipulation and Consent Order.
3. In the matter of Matthew Steven Papke, the Board issued a Stipulation and Consent Order and Order to Reinstate.
4. In the matter of Ruthanne LaQua, the Board issued a Stipulation and Consent Order and Order to Reinstate.
5. In the matter of Joseph William Regenscheid, the Board issued a Stipulation and Consent Order and Order to Reinstate.
6. In the matter of Ramaniklal Shah, the Board issued an Order Granting Summary Disposition.
7. In the matter of Ronak Shah, the Board issued an Order Granting Summary Disposition.
8. In the matter of Shah & Company, Ltd., the Board issued an Order Granting Summary Disposition.
9. In the matter of Richard David Teigen, the Board issued a Stipulation and Consent Order and Order to Reinstate.

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.

08865	Catherine Ann Brennan	29616	Connor Mackenzie Butler
21297	Lynn Marie Brennan	08268	Jon S Calder
28611	Jonathan Michael Brennan	24460	James M Carlisle
22026	Catherine Bruder	24051	Sara Louise Carlson
04784	Jill Denise Burchill	29619	Megan Kathleen Cerney

27440	Jeremy O Cervenec	25960	Jacob Daniel Fishman
22114	Christopher E Chambs	15514	Patricia Leanne Floeter
28843	Adam J. Chernoff	27794	Anita M Ford
02842	Severin M Chmielewski	27389	Wade Gilbert Formo
20262	Timothy Jon Christensen	05535	William Stephen Forsberg
22386	Gina Louise Cibuzar	27334	Alyssa Marie Foschi
09039	Mary Ann Gavinski Clacko	27390	Benjamin Gregoire Freking
17527	Dwight Frank Cody	10982	Mary Beth Fuller
04483	Albert J Colianni Jr	11323	Carolyn Rae Gabel
17531	Patrick Michael Cooley	19974	Daniel Lee Gaede
13965	Keith R Cowan	22204	Ross Glenn Gauger
28323	Melissa Lynn Curfman	30136	Gregory Mark Charles Gerke
26316	Suzanne Boline Danner	08896	Julie Kay Getchell
27080	Jonathan Robert DeRock	29573	Derek John Gintner
07193	James T Devine	15656	Wendy Rae Gleason
03261	Steven Edmund DeWald	06828	Scott Brian Glover
28029	Ryan Michael Downs	12087	Katherine Lee Glowac
28250	Daniel Rex Drake	11331	Lynn Lorraine Golden
24705	Jess Robert James Dvorak	27284	Aaron Jacob Goldstein
20203	Scott Glen Ebert	22636	Terry Louise Golling
21956	Dennis Leland Ebent	29990	Christopher Michael Goodger
02074	Thomas Michael Eischens	20282	Alison Rucinski Goodwin
22117	Emily Nicole Elrod	14861	Randall Scott Graham
28620	Stephanie Noelle Erb	08714	Ellen Ruth Granger
19392	Dion Lee Evans	07985	Michael Joseph Graw
07972	Richard George Faber	29080	Henry E Greeley
03978	Ronald Joseph Fake	05538	Jeralyn Rae Green
27688	Rose Eke Fang	21593	Orville E Grieme
06048	Carla Rae Faust	C1520	Marvin Kenneth Grudem
29250	Allison Carleen Fields	21664	Ronald Leroy Grussing
04279	Edward L Finn III		

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

- 4) EXECUTIVE COMMITTEE REPORT (Sharon Jensen, CPA, Board Chair)
  - A) Delegation of Authority signed – discussed.

**MP: To accept the report.**
  
- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
  - A) Budget and Revenue reports - discussed.
  - B) Staffing update: Investigator interviews – discussed.

**MP: To accept the report.**
  
- 6) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Charles Selcer, CPA, Reporting)
  - A) Approved the applications of 54 Minnesota candidates, 13 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 four Minnesota firm permits.
  - B) Approved three foreign firm permits.
  - C) Denied one firm name change.
  - D) Approved 39 peer review reports, referred one to Board staff and approved one peer review cycle change.

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

8) UNFINISHED BUSINESS

- A) CPA Exam Evolution: Proposed new model – discussed.

9) NEW BUSINESS

- A) Exception requests:

- (1) Applicant A **MSP: To deny.**
- (2) Applicant B **MSP: To approve.**
- (3) Applicant C **MSP: To deny.**
- (4) Applicant D **MSP: To approve.**
- (5) Applicant E **MSP: To approve.**
- (6) Applicant F **MSP: To deny.**
- (7) Applicant G **MSP: To approve.**

- B) Candidate fees for the Uniform CPA Examination during 2020 and 2021 – discussed.

- C) New Licenses Report.

**MSP: To approve new licenses report.**

- D) NASBA Candidate Care Quarterly Report Q4. (FYI Only)

10) PUBLIC COMMENT

(None)

11) ADJOURNED: 1:00 p.m.

**Next Meeting: Thursday, April 30, 2020 at 8:30 a.m.**

**EXECUTIVE COMMITTEE****March 11, 2020**

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

**FROM:** Sharon Jensen, CPA, Board Chair

**SUBJECT: MARCH 11, 2020 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 JANUARY 22, 2020 COMMITTEE MEETING MINUTES.  
**MSP: To approve.**
- 2) UNFINISHED BUSINESS
  - A) Internal Controls – discussed.
- 3) NEW BUSINESS
  - A) Staffing update on open positions – discussed.
- 4) Adjourn

**EXAMINATION AND CREDENTIALING COMMITTEE****MARCH 11, 2020**

**TO:** Godson Sowah, CPA, Chair  
Charles Selcer, CPA  
Lance Radziej, CPA  
Alan Wilensky

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

**SUBJECT: MARCH 3, 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 JANUARY 22, 2020, COMMITTEE MEETING MINUTES  
**MSP: To Approve**
- 3) CPA and RAP Application Files
  - A) Minnesota Applicants (54)  
Brett Matthew Althoff  
Bryan Amigo La Rosa  
Julie Kathleen Balster  
Melissa Jean Engler Baraibar  
Peter Joseph Beiswanger  
Carter John Bonnette  
Matthew Allan Born  
Christopher Dale Captain  
Tyler Robert Carrillo  
Matthew Kenneth Condon  
Sarah Christine Coryell  
Brooks A Cross

Andrew Scott Crossman  
Gervase Clement Depuydt  
Tyler James Deters  
Joseph Arthur Ellinghuysen  
Conor Deneen Failor  
Craig Matthew Flaherty  
Ryan Allan Flipp  
Jennifer Kay Gerjets  
Abbie Jo Gjelhaug  
Samuel Ray Goetsch  
Brandon Duane Gourley  
Sydney Leigh Hall  
Jade Diane Hammann  
Andrew Madsen Healy  
Habiba Jaji  
Samuel Kevin Johnson  
Ross Orin Larson  
Brianna Marie Latzke  
Andrew Robert Lieser  
Joseph Paul Mansur  
Jacob Timothy Meihsner  
Brianna Christine Munson  
Macayle Neeb  
John Michael Newell  
Amanda Frances Oswald  
Janet Mika Ray  
Celeste Clara Rigelman  
Stacey Marie Roiger  
Joseph Ryan Saetveit  
Kunchok Sangpo  
Timothy John Schmidt  
Grace Elizabeth Skarda  
Joseph Scott Stelman  
Madison Alexandra Strand  
Timothy Dean Trautman  
Ryan Scott Ulrich  
Varshaya Visvanathan  
Junru Wang  
Charissa Ann Wedin  
Molly Elizabeth Wuollet

Amy Yang  
Katelyn Rose Yorek  
William P Zastrow  
**MSP: To Approve**

- B) Transfer Applicants (13)  
Leah Marie Berend  
Karyn Elizabeth English  
Timothy Stephen Fallon  
Chad Corbin Fowers  
Eric Paul Gefroh  
Leonardo Guardado  
Busung Kang  
Amber Marie Kracht  
Brynn Larson  
Preston Ray Podolske  
Bradley Wilson Poole  
Sarah Morgan Steinauer  
Kathryn Renee Toy  
**MSP: To Approve**

- C) Reciprocal Applicants (10)  
Deane Allen Bjornson  
Gary G Buchta  
David Matthew Fochs  
Eric Allin Kahrl  
Andrew Dale Leedahl  
David James Powell  
Chelsea Christine Ridenour  
Terin Elizabeth Robertson  
Amy Elizabeth Sawdy  
Steven Michael Soehn  
**MSP: To Approve**

- 4) Adjourn



**FIRM CREDENTIALING COMMITTEE****MARCH 11, 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: MARCH 11, 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  
Christopher Omdahl, CPA

Others:

Doreen Johnson, Executive Director  
Holly Salmela, State Program Administrator

2) APPROVAL OF THE JANUARY 22, 2020 COMMITTEE MEETING MINUTES **(ENCL 2)****MSP: To approve**

## 3) UNFINISHED BUSINESS

## 1) APPLICATIONS FOR MINNESOTA FIRM PERMITS:

- |                                     |                        |
|-------------------------------------|------------------------|
| (1) MD Lewis LLC                    | <b>MSP: To approve</b> |
| (2) Herrick Consulting LLC          | <b>MSP: To approve</b> |
| (3) Kyle Patrick Anderson, CPA, LLC | <b>MSP: To approve</b> |

- (4) CPA Global Portfolio Consulting C.A., LLC **MSP: To approve**
  
- 2) APPLICATIONS FOR FOREIGN FIRM PERMITS:
  - (1) Squar Milner LLP **MSP: To approve**
  - (2) MaloneBailey LLP **MSP: To approve**
  - (3) Bonadio & Co., LLP **MSP: To approve**
  
- 3) FIRM NAME CHANGE REQUEST(S):
  - (1) JDL CPA & Consulting LLC to Pinnacle Business Solutions LLC **MSP: To deny**
  
- 4) PEER REVIEW REPORTS:
  - 00113 Benton, Safranski & Co LLP **MSP: To accept**
  - 00235 Olson, Clough, & LeBlanc, Ltd. **MSP: To accept**
  - 00279 Reese Winter & Associates Ltd **MSP: To accept**
  - 00450 Czeh, Wilson & Wilmer **MSP: To accept**
  - 00495 Johnson & Company Ltd **MSP: To accept**
  - 00642 Meulebroeck, Taubert & Co., PLLP **MSP: To accept**
  - 00677 Thoresen Diaby Helle Condon & Dodge, Inc. **MSP: To accept**
  - 00684 Hesley Shoquist & Company, Ltd. **MSP: To accept**
  - 00747 Daniel B. Borgmann, Ltd. **MSP: To accept**
  - 00749 James F Steely Ltd **MSP: To accept**
  - 00773 Wayne Blosberg, PA **MSP: To accept**
  - 00934 Francis J Phelan PA **MSP: To accept**
  - 01127 Curtis D. Sharp, Ltd **MSP: To accept**
  - 01153 Kneisl CPA, Ltd **MSP: To accept**
  - 01278 James Young & Associates Ltd **MSP: To accept**
  - 01388 Drazan, Henke & Associates, PLLC **MSP: To accept**
  - 01426 A W Smith LLC **MSP: To accept**
  - 01432 Krigbaum & Jones LTD **MSP: To accept**

01435	Curtis D Sather PC	<b>MSP: To accept</b>
01654	Anderson & Baxter, Ltd.	<b>MSP: To accept</b>
01676	Mark J Nester CPA, LLC	<b>MSP: To accept</b>
03147	Arlo R Peterson CPA	<b>MSP: To accept</b>
10504	Mary K Carbonneau CPA	<b>MSP: To accept</b>
10766	Daniel Rollie CPA	<b>MSP: To accept</b>
11519	Susan K. Fitzgibbons, CPA	<b>MSP: To accept</b>
14177	Michael G. McDonnell CPA	<b>MSP: To accept</b>
16615	John A. Rollie CPA	<b>MSP: To accept</b>
F1690	Plante & Moran, PLLC	<b>MSP: To accept</b>
F1883	Woltman Group, PC	<b>MSP: To accept</b>
F1888	Thomas J. Zachman CPA LLC	<b>MSP: To accept</b>
F1921	Tracey Crisp, LLC dba Crisp & Gravley, LLC	<b>MSP: To accept</b>
F1940	Postlethwaite & Netterville, APAC	<b>MSP: To accept</b>
F2105	Holly J Burow, CPA, LLC	<b>MSP: To accept</b>
F2164	Morken Eckberg Steiner LLC	<b>MSP: To accept</b>
F2169	Harris & Co., PLLC	<b>MSP: To accept</b>
F2279	Carlson Branstad PC	<b>MSP: To accept</b>
00623	Holmgren - Balster, Ltd.	<b>MSP: To refer to staff</b>
00654	Andring, Collins, Norman & Co., Chtd	<b>MSP: To accept</b>
F1982	Johnson, Mattson, Smail & Cavanaugh, PLLC	<b>MSP: To accept</b>
F1985	Bernard L. Brodkorb CPA, Inc.	<b>MSP: To accept</b>

4) PEER REVIEW CYCLE CHANGE

00866	Burkhardt & Burkhardt Ltd	<b>MSP: To approve</b>
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5) DISCUSSION

- (1) Retired status and firm ownership  
**MSP: Refer back to Executive Committee to further address**

(2) Strategic Planning - actionable items

6) ADJOURN