

BOARD MEMORANDUM

July 19, 2018

AMENDED AT JUNE 13, 2019 BOARD MEETING

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Greg Steiner, CPA, Board Chair

SUBJECT: **July 19, 2018 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:
Gregory S. Steiner, CPA, Board Chair
Sharon A. Jensen, CPA (Absent)
Chas McElroy, CPA (Absent)
Christopher Omdahl, CPA
Lance Radziej, CPA (Absent)
Charles Selcer, CPA
Godson Sowah, CPA
Scott Van Binsbergen, Public Member
Alan J. Wilensky, Public Member

OTHERS:
Doreen Frost, Executive Director
Andrea Barker, Assistant Executive Director
Sara Datko, Investigator
Laurie Nistl, OAS-I
J'Nell Nordin, OAS-I
Vicky Oehrlein, OAS-I
Holly Salmela, State Program Administrator
Kay Weiss, Communications Specialist

GUESTS:

Angelina Barnes, J.D., Enterprise Director of Internal Control and Accountability
Josh Botnen, Internal Control Specialist, Minnesota Management and Budget
Judy Cochran, Minnesota Society of Certified Public Accountants (MNCPA)
Troy Olsen, Minnesota Association of Public Accountants (MAPA)

- 2) APPROVAL OF THE JUNE 7, 2018 BOARD MEETING MINUTES
 - A) **MSP: To Approve the June 7, 2018, meeting minutes.**

- 3) INTERNAL CONTROL SYSTEM CERTIFICATION PRESENTATION by Angelina Barnes, J.D., and Josh Botnen. **(ATTACH. 3– distributed at meeting)**

- 4) COMPLAINT COMMITTEE REPORT (Greg Steiner, CPA, Reporting)
The Complaint Committee requests a closed session to deal with disciplinary matters.
 - A) **MSP: To Close session to address enforcement actions under Minnesota Statutes 214 (2017).**
 - 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 Margaret M. Benson LLC, the Board issued a Stipulation and Consent Order.
 - 2) In the matter of Brian D. Axness, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 3) In the matter of Richard John Buchholz, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 4) In the matter of Chance Hartley Haakonson, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 5) In the matter of Arlene Gail Hammarlund, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 6) In the matter of Daniel Hessel, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 7) In the matter of Upendo David Hollela, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 8) In the matter of Patrick Allan Locken, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 9) In the matter of Beth Ann Monsrud, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 10) In the matter of Judith Nyaboke Onsomu, the Board issued a Stipulation and Consent Order and Order to Reinstate.
 - 11) In the matter of William Henry Patt, the Board issued a Stipulation and Consent Order and Order to Reinstate.

- 12) In the matter of Joshua Aaron Shropa, the Board issued a Stipulation and Consent Order and Order to Reinstate.
- 13) In the matter of David R. Hinkemeyer, the Board issued a Stipulation and Consent Order and Order to Reinstate.
- 14) In the matter of Pitzl & Pitzl, PA, the Board issued a Stipulation and Consent Order.

MP: To Approve and Adopt committee recommendations.

- 5) EXECUTIVE COMMITTEE REPORT (Gregory S. Steiner, CPA, Board Chair)
 - A) Strategic Planning with NASBA – To be scheduled for April/May.
 - B) Legislative Plan 2019 – Board Chair will appoint a Legislative Committee.
 1. Retired Status
 2. Retroactive Enforcement
 3. Removal of Exam Application Fee
 4. Work Paper Retention

MP: To Accept the report.

- 6) EXECUTIVE DIRECTOR'S REPORT (Doreen Frost, Executive Director)
 - A) Budget and Revenue Reports - Discussed.

MP: To Accept the report.

- 7) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT (Greg Steiner, CPA, Reporting)
 - A) Approved the applications of 17 Minnesota candidates, 4 transfer candidates, and 7 reciprocal candidates.
 - B) Approved one waiver.

MP: To Approve and Adopt Committee recommendations.

- 8) FIRM CREDENTIALING COMMITTEE REPORT (Christopher Omdahl, CPA, Committee Chair)
 - A) Approved four Minnesota CPA firm permits.
 - B) Approved three foreign CPA firm permits.
 - C) Approved three firm name changes.
 - D) Approved 17 peer reviews; referred one to staff.

MP: To Approve and Adopt Committee recommendations.

- 9) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (Scott Van Binsbergen, Public Member, Reporting)
 - A) Approved two waivers, denied one, and partially approved and partially denied one waiver.

MP: To Approve and Adopt Committee recommendations.

- 10) UNFINISHED BUSINESS
 - A) None.

- 11) NEW BUSINESS
 - A) Draft 2019 Board Meeting Calendar for Review – To be Finalized and Approved at the next Board Meeting - Discussed.
 - B) NASBA Regional Meeting Report (G. Steiner) – Discussed.
 - C) AICPA Reorganization Task Force Statement to NASBA Board of Directors – Discussed.
 - D) AICPA Ethics Proposal – Discussed.
 - E) New Licenses Report
MSP: To Approve New Licenses Report.
 - F) Removal of Exam Application Fee – Discussed.
 - G) MN CPA Statistics – Discussed. (**ATTACH. 10G** – distributed at meeting)
 - H) Biennial Report: to be complete by October 2018 – Discussed.

- 12) PUBLIC COMMENT
 - A) None.

- 13) ADJOURNED: 11:05 a.m.

Next Meeting: Thursday, September 6, 2018 at 9:00 a.m.

Charles Selcer, CPA, Secretary/Treasurer

EXAMINATION AND CREDENTIALING COMMITTEE**July 19, 2018**

TO: Godson Sowah, CPA, Chair
Charles McElroy, CPA (Absent)
Gregory S. Steiner, CPA

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: July 19, 2018 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 JUNE 7, 2018, COMMITTEE MEETING MINUTES
 - A) **MSP: To Approve**
- 3) CPA and RAP Application Files
 - A) Minnesota Applicants (17)
 - Akmal Abdulmuminov
 - Corbin Elijah Dorfner
 - Megan Marie Ferm
 - Lucas M Frost
 - Amy Megan Fursa
 - Collete Ann Haag
 - John William Hellkamp
 - Jordan Taylor Lindborg
 - Mark Anthony Thomas Michienzi
 - Gemma Jean Miltich
 - Lisa Margaret Pearson
 - Alexander Radunz
 - Jean-Christophe Ricaud

Landon Louis Strong
Yangfeiyue Sun
Aaron Max Sykes
William Joseph Traxler
MSP: To Approve

B) Transfer Applicants (4)
Jacob E Fisher
Benjamin Stuart Skiple
Alyssa Jean Stein
CamTu Tran
MSP: To Approve

C) Reciprocal Applicants (7)
Andrew James Adams
Kelly Lauren Aguilar
Keithroy Charles III
Michael Paul Eddy
Morgan Faye Ellingworth
Jamie Marie Fay
Gianni Masci
MSP: To Approve

4) Petition for Waiver
Nathaniel L Johnson
MSP: To Approve

5) Adjourn

FIRM CREDENTIALING COMMITTEE**JULY 19, 2018**

TO: Christopher Omdahl, CPA, Chair
Sharon A. Jensen, CPA
Alan Wilensky, Public Member

FROM: Christopher Omdahl, CPA, Chair

SUBJECT: JULY 19, 2018 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:00 AM

1) QUORUM CALL

Attendance:

Christopher Omdahl, CPA, Chair
Alan Wilensky, Public Member
Sharon A. Jensen, CPA (Absent)

Others:

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

2) APPROVAL OF THE JUNE 7, 2018 COMMITTEE MEETING MINUTES
Carryover to next meeting

3) UNFINISHED BUSINESS

4) NEW BUSINESS

A) APPLICATIONS FOR MINNESOTA FIRM PERMITS:

- | | | | |
|-----|-------|----------------------------|------------------------|
| (1) | F2283 | Jim Patterson CPA PLLC | MSP: To approve |
| (2) | F2286 | Priya K Srinivasan CPA LLC | MSP: To approve |
| (3) | F2287 | Mark R. Waller, CPA PLLC | MSP: To approve |

(4) F2289 John Buck Accounting, PLLC **MSP: To approve**

B) APPLICATIONS FOR FOREIGN FIRM PERMIT(S):

(1) F2284 David A Levy CPA PC **MSP: To approve**

(2) F2285 Haga Kommer, Ltd. **MSP: To approve**

(3) F2288 Macias Gini & O'Connell LLP **MSP: To approve**

C) FIRM NAME CHANGE REQUEST(S):

(1) Anderson Dittmer and Co., LTD to Dittmer Accounting Services, LTD **MSP: To approve**

(2) Carlson Advisors, LLP to LB Carlson, LLP **MSP: To approve**

(3) Mattson & Dorsey, Ltd to Mattson & Company, Ltd **MSP: To approve**

D) PEER REVIEW REPORTS:

00360 W.B. Skip Chapin, Jr. Ltd. **MSP: To accept**

00750 Sterle & Co., Ltd. **MSP: To accept**

00935 Pederson, Smith, Roeho & Co., PA **MSP: To accept**

01015 Hennen & Associates, PLC **MSP: To accept**

01085 Kelling, Bocovich & Co., Ltd. **MSP: To accept**

01094 Gary N. Beyer, LTd. **MSP: To accept**

01196 Edwards & Osmonson LLC **MSP: To accept**

01582 David A. Croke, CPA, Ltd. **MSP: To accept**

01644 Abercrombie Accounting **MSP: To accept**

06398 Jere L. Bartz, CPA **MSP: To accept**

F1755 Serakos, Ltd. **MSP: To accept**

F1758 UHY LLP **MSP: To accept**

F1977 Freeman & Bonnema, PLLC **MSP: To accept**

F2231 Thomas M. Bowlin, CPA LLC **MSP: To accept**

F2265 Musselman Accounting **MSP: To accept**

00415	Carpenter, Evert & Associates, Ltd.	MSP: To refer to staff
00740	Hagen Graves, Ltd.	MSP: To accept
01433	Smith & Sem, Ltd.	MSP: To accept

5) ADJOURN

CONTINUING PROFESSIONAL EDUCATION COMMITTEE**JULY 19, 2018**

TO: Lance Radziej, CPA, Chair
Charles Selcer, CPA
Scott Van Binsbergen, Public Member

FROM: Lance Radziej, CPA, Committee Chair

SUBJECT: JULY 19, 2018 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 125
8:30 AM

The Continuing Professional Education Committee held its regularly scheduled meeting on the above-mentioned date, time and location.

- 1) **QUORUM CALL**
Attendance:
Charles Selcer, CPA
Scott Van Binsbergen, Public Member
Lance Radziej, CPA, Chair (Absent)

Others:
Doreen Frost, Executive Director
Holly Salmela, State Program Administrator
- 2) **APPROVAL OF THE JUNE 7, 2018, COMMITTEE MEETING MINUTES**
A) **MSP: To Approve.**
- 3) **UNFINISHED BUSINESS**
A) Strategic planning – discussed.
- 4) **NEW BUSINESS**
A) Petition for Waiver
Minnesota Rule 1105.0200 subpart 4 (2018), states:

Exceptions. In the application of this chapter [1105], the board may make exceptions for reasons of individual hardship including health, military service, foreign residency, or other good cause. The applicant, licensee, firm, or registered accounting practitioner has the burden of proving such hardship.

- (1) Jay Abdo **MSP: To approve**
- (2) Steven Lane **MSP: To approve**
- (3) Brian Tomm **MSP: To grant partial approval (waive the FY14 CPE late reporting fees) and deny the waiver of the FY15, FY16, and FY17 fees**
- (4) Gauri Shah **MSP: To deny**

B) CPE Audit

The CPE audit documentation was reviewed:

- (1) Eric Grube **MSP: To not accept directed research courses**
- (2) Diane Deblon **MSP: To not accept lean leadership courses**

C) Discussion Item

- (1) Real Estate Courses
MSP: To deny them for CPE

D) CPE PROCEDURES AND POLICY REPORTS

- (1) MAPA
MSP: To accept

5) ADJOURN