

**ACCOUNTING EXAMINING BOARD  
MEETING MINUTES  
APRIL 24, 2012**

Present: Lucretia Mattson

Present by Live Meeting: Karla Blair, Tom Kilkenny, Glenn Michaelsen, Kim Tredinnick, and Marion Wozniak.

Not Present: Steven Corbeille

Staff: Tom Ryan, Executive Director; Yolanda McGowan, Legal Counsel; Michelle Solem, Bureau Assistant; and other Department staff

Guests: Dennis Tomorsky, Wisconsin Institute of Certified Public Accountants (WICPA); Monika Knapp, Melanie Torborg, Tracy Springer, Alisa DiSalvo and Shana Weiss, Globe University

Karla Blair, Board Chair, called the meeting to order at 9:05 a.m. A quorum of 6 members was confirmed.

**ADOPTION OF AGENDA**

**Amendments**

- Add Item D (3) – Nominations for National Association of State Board of Accountancy - Great Lakes Regional Director.
- Add Item K(1)(b) – 09 ACC 004 – Case Closing

**MOTION:** Marion Wozniak moved, seconded by Glenn Michaelsen, to adopt the agenda as amended. Motion carried unanimously.

**APPROVAL OF MINUTES**

**Corrections**

- Revise the September application review date to be before September 20.

**MOTION:** Kim Tredinnick moved, seconded by Tom Kilkenny, to approve the minutes of December 1, 2011, as amended. Motion carried unanimously.

**EXECUTIVE DIRECTOR MATTERS**

Tom Ryan introduced himself as the interim Executive Director. He conducted the annual policy review. Karla Blair did not may any changes to the board appointments.

**MOTION:** Lucretia Mattson moved, seconded by Glenn Michaelsen, to nominate Kim Tredinnick as the National Association of State Board of Accountancy - Great Lakes Regional Director. Motion carried unanimously.

**PRESENTATION OF PROPOSED STIPULATIONS, FINAL DECISIONS AND ORDERS  
BY THE DIVISION OF ENFORCEMENT**

Attorney Laura Varriale, Division of Enforcement, provided a presentation related to the following Stipulation, Final Decision and Order:

1. 11 ACC 014 – Mark J. Cash

**BOARD DISCUSSION**

1. **LEGISLATION/ADMINISTRATIVE RULE MATTERS**

- a. HR3606 – JOBS Act

Kim Tredinnick told the Board how this act affects the practice of accounting within Wisconsin. Both he and Tom Kilkenny noted that this legislation regulates accounting standards thus taking control away from the professionals.

- b. 2011 WI Act 146  
Yolanda McGowan explained how 2011 WI Act 146 affects the Accounting Examining Board.
- c. Discussion Regarding Firm Licensure and Mobility  
After discussion, it was concluded that the Board would review the codebook and discuss further at the next meeting.

## 2. SPEAKING ENGAGEMENT, TRAVEL, PUBLIC RELATIONS REQUESTS

- a. NASBA Focus Questions  
The Board formulated answers to the questions received from NASBA. Kim will present the responses at the meeting later this week.
- b. NASBA Regional Meeting in Philadelphia June 13-15

**MOTION:** Glenn Michaelsen moved, seconded by Kim Tredinnick, to designate Lucretia Mattson as the Board's delegate to attend the NASBA Regional Meeting in Philadelphia, PA, June 13-15, 2012, provided that scholarship funds are available.

### PUBLIC COMMENTS

Melanie Torborg, Globe University, indicated that they have introduced legislation that would change the educational requirements from a regionally accredited institution to an institution recognized by the National Board of Education.

### CLOSED SESSION

**MOTION:** Lucretia Mattson moved, seconded by Kim Tredinnick, to convene to closed session to deliberate on cases following hearing (s. 19.85(1) (a), Stats.; consider closing disciplinary investigation with administrative warning (s. 19.85(1)(b), Stats. and 440.205, Stats., to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.; and, to confer with legal counsel (s. 19.85(1)(g), Stats.). Roll Call Vote: Karla Blair - yes; Tom Kilkenny - yes; Lucretia Mattson - yes; Glenn Michaelsen - yes; Kim Tredinnick – yes; Marion Wozniak - yes. Motion carried unanimously. Open session recessed at 10:22 a.m.

### RECONVENE TO OPEN SESSION

**MOTION:** Kim Tredinnick moved, seconded by Lucretia Mattson, to reconvene in open session at 10:49 a.m. Motion carried unanimously.

### VOTING ON ITEMS CONSIDERED/DELIBERATED IN CLOSED SESSION

### PROPOSED STIPULATIONS, FINAL DECISIONS AND ORDERS

#### 11 ACC 014 MARK J CASH

**MOTION:** Kim Tredinnick moved, seconded by Lucretia Mattson, to adopt the Findings of Fact, Conclusions of Law, Stipulation and Order, in the matter of 11 ACC 014 – Mark J. Cash. Motion carried unanimously.

### CASE CLOSINGS

**MOTION:** Glenn Michaelsen moved, seconded by Kim Tredinnick, to close the following cases according to the recommendations by the Division of Enforcement:

- a. 11 ACC 011 (P2)
- b. 09 ACC 004 (IE)

Motion carried unanimously.

### ADMINISTRATIVE WARNINGS

**MOTION:** Lucretia Mattson moved, seconded by Glenn Michaelsen, to issue the Administrative Warning in the matter of 10 ACC 016. Motion carried unanimously.

### APPLICATION MATTERS

**MOTION:** Kim Tredinnick moved, seconded by Tom Kilkenny, to act upon the applications as reviewed for today's meeting and noted in the application files. Motion carried unanimously.

### FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT

Approved – 76

- |                                 |                                  |
|---------------------------------|----------------------------------|
| 1. Abler, Timothy M             | 39. Liu, Wen Chieh               |
| 2. Aimers, Jennifer Lynn        | 40. Maliborski, Sarah Lynn       |
| 3. Anderson-Cummings, Libby May | 41. Marcks, Lisa Marie           |
| 4. Ashman, Casey William        | 42. Mc Mullen, Kevin M           |
| 5. Barner, Amber Corinne        | 43. Mc Nally, Patrick Tyler      |
| 6. Bartolatta, Anthony J        | 44. Nelson, Mei-Lyn              |
| 7. Ben-Zikri, Sammy Will        | 45. Parker, Danielle R           |
| 8. Berghauer, Bryan Paul        | 46. Pralea, Marcela              |
| 9. Bollow, William Frank        | 47. Prestegard, Christopher Alan |
| 10. Bone, Matthew Alan          | 48. Reichertz, Erik Daniel       |
| 11. Braley, Charles N           | 49. Reijo, Tammi S               |
| 12. Brunner, Maxwell Michael    | 50. Reinboldt, Anton Thomas      |
| 13. Burns, Ryan Mc Nair         | 51. Richmond, Kimberly L         |
| 14. Callahan, Margaret E        | 52. Robinson, Kory R             |
| 15. Chosa, Linda Sue            | 53. Romack, Tammy Lynn           |
| 16. Clay, Darin M               | 54. Rotter, Matthew Steven       |
| 17. Cline, Stacey Lynne         | 55. Samaha, Mahmoud Mohamed      |
| 18. Ding, Jie                   | 56. Schneider, Markie Ann        |
| 19. Eksler, Ilona               | 57. Sharkey, Frederick John      |
| 20. Falck, Stephanie A          | 58. Spanbauer, Lisa Mae          |
| 21. Fenster, Jennifer S         | 59. Staehler, Matthias J         |
| 22. Ferron, Jenna Lynn          | 60. Strick, Jennifer Christine   |
| 23. Garbelman, Linda M          | 61. Swenson, Andrew Galen        |
| 24. Giorgi, Andreanna D         | 62. Talbott, Andrea Renae        |
| 25. Glanville, Dora Michelle    | 63. Van Den Plas, John James     |
| 26. Hackbarth, Amy Elizabeth    | 64. Vander Wielen, Amanda H      |
| 27. Halverson, Aaron Joseph     | 65. Van Eperen, Mark J           |
| 28. Halverson, Michelle Lynn    | 66. Ven Rooy, Rachel Ann         |
| 29. Harmsen, Jacob G            | 67. Wacker, Ellen M              |
| 30. Hintz, Paul William         | 68. Wadzinski, Andrew James      |
| 31. Hischke, Amy Jo             | 69. Wagner, Erica Lynn           |
| 32. Hochschild, Brian A         | 70. Weber, John F W              |
| 33. Holmes, Ian Lawrence        | 71. Wilson, Peter Michael        |
| 34. Huang, Yong                 | 72. Wood, Tamara Lynne           |
| 35. Kahler, Jeffrey Steven      | 73. Yingling, Benjamin John      |
| 36. Klein, David Richard        | 74. Zander, Holly Rae            |
| 37. Larsen, Thomas Joseph       | 75. Ziche, Michelle Ceceal       |
| 38. Lee, Monica                 | 76. Zink, Steven Philip          |

Lucretia Mattson provided the Board with an update related to the credits that might transfer from a college or university that was not regionally accredited.

Karla Blair authorized Lucretia Mattson to sign, as necessary, on her behalf.

**ADJOURNMENT**

**MOTION:** Kim Tredinnick moved, seconded by Tom Kilkenny, to adjourn the meeting at 11:02 a.m. Motion carried unanimously.