

**ACCOUNTING EXAMINING BOARD
MEETING MINUTES
April 11, 2013**

Present: Todd Craft, Glenn Michaelsen, John Scheid, Kim Tredinnick and Marion Wozniak

By Phone: Steven Corbeille, Gerald Denor (nominee)

Staff: Tom Ryan, Executive Director; David Carlson, Communications Specialist

Kim Tredinnick, Acting Board Chair, called the meeting to order at 9:00 a.m. A quorum of six (6) members was confirmed.

ADOPTION OF AGENDA

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

APPROVAL OF MINUTES

MOTION: Marion Wozniak moved, seconded by Glenn Michaelsen, to approve the minutes of November 29, 2012 as published. Motion carried unanimously.

ELECTION OF OFFICERS FOR 2013

CHAIR

NOMINATION: Marion Wozniak nominated John Scheid as Board Chair. Tom Ryan called three times for other nominations for the offices of Board Chair. John Scheid was elected as Chair unanimously.

VICE CHAIR

NOMINATION: Marion Wozniak nominated Todd Craft, as Board Vice Chair. Tom Ryan called three times for other nominations for the offices of Board Vice Chair. Todd Craft was elected as Vice Chair unanimously.

SECRETARY

NOMINATION: Glenn Michaelsen nominated Marion Wozniak, as Board Secretary. Tom Ryan called three times for other nominations for the offices of Board Secretary. Marion Wozniak was elected as Secretary unanimously.

2013 OFFICERS	
Chair	John Scheid
Vice Chair	Todd Craft
Secretary	Marion Wozniak

BOARD MEMBER APPOINTMENTS

Acting Board Chair Kim Tredinnick made the following board member appointments for 2013.

- **Credentialing Liaisons:** Marion Wozniak , Glenn Michaelsen (alternate)
- **Division of Legal Services and Compliance Monitoring Liaison:** Gerald Denor, John Scheid (alternate).
- **Screening Panel:** Glenn Michaelsen, Gerald Denor, Todd Craft

MOTION: Marion Wozniak moved, seconded by John Scheid, to approve the Chair's appointments. Motion carried unanimously.

GENERAL DELEGATION

MOTION: Glenn Michaelsen moved, seconded by John Scheid, that the Board delegates authority to the Chair or designated Board member to sign documents on behalf of the Board. In order to carry out duties of the Board, the Chair or Board member has the ability to delegate this signature authority to the Executive Director for purposes of facilitating the completion of assignments during or between meetings. The Chair or Board member delegates the authority to the Executive Director to sign the name of the Chair or Board member on documents as necessary. Motion carried unanimously.

MOTION: Todd Craft moved, seconded by Kim Tredinnick that in order to facilitate the completion of assignments between meetings, the Board delegates its authority by order of succession to the Chair, highest ranking officer, or longest serving member of the Board, to appoint liaisons to the Department where knowledge or experience in the profession is required to carry out the duties of the Board in accordance with the law. Motion carried unanimously.

DELEGATION OF AUTHORITY FOR MONITORING

MOTION: Todd Craft moved, seconded by Glenn Michaelsen, to approve the New Model Language and Delegated Authority request for monitoring as outlined on page 13c of today's agenda. Motion carried unanimously.

REVIEW OF CREDENTIALING PROCESS

MOTION: Kim Tredinnick moved, seconded by Steven Corbeille, to affirm that the Division of Professional Credential Processing has the authority to require applicants who wish to reinstate a credential that has been expired five years or more to complete one (1) hour of CE for each month the credential has been expired, not to exceed 80 hours. These hours must include an AICPA Ethics Course. The applicant must complete all required CE before the Division of Professional Credential Processing will reinstate the credential. Motion carried unanimously.

LEGISLATIVE/ADMINISTRATIVE RULES MATTERS

MOTION: Marion Wozniak, moved, seconded by Todd Craft, to have each Board Member review the Position Statements related to Accounting that were included in the packet for this meeting and come prepared to discuss them at the next meeting consistent with the requirements of EO 50. Motion carried unanimously.

MOTION: Glenn Michaelsen moved, seconded by John Scheid, to have each Board Member review the rules related to Accounting and come prepared to discuss them at the next meeting consistent with the requirements of EO 61 Motion carried unanimously.

Steve Corbeille left the meeting at 11:01 a.m.

NASBA COMMUNICATIONS AND FOCUS QUESTIONS

MOTION: Marion Wozniak, moved, seconded by Kim Tredinnick, to authorize any Accounting Board member to attend the new board member orientation and the regional meeting of NASBA to be held in Chicago June 26-28th, 2013. Motion carried unanimously.

MOTION: John Scheid, moved, seconded by Todd Craft, to authorize Gerald Denor to attend the closed session portion of today's meeting. Motion carried unanimously.

CLOSED SESSION

MOTION: Marion Wozniak 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: Todd Craft – yes; Glenn Michaelsen – yes; John Scheid – yes; Kim Tredinnick – yes; Marion Wozniak – yes. Motion carried unanimously. Open session recessed at 11:25 a.m.

RECONVENE TO OPEN SESSION

MOTION: Kim Tredinnick moved, seconded by Glenn Michaelsen, to reconvene in open session at 1:35 p.m. Motion carried unanimously.

VOTING ON ITEMS CONSIDERED/DELIBERATED IN CLOSED SESSION

PROPOSED STIPULATIONS, FINAL DECISIONS AND ORDERS

MOTION: Glenn Michaelsen moved, seconded by John Scheid, to reject the Findings of Fact, Conclusions of Law, Stipulation and Order, in the matter of 12 ACC 017 – Aimee Morgan. Motion carried. Marion Wozniak abstained.

MONITORING

MOTION: Kim Tredinnick, moved, seconded by Marion Wozniak, to approve the request of Terry L. Taylor for CPA Reinstatement, subject to the following conditions. The applicant must complete 40 hours of continuing education, which must include an AICPA Ethics Course. The applicant's license is further limited as follows. The applicant may only practice public accounting on her own after satisfactorily working for a period of two years in a public accounting firm under the supervision of a licensed CPA. This limitation may be removed upon petition to the Board and demonstration of successful completion of the terms of this motion. Motion carried unanimously.

CASE CLOSING

MOTION: Todd Craft moved, seconded by John Scheid to close case 12 ACC 011 according to the recommendation (P5) by the Division of Legal Services and Compliance and send a cease and desist letter on the use of the CPA designation. Motion carried unanimously.

EXAMINATION MATTERS

MOTION: Kim Tredinnick moved, seconded by Glenn Michaelsen to find that J.E. has met the exam requirements for licensure. Motion carried unanimously.

APPLICATION MATTERS

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Maryna Volodymyrivna Bayer when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Ross Andrew Berhrend when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Craig Allan Benton when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Jonathan K. Brunette when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Raymond D. Buchinger when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Nancy J. Burger when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Jennifer M. Caldwell when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Eric Michael Carlson when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Stephen L. Elmer when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Lisa M. Endres when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Sean Eric Eyjen when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Deann Marie Faubel when all requirements for licensure have been met. Motion carried unanimously.

- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Julie Fermin (previously Perez-Neris) when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Natalie Lorraine Fraser when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Teresa Catherine Glueckstein when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Lyudmila Vladimirovna Gomeniouk when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Adam B. Grant when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Jamie Leigh Hannam when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Joseph P. Hirt when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Jason Ryan Hoffman when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Amber Elizabeth Howington when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Rebecca A Jordan when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Daniel Erik Klidzejs when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Loni Linnea Korpita when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Cherie L. Kurtz when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Ann Marie Laramy when all requirements for licensure have been met. Motion carried unanimously.

- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of May Chao Lor Lee when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Peter James Lindley when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Christopher Malicki when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Michelle Marie Mathwick when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Jennifer Lynn McCauley when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Brian Paul McQuestion when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Theresa Ann Monpas when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Shawn Phillip Montanio when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of David Joseph Murphy when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Matthew Henry Oberndorfer when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Michael S. O'Neal when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Amanda Rae Paskey (contingent on receipt of qualifying transcript from test service) when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Bobbi Lynn Pliego Klabacka when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Joseph R. Raguse when all requirements for licensure have been met. Motion carried unanimously.

- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Kelli M. Schleis when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Daniel Todd Schneider when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Amanda Ann Schroeder when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Maryna Alexandrovna Sitsiuhina when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Eric W. Stearns when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Donald A. Stricker when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Paul Andrew Taylor when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Aaron A. Tigert when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Michelle Lee Van Den Berg when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Benjamin Brian Vorlob when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Isaac Roland Woods when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Matthew T. Miller when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Mark Alexander Sullivan when all requirements for licensure have been met. Motion carried unanimously.
- MOTION:** Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Brandon George Herr when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Kim Tredinnick moved, seconded by Todd Craft, to approve the application of Jack Francis Myers when all requirements for licensure have been met. Motion carried unanimously.

ADJOURNMENT

MOTION: Marion Wozniak moved, seconded by Kim Tredinnick, to adjourn the meeting at 2:55 p.m. Motion carried unanimously.