

# Minnesota Board of Accountancy



## 2014-2016 BIENNIAL REPORT

Submitted to the Governor and  
Minnesota State Legislature in  
Compliance with Minnesota Statute  
Section 214.07 Subdivision 1

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# Executive Summary



## ABOUT THE BOARD

The Board was created in 1908 to regulate the practice of public accounting. The Board is responsible for protecting Minnesota citizens and ensuring that persons engaged in the practice of public accounting meet and maintain the qualifications and standards necessary to competently practice the profession.

## MISSION

The Board serves the public through the regulation, licensure, and enforcement of Minnesota laws, statutes, rules, and standards related to the practice of public accounting.

## BOARD MEMBERSHIP

The full Board consists of 9 members appointed by the Governor to four-year terms.

- 7 Certified Public Accountants
- 2 Public Members

## COMMITTEES

Committees facilitate the timely and efficient completion of the work before the Board. The following are standing committees:

- Executive Committee
- Exam and Credential
- Firm Credential and Peer Review
- Continuing Professional Education
- Legislative and Rules
- Peer Review Oversight
- Complaint Committee

Committees make recommendations to the full Board. All Board and Committee meetings, except Complaint Committee, are open to the public. The meeting schedule is posted on the Board's website or can be obtained by contacting the Board office.



# Executive Summary, continued

## BUDGET

The Board collects application and licensure fees which are deposited in the state's General Fund. Fees are set in statute to cover the Board's direct and indirect costs. The budget is comprised of appropriations from the General Fund.

## CPA CERTIFICATES AND FIRM PERMITS

The Board evaluates the credentials of individuals for CPA certificates to determine whether they meet the education, examination and experience requirements set forth in statute and rule. During the 2014-2016 biennium, the Board evaluated 1,024 applications for certification.

In addition, Board staff received and processed 300 verification requests from examinees and certificate holders. These Minnesota CPAs are typically applying for licensure or certification in another state. Their exam and license credentials must be verified and any disciplinary history reviewed.

The Board also evaluates applications for CPA firm permits.

Firm permits are issued to sole proprietors, partnerships, corporations, Limited Liability Companies (LLCs) and Limited Liability Partnerships (LLPs) who meet the statute and rule requirements. The Board evaluated a total of 209 applications for firm permits during the biennium.

## RENEWALS

In 2013, Statute 326A.04 Subd. 2, which specifies the CPA license renewal period, was amended. The renewal period was changed from every three years to annually. All CPA certificates now expire annually on December 31.

As a result of this transition to yearly renewal, the number of individuals renewing in FY 2016 doubled over FY 2015.

Registered Accounting Practitioner (RAP) individual renewals and CPA and RAP firm renewals are annual. Those numbers have remained relatively constant over the biennium.

YEAR	NUMBER RENEWED	
	Individuals (CPA and RAP)	Firms (CPA and RAP)
FY 2015	6473	1641
FY 2016	12680	1652

## ENFORCEMENT

The Board investigated and closed 962 complaints alleging violations of the Board's statutes and rules and revoked 484 certificates for failure to renew. A total of 763 new complaints were filed.

## CONTINUING EDUCATION AUDITS

Each year, the Board audits a percentage of its licensees to determine if they are in compliance with the continuing education requirements. These individuals must submit supporting

documentation for each of the courses and activities they reported.

Individuals not adhering to the continuing education requirements are subject to non-compliance fees for each month they are out of compliance.

## NATIONAL ORGANIZATIONS

The National Association of State Boards of Accountancy (NASBA) is dedicated to the advancement of public accounting and enhances the effectiveness of the state boards of accountancy. NASBA participates in the development of the professional examination used for licensure. Each examination question is developed and tested over several exam administrations in order to create valid and reliable, psychometrically defensible examinations should the states be challenged. NASBA also facilitates professional mobility and promotes uniformity of the U.S. licensure processes and helps protect the public health, safety and welfare by leading the regulation of the profession. Minnesota is a voting member and active participant of NASBA which is made up of 56 licensing jurisdictions.



The American Institute of Certified Public Accountants (AICPA) is the national professional organization for CPAs. The AICPA participates in the development of the profes-

sional examinations used for licensure. The AICPA Code of Professional Conduct is incorporated by reference in the Board Statutes and Rules.



## STRATEGIC PLANNING

The Board completed strategic planning to ensure the organization is prepared to adapt and respond to changes impacting the core mission of the Board in future. Key areas addressed included technological changes, changes in education and examination of licensee candidates, the changing needs of the public, enhanced enforcement/public protection, changes in the education and business environment impacting licensees and potential licensees, and issues of diversity and public accountability.

## OUTREACH

The Board's outreach program provides information to Minnesota citizens, legislators, other state agencies, schools, professional societies and the national council. New initiatives during the biennium included an update to the website to make it compatible with mobile devices and the addition of social media and a digital newsletter as a means of cost-effective communication with the public and licensees.





# Board Members

In performing their duties, Board members spent a total of 1,544.75 hours. That total includes attendance at Board meetings, review of applicant credentials, enforcement, education, legislation, and representation of Minnesota on national committees.

## NUMBER OF MEETINGS

Full Board.....15  
Executive.....8  
Complaint.....17

Continuing Professional  
Education.....14  
Exam and Credentialing.....15

Firm Credential and  
Peer Review .....15  
Legislative and Rules.....2



### **GREGORY STEINER, CPA BOARD CHAIR**

**WHITE BEAR LAKE, MN**

**Appointed:** 6/1/2011

**Reappointed:** 3/17/2015

**Term Ends:** 1/7/2019

#### **CURRENT COMMITTEES:**

- Executive (Chair)
- Complaint
- Examination and Credentialing

**Total Hours:** 315.5



### **SHARON JENSEN, CPA BOARD VICE CHAIR**

**SAVAGE, MN**

**Appointed:** 1/19/2010

**Reappointed:** 4/18/2014

**Term Ends:** 1/1/2018

#### **CURRENT COMMITTEES:**

- Executive
- Firm Credential and Peer Review (Chair)
- Complaint

**Total Hours:** 563.75



### **MICHAEL VEKICH, CPA BOARD SECRETARY/ TREASURER (FY16)**

**ST. LOUIS PARK, MN**

**Appointed:** 2/15/2005

**Reappointed:** 2/14/2013

**Term Ends:** 1/2/2017

#### **CURRENT COMMITTEES:**

- Executive
- Complaint (Chair)
- Continuing Professional Education

**Total Hours:** 277



**CHRIS OMDAHL, CPA**  
MINNEAPOLIS, MN

**Appointed:** 6/29/2016  
**Term Ends:** 1/6/2020

**CURRENT COMMITTEES:**

- Firm Credential and Peer Review

**Total Hours:** 0

**Replaced:** Mark Sellner,  
CPA (40 hours)



**CHARLES SELCER, CPA**  
MINNEAPOLIS, MN

**Appointed:** 3/17/2015  
**Term Ends:** 1/7/2019

**CURRENT COMMITTEES:**

- Examination and Credentialing (Chair)

**Total Hours:** 27

**Replaced:** Robert Saunders,  
CPA (20.5 hours)



**SCOTT VAN BINSBERGEN,  
PUBLIC MEMBER**  
MONTEVIDEO, MN

**Appointed:** 10/11/2010  
**Reappointed:** 3/17/2015  
**Term Ends:** 1/7/2019

**CURRENT COMMITTEES:**

- Examination and Credentialing

**Total Hours:** 37



**LANCE RADZIEJ, CPA**  
CHASKA, MN

**Appointed:** 6/29/2016  
**Term Ends:** 1/6/2020

**CURRENT COMMITTEES:**

- Firm Credential and Peer Review
- Examination and Credentialing

**Total Hours:** 2

**Replaced:** Kate Mooney,  
CPA (74.75 hours)



**DEBRA THOMPSON, CPA**  
MINNETONKA, MN

**Appointed:** 6/29/2016  
**Term Ends:** 1/6/2020

**CURRENT COMMITTEES:**

- Continuing Professional Education

**Total Hours:** 0

**Replaced:** Thomas Lydon,  
CPA (40.5 hours)



**ALAN WILENSKY,  
PUBLIC MEMBER**  
MINNEAPOLIS, MN

**Appointed:** 3/17/2015  
**Term Ends:** 1/7/2019

**CURRENT COMMITTEES:**

- Continuing Professional Education (Chair)

**Total Hours:** 118.25

**Replaced:** Kristine Eustace  
(28.5 hours)





# Board Staff

The Board's Executive Director leads a staff of 5 full-time employees, who handle applications for individual licensure and firm permits, issue initial licenses and certificates, investigate complaints, and interface daily with the public.

In addition to this work, staff also process individual license and firm renewals. With individual CPA licenses becoming annual for CPAs as of 2017, staff renewed over 12,000 licenses in FY 2016, double the number from FY 2015. In FY 2017, when all licensees must renew, that number of individual renewals is projected to be 17,000. Staff also renewed over 1,600 firm permits in both FY 2015 and FY 2016.

## INDIVIDUALS EMPLOYED IN THE BIENNIUM

NAME	JOB CLASSIFICATION	STATUS	START DATE	END DATE
Datko, Sara	State Program Administrator	FT	3/16/2015	
Frost, Doreen	Executive Director	PT	4/1/2004	
Hoche-Mathews, Emma	State Program Administrator	Temp	5/31/2016	
Oehrlein, Vicky	Office and Administrative Specialist - Intermediate	FT	8/22/2003	
Salmela, Holly	State Program Administrator	FT	8/10/2012	
Weiss, Kay	State Program Administrator - Intermediate	FT	2/4/2015	
FORMER STAFF				
Carey, Bev	State Program Administrator - Intermediate	FT	9/15/2004	9/4/2015
Ceelen, Sydney	Student	Temp	1/25/2016	7/8/2016
Eyoh, Kufre	State Program Administrator	FT	9/3/2013	3/24/2015
Green, Charles	Student	Temp	5/23/2016	8/12/2016
Hulleman, Erika	Student	Temp	6/8/2015	8/10/2015
			12/14/2015	1/7/2016
Peterson, Sarah	Student	Temp	6/2/2014	8/14/2014



# Budget

The Board generates non-dedicated revenue from application fees, license fees and fines for the state's General Fund. The fees are set by statute to cover all direct and indirect costs for the Board. In order to conduct business, the Board receives appropriations from the state's General Fund.



## Fiscal Year 2015

Appropriations: \$662,000\*

\* Includes \$44,000 special appropriation for expedited military licensing

Revenue: \$1,005,809

## Fiscal Year 2016

Appropriations: \$639,000

Revenue: \$1,566,060

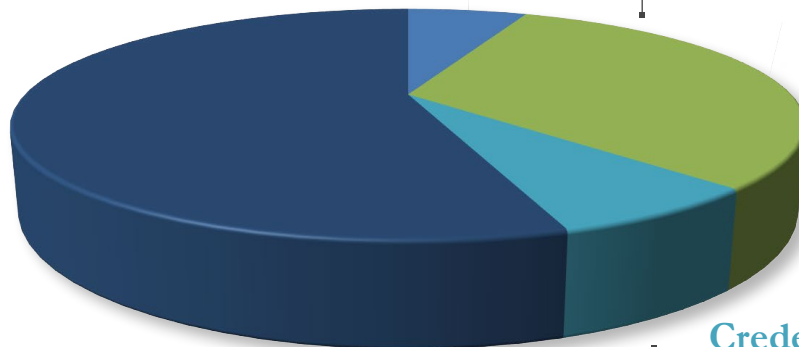
## EXPENDITURES BY BUDGET TYPE

### Outreach/Education: 6%

- Education of public and licensees on requirements of competent practice
- Education of students on licensure process

### Enforcement: 32%

- Investigator salaries
- Enforcement of regulated professions
- Statute and rule modifications



### Administration: 55%

- Staff salaries
- Office space
- Supplies and Equipment
- Other costs

### Credentialing: 7%

- National Council membership and participation
- Board member per diems
- Forms and Online Services



# Adopted and Proposed Board Rules

The Board adopted one rule package during the biennium. The Notice of Adoption was published in the State Register (40 SR 953). The rules were effective February 16, 2016.

## ADOPTED RULES

This rules package contained three parts:

1. Temporary Military Licensing
2. Firm Renewal Requirement Changes
3. Housekeeping items

### TEMPORARY MILITARY LICENSING

During the 2014 Legislative session, the Legislature enacted changes requiring licensing boards to provide for expedited temporary licensing of qualified active- and recently active-duty military personnel and their spouses. The rules were modified to provide such a process for those matching individual seeking a certificate to practice public accounting in Minnesota. (Minnesota Rules 1105.2540)

### FIRM RENEWAL REQUIREMENT CHANGES

The previous rules required all (100%) of a firm's partners, members, managers, shareholders, directors, and officers ("owners") who hold a certificate and whose principal place of business is in Minnesota to individually hold non-expired certificates with an active status

prior to the firm being allowed to renew its firm permit. The modified rules allow for firm permit renewal if two-thirds of the above-mentioned owners hold non-expired active licenses, with the stipulation that all (100%) of the owners must be renewed/current within 60 days of the December 31 firm permit renewal deadline or the permit will be automatically revoked. (Minnesota Rules 1105.4000.D)

### HOUSEKEEPING

The housekeeping modifications removed obsolete, unnecessary and duplicative rules as noted in the Board's Obsolete Rules Report to the Governor. Housekeeping modifications also clarified confusing rule language. The term "quality review" is outdated. The current standard "peer review" has been substituted throughout the rules. In addition, reference to oral examination of prospective licensees by the Board has been removed. Oral examination has not been used in decades since a valid, standardized, and psychometrically defensible exam (the Uniform CPA Examination) already exists.

# License and Permit Summary



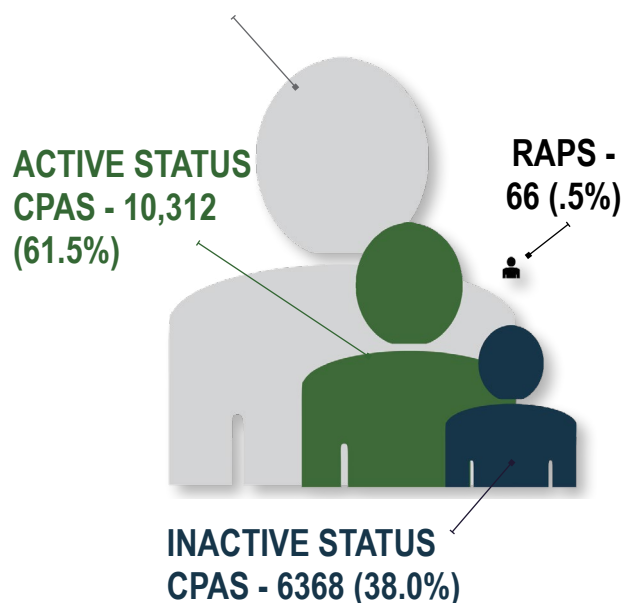
During the biennium, the Board issued a total of 1,024 new individual licenses and 84 new firm permits. Additionally, the Board renewed over 1,600 firm permits in FY 2015 and FY 2016, over 6,400 individual licenses in FY 2015 and double that number in FY 2016. As explained on page 4 of the Executive Summary, that latter increase is due to a change in statute to the renewal period for individual CPA licenses.

As of the end of the biennium, June 30, 2016, a total of 16,746 individuals held CPA certificates or RAP registrations and 1,667 CPA and RAP firms held firm permits.

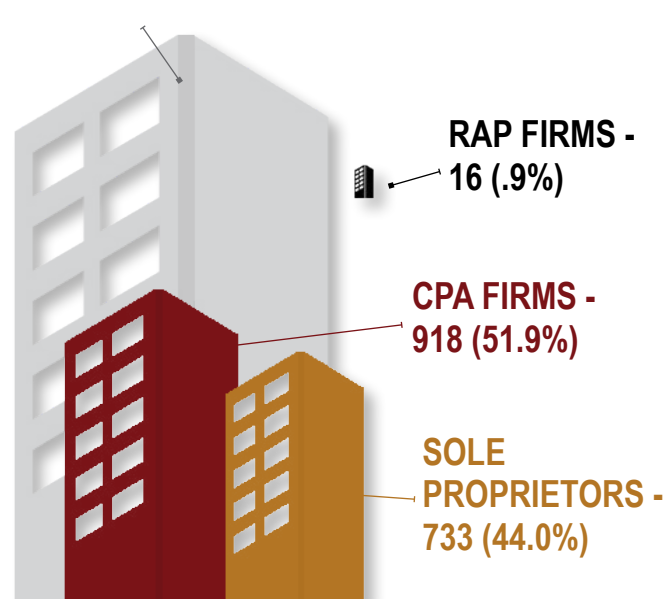
The figures below graphically represent the comparable size of the licensees categories and the firm categories.

## AS OF JUNE 30, 2016

### TOTAL LICENSEES - 16746



### TOTAL FIRMS - 1667





# Examination Statistics

Those seeking CPA licensure apply to the Board following successful completion of all four sections of the Uniform Certified Public Accountant Examination (the “Exam”).

Summary statistics regarding the performance of examinees based on residency, age, and gender are provided below. Detailed statistics by state and by year are provided in the appendix.

## SUMMARY STATISTICS

CPA examinees must retake any section of the Exam for which they do not receive a passing grade. During the biennium, a total of 8,683 sections of the Exam were taken by those who

sat for the exam as a “Minnesota candidate.” Of these, 8,046 were Minnesota residents and 637 were non-Minnesota residents (610 other states; 27 foreign).

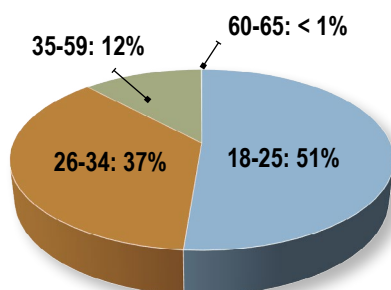
### PASS RATES

- **All residencies: 53.7%** (4665/8683)
- **Minnesota only: 53.3%** (4285/8046)
- **Non-Minnesota: 59.7%** (380/637)
- **Females: 54.9%** (1855/3377)
- **Male: 53.9%** (2742/5085)

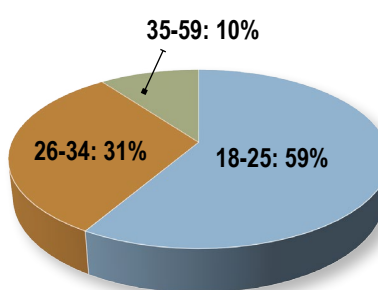
See Gender and Age graphs for more breakdowns.

### EXAM SECTIONS, BY AGE

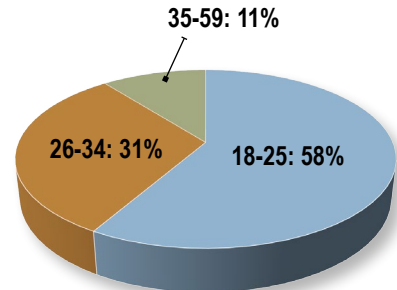
% SECTIONS TAKEN,  
ALL RESIDENCIES



% SECTIONS PASSED,  
ALL RESIDENCIES

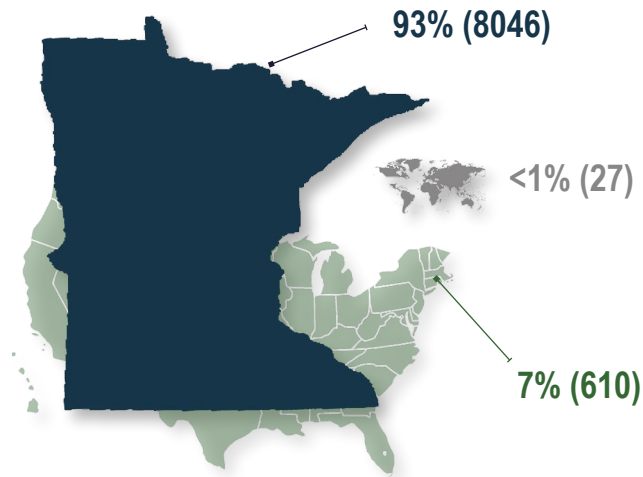


% SECTIONS PASSED,  
MINNESOTA RESIDENTS





## EXAM SECTIONS TAKEN, BY RESIDENCY (MINNESOTA, OTHER US, FOREIGN)



AZ.....15	IL .....33	MO.....10	NY.....6	WA.....4
CA .....44	IN .....2	MS .....4	PA.....1	WI .....305
CO .....11	KS.....2	NC .....4	SD.....13	Foreign.....27
FL .....5	MA.....4	ND .....35	TX.....36	
GA .....2	MI.....6	NE.....6	UT.....8	<b>5-state area</b>
IA.....41	MN.....8046	NJ.....11	VA.....2	<b>(including MN):</b>
				<b>8440 (97%)</b>

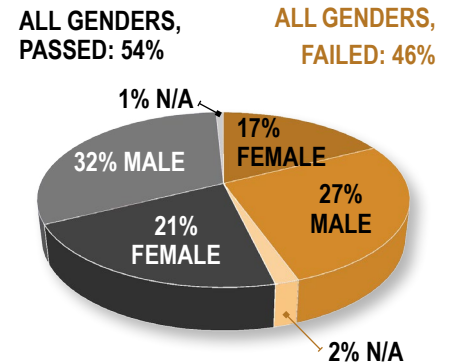
## EXAMINATION STATISTIC DETAILS

RESIDENCY AND GENDER		EXAM RESULT	AGE				BIENNIUM TOTAL (%) SESSIONS
			18-25	26-34	35-59	60-65	
MN	Female	Pass	1093	433	163		1689 (19.5%)
		Fail	709	505	190		1404 (16.2%)
	Male	Pass	1374	879	284		2537 (29.2%)
		Fail	841	1053	331	5	2230 (25.7%)
	N/A*	Pass	34	18	7		59 (.7%)
		Fail	68	33	26		127 (1.5%)
NON-MN	Female	Pass	106	56	4		166 (1.9%)
		Fail	57	49	12		118 (1.4%)
	Male	Pass	115	76	14		205 (2.4%)
		Fail	39	61	13		113 (1.3%)
	N/A*	Pass	6	3			9 (.1%)
		Fail	9	17			26 (.3%)
Age Totals (%)			4451 (51.2%)	3183 (36.8%)	1044 (12.0%)	5 (>1%)	8683

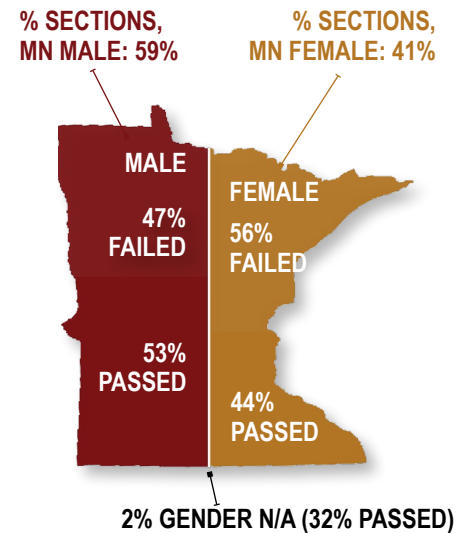
\* Gender information not available.

## GENDER PASS RATES

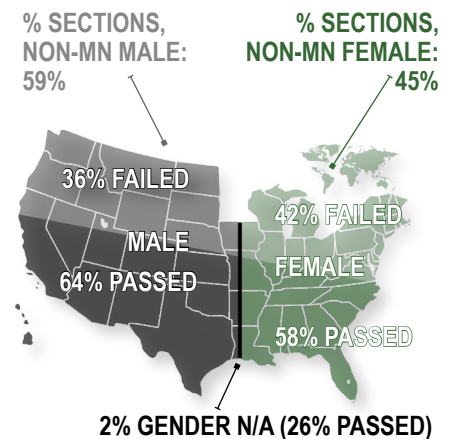
### % ALL RESIDENCIES



### % MINNESOTA



### % NON-MINNESOTA





# Certification Statistics

Individuals may become licensed in Minnesota as an Examination Applicant, a Reciprocal Applicant, or a Grade Transfer Applicant. Summary statistics for the biennium on these categories are provided below. Detailed statistics by state and by year are provided in the appendix.

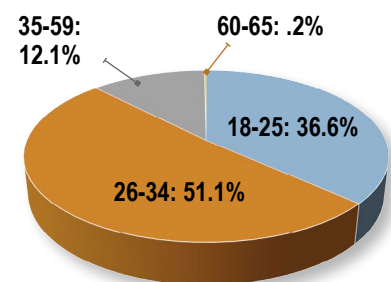
## CPA EXAMINATION APPLICANTS SUMMARY

During the biennium 1,024 individuals were issued a CPA license in Minnesota following successful completion of the Exam and other requirements regarding education, experience, and ethics training.

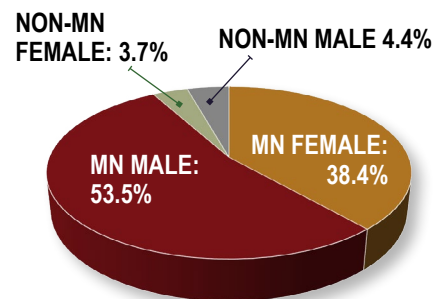
Applications Received: 1,024 (941 MN)  
Applications Approved: 1,024

RESIDENCY AND GENDER		AGE				BIENNIUM TOTAL (%)
		18-25	26-34	35-59	60-65	
MN	Female	180	160	53		393 (38.4%)
	Male	172	312	63	1	548 (53.5%)
NON-MN	Female	14	21	3		38 (3.7%)
	Male	9	30	5	1	45 (4.4%)
AGE TOTAL (%)		375 (36.6%)	523 (51.1%)	124 (12.1%)	2 (.2%)	1024

% BY AGE



% BY GENDER



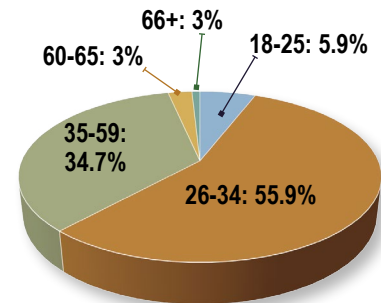
## RECIPROCAL LICENSURE APPLICANTS SUMMARY

Individuals applying for a CPA certificate in Minnesota through reciprocity hold a valid CPA certificate in another jurisdiction. Applicants must show completion of the education, examination and experience requirements before a certificate is issued.

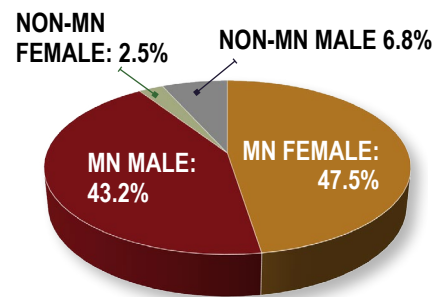
Applications Received: 118 (107 MN)  
Applications Approved: 118

RESIDENCY AND GENDER		AGE					BIENNIUM TOTAL (%)
		18-25	26-34	35-59	60-65	66+	
MN	Female	3	30	19	3	1	56 (47.5%)
	Male	4	33	14			51 (43.2%)
NON-MN	Female		1	2			3 (2.5%)
	Male		2	6			8 (6.8%)
AGE TOTAL (%)		7 (28.1%)	66 (61.5%)	41 (9.4%)	3 (1%)	1 (.3%)	118

% BY AGE



% BY GENDER



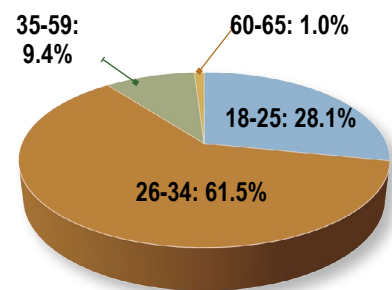
## GRADE TRANSFER APPLICANTS SUMMARY

Individuals applying for a CPA certificate in Minnesota through grade transfer have completed their examinations in another jurisdiction, but have not yet been certified in that state. Applicants must show completion of the education, examination and experience requirements before a certificate is issued.

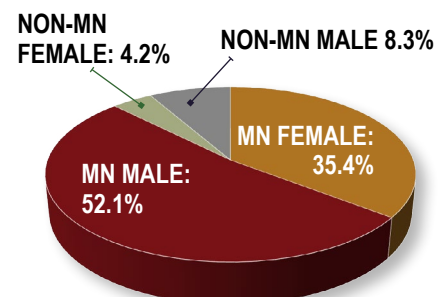
Applications Received: 96 (84 MN)  
Applications Approved: 96

RESIDENCY AND GENDER		AGE				BIENNIUM TOTAL (%)
		18-25	26-34	35-59	60-65	
MN	Female	9	21	4		34 (35.4%)
	Male	16	30	3	1	50 (52.1%)
NON-MN	Female	1	2	1		4 (4.2%)
	Male	1	6	1		8 (8.3%)
AGE TOTAL (%)		27 (28.1%)	59 (61.5%)	9 (9.4%)	1 (1.0%)	96

% BY AGE



% BY GENDER





# Enforcement

The Board enforces its statutes and rules through its investigation process. Upon receipt of a complaint, the Board begins its investigation. If the Complaint Committee finds that a violation has occurred, it makes a recommendation to the Board for disciplinary action.

Complaints opened:\* 763  
Complaints resolved:\* 962

\* A single complaint may have multiple allegations and/or resolutions, and a complaint may be opened in one biennium and closed in another.

Automatic Revocations:\*\* 484  
Revocation Resolved:\*\* 49

\*\* Automatic revocation is required by statute when an individual fails to renew for two years. An automatic revocation is said to be resolved if the individual seeks reinstatement and agrees to remedies put forth by the Board, which may include reprimand and a civil penalty. These resolutions are not included below.

## ALLEGATIONS

NUMBER  
RECEIVED

Advertising.....	5
Conduct Reflecting Adversely.....	20
Criminal Charges: Fraud, Bribery, Theft, Swindle.....	3
Failure to Apply in a Timely Manner.....	4
Failure to Comply with CPE Requirement.....	13
Failure to File Individual Taxes.....	9
Failure to Renew Firm Permit.....	3
Holding Client Records.....	16
Holding Out as Licensed.....	20
Negligent Conduct Relating to Services.....	7
No Firm Permit.....	27
Non-Compliance with Peer Review.....	26
Other Allegation.....	9
Peer Review Recall.....	3
Practice Monitoring Problem.....	11
Right to Practice Denied or Revoked.....	5
Substandard Tax Work.....	14
Substandard Work.....	6
Unprofessional Conduct.....	13

## RESOLUTIONS

NUMBER  
RECEIVED

Apply for Firm Permit.....	6
Back Fees Paid.....	54
Certificate Censured & Reprimanded.....	57
Certificate Revoked.....	5
Certificate Suspended.....	4
Complaint Withdrawn.....	6
Corrective Action Taken.....	49
CPE Non-Compliance Fees Paid.....	73
CPE Requirement Met.....	86
Does Not Warrant Further Proceedings.....	9
Firm Permit Censured and Reprimanded.....	9
Firm Permit Revoked.....	2
No Jurisdiction.....	11
No Response - File Closed (CPE).....	95
No Violation.....	151
Other Legal Remedies Available.....	7
Other Resolution.....	16
Require Practice Monitoring.....	1
SCO Signed.....	75
Settlement Agreement C&D Order Signed.....	9
Surrendered Certificate.....	7
Unable to Substantiate.....	15



## PUBLIC ORDERS ISSUED

The Board issued 84 public orders against individuals and firms. This total does not include the 484 automatic revocation orders for failure to renew. The Board has statutory authority to assess a civil penalty of up to \$5,000 per violation. Civil penalties totaled \$73,350 in the 2014-2016 biennium.

### KEY TO ABBREVIATIONS

SCO = Stipulation and Consent Order

CDO = Cease and Desist Order

SA = Settlement Agreement

License Type	ACTION	REASON	STATUS CHANGE	CIVIL PENALTY
CPA	SCO	Criminal Charges: Fraud, Bribery, Theft, Swindle	Revocation	\$2000
CPA	SCO	Criminal Charges: Fraud, Bribery, Theft, Swindle	Revocation	
CPA	SCO	Failure to Apply in a Timely Manner	Censure and Reprimand	\$250
CPA	SCO	Failure to Apply in a Timely Manner	Censure and Reprimand	\$250
CPA	Findings of Fact, Conclusions of Law and Order	Failure to Comply with CPE Requirement	Suspension	
CPA	SCO	Failure to Comply with CPE Requirements	Surrender	
Firm	SCO	Failure to Comply with Peer Review Requirement	Other	\$1000
CPA, Firm	SCO	Failure to Renew Firm Permit / Substandard Tax Work / Failure to File Individual Taxes	Suspension (Stayed)	\$2500
CPA	SCO	Failure to Reply to Board Communications / Failure to Reply to Board Communications	Surrender	
Unlicensed	SA & CDO	Holding Out as Licensed	Other	\$500
Unlicensed	SA & CDO	Holding Out as Licensed / Practicing without License / Failure to Renew Firm Permit / Holding Out as Licensed	Other	\$2000
CPA	Order to Reinstate	Lift of Previous Revocation Order after Notice of Compliance with Child Support	Reinstatement	
CPA	Order to Rescind Revocation	Lifting of Previous Revocation Order	Reinstatement	

## PUBLIC ORDERS ISSUED, continued

License Type	ACTION	REASON	STATUS CHANGE	CIVIL PENALTY
Firm	SCO	Non-Compliance with Peer Review Requirement	Censure and Reprimand	\$1000
CPA, Firm	SCO	Non-Compliance with Peer Review Requirement	Revocation	\$5000
Firm	SCO	Practice Monitoring Problem	Other	\$2000
RAP, RAP Firm	SCO	Practice Monitoring Problem / Practicing without a Firm Permit	Other	\$2000
Unlicensed	SA & CDO	Practicing without a Firm Permit	Apply for Firm Permit	\$2000
Unlicensed	SA & CDO	Practicing without a Firm Permit	Apply for Firm Permit	\$2000
Firm	SCO	Practicing without a Firm Permit	Other	\$2000
Unlicensed	SA & CDO	Practicing without a Firm Permit	Apply for Firm Permit	\$2000
Unlicensed	SA & CDO	Practicing without a Firm Permit	Other	\$2000
Firm	SCO	Practicing without a Firm Permit	Other	\$2000
Firm	SCO	Practicing without a Firm Permit	Other	\$2000
Firm	SCO	Practicing without a Firm Permit	Other	\$2000
Unlicensed	SA & CDO	Practicing without a Firm Permit	Other	\$2000
Unlicensed	SA & CDO	Practicing without a Firm Permit	Other	\$2000
Unlicensed	SA & CDO	Practicing without a Firm Permit	Other	\$2000
Firm	SCO	Practicing without a Firm Permit	Other	\$2000
Firm	SCO	Practicing without a Firm Permit	Censure and Reprimand	\$1000
Firm	SCO	Practicing without a Firm Permit / Holding Out as Licensed	Firm Permit Censured and Reprimanded	\$1000
Firm	SCO	Practicing without a Firm Permit / Holding Out as Licensed	Censure and Reprimand	\$2000
Firm	SCO	Practicing without a Firm Permit / Failure to Comply with Peer Review Requirement / Practicing without a License	Censure and Reprimand	\$4000
CPA, Firm	SCO	Practicing without a License / Holding Out as Licensed	Censure and Reprimand	\$2000
CPA (49 orders)	Order to Reinstate	Previous Revocation for Failure to Renew Rescinded	Censure and Reprimand	\$29350

# Appendix

The following is additional detail of statistics presented in summary elsewhere in this report.

## CPA EXAMINATION SECTIONS TAKEN FISCAL YEAR 2015

RESIDENCE	AGE				GENDER			EXAM RESULT		STATE TOTAL
	18-25	26-34	35-59	60-65	Female	Male	Gender N/A	Failed	Passed	
AZ		7			7			4	3	10
	2		1			3			3	
CA		7			7			4	3	25
	5					5		1	4	
		6				6		2	4	
CO		7					7	6	1	6
	1				1				1	
		5			5			2	3	
FL	1				1				1	1
	1				1				1	
IA		8				8		4	4	14
	5					5			5	
IL		5			5			4	1	17
	1				1				1	
	4					4			4	
IN		7				7		2	5	2
	2				2			2		
KS			2			2			2	2
MA		1			1				1	1
MI	6				6			2	4	6
MN	516	220	97		833				833	3992
	267	249	102		618			618		
	625	537	154			1316			1316	
	354	631	180	2		1167		1167		
	7	4	2				13		13	
	20	12	13				45	45		
MO	2	3				5			5	8
	1	2				3		3		
MS		4				4			4	4

RESIDENCE	AGE				GENDER			EXAM RESULT		STATE TOTAL
	18-25	26-34	35-59	60-65	Female	Male	Gender N/A	Failed	Passed	
ND		4	2		6				6	24
		2			2			2		
	6	7				13		13		
NE			1			3			3	1
	1				1				1	
NJ		7			7			3	4	8
	1					1		1		
PA		1				1			1	1
SD		2			2			2		7
			3			3			3	
			2			2		2		
TX	1	2			3			3		22
		3			3				3	
		6	1			7		7		
		4	3			7			7	
UT							2	2		7
		7				7		1	6	
VA		2				2		1	1	2
WA			2			2		2		3
		1				1			1	
WI	14	8	3		25			25		135
	18	3			21				21	
	9	17	5			31		31		
	33	23	2			58			58	
Foreign	4	1			5			5		14
	7	1			8				8	
		1				1			1	
TOTAL	1918	1817	575	2	1571	2674	67	1966	2346	4312

# CPA EXAMINATION SECTIONS TAKEN

## FISCAL YEAR 2016

RESIDENCE	AGE				GENDER			EXAM RESULT		STATE TOTAL
	18-25	26-34	35-59	60-65	Female	Male	Gender N/A	Failed	Passed	
AZ		5			5			2	3	5
CA		7			7			2	5	19
		6				6		1	5	
CO		6					6	4	2	5
		5			5			5		
FL	4				4			1	3	4
GA			2		2			2		2
IA		2			2			2		27
	10				10				10	
	15					15		6	9	
IL	4	1			5			5		16
	7	2			9				9	
	2					2			2	
MA		3			3				3	3
MN	441	254	91		786			786		4054
	577	210	69		856				856	
	487	422	151	3		1063		1063		
	748	343	130			1221			1221	
	48	21	13				82	82		
	27	14	5				46		46	
MO	2					2			2	2
NC		4			4				4	4
ND			1		1			1		11
		1	2		3				3	
		2				2		2		
	4	1				5			5	
NE	1				1			1		5
	3				3				3	
	1					1			1	

RESIDENCE	AGE				GENDER			EXAM RESULT		STATE TOTAL
	18-25	26-34	35-59	60-65	Female	Male	Gender N/A	Failed	Passed	
NJ	3						3	3		3
NY	6				6			6		6
SD		1			1			1		6
	2						2	2		
	3						3		3	
TX	4				4			4		14
	2				2				2	
		2				2		2		
		5				5			5	
	1						1	1		
UT		1				1		1		1
WA	1				1					1
WI	13	7	6		26			26		170
	42	8			50				50	
	14	13	3			30		30		
	44	7	2			53			53	
	1	7					8	8		
	3						3		3	
Foreign	1				1			1		13
	5	4			9				9	
	1					1		2		
	1	1				2			2	
Total	2528	1365	475	3	1806	2411	154	2052	2319	4371



# CERTIFICATES ISSUED BY EXAMINATION

## FISCAL YEAR 2015

RESIDENCE	AGE				GENDER		STATUS		State Total
	18-25	26-34	35-59	60-65	Female	Male	Grant	Deny	
CA		2		1		3	✓		3
CO	1	1			2		✓		4
		2				2	✓		
IA			2		2		✓		3
	1					1	✓		
IL	1				1		✓		5
		4				4	✓		
MA		1				1	✓		1
MI	1				1		✓		3
		2				2	✓		
MN	62	109	34		205		✓		481
	44	201	31			276	✓		
MS			1		1		✓		1
NC		1			1		✓		1
ND		2			2		✓		3
			1		1		✓		
NE		1			1		✓		2
		1				1	✓		
NJ		1			1		✓		1
NV		1				1	✓		1
NY		1			1		✓		1
PA		1				1	✓		1
SD		1			1		✓		1
TX		2			2		✓		4
		2				2	✓		
UT	1				1		✓		1
WA		1				1	✓		1
WI	2	1			3		✓		8
		4	1			5	✓		
Foreign		3			3		✓		3
Total	113	345	70	1	229	300			529

## FISCAL YEAR 2016

RESIDENCE	AGE				GENDER		STATUS		State Total
	18-25	26-34	35-59	60-65	Female	Male	Grant	Deny	
AZ	1		1		2		✓		2
CA		1			1		✓		2
		1				1	✓		
IL		1			1		✓		1
MN	118	51	19		188		✓		460
	128	111	32	1		272	✓		
MO		1				1	✓		1
MS		1				1	✓		1
ND		1			1		✓		2
	1					1	✓		
NJ		1			1		✓		1
TX		1			1		✓		4
		2	1			3	✓		
WI	8	2			10		✓		21
	5	5	1			11	✓		
Total	261	179	54	1	205	290			495

# CERTIFICATES ISSUED BY EXAMINATION

## COMPARATIVE, FY 2015 AND FY 2016

RESIDENCY AND GENDER		AGE								TOTAL BY YR		TOTAL AND % FOR BIENNIUM
		18-25		26-34		35-59		60-65				
		FISCAL YEAR								FISCAL YEAR		
		FY15	FY16	FY15	FY16	FY15	FY16	FY15	FY16	FY15	FY16	
MN	Female	62	118	109	51	34	19			205	188	393 (38.4%)
	Male	44	128	201	111	31	32		0	276	272	548 (53.5%)
NON-MN	Female	6	8	14	7	3				23	15	38 (3.7%)
	Male	2	7	20	10	2	3	1	1	25	20	45 (4.4%)
TOTAL BY AGE		114	261	344	179	70	54	1	1	529	495	1024
% OF TOTALS		21.6%	52.7%	65%	36.2%	13.2%	10.9%	0.2%	0.2%	51.7%	48.3%	

# CERTIFICATES ISSUED BY RECIPROCITY

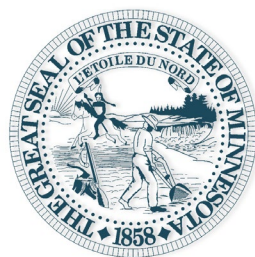
## BIENNIUM

RESIDENCE	AGE					GENDER		STATUS		State Total
	18-25	26-34	35-59	60-65	66+	Female	Male	Grant	Deny	
CO		1				1		✓		1
IL			2				2	✓		2
MA			1				1	✓		1
MN	3	29	19	3	1	55		✓		106
	3	34	14			51		✓		
NC			1				1	✓		1
ND			1			1		✓		1
NY			1			1		✓		1
PA		1				1		✓		1
TX		1					1	✓		1
WI			1			1		✓		3
		1	1				2	✓		
Total	6	67	41	3	1	111	7			118

# CERTIFICATES ISSUED BY GRADE TRANSFER

## BIENNIUM

RESIDENCE	AGE				GENDER		STATUS		State Total
	18-25	26-34	35-59	60-65	Female	Male	Grant	Deny	
IA		1			1		✓		1
	1	3				4	✓		4
IL			1		1		✓		1
MN	9	21	4		34		✓		84
	15	31	3	1		50	✓		
MT			1			1	✓		1
ND		2				2	✓		2
OR		1				1	✓		1
WI	1	1			2		✓		2
Total	26	60	9	1	38	58			96



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