

BOARD MEMORANDUM**March 24, 2022**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: MARCH 24, 2022 BOARD MEETING MINUTES
Conducted remotely via WebEx
9:04 AM

The Board held its regularly scheduled meeting on the above-mentioned date, time and location.

- 1) **CALL TO ORDER:**
Charles Selcer, CPA, Board Chair
Charles McElroy, CPA
Godson Sowah, CPA
Gregory Steiner, CPA
Lance Radziej, CPA
Amanda Guanzini, CPA
Scott Van Binsbergen, Public Member
Alan Wilensky, Public Member

OTHERS IN ATTENDANCE:
Doreen Johnson, Executive Director
Kay Weiss, Assistant Executive Director
Holly Salmela, State Program Administrator
J'Nell Nordin, OAS-I

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

2) The Board met under Open Meeting Law 13D.015. The Board Chair was present at 85 East 7th Place, St. Paul, MN for the duration of the meeting. The public was able to participate.

3) APPROVAL OF THE JANUARY 13, 2022 BOARD MEETING MINUTES

MSP: To approve the January 13, 2022 meeting minutes.

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes

4) COMPLAINT COMMITTEE REPORT (Greg Steiner, CPA, Committee Chair)
The Complaint Committee requests a closed session to discuss enforcement matters.

A) **MP: To close session to address enforcement actions under Minnesota Statutes 214 (2020).**

B) **Reopened the meeting.**

The Board issued the following Orders:

- 1) In the Matter of Dennis Floyd Bacon, a Stipulation and Consent Order was issued.
- 2) In the Matter of Wendy Diane Holle, a Stipulation and Consent Order was issued.
- 3) In the Matter of Lalitha Iyer, a Stipulation and Consent Order was issued.
- 4) In the Matter of Gwizdala & Associates Inc., a Stipulation and Consent Order was issued.
- 5) In the Matter of Richard Lee McNeil, a Stipulation and Consent Order was issued.
- 6) In the Matter of Jan Petterson Brosnahan, a Stipulation and Consent Order was issued.

MP: To approve and adopt the Committee report.

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes

5) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
No committee meeting held.

- 6) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
Budget and Revenue report - discussed.
MSP: To accept the report.
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes
Amanda Guanzini: Yes
- 7) LAWS and RULES COMMITTEE MEETING REPORT
No committee meeting held.
- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT
No committee meeting held.
- 9) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
No committee meeting held.
- 10) UNFINISHED BUSINESS
None
- 11) NEW BUSINESS
A) Application for Reinstatement:
1) Danielle K. Tanaka
MSP: To issue Reinstatement Order
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes
- 2) Robin C. Hoover
MSP: To issue Reinstatement Order
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes
- 3) Stephen A. Bona
MSP: To issue Reinstatement Order
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes

- 4) Maggie K. Cox
MSP: To issue Reinstatement Order
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
 Scott Van Binsbergen: Yes
- 5) Jay D. Goldberg
MSP: To issue Reinstatement Order
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
 Scott Van Binsbergen: Yes
- 6) Marita S. Hickman
MSP: To issue Reinstatement Order
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
 Scott Van Binsbergen: Yes
- 7) Ian Jackson
MSP: To issue Reinstatement Order
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
 Scott Van Binsbergen: Yes
- 8) Harald F. Markley
MSP: To issue Reinstatement Order
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
 Scott Van Binsbergen: Yes
- 9) Young-Wan Kim
MSP: To issue Reinstatement Order
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
 Scott Van Binsbergen: Yes

Alan Wilensky joined the meeting

- 10) Jessie A. Dahl
MSP: To issue Reinstatement Order
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
 Scott Van Binsbergen: Yes Alan Wilensky: Yes

11) Sanghyeon Park

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

12) Ebenezer Malm

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

13) Gerald K. Delk

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

14) Gerald J. Pohl

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

15) Steven P. Sloan

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

16) Ross L. Baumgarten

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

17) Jeffrey G. Kruesel

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

18) Steven D. Bunde

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

19) Matthew S. Bahe

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

20) Seth Horne

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

21) Katherine M. Heggland

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

22) Jaime D. Besser

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

23) Timothy R. McLevish

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Scott Van Binsbergen: Yes Alan Wilensky: Yes

B) Requests for Exception:

Applicants:

1) Applicant A: Request to extend exam score expiration date.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

- 2) Applicant B: Request exception to jurisdiction of CPA verifying experience.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

- 3) Applicant C: Request exception to jurisdiction of CPA verifying experience.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

- 4) Applicant D: Request to extend exam score expiration date.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

Licensees:

- 5) Josephine Cabanos: Request to waive CPE non-compliance fees.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

- 6) Linda Demma: Request to waive CPE requirements.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

C) Applications for Minnesota firm permit:

- 1) Lines and Ledgers Ltd

MSP: To deny

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

- 2) LSJ Accounting, LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

3) Todd W Nollenberger, Ltd.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

4) Stephanie L Paquin CPA PLLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

5) Keith Tuftee CPA LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

D) Applications for a foreign firm permit:

1) Dakota Accounting PLLC

MSP: To deny

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

2) Karen Dunn, CPA

MSP: To deny

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

3) Lane Gorman Trubitt, LLC

MSP: To deny

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

E) Firm name change requests:

1) Collins Allen CPAs LLC to Collins Allen CPA LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

2) Kitchenmaster, Klooster & Begalka, PC to Begalka & Swanson PC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

F) Doing Business As (DBA) requests:

1) DS&B, Ltd. dba DS&B Rock Island

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

2) Kyle Patrick Anderson, CPA, LLC dba CPA KPA, LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

G) In Compliance with Minnesota Rule 1105.1600-550 (2019) the following firms submitted a report with a finding of “pass” and pursuant to the Delegation of Authority, the Executive Director accepted the reports:

- 1) Hugh Douglas Heinecke II CPA
- 2) Price and Associates CPAs, LLC
- 3) Batstone CPA, LLC
- 4) Andrican & Patten, P.A.
- 5) Lewis, Kisch & Associates, Ltd.
- 6) Michael L. Anderson & Associates
- 7) Wayne Newhouse, Ltd
- 8) Brady, Martz & Associates, PC
- 9) Boeckermann Grafstrom & Mayer LLC
- 10) McClintock & Associates, P.C.
- 11) Maddox & Associates, APC
- 12) Vrakas S.C. Professional Service Corporation
- 13) Murry & Associates, LLC
- 14) Nietz Tax & Accounting LLC
- 15) Bomberg, Hanson & Associates, LLC
- 16) Latham and Parker LLP
- 17) Enestvedt & Christensen, LLP
- 18) Margaret K. Spanier CPA

- 19) Mandt Reiss Haglin PLLC
- 20) David S. Palan CPA
- 21) Bonadio & Co., LLP
- 22) Pickett & Demuth, Ltd.
- 23) Darian Klein, Ltd
- 24) Pitzl & Pitzl, PA
- 25) Bertolas & Pekula LLC
- 26) Licari, Larsen & Co Ltd
- 27) Macias Gini & O'Connell LLP
- 28) Zabel & Co LLC
- 29) Gary W. Paulson, CPA
- 30) Capin Crouse LLP
- 31) Vincent E Small CPA
- 32) Mosford Barthel & Co PLC
- 33) Michael B. Poole, P.A.
- 34) Sherburne & Dahl, Ltd.
- 35) James Carlyle Madsen CPA
- 36) Landon C. Scott, PLLC
- 37) James C. Buseth, P.A.
- 38) Aprio, LLP
- 39) Tidwell Group, LLC
- 40) James R. Hacking, Ltd.
- 41) Thomas J Bulger, CPA, PC
- 42) Goeson & Goeson PA
- 43) LaFayette & Plath, Ltd.+
- 44) Johnson & Roggenbuck, P.A.
- 45) Simma Flottesmesch & Orenstein Ltd
- 46) Holmgren - Balster, Ltd.
- 47) Hoffman and Brobst PLLP
- 48) Akins Henke and Company, LLC
- 49) Casey Menden Faust & Nelson PA
- 50) Berry, Dunn, McNeil & Parker, LLC
- 51) Frederick and Rosen Ltd
- 52) Winther, Stave & Co., LLP
- 53) Walker, Giroux and Hahne, LLC
- 54) Goodney & Associates, PA
- 55) ELO Prof. L.L.C.
- 56) Mazanec, Bauer & Associates, PLC
- 57) Cavanaugh & Company, PLLC
- 58) FDWNK Professional Corporation
- 59) Bauman Associates Ltd

60) Katz, Sapper & Miller LLP

61) Lee & Company PC

MSP: To accept Peer Review Report items: G1 – G61

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes Greg Steiner: Yes
Amanda Guanzini: Yes Charles McElroy: Yes Alan Wilensky: Yes

H) Peer reviews with other rating:

1) Haugen Binion & Co. CPAs LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

2) Bonnema Molden & Wrede, CPA's, PLLP

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

3) Jenson & Company LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

4) March & McMillian

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

5) David A Levy CPA PC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

I) Peer Review extension request:

Brian D. Koehn, CPA, PLLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Amanda Guanzini: Yes
Alan Wilensky: Yes

- J) Senate Bill SF 3036/HF 3403 relating to professional licensing - discussed.
- K) Governor's Supplemental Budget: Board's request to add one Full-time Employee (FTE) – discussed.
- L) American Institute of Certified Professional Accountants (AICPA) Revised Independence Interpretation – discussed.
- M) National Association of State Boards of Accountancy (NASBA) Quarter 4 (Q4) 2021 exam statistics. (FYI only)
- N) Uniform Certified Public Accountant (CPA) exam fee change. (FYI only)
- O) Authorization for up to 4 Board members and the Executive Director to attend the Western Regional Meeting in Colorado Springs, CO, June 7-9, 2022.
MSP: To approve
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Amanda Guanzini: Yes Charles McElroy: Yes Greg Steiner: Yes
Alan Wilensky: Yes
- P) Renewals update (FYI only)
- Q) Automatic revocations
MSP: To approve
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Amanda Guanzini: Yes Charles McElroy: Yes Greg Steiner: Yes
Alan Wilensky: Yes
- R) New license report
MSP: To approve
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Amanda Guanzini: Yes Charles McElroy: Yes Greg Steiner: Yes
Alan Wilensky: Yes

S) Resolution on Delegation of Authority (**ATTACH. 11S**)

MSP: To approve

Roll call vote: Charles Selcer: Yes
Charles McElroy: Yes
Alan Wilensky: Yes

Godson Sowah: Yes
Greg Steiner: Yes

Lance Radziej: Yes
Amanda Guanzini: Yes

12) PUBLIC COMMENT
(NONE)

13) ADJOURNED: 12:05 pm.

Next Meeting: May 5, 2022 at 9:00 am.