



BOARD MEMORANDUM

September 20, 2022

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: **SEPTEMBER 20, 2022, BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:03 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
Scott Van Binsbergen, Public Member
Ann Etter, CPA
Amanda Guanzini, CPA
Lance Radziej, CPA
Gregory Steiner, CPA (ABSENT)
Alan Wilensky, Public Member (ABSENT)

OTHERS IN ATTENDANCE:
Kay Weiss, Assistant Executive Director
Christopher Kaisershot, Assistant Attorney General
Holly Salmela, Investigator
J'Nell Nordin, State Program Administrator

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

- 2) APPROVAL OF THE AUGUST 4, 2022, BOARD MEETING MINUTES
MSP: To approve the August 4, 2022, meeting minutes.

- 3) COMPLAINT COMMITTEE REPORT (Charles McElroy, CPA, Reported)
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 O. Charles Brown, a Stipulation and Consent Order was issued.
 - 2) In the Matter of Michael James Larsen, a Stipulation and Consent Order was issued.
 - 3) In the Matter of Leo C. Neuman, a Cease and Desist and a Stipulation and Consent Order was issued.**MP: To approve and accept the Committee report.**

- 4) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
 - A) National Association of State Boards of Accountancy (NASBA) Focus Questions – will discuss with Board under New Business.
 - B) Minnesota Society of CPA's (MNCPA) comments regarding proposed Rule changes from the Board of Accountancy (BOA) – will discuss with Board under New Business.**MSP: To accept the report.**

- 5) EXECUTIVE DIRECTOR'S REPORT (Kay Weiss, Assistant Executive Director, reported)
 - A) Budget and Revenue reports FY22 - discussed.
 - B) Budget and Revenue reports FY23 - discussed.**MSP: To accept the report.**

- 6) LAWS and RULES COMMITTEE MEETING REPORT
No committee meeting held.

- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT
No committee meeting held.

- 8) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
No committee meeting held.
- 9) UNFINISHED BUSINESS
Proposed Rule changes – Discussed. Staff will prepare a draft with changes thus far for the Revisor’s office.
- 10) NEW BUSINESS
- A) Applications for Reinstatement:
- 1) Savannah Windhorn
MSP: To issue a Reinstatement Order
 - 2) Scott Maanum
MSP: To issue a Reinstatement Order
 - 3) Barbara J. Dacloush
MSP: To issue a Reinstatement Order
 - 4) Daniel J. Villas
MSP: To issue a Reinstatement Order
 - 5) Steven R. Duncan
MSP: To issue a Reinstatement Order
 - 6) Jamie L. Weber
MSP: To issue a Reinstatement Order
- B) Requests for Exception:
Applicants:
- 1) Applicant A: Request to extend an exam score expiration date.
MSP: To approve
 - 2) Applicant B: Request to extend an exam score expiration date.
(ATTACH. 10B2)
MSP: To approve
- Licensee:
- 3) Maggie M Irvin: Request to waive CPE fees.
MSP: To deny

Firm:

- 4) Goodney & Associates, PA: Request for exception to firm name.
MSP: To deny

C) Applications for Minnesota firm permit:

- 1) Feuerhelm Langer and Ruza LLC
MSP: To approve

- 2) Terron Moss CPA, LLC
MSP: To approve

D) Application for foreign firm permit:
Bushoven LLC

MSP: To approve

E) Firm name change requests:

- 1) CPA Partners ML LLC to CPA Partners MP LLC
MSP: To approve

- 2) Morken Eckberg Steiner LLC to Eckberg Steiner Power LLC
MSP: To approve

F) In Compliance with Minnesota Rule 1105.4600-1105.5500 (2021) 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) Deneen Flanary & Associates, Ltd
- 2) Rogers & King, CPA, LLC
- 3) Anderson Kuiti & Asuma PLLC
- 4) Jeffrey B Mangas Ltd
- 5) DeNet Kenefick & Associates PA
- 6) Thomas James McInerney CPA
- 7) MD Lewis LLC
- 8) Drazan, Henke & Associates, PLLC

MSP: To accept the Peer Review Reports

- G) Peer reviews with other rating:
1) JMS CPAs, PLLP
MSP: To accept
- 2) Gwizdala & Associates Inc
MSP: To accept the 2017 Peer Review
- H) Peer review extension request:
Williams Accounting PA
MSP: To deny
- I) Minnesota Society of CPA's (MNCPA) comments regarding proposed Rule changes - Discussed.
- J) National Association of State Boards of Accountancy (NASBA) Proposed Bylaws changes. – Discussed.
- K) Certified Public Accountant (CPA) Evolution Transition Recommendation from National Association of State Boards of Accountancy (NASBA). – Discussed.
MSP: To approve exam credit extension proposed by NASBA
- L) National Association of State Boards of Accountancy (NASBA) Focus Questions. – Discussed.
- M) Exposure Draft: Proposed 2024 CPA Exam changes. Document available for download: www.aicpa.org/resources/download/exposure-draft-proposed-2024-cpa-exam-changes (FYI only)
- N) Agency Profile FY24 – 25 Biennial Budget (FYI only)

O) Renewal notices (FYI only)

P) New license report
MSP: To approve

11) PUBLIC COMMENT

12) ADJOURNED: 12:47 PM.

Next Meeting: October 13, 2022