

**BOARD MEMORANDUM****June 7, 2023**

**TO:** All Board Members  
Christopher Kaisershot, Assistant Attorney General

**FROM:** Charles Selcer, CPA, Board Chair

**SUBJECT: JUNE 7, 2023 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  
Chas McElroy, CPA  
Godson Sowah, CPA (ABSENT)  
Ann Etter, CPA  
Amanda Guanzini, CPA (ABSENT)  
Lance Radziej, CPA  
Todd Lifson, CPA  
Scott Van Binsbergen  
Alan Wilensky (ABSENT)

**OTHERS IN ATTENDANCE:**  
Doreen Johnson, Executive Director  
Christopher Kaisershot, Assistant Attorney General  
Kay Weiss, Assistant Executive Director  
Holly Salmela, Investigator  
J'Nell Nordin, SPA  
James Birr, OAS-I  
Molly Barker, Student Worker

**GUESTS:**  
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)  
Troy Olsen, Minnesota Society of Certified Public Accountants (MNCPA)

- 2) APPROVAL OF THE MAY 4, 2023 BOARD MEETING MINUTES  
**MSP: To approve the March 4, 2023 meeting minutes**
  
- 3) COMPLAINT COMMITTEE REPORT (Charles McElroy, CPA, Committee Chair)  
The Complaint Committee requests a closed session to discuss enforcement matters.
  - A) **MSP: To close session to address enforcement actions under Minnesota Statutes 214 (2022)**
  - B) **Reopened the meeting.**  
The Board issued the following Orders:
    - 1) In the matter of Stephanie Marie Siekman Tuntland, CPA, a Stipulation and Consent Order was issued.
    - 2) In the matter of Mirto CPA PLLC, a Stipulation and Consent Order was issued.
    - 3) In the matter of Williams Accounting PA, a Stipulation and Consent Order was issued.
    - 4) In the matter of Larry Scott Williams, CPA, a Stipulation and Consent Order was issued.
    - 5) In the matter of Nelly Claire Kah Chick CPA, a Stipulation and Consent Order was issued.
    - 6) In the matter of Thomas E. Bischel CPA, a Stipulation and Consent Order was issued.
    - 7) In the matter of Muckala & Werhan, PLLC, a Stipulation and Consent Order was issued.
    - 8) In the matter of Harun A. Kofiro CPA, a Stipulation and Consent Order was issued.**MSP: To approve and accept the Committee report**
  
- 4) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)  
**No committee meeting held.**
  
- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
  - A) Budget and Revenue reports – Discussed.
  - B) Staffing updates – Discussed.
  - C) Budget approvals – Discussed. The next biennial budget has been approved.**MSP: To accept the Executive Director's report**

- 6) LAWS and RULES COMMITTEE MEETING REPORT  
(Godson Sowah, CPA, Committee Chair)  
**No committee meeting held.**
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT  
(Amanda Guanzini, CPA, Committee Chair)  
**No committee meeting held.**
- 8) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT  
(Scott Van Binsbergen, Public Member, Committee Chair)  
**No committee meeting held.**
- 9) UNFINISHED BUSINESS
  - A) AR4725 proposed rules – Discussed.
  - B) Resolution Adopting Rules – Discussed.**MSP: To approve resolution adopting updated rules.**
- 10) NEW BUSINESS
  - A) Applications for Reinstatement:
    - 1) Nicole J. Helmholdt  
**MSP: To issue a Reinstatement Order**
    - 2) David A. Hengel  
**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 extension of expiring FAR score to December 31, 2023.**
    - 2) Applicant B: Request to extend an exam score expiration date.  
**MSP: To approve extension of expiring REG score to July 15, 2025.**
    - 3) Applicant C: Request to extend an exam score expiration date.  
**(ATTACH. 10B3)**  
**MSP: To approve extension of expiring AUD and REG scores through December 31, 2023.**
  - C) Applications for Minnesota firm permit:
    - 1) Doran Tax Advisory and Preparation, LLC  
**MSP: To approve**
    - 2) DPK Accounting and Finance LLC  
**MSP: To approve**

- D) Applications for foreign firm permit:
- 1) CondoCPA, Inc.  
**MSP: To deny due to name not in compliance with Rules**
  - 2) Torrillo & Associates, LLC  
**MSP: To approve**
  - 3) Midwest Professionals PLLC  
**MSP: To deny due to name not in compliance with Rules**
- E) Firm Name Change Request: Mosford, Barthel & Co., PLC *change to* MB Consultants, PLLC  
**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) Hesley Shoquist & Company, Ltd.
  - 2) Daniel Rollie CPA
  - 3) Rick D Johnston CPA
  - 4) K. Post Tax and Accounting, LLC
  - 5) Ernst & Young LLP
  - 6) Doeren Mayhew
  - 7) Schechter Dokken Kanter Andrews & Selcer
- MSP: To accept the Peer Review Reports.  
Chuck Selcer, CPA, abstained.**
- G) 2022 NASBA CPA Examination Test Results – Discussed.
- H) New Licensee Report – Discussed.  
**MSP: To accept the New Licensee report.**
- I) Alliance for Responsible Professional Licensing (ARPL) Flyer – Discussed.
- J) Letter from NASBA regarding Model UAA Rules implementation **(ATTACH. 10J)** – Discussed. Carry over to the August Board meeting.

11) PUBLIC COMMENT

Linda Wedul expressed thanks for the Board's consideration of exception requests, citing applicants' difficulties in scheduling their examination. Citing the 2022 NASBA CPA Examination Test Results, she further noted that total number of examinees continues to decline.

12) ADJOURNED: 11:09 AM

**Next Meeting: August 10, 2023**

**From:**  
**To:** [MN BOA](#)  
**Subject:** CPA exam waiver request  
**Date:** Monday, May 1, 2023 9:28:26 AM

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To whom it may concern,

I am writing to you to apply for a waiver under the "other good cause" section of Minnesota Board of Accountancy rules to extend my testing window for my last two CPA exams through 12/31/23. So far, I have received a passing score for AUD, expiring 8/31/23, and REG, expiring 10/31/23. Throughout my 12 months of testing window I have been met with a handful of challenges due to the pandemic. I started my CPA exam journey in the summer of 2021 after tax season while I was employed at [REDACTED], where I was a full time tax associate. The 2020 and 2021 tax season got extended and left me with less time off the season to study for the exams. I found it difficult to find open seats for each exam section due to restrictions imposed to protect the health of candidates and employees at the testing center. However, these restrictions lead to me having to check for availability multiple times a day when trying to schedule exams, occasionally delaying my exams by over a month. In addition to restrictions imposed by the exam centers, working during the pandemic created its own challenges. Whenever a coworker tested positive for COVID it would lead to added responsibility at work making it harder to take time off to go take an exam. With the easing of restrictions, I believe that your support will help me through a tough time and with the extension, It provides me sufficient time to complete the last two sections.

Jurisdiction ID: [REDACTED]

National Candidate [REDACTED]

Thank you for considering my request,  
[REDACTED]



National Association of State Boards of Accountancy

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June 1, 2023

Dear Executive Director:

The CBT Administration Committee recommends policies regarding examination credit be consistent among all boards to reduce confusion and shifting candidate application behaviors based upon differing board policies. Because questions have been raised regarding implementation of moving from an 18-month window to a 30-month window for scores the CBT Administration Committee strongly recommends the following:

**All boards of accountancy accept the approved model UAA rules to allow candidates 30 months from the date initial credit is earned to successfully complete remaining sections of the Uniform CPA Examination. The date of initial credit earned should be calculated on the date NASBA provides scores to the boards and/or candidates. We recommend a targeted implementation date of January 1, 2024 but no later than July 1, 2025.**

**In addition, the board should grant the Executive Director the authority to extend credit up to 12 months from the current expiration date on a case-by-case basis until the 30-month rule is effective.**

We urge you to adopt the above recommendation. If you have any questions, please contact any member of the CBT Administration Committee or Patricia Hartman, NASBA Director of Client Services (615-880-4273 or [phartman@nasba.org](mailto:phartman@nasba.org)). Pat and other NASBA senior staff are available to attend your Board meetings virtually over the coming months to answer questions and provide further background information regarding the recommendation of the Committee.

Also, please let Pat know if your Board will adopt the recommended policy, as she will be tracking status of this matter for all Boards and reporting it periodically to you. Our intent is to share this information widely and NASBA will communicate the timing the announcements with the Boards before they are published. Thank you for your consideration of this matter.

Sincerely,

*Jerry Weinstein*

Gerald Weinstein, PhD, CPA  
Chair, CBT Administration Committee