



BOARD MEMORANDUM

January 26, 2023

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: JANUARY 26, 2023 BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:00 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
Ann Etter, CPA
Amanda Guanzini, CPA
Lance Radziej, CPA
Scott Van Binsbergen
Alan Wilensky (ABSENT)

OTHERS IN ATTENDANCE:
Kay Weiss, Assistant Executive Director
Nathan Hartshorn, Assistant Attorney General
Holly Salmela, Investigator
J'Nell Nordin, SPA
James Birr, OAS-I

GUESTS:
Troy Olsen, Minnesota Association of Certified Public Accountants (MAPA)
Faye Hayhurst, Minnesota Society of CPAs (MNCPA)
Alan Barr, Assistant Attorney General

- 2) APPROVAL OF THE DECEMBER 8, 2023 BOARD MEETING MINUTES
MSP: To approve the December 8, 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 Carpenter, Evert & Associates, Ltd., a Stipulation and Consent Order was issued.
 - 2) In the matter of Edith Ann Wasyliszyn, a Stipulation and Consent Order was issued.
 - 3) In the matter of Kevin Gerald Johnson, a Stipulation and Consent Order was issued.
 - 4) In the matter of Charles Amevo and CPA Global Portfolio Consulting C.A., LLC, an Order Continuing Temporary Suspension was issued.
- MSP: To approve and accept the Committee report**
- 4) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
- A) Letter to State Society from NASBA – Discussed.
- B) Legislative Budget Status update –Discussed.
- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
- A) Budget and Revenue reports – Discussed.
- B) Renewals Update – Discussed. Expired licensees have been notified via postcard.
- C) Staffing update – Discussed. Interviews for the existing opening will begin shortly.
- D) Campaign Finance & Public Disclosure Form Completion Requirement – Board members must report yearly, including for any partial year served on the Board. The compliance deadline is January 31.
- 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
(Lance Radziej, CPA, Committee Chair)
No committee meeting held.

- 9) UNFINISHED BUSINESS
None

- 10) NEW BUSINESS
 - A) Applications for Reinstatement:
 - 1) Steven R. Jagodzinski
MSP: To issue a Reinstatement Order
 - 2) Hani Burni
MSP: To issue a Reinstatement Order
 - 3) Jeffrey S. Sherf
MSP: To issue a Reinstatement Order
 - 4) David M. Massaglia
MSP: To issue a Reinstatement Order
 - 5) Thomas C. Aarestad
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 score expiration date to June 30, 2023
 - 2) Applicant B: Request to extend an exam score expiration date.
MSP: To approve extension of score expiration date to April 30, 2023
 - 3) Applicant C: Request to extend an exam score expiration date.
MSP: To approve extension of score expiration date to April 30, 2023
 - 4) Applicant D: Request to extend an exam score expiration date.
MSP: To approve extension of score expiration date to June 30, 2023

- 5) Applicant E: Request to extend/reinstate an expired exam score.
MSP: To approve the reinstatement of an expired exam score

Licensees:

“The board may in particular cases make exceptions to the requirements in parts 1105.3000, item A, and 1105.3100, subpart 1 [CPE requirements], for reasons of individual hardship including health, military service, foreign residence, or other good cause.”

– Minnesota Rules, part 1105.3300, item B (2021)

- 6) Taylor Lindaman: Request for exception to CPE requirements.

MSP: To deny

- 7) Licensee B: Request for exception to CPE requirements.

MSP: To deny

- 8) Licensee C: Request for exception to CPE requirements.

MSP: To approve

C) Applications for Minnesota firm permit:

- 1) Quality > Quantity CPA LLC

MSP: To deny

- 2) Jonathan Roswick, CPA LLC

MSP: To approve

- 3) Mastel CPA LLC

MSP: To deny

- 4) JSK Tax & Accounting LLC

MSP: To approve

- 5) Ryan Doherty CPA, LLC

MSP: To approve

- 6) Thomas W. Stotesbery Ltd

MSP: To approve

- 7) Emmerich & McKnight LLC

MSP: To approve

- 8) Andryski & Bode CPAs LLC

MSP: To approve

- 9) Van Erp Tax Accounting, LLC

MSP: To approve

- 10) Stuber Accounting & Tax, LLC

MSP: To deny

- 11) Charles E. Schneider CPA, Ltd

MSP: To approve

- 12) Dorn and Associates, Ltd.

MSP: To deny

- 13) The Accountant House LLC - Torkelson Flaherty CPAs
MSP: To deny
- 14) Precision Tax & Accounting LLC DBA Kelly Fleming, CPA
MSP: To deny
- 15) CJH Tax & Accounting LLC
MSP: To approve

D) Applications for foreign firm permit:

- 1) Holbrook & Manter, Inc.
MSP: To approve
- 2) Novogradac & Company LLP
MSP: To approve
- 3) Etiendem LLC
MSP: To deny
- 4) Arledge & Associates, PC
MSP: To approve
- 5) Abdi Sheikh-Ali CPA, PLLC
MSP: To approve
- 6) Woltman Group, PLLC
MSP: To approve
- 7) Lutz & Company, P.C.
MSP: To approve
- 8) KCoe, Matson and Isom, LLP
MSP: To approve

E) Firm name change request:

- 1) Hugh Douglas Heinecke II CPA to Hugh Heinecke, CPA
MSP: To approve
- 2) Kay Stienessen CPA Financial Advisor LLC to Excelsior Financial Group LLC
MSP: To deny

F) Firm name change for Doing Business As (DBA) requests:

- 1) Bruce A. McKimmy, Ltd. DBA LifeStyle Tax & Accounting Services
MSP: To deny
- 2) Margaret M Benson LLC DBA Benson & Sweetland CPAs
MSP: To approve

G) 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) Postlethwaite & Netterville, APAC
- 2) Engelson & Associates Ltd

- 3) Fruci & Associates II, PLLC
- 4) Feuerhelm Langer & Co Ltd
- 5) Harris & Co., PLLC
- 6) Esterbrooks Certified Public Accountants, Ltd.
- 7) Duffy Kruspodin, LLP
- 8) Michael D. Johnson, Ltd.
- 9) Andring, Collins, Norman & Co., Chtd
- 10) Strohm Ballweg LLP
- 11) Harding, Shymanski & Company, P.S.C.
- 12) John Stepowoy Jr., Accountant LLC
- 13) Burke, Wheeler & Rolling, PA
- 14) Wohlenberg Ritzman & Co., LLC
- 15) James Theodore Zahorsky CPA
- 16) Bradley Lynn Stedman CPA
- 17) Glorvigen & Tierney Company PLLP
- 18) Reese Winter & Associates Ltd
- 19) John A Knutson & Co PLLP
- 20) Oberle, Tully & Company
- 21) Malloy, Montague, Karnowski, Radosevich & Co., PA
- 22) Michael L Kennedy CPA
- 23) Van Bruggen & Vande Vegte, PC
- 24) Lane Gorman Trubitt, LLC
- 25) Whitley Penn LLP
- 26) Foley, Kalseim & Company, Ltd.
- 27) Rose Accounting PLLC
- 28) CarlsonSV, LLP
- 29) CliftonLarsonAllen LLP
- 30) Karla Havemeier Ltd
- 31) Schlenner Wenner & Co
- 32) Dauby O'Connor & Zaleski, LLC
- 33) Gelman, Rosenberg & Freedman
- 34) Ballenthin Funk & Johnson LLP
- 35) Sandra L Hauer CPA
- 36) Wipfli LLP
- 37) Kendall, Prebola & Jones, LLC
- 38) Swanson Hinsch & Co Chartered
- 39) BWK Rogers PC
- 40) Stangl & Jaskowiak Ltd
- 41) Eckberg Steiner Power LLC
- 42) Currie, Myers & Associates, Ltd.
- 43) Kraft CPAs PLLC

- 44) Frost, PLLC
- 45) Hoffmann and Swintek LLC
- 46) McNamara and Associates, PLLC
- 47) Hansen House Company
- 48) Cherry Bekaert LLP
- 49) Osborne & Osborne CPAs, LLC

MSP: To accept the Peer Review Reports

- H) Peer review with other rating:
 - 1) BHB Advisors, LLC
MSP: To accept
 - 2) Fox and Fox, LLC
MSP: To accept
- I) Peer review extension request:
 - 1) Olufemi B Ijadimbola CPA Ltd
MSP: To approve
 - 2) Boyer & Company
MSP: To approve
- J) Minnesota Association of Public Accountants (MAPA) Report Acceptance Body (RAB) annual report – Discussed.
MSP: To accept the report
- K) Minnesota Society of CPAs (MNCPA) Report Acceptance Body (RAB) annual report – Discussed.
MSP: To accept the report
- L) CPA Exam Redesign – Discussed.
- M) Letter to Minnesota Society – Discussed.
- N) AICPA 8-Point plan and feedback – Discussed. Chair instructed Board members to review the report and provide feedback.
- O) Authorizing Resolution of Giving Dual Notice for Rulemaking – Discussed.
MSP: To accept the Authorizing Resolution
- P) New Licensees report
MSP: To accept

11) PUBLIC COMMENT
None

12) ADJOURNED: 12:37 PM

Next Meeting: March 16, 2023



BOARD MEMORANDUM

January 26, 2023

TO: Executive Committee
Charles Selcer, CPA, Board Chair
Chas McElroy, CPA, Vice Chair
Godson Sowah, CPA, Secretary/Treasurer

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: January 26, 2023 COMMITTEE MEETING AGENDA
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
8:15AM

The Committee met on the above-mentioned date, time and location.

Others in attendance:

Doreen Johnson, Executive Director

- 1) APPROVAL OF MINUTES FROM MEETING OF DECEMBER 8, 2022
MSP: TO APPROVE
- 2) UNFINISHED BUSINESS
- 3) NEW BUSINESS
 - A) Letter to Minnesota Society from NASBA—Discussed.
 - B) Legislative Budget Status update—Discussed.
- 4) ADJOURNED at 8:53 a.m.