

BOARD MEMORANDUM

January 20, 2021

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Sharon Jensen, CPA, Board Chair

SUBJECT: JANUARY 20, 2021 BOARD MEETING MINUTES
Conducted remotely via WebEx
9:00 AM

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

- 1) **CALL TO ORDER – ROLL CALL:**
Sharon Jensen, CPA, Board Chair
Charles Selcer, CPA
Charles McElroy, CPA
Gregory Steiner, CPA
Amanda Guanzini, CPA
Lance Radziej, CPA (PRESENT UNTIL 10:30 AM)
Godson Sowah, CPA
Scott Van Binsbergen, Public Member
Alan Wilensky, Public Member (ABSENT)

OTHERS IN ATTENDANCE:
Kay Weiss, Assistant Executive Director
Jamie Eschbach, Investigator
Holly Salmela, State Program Administrator
J’Nell Nordin, OAS-I
Dillon Lang, Investigator (Board of AELSLAGID)

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

2) Under Open Meeting Law 13D.02 and due to COVID-19 and the Peacetime Pandemic Order, it was not practical or prudent for all Board members to be physically present at the meeting, the public is still able to participate. The Board Chair was present at 85 East 7th Place, St. Paul, MN for the duration of the meeting – discussed.

3) APPROVAL OF THE DECEMBER 10, 2020 BOARD MEETING MINUTES

MSP: To approve the December 10, 2020 meeting minutes.

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

4) COMPLAINT COMMITTEE REPORT (Greg Steiner, CPA, Committee Chair)

The Complaint Committee requests a closed session to discuss disciplinary matters and petition for waiver requests which include private data.

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

B) **MSP: To reopen the meeting.**

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

The Board issued the following Orders:

- 1) In the Matter of Sharyn Lawson Deans, a Reinstatement Order was issued.
- 2) In the Matter of Daniel Gaede, a Reinstatement Order was issued.
- 3) In the Matter of Erwin Hill, a Reinstatement Order was issued.
- 4) In the Matter of Jeffrey Fusek, a Reinstatement Order was issued.
- 5) In the Matter of Shamim Topiwala, a Reinstatement Order was issued.
- 6) In the Matter of Elaine Marie Charles, a Stipulation and Consent Order was issued.
- 7) In the Matter of Caldwell, Taylor & Brown, LTD a Stipulation and Consent Order was issued.

Pursuant to Minnesota Statutes 326A.04, subdivision 11 (2020), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked. IT IS HEREBY ORDERED that Respondents' CPA Certificates in the State of Minnesota are automatically REVOKED effective January 20, 2021.

| | | | |
|-------|-------------------------|-------|-----------------------|
| 02356 | Donald Edward Swanstron | 02487 | Phillip O. Peterson |
| 25760 | Todd William Ebent | 02520 | Daniel L. Hessel |
| 20070 | Anne Marie Riley | 02745 | William S. Halloran |
| 22554 | Kent Lee Jensen | 02840 | H. William Blair |
| 28485 | Emilee Cebelle Lampman | 02927 | Randall Ray Schaap |
| 02003 | Donald Lee Smith | 03059 | James Leonard Hagen |
| 02049 | Ray S. Hibbs | 03073 | Duane Wendelin Senger |
| 02130 | Sharyn Ann Kiehne | 03164 | Ommund D. Skaar |
| 02375 | Larry E. Messerli | 03467 | Robert Allen Solheim |

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|-------|--------------------------|-------|----------------------------|
| 03613 | David Bryan Hanson | 11435 | Melane Ann Milbert |
| 03737 | James Stanley Lindquist | 11441 | Alan Tore Molander |
| 03738 | Michael Dean McNelly | 11499 | Linda Anne Bauer |
| 03842 | Vernon E. Lietzau | 11512 | Thomas Edward Syverson |
| 03846 | Layton L. Christianson | 11683 | Benjamin Willard Coult |
| 03850 | Joanne Marie Milligan | 11733 | Theodore Robert Hansen Jr |
| 03994 | Louis L. Kosiba | 11739 | Paul McDonald Hattenhauer |
| 04047 | David R. Klima | 11742 | David Lee Hentges |
| 04162 | Robert William Orr | 11811 | Julie Meyer Bader |
| 04165 | Terry R. Pratts | 12156 | Douglas Joseph Korkowski |
| 04184 | Douglas Owen Score | 12347 | David Charles Woodbeck |
| 04255 | Jack Theodore Holewa | 12365 | Craig Donovan Vinje |
| 04272 | Gregory James Smith | 12437 | Mark Joseph Buckwheat |
| 04275 | Donald Otto Weber | 12524 | Charles Michael Kettering |
| 04292 | Elizabeth Gould Aby | 12623 | David Emil Ripka |
| 04370 | Stephan Paul Jones | 12652 | Judith Mae Soderlund |
| 04376 | Gary Lee Meyer | 12749 | Steven Dwayne McClelland |
| 04430 | Joseph E. Furman | 12846 | Ronald Lee Freeman |
| 08763 | Kathie Jean Lenzen | 17574 | Melanie Ann Grund |
| 08990 | Benjamin Reese Blackburn | 17621 | Phillip Lee Kelly |
| 09025 | Frances Helen Eue | 17686 | Brian Kenneth Parker |
| 09169 | Steven James Poniatowski | 17802 | Nicholas Craig Lindahl |
| 09191 | Dawn Michele Severson | 17875 | Robert Davis Bell |
| 09243 | Jonathan Joel Wick | 18265 | Jason Christopher Homer |
| 09335 | Paula Pearl Dippold | 18377 | Diane Marie Simpson |
| 09351 | Deanna Lou Hiew | 18408 | Marc John Wemple |
| 09370 | Michael Carl Gerber | 18716 | Michael C. Deedon |
| 09405 | Britt Louise Johnson | 18751 | Stephanie Ann Jacobson |
| 09491 | Nancy Jean Konkel | 19146 | Lijia Sun Jarecke |
| 09510 | Douglas Bert Thorson | 19294 | Laura Trout Gruys |
| 09534 | Kathleen Ann Williams | 19359 | Lynn Michelle Bovee |
| 09624 | Brain Lyle Anderson | 19365 | Randall George Busch |
| 09712 | Zev David Fredman | 19580 | Andrew Thomas Auger |
| 09771 | Curtis Alan Knutson | 19794 | BrendaSue Huebsch Bijmagte |
| 09787 | Brenda Lacenski DGLISH | 19810 | Gregory Hogan Nacker |
| 09839 | David Warren Onan III | 19911 | Charles F. Dubois |
| 09945 | Lori Jean Voss | 19952 | Sandra M. Cermak |
| 09950 | John Earle West | 20065 | Wendy Sue Helm |
| 10061 | Anthony Paul Bangasser | 20101 | Becky Ann Speiser Wiehoff |
| 10093 | Michael William Cantrill | 20143 | Gerald K. Delk |
| 10257 | Mary Louise Bogie | 20184 | Laura Louise Snodgrass |
| 10316 | Stephen Curtis Swenson | 20225 | Ryan William Paulson |
| 10335 | William Bradley Webb | 20240 | Sara Lynn Baker |
| 10354 | Todd Alfred Breiholz | 20326 | Maykao Yang Manisone |
| 10447 | David R. Nelson | 20417 | James Alan Dregney |
| 10498 | Jeffrey Donald Buelow | 20491 | Carolyn Marie Engstrom |
| 10620 | Marc Jon Illies | 20516 | Sara Grochowski |
| 10643 | Thomas Bernard Kelbel | 20525 | Thomas Ralph Siders |
| 10695 | Brian John Maxwell | 20957 | Erin Katrina Mills |
| 10741 | Donald Robert Odegard | 20963 | Nathan David Thompson |
| 10804 | Todd Robert Swanson | 21281 | Travis Wade Krueger |
| 10853 | Jeffrey Scott Mathiesen | 21338 | Karl James Reynolds |
| 11298 | Michael Louis Dumer | 21387 | David Raymond Fischer |

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| 21529 | Larry Wayne Kienitz | 28740 | Michael A. Pihowich |
| 21615 | Cameron Lee Swearingen | 28752 | Casey M. Sherwin |
| 21719 | Mary Irene Hestness | 28771 | Cynthia Lynn Bassett-Hartwig |
| 21720 | Charles H. Hestness | 28816 | Emiley Louise Sandvik |
| 21801 | Jeffrey Stuart Solem | 28895 | Frances Lynne Powers |
| 21874 | Kathryn Elizabeth Alexander | 28904 | Hongye Sun |
| 21904 | Angela Dawn Snavely | 28928 | Jessie Lynn Clevon |
| 21952 | Rena Verdoljak | 29317 | William Thomas Bailey |
| 21974 | Jody J. Hunstad | 29322 | Kelsey Ann Berres |
| 22010 | Brian D. Depaulis | 29381 | Jennifer Ann Van Straten |
| 22071 | Brian Michael Sowada | 29384 | Nathanial Alan Wilk |
| 22289 | Joseph Richard Colletti | 29501 | Patrick Joseph Earhart |
| 22311 | Elizabeth Ann Hosea | 29516 | Steven Royce Jagodzinski |
| 22356 | Keith David Hilsgen | 29564 | Jill E.S. Burg |
| 22672 | Deanna Kim Bassett | 29625 | Rosemarie B. Dhavale |
| 22828 | Brett David Sween | 29640 | Kellie Anna Mabis |
| 22924 | Mitchell Allan Myhre | 29669 | Ankit Bhargava |
| 22957 | Tina Marie Kreidler | 04436 | John Charles Heinmiller |
| 26386 | Miranda Ray McLean | 04454 | James E. Claseman |
| 26436 | Robert Lewis Jackson | 04518 | Larry Robert Degen |
| 26462 | Brian Lee Troen | 04576 | James T. Voiss |
| 26496 | Bryce Randall Fogelson | 04592 | David J. Goplen |
| 26539 | Danielle Kay Tanaka | 04621 | Mervin Daniel Winston |
| 26605 | Laura Lee Cook | 04724 | Grant J. Bruns |
| 26983 | Reidar James Gullicksrud | 04731 | Lee Gary Ganz |
| 27010 | Nicole Marie Pfeffer | 04782 | David L. Wildeman |
| 27015 | Peter S. Olsen | 04992 | Neal David Straus |
| 27075 | Justin Ryan Cook | 05010 | Richard Alfred Zona |
| 27094 | Christine Marie Emmerich | 05178 | James B. Spreitzer |
| 27136 | Sarah Elizabeth Schaefer | 05227 | Raymond Boyd Olson |
| 27265 | Peter Jordan Zender | 05244 | Richard Joseph Heller |
| 27320 | Anne Davidson Hegedus | 05487 | Bradley R. Mehlhaff |
| 27391 | Sarah May Conley | 05507 | Dixie Staiger Graupman |
| 27416 | Jacob Thomas Ryan | 05652 | R. Mark Alexander |
| 27441 | Rebecca Lynn Dennis | 05738 | Mark Steven Johansen |
| 27535 | Jonathan Thomas Leonard | 05783 | James Joseph Lawrence |
| 27569 | Margarita Marie Rodriguez | 05809 | Conrad Joseph Meier |
| 27643 | Shira Roberts | 06025 | William Terry Gray |
| 27768 | Richard Michael Rodriguez | 06089 | G. Robert McLean II |
| 28006 | Tingting Zhu | 06197 | Steven Donald Woodley |
| 28009 | Katherine Marie Anderson | 06213 | Jeffrey Allen Dahl |
| 28027 | Brittany Jean Covert | 06484 | John Michael Hosmer |
| 28031 | Tyler Gregory Effertz | 06508 | Daniel James Kinsella |
| 28165 | Daniel Robert Schabert | 06536 | David John Maiers |
| 28231 | Dian Zhang | 06547 | Gary Peter Miller |
| 28415 | Kathryn Diane Purcell | 06744 | Bryon Kent Bequette |
| 28417 | Joseph B. St Mane | 06934 | Mark Joseph Nelson |
| 28502 | Hilary Jane Saltzman | 07000 | Timothy John Skelly |
| 28511 | Robyn L. Thomas | 07031 | David William Weinberger |
| 28695 | Jonathan Jason Bindert | 07279 | Mark Alan Kocon |
| 28696 | Leonard Makora Bosire | 07293 | Richard Anthony Lough |
| 28722 | Ryan James Krebs | 07353 | Todd Andrew Ringgenberg |
| 28734 | Josiah J. Nebo | | |

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| 07421 | David Gerard Wratkowski | 15746 | Daniel Walter Liimatta |
| 07725 | Travis Lee Murphy | 15942 | Ann Popple Golden |
| 07811 | Pamela R. Stalpes | 16007 | Kristine Michelle Hintgen |
| 07819 | Thomas Warren Studer | 16028 | Edward Allen Dondlinger |
| 07848 | Sharon Winter Ten Clay | 16200 | Michelle Marie Evangeline |
| 07924 | Mark Thomas Beltz | 16268 | Robert Reginald Slaney Jr |
| 07933 | Dee Ann Marie Eickhoff | 16358 | Michael Lee Schwab |
| 07951 | Karen Renae Christopherson | 16369 | Nancy M. McKenzie |
| 07960 | Kenneth Andrew Damlo | 16525 | Thomas Peter Jones |
| 08026 | Duane James Krautbauer | 16571 | Brent Arthur Moen |
| 08053 | Kathleen Elizabeth Jurkovich | 16655 | Michelle Marie Sirkis |
| 08092 | Kenneth Dale Pritchett | 16815 | Steven Ray Duncan |
| 08192 | Russell D. Eckard | 16923 | Anna Yuenling Ma |
| 08243 | Nancy Ann Saindon | 17047 | Michelle Joan Weber |
| 08414 | Frances Marie Larson | 17065 | Mary Elizabeth Schoen |
| 08488 | Catherine Anne Sable | 17142 | David Anthony Knutte |
| 08569 | Gerald Joseph Bormann | 17184 | Rene Daleiden Liu |
| 08679 | Kimberly Ann Delaney | 17489 | David Arlo Barnes |
| 12894 | Karen Lynn Braun | 23013 | Mary Kay Cook |
| 12905 | Lovail Linda Jankord | 23077 | Yingni Ma |
| 12912 | Steven Robert Johnson | 23090 | Lisa M. Kretz |
| 13136 | James Clarence Teal | 23129 | Darcy Diederich Flinn |
| 13149 | Jeffrey James Bata | 23231 | Abbey Marie Van Vynckt |
| 13324 | Karen Marie Homeier | 23234 | Elizabeth Anne Sween |
| 13326 | Scott Allen Iverson | 23250 | Nathan James Beadle |
| 13432 | Stephanie Rae Teal | 23281 | Amy Kathryn Sundet |
| 13667 | Timothy Donald Evanson | 23426 | Robin Lee Burcham |
| 13698 | Joan Marie Gustafson | 23497 | Kristine Louise Hammer |
| 13734 | Ivan Roland Kahle | 23713 | Lindsay Klis Chamings |
| 13810 | Robert Kevin Otto | 23768 | Kathleen Mary Pardo |
| 13833 | Pamela Lynn Allen | 23852 | Camille Louise Abrams |
| 13982 | Robert Gordon Eastman | 23932 | Mai Kue Lee |
| 14024 | Amy Joann Alvero | 24143 | Mark Andrew Cherrey |
| 14040 | Timothy Lee Carter | 24145 | Matthew J. Den Hartigh |
| 14115 | Jody Lynn Herzog | 24194 | Jaclyn Kay Horton |
| 14257 | Kirsten Audra Stenoien | 24249 | Kevin R. Brown |
| 14267 | Carla Marie Grafstrom | 24261 | Robert Orville Grimm |
| 14288 | Gregory Theodore Wilson | 24325 | Abigail Jean Krawczyk |
| 14372 | Robert Irvin Lohr | 24464 | Tamara Louise Neuerburg |
| 14398 | Dawn Vivian Bartsch | 24512 | Jacqueline Marie Hucovski |
| 14467 | Sheri Lee Green | 24526 | Paul Frederick Koepke |
| 14500 | Brian Dale Jensen | 24535 | Mosunmola Olatomi Adesida |
| 14962 | Dennis Gerard Miller | 24543 | Angela J. McIntire |
| 15169 | John Dale Armbruster | 24591 | Thomas M. Erichsen |
| 15200 | Susan Marie Brown | 24768 | Jody Lynn Johnson |
| 15464 | Stephen Francis Thein | 24796 | Mollie Marie Grimm |
| 15470 | Gary Joseph Trettel | 24877 | Brian Christopher Neale |
| 15491 | Patricia Kay Wells | 24966 | Jessica Jean Person |
| 15503 | John Wayne Zuehlke | 25068 | Jeffrey R. Ringblom |
| 15540 | Renee Lynne Kuhn | 25116 | Amy Christine Bissen |
| 15542 | Diane Barnard Pritchett | 25169 | Dana M. Staples |
| 15549 | Virginia Lee Hines | 25228 | Liping Wu Adams |
| 15741 | Steven Robert Larson | 25508 | Katrina Rose Sweeney |

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| 25580 | Thomas Bell Wilson | 30036 | Tana Frances Erickson |
| 25597 | Robert Larry Anderson | 30055 | Christina Irene Kelly |
| 25744 | Timothy John Strehlow | 30120 | Amanda Christine Block |
| 25787 | Jeff Robert Schneider | 30122 | Samuel Michael Chase |
| 25803 | Tucker Denver Gorden | 30183 | Mackenzie Catherine Strand |
| 25817 | Benjamin Allen Heupel | 30244 | Young-Wan Kim |
| 25955 | Abdoulie Ceesay | 30326 | Kolby Ladwig Knuth |
| 25982 | Kathleen Mary Heupel | 30373 | Kevin Sol Berman |
| 25998 | Gina M. Sapia | 30374 | Benjamin John Bissonette |
| 26009 | Anthony Neil Bealka | 30491 | Michael Allan Thorsheim |
| 26011 | Spasimir Ivaylov Bodurski | 30614 | Eric J. Fugleberg |
| 26019 | Kathryn Ann Maciejowski | 30623 | Derek Heimbichner Johnson |
| 26072 | German Alberto Mendivil | 30668 | Oluwamayowa Isaac Awe |
| 26122 | Lawrence Michael Borek | 30741 | Joseph James Parsley |
| 26217 | Joseph James Julius | 30781 | Ying Liao |
| 26301 | Patrick Quinn Sheehan | 30790 | Kristin Maureen Privratsky |
| 26339 | Xiaohua Wang | 30828 | Ross Allen Hasserodt |
| 26384 | Kenneth Joseph McDonald | 30873 | Elijah J. Steimle |
| 29694 | Madeline Ann James | 30877 | Tyler W. Tasca |
| 29734 | Samantha Christine Walior | 30885 | Justin Allen Williams |
| 29756 | Katherine Ann Caldwell | 30887 | Lisa Nadine Knudsen |
| 29757 | Kalleen Marie Carney | 30931 | Joseph Alton Johnson |
| 29790 | Brad Greg Kamrath | 30935 | Benjamin Andrew Lahren |
| 29898 | Kayla Elaine Sanborn | 30940 | Thomas Patrick Regan |
| 29924 | Kristin Ann Canham | 31141 | Savannah Allison Windhorn |
| 29962 | Carolyn Anne Smith | C1331 | Kenneth Jon Andersen |
| 29991 | Bryan James Greene | 17775 | Deeanne Marie Weckwerth |
| 30018 | Samuel Robert Whelan | 29687 | Nicholas Michael Hammer |
| 30023 | Julia Sophia Weir | 29978 | Josie Goshteeneh Bigler |

MP: To approve and adopt Committee report.

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

- 5) EXECUTIVE COMMITTEE REPORT (Sharon Jensen, CPA, Board Chair)
Committee charges and goals; 2021 Committee assignments – discussed.

MP: To accept the Executive Committee report.

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

- 6) EXECUTIVE DIRECTOR’S REPORT
Budget and Revenue reports – carried over to March 2, 2021.

- 7) LAWS and RULES COMMITTEE MEETING REPORT
 (Godson Sowah, CPA, Committee Chair)
 Action items, strategy, and meeting schedule for 2021 – discussed.
MP: To accept the Committee report.
 Roll call vote: Charles McElroy: Yes Lance Radziej: Yes
 Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes
 Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes
- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT
 (Amanda Guanzini, CPA, Committee Chair)
 Action items, strategy, and meeting schedule for 2021 – discussed.
MP: To accept the Committee report.
 Roll call vote: Charles McElroy: No response Lance Radziej: Yes
 Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes
 Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes
- 9) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
 (Lance Radziej, CPA, Committee Chair)
 Action items, strategy, and meeting schedule for 2021 – discussed.
MP: To accept the Committee report.
 Roll call vote: Charles McElroy: Yes Lance Radziej: Yes
 Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes
 Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes
- 10) UNFINISHED BUSINESS
 None
- 11) NEW BUSINESS
 A) Applications for Reinstatement
 1) Sharyn Lawson Deans
MSP: To issue Reinstatement Order
 Roll call vote: Charles McElroy: Yes Lance Radziej: Yes
 Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes
 Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes
- 2) Daniel Gaede
MSP: To issue Reinstatement Order
 Roll call vote: Charles McElroy: Yes Lance Radziej: Yes
 Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes
 Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

3) Erwin Hill

MSP: To issue Reinstatement Order

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

4) Shamim Topiwala

MSP: To issue Reinstatement Order

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

5) Jeff Fusek

MSP: To issue Reinstatement Order

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

B) Requests for Exception:

1) Licensee A: Request for exception to CPE requirement.

MSP: To approve

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

2) Licensee B: Request for exception to CPE requirement.

MSP: To approve

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

3) Licensee C: Request for exception from FY20 CPE carryback fees.

MSP: To approve

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

4) Carrie Ann Andrews: Request for exception to CPE requirement.

MSP: To approve

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

- C) Request for RAP firm permit name exception
Cruz Accounting and Tax Service, Inc

MSP: To approve

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

- D) Applications for Minnesota firm permit

- 1) Bruce L. Hoffarber, CPA, LLC

MSP: To approve

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

- 2) Niemela Tax Services, LLC

MSP: To approve

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

- 3) Moller, Lee & Barrett, PLLC

MSP: To approve

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

- 4) Carly Carlson, CPA LLC

MSP: To approve

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

- 5) Hudson & Lamers LLC

MSP: To deny

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

- E) Application for a foreign firm permit
Weaver and Tidwell, L.L.P.

MSP: To approve

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

F) Firm name change requests

- 1) Johnson, Mattson, Smail & Cavanaugh, PLLC to Johnson, Mattson, Smail & Collum, PLLC

MSP: To approve

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

- 2) Mortenson & Rygh CPAs to Hurtt, Mortenson and Rygh, CPA

MSP: To approve contingent upon receiving documentation by February 28, 2021.

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

- 3) Weiss, Sugar, Dvorak & Dusek, Ltd. To WSDD CPAs, Ltd.

MSP: To approve

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

- 4) Wayne Newhouse and Company Ltd to Wayne Newhouse, Ltd

MSP: To approve

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

- 5) Haugen Binion and Company CPAs to Franzmeier Haugen

MSP: To deny; referred to staff

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

G) Peer Review Reports

Items 1-66 received a rating of "Pass"

- 1) Charchenko and Golly LLC
- 2) Steven V. Baker Ltd.
- 3) LBMC, PC
- 4) Rosenberg Rich Baker Berman, P.A.
- 5) Marie Dranttel CPA
- 6) Barry Mosier CPA, PLC
- 7) Mischke & Associates, LTD
- 8) Robert Rampi, Ltd

- 9) Haburn CPA, LLC
- 10) Miller McDonald, Inc
- 11) Kimberly M. Fuhs, CPA, Ltd.
- 12) Dane Tax Solutions, LLC
- 13) Schutz CPA, Ltd.
- 14) Peterson Whitaker & Bjork, LLC
- 15) Kolquist, Seitz, & Goldman, LLC
- 16) JB Accounting, P.A.
- 17) Fort & Company, P.A.
- 18) Smith & Sem, Ltd.
- 19) Dennison CPA, PC
- 20) Kitchenmaster, Klooster & Begalka, PC
- 21) Gunderson, Waldvogel & Co., Ltd
- 22) Copeland Buhl & Company PLLP
- 23) Wilkerson, Guthmann & Johnson, Ltd.
- 24) Berger Consulting, LLC
- 25) Kelsey Osborne, LLC
- 26) Schoepner & Associates, P.A.
- 27) Wolf & Company, P.C.
- 28) Dixon Hughes Goodman LLP
- 29) Eriksen & Fromm, P.A.
- 30) LB Carlson, LLP
- 31) Overmoe & Nelson, Ltd.
- 32) Sholom R. Blake, CPA
- 33) RubinBrown LLP
- 34) Westberg Eischens, PLLP
- 35) Paul M. Peltz, Ltd
- 36) Rehmann Robson LLC
- 37) Kreischer Miller
- 38) Cherry Bekaert LLP
- 39) Dahl & Associates, CPAs PA
- 40) Sikich LLP
- 41) KPMG LLP
- 42) Gordon Dale CPA
- 43) Young & Associates, LLP
- 44) Keith Allan Ollie CPA
- 45) Lurie, LLP
- 46) Novak Francella LLC
- 47) Weinberg & Company, PA
- 48) Stauber CPA, PA
- 49) Arnold A. Kahara, Ltd

- 50) Wipfli, LLP
- 51) Salmon Sims Thomas & Associates PLLC
- 52) Ballenthin, Funk & Johnson, LLP
- 53) Jeffrey Goldetsky, P.A.
- 54) Abercrombie Accounting
- 55) Legacy Professional LLP
- 56) Yeo & Yeo, P.C.
- 57) Mark J. Stiegel, CPA, LLC
- 58) David J. Brown
- 59) Meaden & Moore, Ltd
- 60) SingerLewak, LLP
- 61) McGinley Roche Mallory d/b/a Calibre CPA Group
- 62) Arlo R. Peterson
- 63) Britsch & Associates, P.C.
- 64) Michaels CPA, PLLC
- 65) RTO PA
- 66) BKD LLP

MSP: To approve Peer Review Report items: 11G1 – 11G66

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

****Lance Radziej left the meeting.***

- 67) Hoffman, Phillip, & Martell PLLC

MSP: To refer to staff

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

- 68) Schutta & Zimmer, PLLC

MSP: To approve

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

- 69) Matthews, Carter and Boyce, P.C.

MSP: To approve

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

- H) Peer Review Extension Request
Carpenter, Evert and Associates, Ltd

MSP: To approve

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

- I) Remote testing: Certified Public Accountant exam – discussed.
- J) Renewals update – discussed.
- K) Minnesota Association of Public Accountants (MAPA) 2020 Peer Review report
- L) Minnesota Society of Certified Public Accountants (MNCPA) 2020 Peer Review report

MSP: To accept Peer Review items: 11K and 11L

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

- M) National Society of Black Certified Public Accounts, Inc. presents CPA Breakthrough (FYI Only)

- N) New Licenses Report.

MSP: To approve

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

- 12) PUBLIC COMMENT
(NONE)

- 13) ADJOURNED: 10:56 a.m.

Next Meeting: Tuesday, March 2, 2021 at 8:30 a.m.

LAWS AND RULES COMMITTEE**January 20, 2021**

TO: Godson Sowah, CPA, Committee Chair
Charles Selcer, CPA
Gregory Steiner, CPA
Alan Wilensky

FROM: Godson Sowah, CPA, Committee Chair

SUBJECT: JANUARY 20, 2021, COMMITTEE MEETING MINUTES
Via Webex
7:30 A.M

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

- 1) **CALL TO ORDER - ROLL CALL**
Godson Sowah, CPA, Committee Chair
Charles Selcer, CPA
Gregory Steiner, CPA
Alan Wilensky – *Absent*

OTHERS IN ATTENDANCE:
Sharon Jensen, CPA, Board Chair
Kay Weiss, Assistant Executive Director
Holly Salmela, State Program Administrator

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

- 2) Under Open Meeting Law 13D.02 and due to COVID-19 and the Peacetime Pandemic Order, it is neither practical nor prudent for all Committee members to be physically present at the meeting. The public is still able to participate.

- 3) NEW BUSINESS
 A) Review Committee Charges – Discussed.

| Goal: Regulatory Review | |
|---|--|
| Charge: Laws and Rules Committee (formerly Exam and Credentialing) | |
| STRATEGY | ACTION ITEMS |
| Statute Review | <ul style="list-style-type: none"> • Licensing fees • Automatic revocation • Review statute-related recommendations of other committees for consistency/impact on other sections of statute |
| Rule Review | <ul style="list-style-type: none"> • Work paper retention and fee disputes (Board rules vs AICPA guidance) • Review rules-related recommendations of other committees for consistency/impact on other sections of rule |
| Continue credentialing/licensure work | |

- B) Establish Committee Meeting Schedule – Committee Chair to coordinate with staff on sending out a survey.

- 4) ADJOURN – 7:59 A.M.

CONTINUING PROFESSIONAL EDUCATION COMMITTEE**January 20, 2021**

TO: Amanda Guanzini, CPA, Committee Chair
Lance Radziej, CPA
Godson Sowah, CPA

FROM: Amanda Guanzini, CPA, Committee Chair

SUBJECT: JANUARY 20, 2021, COMMITTEE MEETING MINUTES
Via WebEx
8:00 A.M

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

- 1) **CALL TO ORDER - ROLL CALL**
Amanda Guanzini, CPA, Committee Chair
Lance Radziej, CPA
Godson Sowah, CPA

OTHERS IN ATTENDANCE:
Sharon Jensen, CPA, Board Chair
Kay Weiss, Assistant Executive Director
Holly Salmela, State Program Administrator

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

- 2) Under Open Meeting Law 13D.02 and due to COVID-19 and the Peacetime Pandemic Order, it is neither practical nor prudent for all Committee members to be physically present at the meeting. The public is still able to participate.

- 3) NEW BUSINESS
 A) Review Committee Charges – Discussed.

| Goal: Administer a fully automated online CPE Audit program Charge: Continuing Professional Education Committee | |
|--|---|
| STRATEGY | ACTION ITEMS |
| Improve online CPE services/ records and notifications of non-compliance to licensees | <ul style="list-style-type: none"> • Monitor the rollout of the NASBA audit tool |
| Respond to changes in CPE Standards | <ul style="list-style-type: none"> • Review UAA and compare to current Board rules • Review current Board CPE rules for changes required by Retired Status and other issues |
| Maintain clear CPE requirements | <ul style="list-style-type: none"> • Review information currently provided on website/newsletters/email • Specifically review in relation to CPAs in industry |
| Undertake CPE Audits | <ul style="list-style-type: none"> • Perform the CPE audits (hands-on work by Board members) |

- B) Establish Committee Meeting Schedule – Committee Chair to consult with staff on sending out a poll.

- 4) ADJOURN – 8:27 A.M.

FIRM CREDENTIAL AND PEER REVIEW COMMITTEE**January 20, 2021**

TO: Lance Radziej, CPA, Committee Chair
Charles McElroy, CPA
Scott Van Binsbergen

FROM: Lance Radziej, CPA, Committee Chair

SUBJECT: JANUARY 20, 2021, COMMITTEE MEETING MINUTES
Via Webex
8:30 A.M

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

- 1) **CALL TO ORDER - ROLL CALL**
Lance Radziej, CPA, Committee Chair
Charles McElroy, CPA
Scott Van Binsbergen

OTHERS IN ATTENDANCE:
Sharon Jensen, CPA, Board Chair
Kay Weiss, Assistant Executive Director
Holly Salmela, State Program Administrator

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

- 2) Under Open Meeting Law 13D.02 and due to COVID-19 and the Peacetime Pandemic Order, it is neither practical nor prudent for all Committee members to be physically present at the meeting. The public is still able to participate.

3) NEW BUSINESS

A) Review Committee Charges – Discussed and amended.

| Goal: Have an effective Peer Review Oversight program / Firm Mobility | |
|---|---|
| Charge: Peer Review/Firms Committee | |
| STRATEGY | ACTION ITEMS |
| Monitor changes at the national level regarding Peer Review | <ul style="list-style-type: none">• Keep Board informed of changes, issues |
| Understand the effectiveness of Peer Review oversight in surrounding states and its impact on firm mobility | <ul style="list-style-type: none">• Review PROC reference in statute and applicability/need currently• Review of Rules surrounding peer review |
| Ensure Firm Name rules are consistent, fair, and in the public interest | <ul style="list-style-type: none">• Review rules regarding names |

B) Establish Committee Meeting Schedule – Committee Chair to work with staff on survey of dates through August.

4) ADJOURN – 8:59 A.M.