

BOARD MEMORANDUM**September 15, 2021**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Sharon Jensen, CPA, Board Chair

SUBJECT: SEPTEMBER 15, 2021 BOARD MEETING MINUTES
81 on SEVENTH BUILDING, Suite 100 (First Floor)
10:19 AM

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

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

OTHERS IN ATTENDANCE:
Doreen Johnson, Executive Director
Christopher Kaisershot, Assistant Attorney General
Dillon Lang, Investigator
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) APPROVAL OF THE JULY 28, 2021 BOARD MEETING MINUTES
MSP: To approve the July 28, 2021 meeting minutes.

- 3) COMPLAINT COMMITTEE REPORT (Charles Selcer, CPA, reported)
The Complaint Committee requests a closed session to discuss enforcement matters.
 - A) **MSP: To close session to address enforcement actions under Minnesota Statutes 214 (2020).**
 - B) **MSP: To reopen the meeting.**
The Board issued the following Orders:
 - 1) In the Matter of Caldwell, Taylor & Brown, Ltd., a Stipulation and Consent Order was issued.
 - 2) In the Matter of Dotzenrod, Inc., a Stipulation and Consent Order was issued.
 - 3) In the Matter of Kaiser & Associates, P.A., a Stipulation and Consent Order was issued.**MP: To approve and adopt Committee report.**

- 4) EXECUTIVE COMMITTEE REPORT (Sharon Jensen, CPA, Board Chair)
Internal Controls: 2021 Assessment tool discussed.
MP: To accept the Executive Committee report.

- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
 - A) Budget and Revenue report - discussed.
 - B) Change in COVID protocol – discussed.
 - C) 2022 Renewals. Open first week of October.
 - D) NASBA Annual meeting now remote.**MSP: To accept the report.**

- 6) LAWS and RULES COMMITTEE MEETING REPORT
(Godson Sowah, CPA, Committee Chair)
Discussed Minnesota Statutes and Rules.
MP: To accept the Committee report.

- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT
(Amanda Guanzini, CPA, Committee Chair)
Discussed proposed changes to Uniform Accountancy Act (UAA) education, update on audits, and Board communication to licensees.
MP: To accept the Committee report.

- 8) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
(Lance Radziej, CPA, Committee Chair)
Continued review of firm-related rule change proposals and progress on action items.
MP: To accept the Committee report.

- 9) UNFINISHED BUSINESS
(NONE)

- 10) NEW BUSINESS
 - A) Applications for Reinstatement:
 - 1) Mai Kue Lee
MSP: To issue Reinstatement Order
 - 2) Ying Liao
MSP: To issue Reinstatement Order
 - 3) Tanya L Malaney
MSP: To issue Reinstatement Order
 - 4) John T. Marrin
MSP: To issue Reinstatement Order
 - 5) Patrick Q. Sheehan
MSP: To issue Reinstatement Order

- B) Requests for Exception:
Licensees:
- 1) Licensee A: Request for exception to CPE requirement.
MSP: To approve
 - 2) Licensee B: Request for exception to CPE requirement.
MSP: To approve
- C) Application for Minnesota firm permit:
TruNorth Tax LLC
MSP: To deny
- D) Applications for a foreign firm permit:
- 1) Ted Soileau, CPA, LLC
MSP: To approve
 - 2) Hancock Askew & Co., LLP
MSP: To approve
 - 3) Prescient Assurance LLC
MSP: To deny
- E) Firm name change requests:
- 1) Abdo, Eick & Meyers LLP to Abdo LLP
MSP: To approve
 - 2) Miller, Melena & Company, Ltd. to Miller Melena, Ltd.
MSP: To approve
- F) 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) Hennen & Associates P.L.C.
 - 2) Haukebo Van Batavia Holte, LLC
 - 3) Barton, Walter & Krier, P.C.
 - 4) Michael S. Wilson, CPA
 - 5) Sara Lassila, CPA, Inc

- 6) Thomas M. Bowlin CPA, LLC
- 7) Stuart J. Bonniwell, CPA
- 8) Ellingson & Ellingson, Ltd
- 9) Matthew T. Carrington, CPA
- 10) Pinkham Tax & Accounting
- 11) satcpa, LLC
- 12) CohnReznick, LLP

MSP: To accept Peer Review Report items: F1 – F12

G) Peer Review Extension Requests:

- 1) Michael P. Mullen, CPA, PLLC

MSP: To approve

- 2) Julie G. Merrill, CPA, P.A.

MSP: To approve

H) Resolution Authorizing Request for Comments on Proposed Rule Changes
(ATTACH. 10H) Carry-over to October 20, 2021 meeting.

I) New Licenses Report

MSP: To approve

11) PUBLIC COMMENT
(NONE)

12) ADJOURNED: 12:19 p.m.

Next Meeting: October 20, 2021 at 10:15 a.m.

Minnesota Board of Accountancy

CERTIFICATE OF THE BOARD OF ACCOUNTANCY; AUTHORIZING RESOLUTION

Proposed Amendments to Rules Governing Accountancy: Education Requirements for Licensure; Retired Status; Continuing Education Requirements; Peer Review Oversight Committee; Misleading and Fictitious Firm Names; Retention of Audit and Other Professional Services Documentation; and Housekeeping Updates. *Minnesota Rules*, Chapter 1105

I, Sharon Jensen, certify that I am a member and the Chair of the Board of Accountancy, a board authorized under the laws of the State of Minnesota; that the following is a true, complete, and correct copy of a resolution that the Board of Accountancy adopted at a properly convened meeting on September 15, 2021; that a quorum was present; and that a majority of those present voted for the resolution, which has not been rescinded or modified. The Board resolved the following:

Doreen Johnson, Executive Director of the Board of Accountancy is authorized and directed to sign and publish in the State Register the Request for Comments on possible rulemaking governing: education requirements for licensure; retired status; continuing education requirements; peer review oversight committee; misleading and fictitious firm names; retention of audit and other professional services documentation; and housekeeping updates. The Executive Director must solicit comments from all persons who have registered their names with the Board for that purpose. Furthermore, the Executive Director is authorized and directed to do anything else needed to complete this Request.

Date

Sharon Jensen, CPA, Chair

Board of Accountancy



BOARD MEMORANDUM

September 15, 2021

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

FROM: Sharon Jensen, CPA, Board Chair

SUBJECT: SEPTEMBER 15, 2021 COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
8:30 AM

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

Others in attendance:

Doreen Johnson, Executive Director

Guests:

Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)

- 1) APPROVAL OF MINUTES FROM MEETING OF JULY 28, 2021.
MSP: TO APPROVE
- 2) UNFINISHED BUSINESS
Internal Controls: The assessment tool for fiscal year 2021 was discussed. The Internal Control System Certification was executed by the Board Chair.
- 3) NEW BUSINESS
2022 Legislative Bill – held over.



CONTINUING PROFESSIONAL EDUCATION COMMITTEE

September 15, 2021

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

FROM: Amanda Guanzini, CPA, Committee Chair

SUBJECT: SEPTEMBER 15, 2021, COMMITTEE MEETING MINUTES
81 E. 7th Street, Suite 100
8:30 A.M.

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

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

OTHERS IN ATTENDANCE:
Kay Weiss, Assistant Executive Director
J'Nell Nordin, OAS-I

GUESTS:
Alan Wilensky
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)

- 2) APPROVAL OF THE MAY 11, 2021, AND JULY 28, 2021, COMMITTEE MEETING MINUTES
MSP: To approve the meeting minutes indicated.

3) NEW BUSINESS

A) Review Proposed CPE and Related Rules Changes from previous meeting – Discussed.

MSP: To present the proposed rule changes in Enclosure 3A to the full Board

B) Review CPE information currently provided by the Board on website/newsletters/email – Discussed. No obvious deficiencies noted, but value of continuing to refine messaging, including on social media, and provide graphical resources/representation where possible reinforced. Hold over for further feedback from absent committee member.

C) Status Update, FY18-20 CPE Audit (Holly Salmela) – Discussed. Recommendation to track and present trends related to the audit results (% failed, etc).

D) Review committee charges for possible additional strategies or additional action items under current strategies. – Discussed. No proposed additions.

4) ADJOURN

MSP: To adjourn at 9:10 a.m.

Next Meeting: October 20, 2021, 8:30 a.m.