

**BOARD MEMORANDUM****October 20, 2021**

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

**FROM:** Sharon Jensen, CPA, Board Chair

**SUBJECT: OCTOBER 20, 2021 BOARD MEETING MINUTES**  
81 on SEVENTH BUILDING, Suite 100 (First Floor)  
**10:08 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 (ABSENT)  
Amanda Guanzini, CPA  
Scott Van Binsbergen, Public Member  
Alan Wilensky, Public Member (ABSENT)

**OTHERS IN ATTENDANCE:**  
Doreen Johnson, Executive Director  
Kay Weiss, Assistant Executive Director  
Christopher Kaisershot, Assistant Attorney General  
Dillon Lang, Investigator (Board of AELSLAGID)  
Holly Salmela, State Program Administrator  
J'Nell Nordin, OAS-I  
Allen Barr, Assistant Attorney General

**GUESTS:**  
Lynn Kletscher, Minnesota Society of Certified Public Accountants (MNCPA)  
Kris Dierkhising

- 2) APPROVAL OF THE OCTOBER 20, 2021 BOARD MEETING MINUTES  
**MSP: To approve the October 20, 2021 meeting minutes.**
  
- 3) COMPLAINT COMMITTEE REPORT (Sharon Jensen, 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 an Order involving Bottom Line Accounting. The Order will be available to the public.  
**MP: To approve and adopt the Committee report.**
  
- 4) EXECUTIVE COMMITTEE REPORT (Sharon Jensen, CPA, Board Chair)  
Internal Controls: Annual report - discussed.  
**MP: To accept the Executive Committee report.**
  
- 5) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
  - A) Budget and Revenue report - discussed.
  - B) Interview process started for Investigator position.**MSP: To accept the report.**
  
- 6) LAWS and RULES COMMITTEE MEETING REPORT  
**The committee lacked a quorum.**
  
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT  
**The committee lacked a quorum.**
  
- 8) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT  
(Lance Radziej, CPA, Committee Chair)  
Reviewed updates to the AICPA Peer Review Exposure Draft.  
**MP: To accept the Committee report.**
  
- 9) UNFINISHED BUSINESS  
Resolution Authorizing Request for Comments on Proposed Rule Changes.  
**MP: To approve and adopt.**

10) NEW BUSINESS

A) Applications for Reinstatement:

- 1) Nichelle B. Marshman  
**MSP: To issue Reinstatement Order**
- 2) Gregory A. Trok  
**MSP: To issue Reinstatement Order**
- 3) Tina M. Kreidler  
**MSP: To issue Reinstatement Order**
- 4) Monica J. Mount  
**MSP: To issue Reinstatement Order**
- 5) Ann Lundeen  
**MSP: To issue Reinstatement Order**
- 6) Ethan Schmitt  
**MSP: To issue Reinstatement Order**
- 7) Megan Roberta Hylla  
**MSP: To issue Reinstatement Order**

B) Requests for Exception:  
Applicants:

- 1) Applicant A: Request to extend expiration date of exam scores.  
**MSP: To approve**
- 2) Applicant B: Request to extend expiration date of exam scores.  
**MSP: To approve**

Licensees:

- 3) Licensee A: Request for exception to CPE requirement.  
**MSP: To approve**
- 4) Kelly Gully: Request to waive CPE late reporting fee(s).  
**MSP: To deny**

- C) Application for Minnesota firm permit:
- 1) Nardello CPA LLC  
**MSP: To approve**
  - 2) Sakara CPA LLC  
**MSP: To approve**
  - 3) JR Pangerl CPA, PLLC  
**MSP: To approve**
  - 4) KS Assurance Services, LLC  
**MSP: To approve**
- D) Firm Name change requests:
- 1) Kelling, Bocovich & Company, Ltd. to Kelling CPA Ltd  
**MSP: To approve**
  - 2) Haugen Binion & Co. CPAs LLC to dba Haugen Binion Franzmeier CPAs  
**MSP: To approve**
- E) 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) Tenney Coons & Associates LLP
  - 2) Clarence V. Vetter, LLC
  - 3) Steven H. Mangan, CPA LLC
  - 4) Piehl Hanson Beckman PA
  - 5) Michael P. Mullen, CPA, PLLC
  - 6) Kennedy & Fitzgerald, Ltd.
  - 7) Fahrenkamp & Cameron LLC
  - 8) Jamie J. Standinger CPA, P.C.
  - 9) Denman & Company, LLP
  - 10) Hill, Benda, Skov and Bernau, P.A.
  - 11) Johnson and Hoehn Ltd
- MSP: To accept Peer Review Report items: E1 – E11**

F) Peer Review:  
Carpenter, Evert & Associates, Ltd.  
**MSP: To approve**

G) Proposed NASBA Bylaws Change (FYI Only)  
H) Draft 2022 Board meetings calendar – discussed.  
I) Renewals update – discussed.  
J) New Licenses Report  
**MSP: To approve**

11) PUBLIC COMMENT  
(NONE)

12) ADJOURNED: 12:06 p.m.

**Next Meeting: November 16, 2021 at 10:15 a.m.**