



### BOARD MEMORANDUM

May 5, 2022

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

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

**SUBJECT: MAY 5, 2022 BOARD MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 295 (Second Floor)  
**9:08 AM**

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

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

**OTHERS IN ATTENDANCE:**  
Doreen Johnson, Executive Director  
Kay Weiss, Assistant Executive Director  
Holly Salmela, State Program Administrator  
J'Nell Nordin, OAS-I

**GUESTS:**  
Faye Hayhurst, Minnesota Society of Certified Public Accountants (MNCPA)  
Troy Olsen, Minnesota Association of Certified Public Accountants (MAPA)

- 2) APPROVAL OF THE MARCH 24, 2022 BOARD MEETING MINUTES  
**MSP: To approve the March 24, 2022 meeting minutes.**
  
- 3) COMPLAINT COMMITTEE REPORT (Greg Steiner, CPA, Committee Chair)  
The Complaint Committee requests a closed session to discuss enforcement matters.
  - A) **MP: To close session to address enforcement actions under Minnesota Statutes 214 (2020).**
  - B) **Reopened the meeting.**  
The Board issued the following Orders:
    - 1) In the Matter of Kari Renee Blom, a Stipulation and Consent Order was issued.
    - 2) In the Matter of Michael Charles Drazan, a Stipulation and Consent Order was issued.
    - 3) In the Matter of Kyle Theodore Mielke, a Stipulation and Consent Order was issued.
    - 4) In the Matter of Bradlee J. Zumbaum, a Stipulation and Consent Order was issued.**MP: To approve and adopt 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 report - discussed.
  - B) Staffing needs: Investigator position is vacant. We will begin the hiring process.
  - C) Continuing Professional Education (CPE) audits: The Board staff has initiated the first round of CPE audits – discussed.
  - D) National Association of State Boards of Accountancy (NASBA) CPE audit tool: Minnesota foregoing.
  - E) Minnesota Society of Certified Public Accountants (MNCPA) Board meeting held April 21, 2022 (C. Selcer) – discussed.
  - F) Allow seat assignment fees to be included as part of travel expenses. This does not include seat upgrades.**MSP: To approve**  
**MSP: To accept the report.**

- 6) LAWS and RULES COMMITTEE MEETING REPORT  
**No committee meeting held.**
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT  
**No committee meeting held.**
- 8) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT  
**No committee meeting held.**
- 9) UNFINISHED BUSINESS  
None
- 10) NEW BUSINESS
  - A) Application for Reinstatement:
    - 1) Russell G. Popp  
**MSP: To issue Reinstatement Order**
    - 2) Michael R. Troska  
**MSP: To issue Reinstatement Order**
    - 3) Holland N. Stimac  
**MSP: To issue Reinstatement Order**
    - 4) Yousef Sarameh  
**MSP: To issue Reinstatement Order**
    - 5) Todd D. Lee  
**MSP: To issue Reinstatement Order**
    - 6) Mark E. Helsper  
**MSP: To issue Reinstatement Order**
    - 7) Wade A. Chitwood  
**MSP: To issue Reinstatement Order**
    - 8) Lisa K. Lasota  
**MSP: To issue Reinstatement Order**

9) Cecilia Liu  
**MSP: To issue Reinstatement Order**

10) Daniel J. Bain  
**MSP: To issue Reinstatement Order**

11) Keith M. Van Sloun  
**MSP: To issue Reinstatement Order**

B) Requests for Exception:  
Applicants:

1) Applicant A: Request to extend exam score expiration date.  
**MSP: To approve**

2) Applicant B: Request exception to jurisdiction of CPA verifying experience.  
**MSP: To approve**

3) Applicant C: Request to extend exam score expiration date.  
**MSP: To approve**

4) Applicant D: Request to waive education required to take exam.  
**MSP: To deny**

C) Applications for Minnesota firm permit:

1) Selvig Consulting LLC  
**MSP: To approve**

2) Arrow Advisors SLP, PLLC  
**MSP: To approve**

3) Barbara J. Bolick, CPA, P.A.  
**MSP: To approve**

4) Mirto CPA PLLC  
**MSP: To approve**

D) Applications for a foreign firm permit:

1) McKenzie Forensic Auditors, Inc  
**MSP: To approve**

- 2) Karen Dunn, CPA, LLC  
**MSP: To approve**
  - 3) Lane Gorman Trubitt, LLC  
**MSP: To approve**
- E) Firm name change requests:
- 1) Axtell Haller & Slachta, LLC to Axtell & Haller, LLC  
**MSP: To approve**
  - 2) Keddington & Christensen LLC to KCHM, L.L.C.  
**MSP: To approve**
- F) In Compliance with Minnesota Rule 1105.1600-550 (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) Mark W Laffrenzen Ltd
  - 2) Daniel Schleper CPA, P.S.C
  - 3) Grant Thornton LLP
  - 4) KCoe Isom, LLP
  - 5) Peterson Juergensen Hemerick & Co
  - 6) JackHarvey LLC
  - 7) Johnson, Mattson, Smail & Collum, PLLC
  - 8) Hinrichs and Associates Ltd
  - 9) Daryle W Yergler CPA, LLC
  - 10) Russell & Associates, LLC
  - 11) Tanner LLC
- MSP: To accept Peer Review Report items: F1 – F2 & F4 – F11**  
**MSP: To accept Peer Review Report item: F3 (G. Steiner recused himself)**
- G) Peer reviews with other rating:
- 1) Collins & Associates, SC  
**MSP: To accept**
  - 2) Julie G. Merrill, CPA, P.A.  
**MSP: Referred to staff**
  - 3) William Mork & Company Ltd  
**MSP: To accept**

- H) American Institute of Certified Professional Accountants (AICPA) 2024 infrastructure changes to the CPA exam - discussed.
  - I) National Association of State Boards of Accountancy (NASBA) letter regarding 2023 fee change implementation. (FYI only)
  - J) Minnesota Society of Certified Public Accountants (MNCPA) Report Acceptance Body (RAB) 2022 filing.  
**MSP: To approve**
  - K) Department of Labor and Industry: Audit cycle. (D. Johnson) (FYI only)
  - L) 18 months start date for exams: Exam date vs. Score release date – discussed.
  - M) New license report  
**MSP: To approve**
- 11) PUBLIC COMMENT  
(NONE)
- 12) ADJOURNED: 10:45 AM.

**Next Meeting: June 30, 2022**