



BOARD MEMORANDUM

June 30, 2022

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: JUNE 30, 2022 BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:12 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 (ABSENT)
Godson Sowah, CPA
Scott Van Binsbergen, Public Member
Ann Etter, CPA (ABSENT)
Amanda Guanzini, CPA (ABSENT)
Lance Radziej, CPA
Gregory Steiner, CPA (ABSENT)
Alan Wilensky, Public Member

OTHERS IN ATTENDANCE:
Doreen Johnson, Executive Director
Christopher Kaisershot, Assistant Attorney General
Kay Weiss, Assistant Executive Director
Holly Salmela, Investigator
J'Nell Nordin, OAS-I

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

- 2) Welcome to Ann Etter, CPA.

- 3) APPROVAL OF THE MAY 5, 2022, BOARD MEETING MINUTES
MSP: To approve the May 5, 2022, meeting minutes.

- 4) COMPLAINT COMMITTEE REPORT (Charles Selcer, CPA, Reported)
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 Bashir Abdullahi Bashir, a Stipulation and Consent Order was issued.
 - 2) In the Matter of Linda Marie Demma, a Stipulation and Consent Order was issued.
 - 3) In the Matter of Kristin Bea Schultes, a Stipulation and Consent Order was issued.
 - 4) In the Matter of Sarah Marie Bredemus, a Stipulation and Consent Order was issued.
 - 5) In the Matter of Gregg William Johnson, a Stipulation and Consent Order was issued.**MP: To approve and accept the Committee report.**

- 5) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
 - A) Minnesota Society of Certified Public Accountants (MNCPA) April 6, 2022 letter regarding Rule changes: sent to Laws and Rules Committee for review.
 - B) Discussed the Internal Controls: Yearly Control System Assessment Report.**MSP: To accept the report.**

- 6) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
 - A) Budget and Revenue report - discussed.
 - B) Staffing needs: State Program Administrator position is vacant and has been posted.**MSP: To accept the report.**

- 7) LAWS and RULES COMMITTEE MEETING REPORT
No committee meeting held.
- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT
No committee meeting held.
- 9) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
No committee meeting held.
- 10) UNFINISHED BUSINESS
None
- 11) NEW BUSINESS
 - A) Certified Public Accountant (CPA) license application documents: Personal References
MSP: To revise the Personal Reference process and forms.
 - B) Application for Reinstatement:
 - 1) Justin D. Hall
MSP: To issue a Reinstatement Order
 - 2) Noel G. Gilbert
MSP: To issue a Reinstatement Order
 - 3) Andrew J. Peden
MSP: To issue a Reinstatement Order
 - 4) Diane M. Wold
MSP: To issue a Reinstatement Order
 - 5) Todd A. Breiholz
MSP: To issue a Reinstatement Order
 - 6) Earl D. Reiland Jr.
MSP: To issue a Reinstatement Order
 - 7) Mark E. Helsper
MSP: To issue a Reinstatement Order

8) Maggie K. Cox
MSP: To issue a Reinstatement Order

9) Zunhua J Yuan
MSP: To issue a Reinstatement Order

C) Requests for Exception:

Applicants:

- 1) Applicant A: Request to extend an exam score expiration date.
MSP: To approve
- 2) Applicant B: Request to extend an exam score expiration date.
MSP: To approve

Licensees:

- 3) Licensee C: Request to extend FY22 CPE earning window.
MSP: To approve
- 4) Licensee D: Request to refund CPE non-compliance fees.
MSP: To deny

D) Applications for Minnesota firm permit:

- 1) Schuth Tax Services LLC
MSP: To approve
- 2) Morrow & Company Ltd.
MSP: To approve
- 3) Robin R. Abrahamson CPA Ltd
MSP: To approve
- 4) Gray CPA, LLC
MSP: To approve
- 5) A. Spaeth CPA, LLC
MSP: To approve

- E) Firm name change requests:
- 1) Hammer Dieser & Mangskau PLLP to Honstad, Dieser & Mangskau PLLP
MSP: To approve
 - 2) BKD, LLP to Forvis, LLP
MSP: To approve
 - 3) Mueller & Co., LLP to PKF Mueller, LLP
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) Susan Schober Cutshall CPA
 - 2) Kubat CPA LLC
 - 3) Cain Ellsworth & Co., LLP
 - 4) Paul J. Trenda, Chartered
 - 5) Barder, Ltd
 - 6) Johnson, Lewis & Mount LLC
 - 7) Romer & Company, PC
- MSP: To accept the Peer Review Reports**
- G) Peer reviews with other ratings:
- 1) Peterson, Beyenhof & Zahler, Ltd.
MSP: To accept
 - 2) Brian D. Koehn, CPA, PLLC
MSP: To accept
- H) Internal Controls: Yearly Control System Assessment Report. Continuity of Operations (COOP) will be updated by staff to reflect current policies that have evolved.
- I) Certified Public Accountant (CPA) Exam Evolution Transition Recommendation from National Association of State Boards of Accountancy (NASBA) – discussed.

- J) National Association of State Boards of Accountancy (NASBA) Quarter 1 (Q1) 2022 exam statistics. (FYI only)
 - K) National Association of State Boards of Accountancy (NASBA) Candidate Care Quarterly Report Quarter 1 (Q1) 2022. (FYI Only)
 - L) National Association of State Boards of Accountancy (NASBA) Regional meeting report – discussed.
 - M) National Association of State Boards of Accountancy (NASBA) Annual Meeting, San Diego, CA, October 30 – November 2, 2022.
MSP: Authorization to approve up to four Board members and the Executive Director to attend.
 - N) Automatic revocation for failing to renew a Certified Public Accountant (CPA) license is no longer in Statute. HF2919, Chapter 72 of the 2022 Session Laws effective May 5, 2022 – discussed.
 - O) New license report
MSP: To approve
- 12) PUBLIC COMMENT
(NONE)
- 13) ADJOURNED: 11:50 AM.

Next Meeting: August 4, 2022



BOARD MEMORANDUM

June 30, 2022

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

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: JUNE 30, 2022, COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
8:15 AM

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

Others in attendance:

Doreen Johnson, Executive Director
Kay Weiss, Assistant Executive Director

Guests:

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

- 1) APPROVAL OF MINUTES FROM MEETING OF JANUARY 13, 2022.
MSP: TO APPROVE

- 2) UNFINISHED BUSINESS
 - A) Internal Controls: Yearly Control System Assessment Report - discussed.

 - B) Legislative update: Automatic revocation for failing to renew a Certified Public Accountant (CPA) license is no longer in Statute – discussed.

3) NEW BUSINESS

A) Minnesota Society of Certified Public Accountants (MNCPA) letter regarding possible Rule changes was referred to the Laws and Rules Committee.

B) The Continuing Professional Education (CPE) audit will be handled throughout the year rather than in one large group.

4) ADJOURNED at 8:51 a.m.