



BOARD MEMORANDUM

December 8, 2022

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: **DECEMBER 8, 2022, BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
8:59 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
Scott Van Binsbergen, Public Member (ABSENT)
Ann Etter, CPA
Amanda Guanzini, CPA (ABSENT)
Lance Radziej, CPA
Gregory Steiner, CPA
Alan Wilensky, Public Member

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

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

Troy Olsen, Ewald Consulting, Minnesota Association of Certified Public Accountants (MAPA)

Carl Peterson, AICPA

Alan Barr, Assistant Attorney General

Ronak Shah, Shah & Company, Ltd.

- 2) APPROVAL OF THE OCTOBER 13, 2022, BOARD MEETING MINUTES
MSP: To approve the October 13, 2022, meeting minutes

- 3) APPROVAL OF THE AMENDED SEPTEMBER 20, 2022 BOARD MEETING MINUTES
MSP: To approve the amended September 20, 2022, meeting minutes

- 4) COMPLAINT COMMITTEE REPORT (Charles McElroy, 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 Diane K. Dubej, CPA, a Stipulation and Consent Order was issued.
 - 2) In the matter of Laura Ann Melberg, a Stipulation and Consent Order was issued.
 - 3) In the matter of Martin Alan Johnson, a Stipulation and Consent Order was issued.
 - 4) In the matter of Gregory Alan Brock, a Stipulation and Consent Order was issued.
 - 5) In the matter of Mark Joseph Dorn and Dorn and Associates, Ltd., a Stipulation and Consent Order was issued.
 - 6) In the matter of A. Spaeth CPA, LLC, a Stipulation and Consent Order was issued.
 - 7) In the matter of Haugen, Binion & Co. CPAs LLC, a Stipulation and Consent Order was issued.
 - 8) In the matter of Mark Babcock, CPA, a Stipulation and Consent Order was issued.

- 5) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
No committee meeting held.

- 6) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
 - A) Budget and Revenue Reports—Discussed.

- B) Open Appointments—Two CPA and two public member seats are up for appointment.
 - C) NASBA Conference for Executive Directors and Board Staff
MSP: To authorize travel for Executive Director.
 - D) 2023 License Renewals Update—Discussed. **(ATTACH 6D)**
MSP: To accept the Executive Director’s report
- 7) LAWS and RULES COMMITTEE MEETING REPORT (Godson Sowah, CPA, Committee Chair)
No committee meeting held.
- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT (Amanda Guanzini, CPA, Committee Chair)
No committee meeting held.
- 9) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT (Scott Van Binsbergen, Committee Chair)
No committee meeting held.
- 10) UNFINISHED BUSINESS
- A) Proposed 2023 Board Meeting Calendar discussed.
MSP: To approve the 2023 calendar.
- 11) NEW BUSINESS
- A) Applications for Reinstatement:
 - 1) Donald R. Hedquist
MSP: To issue a Reinstatement Order
 - 2) Brenna E. Truesdale
MSP: To issue a Reinstatement Order
 - 3) James Reidy
MSP: To issue a Reinstatement Order
 - 4) Muneir F. Joudeh
MSP: To issue a Reinstatement Order
 - 5) Adam L. Benson
MSP: To issue a Reinstatement Order
 - B) Requests for Exception:
Applicants:

- 1) Applicant A: Request to extend FAR exam score expiration date.
MSP: To deny
- 2) Applicant B: Request to extend BEC exam score expiration date.
MSP: To approve extension of exam score through June 30, 2023
- 3) Applicant C: Request to extend exam score expiration date
(ATTACH. 10B3)
MSP: To approve extension of exam score through one year
- 4) Applicant D: Request to extend Audit exam score expiration date
MSP: To approve extension of exam score through June 30, 2023
- 5) Applicant E: Request to extend exam score expiration date
MSP: To approve extension of exam score through one year

Licensees:

- 6) Licensee A: Request to waive Continuing Professional Education late fees
MSP: To waive CPE late fees
- C) Applications for Minnesota firm permit:
- 1) Redpath and Company, LLC
MSP: To approve firm permit
 - 2) Luckmann Accounting & Tax PLLC
MSP: To approve firm permit
 - 3) Mastel CPA LLC—Referred to staff
 - 4) Beck Consulting LLC
MSP: To approve firm permit
 - 5) Khan M Hoang CPA LLC
MSP: To approve firm permit
- D) In Compliance with Minnesota Rule 1105.4600-1105.5500 (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) Crowe LLP
 - 2) Hoffman, Philipp & Martell, PLLC
 - 3) HW & Associates LLC

- 4) James Young & Associates Ltd
- 5) Myers and Stauffer LLC
- 6) Raymond L Hippe CPA
- 7) Ritz & Associates P.A.
- 8) Thorsen, Breidinger & Novak PA
- 9) Ronald S. Coltman, P.A.
- 10) Todres & Company, LLP
- 11) Dennis L. Rick, Ltd.
- 12) David A Levy CPA PC
- 13) Jason F. Clausen, P.C.
- 14) WSDD CPAs, Ltd.
- 15) PriceKubecka, PLLC
- 16) Paul Douglas Armour CPA
- 17) Lawrence Cumpston & Associates PLLP
- 18) JOD Ltd.
- 19) Schellman & Company, LLC
- 20) Caron & Bletzer, PLLC
- 21) Michael R. Walberg Accounting, LLC.
- 22) Hancock Askew & Co., LLP
- 23) Rollenhagen Tax & Accounting LLC

MSP: To accept the peer review reports

- E) Peer reviews with other rating:
- 1) SLS, Inc.
MSP: To accept the peer review

 - 2) Ramsay & Associates LTD
MSP: To accept the peer review

 - 3) Kirk Gilbertson CPA, P.A.
MSP: To accept the peer review
- F) National Association of State Boards of Accountancy (NASBA) Annual Meeting (Charles Selcer, Doreen Johnson) – Several presentations at the meeting focused on concerns regarding the CPA pipeline and efforts to increase the number of CPAs.
- G) National Association of State Boards of Accountancy (NASBA) Quarter 3 Exam Results (FYI Only)

- H) New License Report
MSP: To approve
- I) Delegation of Authority to Issue Temporary Suspension Orders (**ATTACH I**)
MSP: To approve the delegation of authority.
- J) Election of Board Officers for 2023. Officers elected by acclamation:
- Charles Selcer for Chair
MSP: To approve
 - Charles McElroy for Vice Chair
MSP: To approve
 - Godson Sowah for Secretary/Treasurer
MSP: To approve
- 12) PUBLIC COMMENT
- 13) ADJOURNED: 12:59PM.

Next Meeting: January 26, 2023

To: [REDACTED]
Subject: [Birr, James \(BOA\)](#)
Date: Re: Inquiry Regarding Extension of CPA Exam Expiration Date
Tuesday, December 6, 2022 2:06:40 PM
Attachments: [Note from Oncology \[REDACTED\].pdf](#)

Hey James,

Thanks for the quick response. I worked with my Oncologist to get a note about my treatment. Please see the attached. Here's a brief summary of my situation:

- 1) Surgery on September 20 to remove a mass
- 2) Underwent a round of chemotherapy starting October 17th and into November
- 3) I've been on leave from my job at [REDACTED] since approximately September 14th through Thanksgiving. While on leave I've had to undergo lots of testing, doctors appointments and other appointments to prepare myself for treatment.

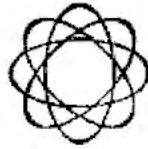
I had a test recently expire at the end of November (my AUD exam). My hope is to get my exam expiration dates extended as I start to study again in the new year once I'm reintegrated back at my job at [REDACTED].

If you have any questions, my boss at [REDACTED] is available and would vouch for me. [REDACTED]
[REDACTED]

My Oncologist is [REDACTED] at Minnesota Oncology. If you need anything further than the attached, I'd be happy to work with [REDACTED] to provide it.

Appreciate your time and consideration.

[REDACTED]



MINNESOTA ONCOLOGY

Phone: (651) 414-3150 | Fax: (651) 414-3101

11/16/2022

Patient Name: [REDACTED]
Date of Birth: [REDACTED]

Dear to whom this concerns,

Please note that [REDACTED] is under my care. Due to his medical condition that has prevented him from preparing for the CPA exam, it would be appropriate for him to have an extension to take this exam. Please accommodate [REDACTED] receiving an extension to take his CPA exam. Now that he has recovered, he should be able to prepare for taking the exam.

Sincerely,

[REDACTED]

[REDACTED]
MN Oncology

Copy To: None



MEMORANDUM

12/1/2022

TO: Board Members
FROM: Kay Weiss, Assistant Executive Director
CC: Doreen Johnson, Executive Director
SUBJECT: Renewals Update

See the table below for renewal statistics as of **12/1/2022**.

2023 Renewal Stats

Date	Type (Not all types represented)							% Renewed
	CPA Firm	SP Firm	RAP Firm	Active	Inactive	RAP	Total	
12/1/2022	231	186	2	4592	2438	15	7576	43.3%
% Renewed (by Type)	25.2%	38.9%	22.2%	42.9%	45.5%	34.1%	43.3%	
Total Licensees / Permit holders as of 10/11/2022	918	478	9	10713	5353	44	17976	

- Percent renewed is behind prior years
 - Approximately 4% less renewed than for 2022 and 2021 renewals.
- The turn on online renewals is 1.07 business days.
- Major reasons for return of applications to licensees and permit holders
 - Incomplete applications (required information not provided)
 - Not enough owners renewed for firm permit to be renewed
 - Wrong firm application type (CPA firms using sole proprietor form)
- For the period, 103 individuals retired (similar to 2022).
- The Board is current with applications and returns (within two days of receipt in the office)

RESOLUTION

MINNESOTA BOARD OF ACCOUNTANCY

WHEREAS, Minnesota Statutes sections 214.10, subdivisions 1 and 2, and 326A.08 (2020), authorize the Board of Accountancy to take regulatory action against any person or firm who violates any statute, rule, or order that the Board is empowered to enforce; and,

WHEREAS, Minnesota Statutes, section 326A.02, subdivision 6, requires the Board to “establish a complaint committee to investigate, mediate, or initiate administrative or legal proceedings on behalf of the [B]oard with respect to complaints filed with or information received by the [B]oard alleging or indicating violations of this chapter or rules adopted by the [B]oard”; and

WHEREAS, Minnesota Statutes section 326A.08, subdivisions 5(a)(9) and 6, provide that, in situations involving an immediate threat to public safety, the Board, or its complaint committee if authorized by the Board, may issue a temporary suspension order, which may prohibit the person or firm from providing professional services, in whole or in part, and condition the end of such suspension on compliance with the statute, rule, or order at issue; and

WHEREAS, Minnesota Statutes section 326A.08, subdivision 6(d), provides that any person or firm served with a temporary suspension order may request a hearing before the Board.

THEREFORE, the Board delegates to its complaint committee the authority to issue temporary suspension orders pursuant to Minnesota Statutes section 326A.08, subdivision 6, to any person or firm who has committed an act, engaged in conduct, or committed practices that may result or may have resulted, in the opinion of the complaint committee, in an immediate threat to the public as set forth in Minnesota Statutes section 326A.08, subdivision 5(a)(9).

FURTHER, the Board delegates to its complaint committee the authority to initiate a contested case proceeding pursuant to Minnesota Statutes section 326A.08, subdivision 6(e), if the suspension continues after a hearing before the Board.

This authorization shall remain in effect until revoked by the Board.

Adopted this 8th day of December, 2022

By: _____
Charles Selcer, CPA
Board Chair



BOARD MEMORANDUM

December 8, 2022

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

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: **December 8, 2022 COMMITTEE MEETING AGENDA**
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
After Board Meeting

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

Others in attendance:

Doreen Johnson, Executive Director

- 1) APPROVAL OF MINUTES FROM MEETING OF SEPTEMBER 20, 2022
MSP: TO APPROVE
- 2) NEW BUSINESS
 - A) FY 2023-25 Biennial Budget Change Item (FYI)
 - B) Committee Assignments—Discussed. The Chair will contact proposed committee chairs and confirm appointment.
- 3) ADJOURNED.