



### BOARD MEMORANDUM

August 10, 2023

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

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

**SUBJECT: AUGUST 10, 2023, BOARD MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 295 (Second Floor)  
**9:06 AM**

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

- 1) CALL TO ORDER:  
Charles Selcer, CPA  
Chas McElroy, CPA  
Godson Sowah, CPA (ABSENT)  
Ann Etter, CPA  
Amanda Guanzini, CPA  
Lance Radziej, CPA (ABSENT)  
Todd Lifson, CPA (ABSENT)  
Douglas Moore  
Diane Rosenwald

OTHERS IN ATTENDANCE:  
Doreen Johnson, Executive Director  
Christopher Kaisershot, Assistant Attorney General  
Kay Weiss, Assistant Executive Director  
Holly Salmela, Investigator  
J'Nell Nordin, SPA  
Leama Sather, SPA  
Molly Barker, Student Worker

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

- 2) INTRODUCTIONS
  - A) Welcome New Board Members Douglas Moore and Diane Rosenwald
  - B) Message from Former Board Member, Scott Van Binsbergen
  
- 3) APPROVAL OF THE JUNE 7, 2023, BOARD MEETING MINUTES  
**MSP: To approve the June 7, 2023, meeting minutes.**
  
- 4) COMPLAINT COMMITTEE REPORT (Charles McElroy, CPA, Committee Chair)  
The Complaint Committee requests a closed session to discuss enforcement matters.
  - A) **MSP: To close session to address enforcement actions under Minnesota Statutes 214 (2022)**
  - B) **Reopened the meeting.**  
The Board issued the following Orders:
    - 1) In the matter of SLS, Inc., a Stipulation and Consent Order was issued.
    - 2) In the matter of Olufemi B Ijadimbola CPA Ltd, a Stipulation and Consent Order was issued.
    - 3) In the matter of Thomas Michael Day, CPA, a Stipulation and Consent Order was issued.**MSP: To approve and accept the Committee's report.**
  
- 5) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)  
National Association of State Boards of Accountancy (NASBA)'s new CPA Portal – Discussed.  
**MSP: To accept the Executive Committee's report.**
  
- 6) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
  - A) Budget and Revenue reports FY23 – Discussed.
  - B) Budget and Revenue reports FY24 – Discussed.
  - C) Staffing updates – Discussed.**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  
(Lance Radziej, CPA, Committee Chair)  
**No committee meeting held.**
- 10) UNFINISHED BUSINESS  
A) Letter from NASBA regarding Model UAA Rules implementation – Discussed.  
B) Rules Package Update – Discussed.  
**MSP: To approve resolution adopting updated rules.**
- 11) NEW BUSINESS  
A) Applications for Reinstatement:  
1) Kilian M. Anderson  
**MSP: To issue a Reinstatement Order**  
2) Erica L. Messmer  
**MSP: To issue a Reinstatement Order**  
3) Russell F. Mohawk  
**MSP: To issue a Reinstatement Order**  
4) Amy S. Allen  
**MSP: To issue a Reinstatement Order**  
5) Robyn L. Thomas  
**MSP: To issue a Reinstatement Order**  
6) Rena E. Verdoljak  
**MSP: To issue a Reinstatement Order**  
7) James K. Tucker  
**MSP: To issue a Reinstatement Order**
- B) Requests for Exception:  
Applicants:  
1) Applicant A: Request to extend an exam score expiration date.  
**MSP: To approve extension of expiring REG and AUD score to December 31, 2023.**  
2) Applicant B: Request to extend an exam score expiration date.  
**MSP: To approve extension of expiring BEC and REG score to June 30, 2024.**  
3) Applicant C: Request to extend an exam score expiration date.  
**MSP: To approve extension of expiring AUD, FAR and BEC scores through December 31, 2023.**

- 4) Applicant D: Request to extend an exam score expiration date.  
**MSP: To approve extension of expiring FAR score to December 31, 2023**

Licensees:

- 5) Erin Blackley: Request to extend FY23 CPE earning period and waive noncompliance fees.  
**MSP: To approve.**
- 6) Kathleen Rayner: Request to waive required CPE to maintain an Active license.  
**MSP: To deny.**
- 7) Licensee: Request to waive CPE requirements for FY23.  
**MSP: To approve.**

C) Applications for Minnesota firm permit:

- 1) KNIXT AM LLP  
**MSP: To approve.**
- 2) Steiner Consultants LLC  
**MSP: To approve.**
- 3) Van Winkle CPA Advisor PLLC DBA: Jenson & Co. CPA  
**MSP: To approve.**
- 4) Andy Johnson, CPA LLC  
**MSP: To approve.**
- 5) Thousand Lakes CPA  
**MSP: To deny due to name not in compliance with Rules.**
- 6) Amy Weed CPA Tax and Accounting LLC  
**MSP: To approve. (Board Member Ann Etter recused herself from vote)**
- 7) BDO USA, P.A.  
**MSP: To approve.**

D) Applications for foreign firm permit:

- 1) Etiendem LLC  
**MSP: To approve.**
- 2) J. Kurt Tucker, C.P.A., P.C.  
**MSP: To approve pending reinstatement of owner's MN license.**
- 3) Thomas & Company CPA, PA  
**MSP: To approve.**
- 4) Schneider, Cupuro & Associates, Ltd  
**MSP: To approve.**

- E) Firm Name Change Requests:
- 1) Roessler & Company, Ltd. -to- EA Accounting, Ltd.  
**MSP: To approve.**
  - 2) Johnson, Lewis & Mount LLC -to- Lewis & Mount LLC  
**MSP: To approve.**
  - 3) Eckberg Steiner Power LLC -to- Eckberg Power LLC  
**MSP: To approve.**
  - 4) Jordan D Rocca, CPA LLC -to- Rocca CPA LLC  
**MSP: To approve**
- F) 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) Henjes, Conner & William, P.C.
  - 2) Mason Limited DBA: Mason CPA
  - 3) Burkhardt & Burkhardt Ltd
  - 4) Charchenko and Golly Accounting LLC
  - 5) Steven V Baker Ltd
  - 6) David S. Palan CPA
  - 7) Douglas J. Waterman, PA
  - 8) Clasen & Schiessl CPAs, Ltd.
  - 9) David M. Hahn, CPA-PC
  - 10) Daniel B. Borgmann, Ltd.
  - 11) Mark J Nester CPA, LLC
  - 12) Joseph M. Mahoney, CPA
  - 13) Silbernack Accounting Inc
  - 14) Bragstad & Bragstad Ltd
  - 15) Pinkham Tax & Accounting
- MSP: To accept the Peer Review Reports.**
- G) Peer Review with Other Rating:  
Erpelding, Voigt & Co., L.L.P.  
**MSP: To accept.**
- H) Minnesota Society of CPA’s (MNCPA) Letter Requesting Change to Conditional Exam Window – Discussed.
- I) National Association of State Boards of Accountancy (NASBA) Annual Meeting – Discussed.

- J) National Association of State Boards of Accountancy (NASBA) Quarter 2 (Q2) 2023 Exam Statistics – Discussed.
- K) National Association of State Boards of Accountancy (NASBA) Candidate Care Quarterly Report Quarter 2 (Q2) 2023 **(FYI only)**.
- L) National Association of State Boards of Accountancy (NASBA) Annual Meeting, New York, NY, October 29 – November 1, 2023, Authorization for Attendance  
**MSP: To authorize travel for four Board members and one Executive staff member.**
- M) Continuing Professional Education (CPE) Audit Update **(FYI only)**.
- N) New Licensee Report  
**MSP: To accept the New Licensee report.**
- O) Renewal Practice questions **(ATTACH. 110)**

12) PUBLIC COMMENT

13) ADJOURNED: 11:47 AM

**Next Meeting: September 27, 2023**

**2023 INDIVIDUAL CPA CERTIFICATE LATE RENEWAL**  
ALL applicants regardless of certificate status must complete pages 1 and 2.

ALL APPLICANTS COMPLETE THIS PAGE

**1. PERSONAL INFORMATION**

**Military Only** ▶ If you are active duty or within 6 months of discharge from active duty, check box:

**All Applicants** ▶ What is your preferred “mail to” address?  Home  Business

▶ Check the box if you are:  Not currently employed

▼ **Provide Home and Work Contact Information**

If you are employed/self-employed, you must include **both** your home **and** work information.

Full Legal Name \_\_\_\_\_  
(First) (Middle) (Last) (Suffix)

Certificate # \_\_\_\_\_ Employer Name \_\_\_\_\_

Home Phone \_\_\_\_\_ Work Phone \_\_\_\_\_

Home Address \_\_\_\_\_ Work Address \_\_\_\_\_  
(Provide street address) (Provide street address)

City \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**2. SELECT STATUS**

Mark choice in first column. Enclose with this form the specific late renewal fee\* corresponding to **YOUR STATUS** AND **YOUR EXPIRATION DATE.** Do **NOT** combine columns.

▼ Select	STATUS FOR 2023	RENEWAL FEE IF POSTMARKED NO LATER THAN 12/31/2023 AND YOUR LICENSE EXPIRATION** DATE IS			
		12/31/2022	12/31/2021	12/31/2020	PRIOR
	Active	\$150	\$200	\$250	CONTACT THE BOARD FOR INSTRUCTIONS.
	Inactive	RENEW ONLINE	\$125	\$175	
	Change from Active to Inactive	\$75	NOT AVAILABLE (You must be current/in good standing at your status at time of expiration to request change.)		
	Change from Inactive to Active	\$150			
	Surrender Certificate	\$0	\$0	\$0	

\* You may also owe CPE noncompliance fees. See pages 3 and 4.

\*\* If your license is revoked and you do not have prior approval to reinstate, do not use this form. Complete a [Reinstatement Application](#).



**ALL APPLICANTS COMPLETE THIS PAGE**

**3. Do you practice or hold out as a CPA at your *primary* place of employment?<sup>1</sup>**

Yes     No - Skip to question 4.

**4. Do you have *secondary* employment for which you use your CPA designation?<sup>1</sup>**

Yes - Answer A and B below.     No - Skip to question 5.

**A. List the firm name you practice under:** \_\_\_\_\_

**B. Indicate the business type:**

- |  |  |
|--|--|
| <input type="checkbox"/> CPA Corporation                   | <input type="checkbox"/> CPA Limited Liability Company |
| <input type="checkbox"/> CPA Limited Liability Partnership | <input type="checkbox"/> CPA Partnership               |
| <input type="checkbox"/> CPA Sole Proprietorship           |  |

**5. Do you perform any compilation of financial statements, audits or reviews?<sup>1</sup>**

No     Yes

**6. List all US jurisdictions in which you hold a CPA license** (You may use two-letter postal abbreviation):

**7. Since your last renewal, have you been convicted of a crime or other discreditable act?**

No     Yes    *If yes, you must attach a statement of explanation.*

**8. Since your last renewal, have you had a CPA certificate, license or permit disciplined, denied, surrendered, suspended or revoked?**

No     Yes    *If yes, you must attach a statement of explanation.*

**9. Read, sign and date the following:**

<b>I declare that everything I have stated in this document is true and correct. If signing electronically, I agree that my electronic signature shall constitute the execution of this document in exactly the same manner as if I had signed by hand.</b>	
Signature	
Printed Name	Date

<sup>1</sup> [Minnesota Rules 1105.5600, Subpart 1](#), states, in part : “The grounds for revocation and suspension of certificates, registrations, and permits, and other disciplinary action against licensees, certificate holders, applicants, and individuals with privileges under Minnesota Statutes, section 326A.14 ... include the following particular grounds for disciplinary action:.... violations of the act or rules promulgated under the act, within the meaning of Minnesota Statutes, section 326A.08, subdivision 5, paragraph (a), clause (1), including: using the CPA title or providing attest or compilation services in this state without a certificate with an active status, registration, or permit to practice issued under Minnesota Statutes, sections 326A.04 and 326A.05, or without properly qualifying to practice across state lines under the substantial equivalency provision of the act.”

All firms, including sole proprietors, engaged in providing attest or compilation services for a client having its headquarters in Minnesota (as defined in [Minnesota Rules 1105.4150](#)) or a firm with an office in Minnesota must obtain a [firm permit](#) and renew that permit every year.



**BOARD MEMORANDUM****August 10, 2023**

**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: August 10, 2023, EXECUTIVE COMMITTEE MINUTES**  
GOLDEN RULE BUILDING, Suite 295 (Second Floor)  
**8:15 AM**

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

**CALL TO ORDER**

Charles Selcer, CPA, Board Chair  
Chas McElroy, CPA, Vice Chair  
Godson Sowah, CPA, Secretary/Treasurer (**Absent**)

**Others in Attendance:**

Doreen Johnson, Executive Director

- 1) APPROVAL OF MINUTES FROM MEETING OF MAY 4, 2023.  
**MSP: TO APPROVE.**
- 2) UNFINISHED BUSINESS
- 3) NEW BUSINESS
  - A) Internal Controls Assessment Certification – Discussed.
  - B) Renewal Practice questions (**ATTACH. 3B**)
- 4) ADJOURNED

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Home Phone \_\_\_\_\_ Work Phone \_\_\_\_\_

Home Address \_\_\_\_\_ (Provide street address) Work Address \_\_\_\_\_ (Provide street address)

City \_\_\_\_\_ City \_\_\_\_\_

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