



BOARD MEMORANDUM

September 27, 2023

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: SEPTEMBER 27, 2023, BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:04 AM

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

- 1) **CALL TO ORDER:**
Charles Selcer, CPA, Chair
Chas McElroy, CPA, Vice Chair
Godson Sowah, CPA, Secretary/Treasurer
Ann Etter, CPA
Amanda Guanzini, CPA
Lance Radziej, CPA
Todd Lifson, CPA
Douglas Moore
Diane Rosenwald

OTHERS IN ATTENDANCE:
Doreen Johnson, Executive Director
Kay Weiss, Assistant Executive Director
Holly Salmela, Investigator
J'Nell Nordin, SPA
Joshua Bramley, Complaint Specialist
Rena Edwards, OAS-I

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

- 2) INTRODUCTIONS
- 3) APPROVAL OF THE AUGUST 10, 2023, BOARD MEETING MINUTES
MSP: To approve the August 10, 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 Brian Truman Russell, CPA, a Stipulation and Consent Order was issued.
 - 2) 2. In the matter of Nathan Roger Boie, CPA, a Stipulation and Consent Order was issued.
 - 3) 3. In the matter of Ozro Charles Brown, CPA, a Stipulation and Consent Order was issued.
 - 4) In the matter of Russell & Associates, LLC, a Stipulation and Consent Order was issued.
 - 5) In the matter of Russell & Associates, LLC, 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)
 - A) NASBA One-Time Credit Relief Proposal and the Transition Policy v. Credit Relief Initiative Chart – Discussed.
 - B) October 18, 2023, Board meeting,
MP: To cancel the October 18, 2023, Board meeting.
 - C) Board elections – Discussed.
 - D) MN Department of Administration Small Agencies Study to be Conducted by management Analysis and Development – Discussed.
 - E) MN Department of Revenue Audit for Referring Agency to their Collection Division – Discussed.**MSP: To accept the Executive Committee's report.**
- 6) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
 - A) Budget and Revenue reports FY24 – Discussed.
 - B) 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) Rules Update (Kay Weiss, Assistant Executive Director) renewal of rules package with plan to publish October 2, 2023, and go into effect October 9, 2023 – Discussed.
- 11) NEW BUSINESS
 - A) Applications for Reinstatement:
 - 1) Benjamin A Bohline (ENCL. 11A1)
MSP: To issue a Reinstatement Order
 - 2) Chuck O.N. Chuckuemeka (ENCL. 11A2)
MSP: To issue a Reinstatement Order
 - 3) Heidi L DeMarais (ENCL. 11A3)
MSP: To issue a Reinstatement Order
 - 4) Xintian Gu (ENCL. 11A4)
MSP: To issue a Reinstatement Order
 - 5) Jennifer R Pudwill (ENCL. 11A5)
MSP: To issue a Reinstatement Order
 - 6) Jon R Rathbun (ENCL. 11A6)
MSP: To issue a Reinstatement Order
 - 7) Alan J Roers (ENCL. 11A7)
MSP: To issue a Reinstatement Order
 - 8) Paul M Schreier (ENCL. 11A8)
MSP: To issue a Reinstatement Order
 - 9) Jessica B Gehring (ENCL. 11A9)
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 to September 27, 2024.
2) Applicant B: Request to extend an exam score expiration date.
MSP: To approve extension to September 27, 2024.
- C) Applications for Minnesota firm permit:
Abdi CPA & Advisory Services LLC
MSP: To approve.
- D) Applications for foreign firm permit:
Poysti & Associates, LLC
MSP: To deny.
- E) Firm Name Change Requests:
1) Boeckermann Grafstrom & Mayer LLC -to- BGM CPA LLC
MSP: To approve.
2) Johnson Doerhoefer and Miner P.A. -to- Doerhoefer, Miner, Andrist & Arndt, P.A.
MSP: To approve.
- F) In Compliance with Minnesota Rules 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) Meaden & Moore, Ltd LLC
2) Madsen, O'Meara and Company, PC
3) Carpenter, Evert & Associates, Ltd.
4) Gordon Dale CPA
5) Dennison CPA, PC
6) Eriksen & Fromm PA
7) Ricky L Carlson CPA
8) RTO PA
9) Hinnenkamp Tax Accounting LLC
10) Haburn CPA, LLC
MSP: To accept the Peer Review Reports.

- G) Peer Review with Other Rating:
 - 1) Arnold A Kahara
MSP: To accept.
 - 2) Clay A. Alveshere CPA
MSP: To accept.
 - 3) Nancy M. Bormann PA
MSP: To accept.
 - 4) Miller McDonald Inc
MSP: To accept.

- H) Peer Review extension request:
Haukkala CPA, P.C.
MSP: To accept.

- I) Proposed 2024 Board Meeting Calendar – Discussed.

- J) CPA Individual Renewal Update – Discussed.

- K) MAPA Report on CPE Procedures and Programs.
MSP: To accept.

- L) AGO Board Member Legal Handbook 2023 – FYI only.

- M) New Licensee Report
MSP: To accept the New Licensee report.

- 12) PUBLIC COMMENT
None

- 13) ADJOURNED: 10:28 AM

Next Meeting: December 6, 2023

BOARD MEMORANDUM**September 27, 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: September 27, 2023, COMMITTEE MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
8:20 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
Rena Edwards, OAS-I

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 AUGUST 10, 2023**
MSP: TO APPROVE

- 2) UNFINISHED BUSINESS

- 3) NEW BUSINESS
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 - D) MN Department of Administration Small Agencies Study to be Conducted by Minnesota Management Analysis and Development – Discussed.
 - E) MN Department of Revenue Audit for Referring Agency to their Collection Division – Discussed.

- 4) ADJOURNED 8:47 AM