



BOARD MEMORANDUM

March 16, 2023

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: MARCH 16, 2023 BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 120 (First Floor)
9:00 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
Ann Etter, CPA
Amanda Guanzini, CPA
Lance Radziej, CPA (ABSENT)
Scott Van Binsbergen
Alan Wilensky

OTHERS IN ATTENDANCE:
Kay Weiss, Assistant Executive Director
Christopher Kaisershot, Assistant Attorney General
Holly Salmela, Investigator
Jordynn Poferl, Investigator
J'Nell Nordin, SPA
James Birr, OAS-I

GUESTS:
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)
Alan Barr, Assistant Attorney General
Ronak Shah

- 2) APPROVAL OF THE JANUARY 26, 2023 BOARD MEETING MINUTES
MSP: To approve the January 26, 2023 meeting minutes
- 3) 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 Melissa Marie Allen, a Stipulation and Consent Order was issued.
 - 2) In the matter of Bushoven LLC, a Stipulation and Consent Order was issued.
 - 3) In the matter of Caliber Accounting & Tax, LLP, a Stipulation and Consent Order was issued.
 - 4) In the matter of Peter Charles Tandem, a Stipulation and Consent Order was issued.
 - 5) In the matter of the revoked certified public accountant certificate for Ronak Ramanik Shah and the revoked certified public accountant firm permit of Shah & Company, Ltd.: the Board granted a 90-day extension for payment of the civil penalty.
- MSP: To approve and accept the Committee report**
- 4) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
- A) CPAES Updated Pricing Model – Discussed.
- B) Monthly SOC Report – Discussed.
- C) FY2021 – 2022 Biennial Statistics – Discussed.
- MSP: To accept the Executive Committee’s report**
- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
- A) Presentation to State and Local Government Finance and Policy Committee– Discussed.
- B) Budget and Revenue reports – Discussed.
- C) Open Appointments – Discussed. Public Members are encouraged to apply to serve as Board Members.
- D) NASBA Executive Directors/Legal Council Meeting Report – Discussed major topics at the meeting, which included efforts to address the CPA pipeline. Legal counsel, who also attended, discussed his participation in a panel on substantial equivalency.
- MSP: To accept the Executive Director’s report**

- 6) LAWS and RULES COMMITTEE MEETING REPORT
(Godson Sowah, CPA, Committee Chair)
No committee meeting held.
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT
(Amanda Guanzini, CPA, Committee Chair)
No committee meeting held.
- 8) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
(Scott Van Binsbergen, Public Member, Committee Chair)
No committee meeting held.
- 9) UNFINISHED BUSINESS
 - A) Rule Package Update – Discussed.
 - B) AICPA 8-Point plan and feedback – Discussed. Board Members are encouraged to provide feedback on the plan.
- 10) NEW BUSINESS
 - A) Applications for Reinstatement:
 - 1) Scott DN Maanum
MSP: To issue a Reinstatement Order
 - 2) Robert W. Meyer
MSP: To issue a Reinstatement Order
 - 3) Mohamed A. Egeh
MSP: To issue a Reinstatement Order
 - 4) Susan M. Ploetz
MSP: To issue a Reinstatement Order
 - 5) Kevin H. Lentsch
MSP: To issue a Reinstatement Order
 - 6) Matthew A. Carr
MSP: To issue a Reinstatement Order
 - 7) Diane M. Tollefson
MSP: To issue a Reinstatement Order
 - 8) Brandon E. Offord
MSP: To issue a Reinstatement Order
 - 9) Noel G. Gilbert
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 all expiring score dates to September 30, 2023
 - 2) Applicant B: Request to extend an exam score expiration date.
MSP: To approve extension of all expiring score dates to September 30, 2023
- Licensees:
“The board may in particular cases make exceptions to the requirements in parts 1105.3000, item A, and 1105.3100, subpart 1 [CPE requirements], for reasons of individual hardship including health, military service, foreign residence, or other good cause.”
- Minnesota Rules, part 1105.3300, item B (2021)
- 3) Licensee A: Request for exemption from CPE reporting and late fee for Fiscal Year 2022.
MSP: To grant the exemption from CPE reporting and late fees for Fiscal Year 2022.
- C) Applications for Minnesota firm permit:
- 1) Thomas W Lewis, CPA PLLC
MSP: To approve
 - 2) Premier Tax & Accounting, LLC
MSP: To deny
 - 3) Andrew A Sherwin LLC (**ATTACH. C3**)
MSP: To approve
 - 4) Paul E. Strot, Ltd. (**ATTACH. C4**)
MSP: To approve
- D) Applications for foreign firm permit:
- 1) Midwest Professionals PLLC
MSP: To deny
 - 2) James M. Moyna, CPA, PC
MSP: To approve
 - 3) Perkins & Company, PC
MSP: To approve
 - 4) Weworski & Associates, An Accountancy Corporation
MSP: To approve

- E) Firm name change request:
- 1) Gatlin & Company, Ltd. *change to* Gatlin Tax, Ltd.
MSP: To approve
 - 2) TJS Deemer Dana LLP *change to* Symphona LLP
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) Ryan, Hodgins & Associates CPAs
 - 2) MarksNelson LLC
 - 3) Matthews, Carter & Boyce PC
 - 4) Templeton & Company, LLP
 - 5) Widmer Roel PC
 - 6) Thoresen Diaby Helle Condon & Dodge, Inc.
 - 7) Wendy Rychley Chartered
 - 8) Jason Anakkala Ltd.
 - 9) Susan K. Fitzgibbons, CPA
 - 10) Miller Plante & Wagener, Ltd. Harding, Shymanski & Company, P.S.C.
 - 11) Radke & Mohrhauser, LLC
 - 12) James F Steely Ltd
 - 13) Moore Colson & Company, P.C.
 - 14) Meerholz CPA Services PLLC
 - 15) MHCS P.C.
 - 16) Keith Allan Ollie CPA
 - 17) RSM US LLP
 - 18) Frazier & Deeter, LLC
 - 19) Kummet Larson Bluth & Co PA
 - 20) Burke, Myers & Associates, Ltd.
 - 21) Terry L. Soltvedt CPA
 - 22) Meuwissen, Flygare, Kadrlik & Associates, PA
 - 23) Redpath and Company, Ltd.
 - 24) Czeh, Wilson & Wilmer
 - 25) Anderson & Baxter, Ltd.
 - 26) B Johnson & Associates Ltd
 - 27) Althoff and Nordquist LLC
 - 28) Kneisl CPA, Ltd
 - 29) JPJ CPA, LLP
 - 30) Holly J Burow, CPA, LLC
 - 31) Paul E. Strot Ltd
 - 32) John A. Rollie CPA

- 33) Sandy Flom LLC
- 34) Jeffrey Goldetsky PA
- 35) Terning & Company Inc
- 36) D.W. Miller, CPA, S.C.
- 37) Johnson & Company Ltd
- 38) Thomas J. Zachman CPA LLC
- 39) Young & Associates LLP
- 40) Tracey Crisp, LLC dba Crisp & Gravley, LLC
- 41) Mary K Carbonneau CPA
- 42) Meulebroeck, Taubert & Co., PLLP
- 43) Alan C. Anderson Chartered
- 44) Krigbaum & Jones LTD
- 45) A W Smith LLC
- 46) Plante & Moran, PLLC
- 47) Lighthouse, Sanders and Associates, Inc. PC
- 48) B2 Beltrand LLC
- 49) Margaret M Benson LLC DBA Benson & Sweetland CPAs

MSP: To accept the Peer Review Reports

- G) Peer review with other rating:
 - 1) Myslajek Kemp & Spencer, Ltd.
MSP: To accept
 - 2) Foreman & Airhart, Ltd.
MSP: To accept

- H) Peer review extension request:
 - 1) Haukkala CPA, P.C.
MSP: To approve
 - 2) Silbernack Accounting Inc
MSP: To approve

- I) Proposed legislation amending licensure standards for required education and experience – Discussed.

- J) National Association of State Boards of Accountancy (NASBA) Regional Meeting, Kansas City, MO, June 27-June 29, 2023 – Request for travel authorization
MSP: To authorize travel for three Board members and one staff member

- K) Proposed Amendments to the UAA Model Rules – Discussed.
MSP: To approve 36-month conditional credit window

- L) Change in fees for Uniform CPA Examination – Discussed.
 - M) NASBA 2022 Q4 CPA Exam Results and Customer Care Report – Discussed.
 - N) New Licensees report
MSP: To accept
- 11) PUBLIC COMMENT
Linda Wedul speaking on behalf of Minnesota Society of Certified Public Accountants (MNCPA) supports a 36-month conditional credit window for CPA examination. MNCPA is looking for clarity regarding the renewal process for CPA firms which are granted Peer Review extensions.
- 12) ADJOURNED: 11:14 AM

Next Meeting: May 4, 2023

BOARD MEMORANDUM**March 16, 2023**

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

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: March 16, 2023 COMMITTEE MEETING AGENDA
GOLDEN RULE BUILDING, Suite 120 (First Floor)
8:36AM

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

Others in attendance:

Kay Weiss, Assistant Executive Director

- 1) APPROVAL OF MINUTES FROM MEETING OF JANUARY 26, 2023
MSP: TO APPROVE
- 2) UNFINISHED BUSINESS
- 3) NEW BUSINESS
 - A) CPAES Updated Pricing Model–Discussed.
 - B) Monthly SOC Report–Discussed.
 - C) State and Local Government Finance and Policy Committee meeting **(ATTACH. 3C)**–Doreen presenting to the committee today. Handout provided to committee attached.
- 4) ADJOURNED at 8:38 a.m.



MINNESOTA BOARD OF ACCOUNTANCY

MISSION

Created in 1909, the Board ensures that persons engaged in the practice of public accounting meet and maintain the qualifications and standards necessary to competently practice.

The Board serves the public through the regulation, licensure, and enforcement of Minnesota laws, statutes, rules, and standards related to the practice of public accounting.

As a matter of standard practice, the Board and Executive Director regularly review internal controls, data practices, and Board finances.

MEMBERS - 9

- 7 Certified Public Accountants
 - 2 Public Members
- Total Service: **2,031** hours (FY21-22)

STAFF - 5.5

- Executive Director Doreen Johnson (.5)
- Investigator
- Office/program administrators (3)
- Office Services Supervisor (vacant)

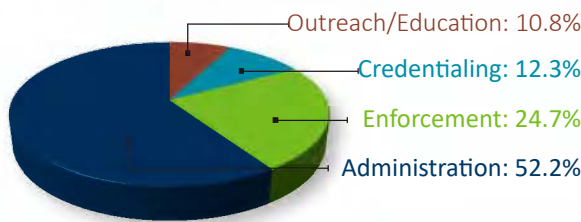
FY21-22 BIENNIAL STATISTICS

BUDGET

Appropriations Over Time:



FY21/22 Expenditures:



DELIVERABLES

Applications Processed:

- 978 Individuals
 - 10.6 business day turn
- 156 Firms
 - 19.5 business day turn

Licenses/Permits Renewed:

- 32,387 Individual Licenses
 - 1.1 business day turn
- 2,977 Firm Permits

Enforcement:

- 1,014 Complaints Filed
- 1,057 Complaints Resolved
- 52 Orders Issued

Rulemaking:

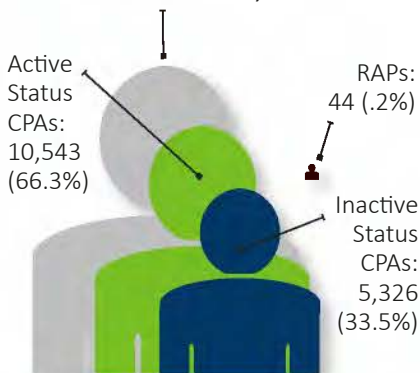
- R-04725 initiated in 2022

Technology Initiatives:

- Conversion of all firm records to digital archive
- Upgrade to online licensing system (underway)

LICENSEES, REGISTRANTS, AND PERMIT HOLDERS (AS OF 6/30/2022)

Total Licensees: 15,913



Total Firms: 1,531

