

**BOARD MEMORANDUM****January 18, 2024**

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

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

**SUBJECT: JANUARY 18, 2024, BOARD MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 295  
**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, Chair  
Chas McElroy, CPA, Vice Chair  
Godson Sowah, CPA, Secretary/Treasurer  
Ann Etter, CPA (ABSENT)  
Amanda Guanzini, CPA  
Todd Lifson, CPA (ABSENT)  
Douglas Moore  
Lance Radziej, CPA  
Diane Rosenwald

**OTHERS IN ATTENDANCE:**

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

**GUESTS:**

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

- 2) **INTRODUCTIONS**

- 3) APPROVAL OF THE MEETING MINUTES  
Approval of the December 6, 2023, Meeting Minutes  
**MSP To approve the December 6, 2023, meeting minutes with a correction to item 11B(1)(s).**
  
- 4) COMPLAINT COMMITTEE REPORT (Charles McElroy, CPA, Committee Chair)
  - A) The Complaint Committee requests a closed session to deal with enforcement matters.  
**MSP: To go into close session to address enforcement actions under Minnesota Statutes 214 (2022)**  
**MSP: To reopen the meeting**
  - B) The Board issued the following Orders:
    - (1) In the matter of KNIXT AM LLP, a Stipulation and Consent Order was issued.  
**MSP: To accept the Complaint Committee report**
  
- ) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
  - ) Committee assignments were made:
    - ) Complaint: A. Etter (Chair), C. McElroy, C. Selcer
    - 2) CPE: G. Sowah (Chair), D. Rosenwald, D. Moore
    - ) Firms/Peer Review: L. Radziej (Chair), A. Etter, C. McElroy
    - ) Laws and Rules: A. Guanzini (Chair), D. Moore, T. Lifson
  - ) Rules Docket Report to the Legislature – FYI on required yearly report  
**MSP: To accept the Executive Committee report**
  
- ) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
  - ) Budget and Revenue reports FY24– Discussed.
  - ) Staffing updates
    - ) The AELSLSGID Board has added a complaint specialist, which should relieve some work from the Board’s Investigator.
    - 2) A new item will be added to the agenda after the Executive Director report: “Investigator Report”
  - ) Investigator and Executive Director discussed inter-agency relationship-building work:
    - ) Discussions opened with Department of Commerce’s Fraud Bureau.
    - 2) Continuing work with the Office of the Legislative Auditor and the Office of the State Auditor

**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 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) Renewals Update - Discussed. Currently 91.7% renewed, similar to prior years. "Expired" notices mailed to all individuals and firms.
  - B) Rules Update –The "Request for Comment period" ends February 16.
- 11) NEW BUSINESS
  - A) Applications for Reinstatement:
    - (1) Justin R. Cook  
**MSP: To issue a Reinstatement Order**
  - B) Requests for Exception:
    - (1) Applicants:
      - a. Applicant A  
**MSP: To approve AUD and REG extension to June 30, 2025**
      - b. Applicant B  
**MSP: To deny the exception request**
      - c. Applicant C  
**MSP: To approve FAR extension to June 30, 2025**
      - d. Applicant D  
**MSP: To approve REG extension to June 30, 2025**
      - e. Applicant E  
**MSP: To approve AUD and REG extension to June 30, 2025**

- (2) 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 (2023)

- a. Gregory Parish  
**MSP: To deny the CPE exception request**
- b. Licensee B  
**MSP: To approve waiver of FY23 CPE requirement**

C) Applications for Minnesota firm permit:

- (1) Bingham CPA, LLC  
**MSP: To approve**
- (2) Bayerkohler Ltd  
**MSP: To approve**
- (3) Fleming Tax & Accounting LLC  
**MSP: To approve**
- (4) Michael A. Musa CPA LLC  
**MSP: To approve**

D) Firm name change requests:

- (1) Hudson & Associates, LLC to Hudson CPA Solutions, LLC  
**MSP: To approve**
- (2) Slachta Accounting & Consulting Services, LLC to Slachta CPA, LLC  
**MSP: To approve**

E) Firm name change for Doing Business As (DBA) requests:

- Priya K Srinivasan CPA LLC to Priya K Srinivasan CPA LLC DBA Numbers for Design MN  
**MSP: To approve**

F) In Compliance with Minnesota Rules, part 1105.4600-1105.5500 (2023) 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) Firley, Moran, Freer & Eassa, CPA, P.C.
- (2) Dahl & Associates, CPAs, P.A.
- (3) McGinley Roche Mallory d/b/a Calibre CPA Group
- (4) Hussein A. Yassin, CPA, PLLC
- (5) KPMG LLP
- (6) Gray, Gray & Gray, LLP
- (7) Miller Cooper & Co., Ltd.
- (8) Kreischer Miller
- (9) Hawkins Ash CPAs, LLP
- (10) Froehling Anderson Ltd
- (11) B Brink Financials Ltd
- (12) Blake & Lind CPAs PLLC
- (13) Ted Soileau, CPA, LLC
- (14) Rosenberg Rich Baker Berman, PA
- (15) Carter & Company Certified Public Accountants, LLC
- (16) Deloitte & Touche LLP
- (17) SC&H Attest Services, P.C.
- (18) RubinBrown LLP
- (19) Rehmann Robson LLC
- (20) Forvis, LLP
- (21) Sensiba LLP
- (22) Altruic Advisors RHST, PLLC
- (23) Richey, May & Co., LLP
- (24) Lutz & Company, P.C.
- (25) Sikich LLP
- (26) Grant Thornton LLP
- (27) Timothy W Northrop PA
- (28) BPM LLP
- (29) Robert M. Murphey PA
- (30) Charles E. Schneider CPA, Ltd
- (31) James L Fraser Ltd
- (32) Ellingson & Ellingson Ltd
- (33) Meriwether, Wilson and Company, PLLC
- (34) Moss Adams LLP
- (35) Weaver and Tidwell, L.L.P.
- (36) Duane C McCall LLC

- (37) Fort & Company PA
- (38) MaloneBailey LLP
- (39) BerganKDV, Ltd.
- (40) David E Engelking Ltd
- (41) LB Carlson, LLP
- (42) Ryan, Hodgins & Associates CPAs
- (43) Hugh Heinecke, CPA
- (44) Overmoe & Nelson Ltd
- (45) Comer, Nowling and Associates, PC

**MSP: To accept the Peer Review Reports**

- G) Peer Review with Other Rating:  
Siddiqui & Basnet LLC – Discussed. Referred to staff.  
**MSP: To accept the Peer Review Report**
  
- H) Peer Review extension request:
  - (1) Hemann Grover & Co Ltd
  - (2) **MSP to approve an extension until August 30, 2024**
  - (3) Tostrud & Temp, S.C.
  - (4) **MSP to deny the extension request**
  
- I) National Association of State Boards of Accountancy (NASBA) Western Regional Meeting, Omaha, NE, June 25 -27, 2024 – Request for travel authorization to include Executive Director and Legal Counsel. – Discussed. Contact the Executive Director ASAP if interested in attending.  
**MSP: To approve up to five board members, the Executive Director, and Legal Counsel**
  
- J) Campaign Finance and Public Disclosure Board: Deadline January 29, 2024. – Discussed. Compliance with filing is required.
  
- K) NASBA Professional Licensure Task Force Concept Exposure – Discussed. Board members are encouraged to review thoroughly, particularly if planning to attend the Western Regional meeting. It is important that members understand the potential impacts to licensure and NASBA receive informed feedback.

- L) New Licensee Report  
**MSP: To accept the New Licensee report**
  
- M) MNCPA Report Acceptance Body Report  
**MSP: To accept the report**
  
- 12) PUBLIC COMMENT
  - A) Geno Fragnito, MNCPA, spoke on other states' alternative paths and substantial equivalency.
  
- 13) ADJOURN  
**MSP: To adjourn at 10:59 AM**

**Next Meeting: March 06, 2024**

**BOARD MEMORANDUM**

January 18, 2024

**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:** **JANUARY 18, 2024, EXECUTIVE COMMITTEE MINUTES**  
GOLDEN RULE BUILDING, Suite 295  
**8:20 AM**

The Executive 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

**OTHERS:**

Doreen Johnson, Executive Director

**GUESTS:**

Troy Olson, Minnesota Association of Public Accountants (MAPA)  
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)

- 1) **APPROVAL OF THE EXECUTIVE COMMITTEE MEETING MINUTES**
  - A) Approval of the May 4, 2023, Executive Committee Meeting Minutes
  - B) Approval of the September 27, 2023, Executive Committee Meeting Minutes

**MSP: To approve the May 4, 2023, and September 27, 2023, Executive Committee Meeting Minutes**

- 2) **UNFINISHED BUSINESS**  
None



3) NEW BUSINESS

A) Committee Assignments – Discussed. The following assignments were made:

- (1) Complaint: A. Etter (Chair), C. McElroy, C. Selcer
- (2) CPE: G. Sowah (Chair), D. Rosenwald, D. Moore
- (3) Firms/Peer Review: L. Radziej (Chair), A. Etter, C. McElroy
- (4) Laws and Rules: A. Guanzini (Chair), D. Moore, T. Lifson

B) BOA Rules Docket Report 2024 – FYI on required yearly report.

4) ADJOURN

**MSP: To adjourn at 8:50 AM**

**Next Meeting: March 06, 2024**