

BOARD MEMORANDUM**October 2, 2024**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: OCTOBER 2, 2024, BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295
9:03 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
Todd Lifson, CPA
Douglas Moore
Lance Radziej, CPA - **Absent**
Diane Rosenwald

OTHERS IN ATTENDANCE:

Christopher Kaisershot, Assistant Attorney General
Kay Weiss, Assistant Executive Director
Holly Salmela, Investigator
J'Nell Nordin, CPE and Firms Specialist
Matthew Linngren, 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 AUGUST 1, 2024, MEETING MINUTES
MSP: To approve the August 1, 2024, meeting minutes
- 4) COMPLAINT COMMITTEE REPORT (Ann Etter, CPA, Committee Chair)
 - A) The Complaint Committee requests a closed session to deal with enforcement matters.
MSP: To go into closed 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 EisnerAmper LLP, the Board issued a Stipulation and Consent Order.
 - 2) In the matter of Michael Bauer, the Board issued a Stipulation and Consent Order.
 - 3) In the matter of James Arenz, the Board issued a Stipulation and Consent Order.
 - 4) In the matter of Ali Ibrahim, the Board issued a Stipulation and Consent Order.
 - 5) In the matter of Melvin Enger, the Board issued a Stipulation and Consent Order.
 - 6) In the matter of Adam Baker, the Board issued a Stipulation and Consent Order.
 - 7) In the matter of Kraig Haenke, the Board issued a Stipulation and Consent Order.
 - 8) In the matter of Lighthouse Advisors LLC f/k/a Roggenkamp & Associates LLC, the Board issued a Stipulation and Consent Order.
 - 9) In the matter of DTN Accounting and Tax Services Inc DBA Dao T Nguyen CPA, the Board issued a Stipulation and Consent Order.
 - 10) In the matter of KPMG LLP, the Board issued a Stipulation and Consent Order.
 - 11) In the matter of Vix CPA, the Board issued a Settlement Agreement and Cease and Desist Order.
 - 12) In the matter of Dark Horse CPAs, the Board issued a Settlement Agreement and Cease and Desist Order.
 - 13) In the matter of Timothy Schmidt, the Board issued a Stipulation and Consent Order.
MSP: To accept the Complaint Committee report

- 5) INVESTIGATOR'S REPORT (Holly Salmela, Investigator)
 - A) Memorandum of Understanding (MOU) Between Commerce and BOA
(ATTACH. 5A)
MSP: To approve the MOU as presented
- 6) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
 - A) Internal Controls -- Discussed.
 - B) Staff Update – Discussed.
 - C) AICPA/NASBA Competency-Based Experience Pathway Exposure Draft – Discussed. Comment period closes December 6, 2024. Staff will email to Board members ahead of December meeting. Members may submit comments to the Chair ahead of time.
 - D) AICPA/NASBA Uniform Accountancy Act (UAA) Exposure Draft – Discussed. Comment period closes December 30, 2024. Staff will also email this draft and members should respond as on item above.
MSP: To accept the Executive Committee report
- 7) EXECUTIVE DIRECTOR'S REPORT (Kay Weiss, Assistant Executive Director reporting)
 - A) Budget and Revenue reports FY25 – Discussed.
 - B) 2022-2024 Biennial Report – Discussed.
 - C) Staffing Update – In process with Complaint Specialist opening.
MSP: To accept the Executive Director's report
- 8) LAWS AND RULES COMMITTEE MEETING REPORT
(Amanda Guanzini, CPA, Committee Chair)
No committee meeting held
- 9) CONTINUING PROFESSIONAL EDUCATION MEETING REPORT
(Godson Sowah, CPA, Committee Chair)
No committee meeting held
- 10) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
(Lance Radziej, CPA, Committee Chair)
No committee meeting held
- 11) UNFINISHED BUSINESS
None
- 12) NEW BUSINESS
 - A) Applications for Reinstatement:
 - (1) Sara Hordyk Portner
MSP: To approve

- (2) Shamim Topiwala
MSP: To approve
 - (3) Brian DePaulis
MSP: To approve
 - (4) Brian Bina
MSP: To approve
 - (5) Ann-Marie Skubitz (**ATTACH. 12A5**)
MSP: To approve
- B) Requests for Exception
- (1) Applicants
None
 - (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. Peter Thomas Schoeppner
MSF: To approve waiver of 24 hours CPE contingent on completing 4 hours CPE of Ethics
MSP: To deny waiver
- C) Applications for Firm Permit
- (1) Minnesota Firm Permits
 - a. Vix LLC, dba Vix CPA
MSP: To approve
 - (2) Foreign Firm Permits
 - a. Dark Horse CPAs, An Accountancy Corporation
MSP: To deny
 - b. Integritat Audit Accounting & Advisory LLC dba Integritat - Parada, CPA (**page 3 replaced with ATTACH. 12C2b**)
MSP: To deny
 - c. Smith & Howard, P.C.
MSP: To approve
 - d. Holthouse Carlin & Van Trigt LLP
MSP: To approve
 - e. The HOA CPA Firm PLLP (**ATTACH. 12C2e**)
MSP: To deny
 - f. Frank, Rimerman, & Co. (**ATTACH. 12C2f**)
MSP: To approve

- D) Firm Name Change Requests
- (1) Mayer Hoffman McCann PC *change to* CBIZ CPAs P.C.
MSP: To approve
 - (2) Jacobs Tax Services, LLC *change to* Jacobs Business Solutions
MSP: To approve
- E) Firm Name Change for Doing Business As (DBA) Requests
- (1) Hurtt Mortenson and Rygh CPA PLLP *change to* Hurtt and Almen, CPA, PLLP d/b/a 701 Tax Solutions
MSP: To approve
 - (2) Irwin Schaffer LLC *change to* Irwin Schaffer, LLC DBA PrairieView Tax, LLC (*Ann Etter recused herself*)
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”:
- (1) Bonadio & Co., LLP
 - (2) Bonnema Molden & Wrede, CPA's, PLLP
 - (3) Casey Peterson, Ltd.
 - (4) Denman CPA LLP
 - (5) Johnson Block & Co., Inc.
 - (6) Kaiser & Associates, P.A.
 - (7) Maddox & Associates, APC
 - (8) Michael S. Wilson CPA
 - (9) Morris & Associates, Certified Public Accountants
 - (10) Rapacki & Company, P.A.
 - (11) Hennen & Associates (**ATTACH. 12F11**)
 - (12) Hill Benda (**ATTACH. 12F12**)
 - (13) Mandt Reiss Haglin (**ATTACH. 12F13**)
 - (14) Michael Kennedy (**ATTACH. 12F14**)
- MSP: To accept the Peer Review reports**
- G) Peer Review with Other Rating
- (1) Hemann Grover & Co Ltd
MSP: To approve
- H) Peer Review Extension Request
- (1) Hurtt Mortenson & Rygh (**ATTACH. 12H1**)
MSP: To approve an extension until October 31, 2024

- I) 2025 Meeting Calendar – Discussed. Staff will propose an alternate date for the April meeting due to tax season. Final calendar will be brought to a vote at the December meeting.
- J) Upcoming Peer Review Board Meeting and Exposure Draft (FYI Only) -- Discussed.
- K) New Licensee Report
MSP: To accept the New Licensee report
- 13) PUBLIC COMMENT - Geno Fragnito raised the question of Board comment on the Uniform Accountancy Act (UAA) Exposure Draft - Staff will be emailing the draft to Board members in advance of the December meeting.
- 14) ADJOURN
MSP: To adjourn at 11:31 AM

Next Meeting: December 4, 2024