

**BOARD MEMORANDUM****February 5, 2025**

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

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

**SUBJECT: FEBRUARY 5, 2025, BOARD MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 295  
**9:02 AM**

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

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

**OTHERS:**

Christopher Kaisershot, Assistant Attorney General  
Kay Weiss, Assistant Executive Director  
Holly Salmela, Investigator  
Christie Vereide, Licensing Supervisor  
J'Nell Nordin, CPA and Firms Specialist  
Matthew Linngren, OAS-I  
Daniel Stephens, Complaint Specialist  
Gaolie Xiong, Licensing Specialist

**GUESTS:**

Troy Olsen, Minnesota Association of Public Accountants (MAPA)  
Linda Wedul, Minnesota Society of CPAs (MNCPA)

- 2) INTRODUCTIONS
- 3) APPROVAL OF THE DECEMBER 4, 2024, MEETING MINUTES  
**MSP: To approve the December 4, 2024, meeting minutes**
- 4) COMPLAINT COMMITTEE REPORT (A. Etter, CPA, Committee Chair)
  - A) The Complaint Committee requests a closed session to deal with enforcement matters.  
**MP: To go into closed session to address enforcement actions under Minnesota Statutes 214 (2024)**  
**MP: To reopen the meeting**
  - B) The Board issued the following Orders:
    - (1) In the matter of Molly Mammen Heinz, the Board issued a Stipulation and Consent Order.
    - (2) In the matter of Daniel Miller, the Board issued a Stipulation and Consent Order.
    - (3) In the matter of Travis Kottke, the Board issued a Stipulation and Consent Order.
    - (4) In the matter of Arlene Money, the Board issued a Stipulation and Consent Order.
    - (5) In the matter of Christopher DeConcini, the Board issued a Stipulation and Consent Order.
    - (6) In the matter of Scott Wallin, the Board issued a Stipulation and Consent Order.
    - (7) In the matter of Aaron Gigler, the Board issued a Stipulation and Consent Order.
    - (8) In the matter of Robert Mitchell, the Board issued a Stipulation and Consent Order.
    - (9) In the matter of Scott Stenzel, the Board issued a Stipulation and Consent Order.
    - (10) In the matter of Collins & Associates, SC, the Board issued a Stipulation and Consent Order.
    - (11) In the matter of William Feldmann, the Board issued a Stipulation and Consent Order.
    - (12) In the matter of Ernst & Young LLP, the Board issued a Stipulation and Consent Order.  
**MSP: To accept the Complaint Committee report**
- 5) INVESTIGATOR'S REPORT (H. Salmela, Investigator)
  - A) There are 98 open files.  
**MSP: To accept the Investigator's report**

- 6) EXECUTIVE COMMITTEE REPORT (C. Selcer, CPA, Board Chair)
  - A) December 4, 2024 – Discussed. Updated the Board on the Executive Director hiring process.
  - B) February 5, 2025 – Committee will meet after today’s Board meeting.**MSP: To accept the Executive Committee report**
- 7) EXECUTIVE DIRECTOR’S REPORT (K. Weiss, Assistant Executive Director reporting)
  - A) Budget and Revenue reports FY25 – Discussed.
  - B) Staffing Updates – Licensing Specialist position has been filled.
  - C) Technology Update – AELSLAGID and BOA file servers have been reorganized to separate the Boards for better internal controls. All the servers will be migrated to Microsoft Azure Cloud on February 6.**MSP: To accept the Executive Director’s report**
- 8) LAWS AND RULES COMMITTEE MEETING REPORT  
(D. Moore, Committee Chair)  
No committee meeting held.
- 9) CONTINUING PROFESSIONAL EDUCATION MEETING REPORT  
(L. Radziej, CPA, Committee Chair)  
No committee meeting held.
- 10) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT  
(A. Guanzini, CPA, Committee Chair)  
No committee meeting held.
- 11) UNFINISHED BUSINESS
  - A) 2025 Renewals Update – Discussed. Overall, the renewal rate is 95.6%.
  - B) Board Response to AICPA/NASBA Competency-Based Experience Pathway Exposure Draft – Discussed.
- 12) NEW BUSINESS
  - A) Applications for Reinstatement:
    - (1) Kerry Elizabeth Dolan  
**MSP: To approve**
    - (2) Gregory Theodore Wilson  
**MSP: To approve**
    - (3) Alexis Ann Miller  
**MSP: To approve**
    - (4) Eric Alan Peterson  
**MSP: To approve**

- B) Requests for Exception
- (1) Applicants
- a. Applicant A  
**MSP: To approve extension of FAR credit until June 30, 2025**
- b. Applicant B  
**MSP: To deny**
- (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. Licensee A  
**MSP: To approve waiver request under Minnesota Rules, part 1105.0200, subpart 4**
- C) Applications for Firm Permit
- (1) Minnesota Firm Permits
- a. Simon Accounting Solutions LLC  
**MSP: To approve**
- b. Fairlawn Consulting LLC  
**MSP: To deny under Minnesota Rules, 1105.6400**
- c. Boegeman Tax and Accounting  
**MSP: To deny under Minnesota Rules, 1105.6400, item H and Minnesota Statutes 2024, section 326A.05, subdivision 3(b)**
- d. Advantage Accounting LLC  
**MSP: To deny under Minnesota Rules, 1105.6400, item C**
- e. Todd G Reiss CPA PLLC  
**MSP: To approve**
- f. Thomas M. Martin CPA LLC  
**MSP: To approve**
- g. Shane Coleman CPA LLC  
**MSP: To approve**
- h. Stenseth Schluter Boese & Hance, LLC  
**MSP: To approve**
- i. Easton Accounting & Tax Services, LLC  
**MSP: To deny under Minnesota Rules, 1105.6300, item B(1)**
- j. Siracusa Tax & Financial LLC (ATTACH. 12C1j)  
**MSP: To approve**

k. Hassan.CPA (**ATTACH. 12C1k**)

**MSP: To approve**

l. Easy Outsourced Accounting (**ATTACH. 12C1l**)

Applicant withdrew application prior to the meeting.

(2) Foreign Firm Permits

a. Hungerford CPAs + Advisors Inc

**MSP: To approve**

b. Dean M Morlock PC

**MSP: To deny**

c. Dark Horse CPAs, An Accountancy Professional Corporation

(**ATTACH. 12C2c**)

**MSP: To approve**

D) Firm Name Change Requests

(1) Swenson, Saurer, Gerber, Anderson & Co., Ltd. *change to*  
Gerber, Anderson & Mark, Ltd.

**MSP: To approve**

(2) Irwin Schaffer, LLC DBA PrairieView Tax, LLC *change to* PrairieView  
Tax LLC – Ann Etter recused herself from consideration of this item.

**MSP: To deny under Minnesota Rules, 1105.6300, item B(1)**

(3) Riley Martin Ltd *change to* Riley & Associates Ltd.

**MSP: To approve**

(4) Kneisl CPA, Ltd *change to* 2K CPA, Ltd.

**MSP: To approve**

(5) Holly S. Lindstrom CPA, LLC *change to* Holly Lindstrom CPA LLC

(**ATTACH. 12D5**)

**MSP: To approve**

E) In Compliance with Minnesota Rules, part 1105.4600-1105.5500  
(2023) the following firms submitted a report with a finding of “pass”:

(1) Baker Tilly US, LLP

(2) Abbott Stringham & Lynch A Professional Accounting

(3) Lee & Company PC

(4) Mahoney Ulbrich Christiansen & Russ, PA

(5) Harding, Shymanski & Company, P.S.C.

(6) McClintock & Associates, P.C.

(7) James Carlyle Madsen CPA

(8) PricewaterhouseCoopers LLP – Douglas Moore recused  
himself.

(9) Haukebo Van Batavia Holte, LLC

(10) Bomberg, Hanson & Associates, LLC

- (11) Barton, Walter & Krier, P.C.
- (12) Lewis, Kisch & Associates, Ltd.
- (13) Vincent E Small CPA
- (14) Swanson Hinsch & Co Chartered
- (15) Kinner & Company Ltd.
- (16) Mark W Laffrenzen Ltd.
- (17) Cavanaugh & Company, PLLC
- (18) Esterbrooks Certified Public Accountants, Ltd.
- (19) James R. Hacking, Ltd.
- (20) Macias Gini & O'Connell LLP
- (21) BDO USA, P.C.
- (22) Landon C. Scott, PLLC
- (23) Symphona LLP
- (24) Sara Lassila, CPA, Inc.
- (25) Hiestand, Brand, Loughran, P.A.
- (26) Holbrook & Manter, Inc.
- (27) James C. Buseth, P.A.
- (28) Thomas & Company CPA, PA
- (29) Batstone CPA, LLC
- (30) Zabel & Co LLC
- (31) Fairchild Maddox + Leonidas, Ltd.
- (32) Matthews, Carter & Boyce PC
- (33) Pickett & Demuth, Ltd.
- (34) Russell & Associates, LLC
- (35) Licari, Larsen & Co Ltd.
- (36) Johnson & Roggenbuck, P.A.
- (37) Swenson, Saurer, Gerber, Anderson & Co., Ltd.
- (38) Goodney & Etter, PA – Ann Etter recused herself.
- (39) Murry & Associates, LLC
- (40) Nietz Tax & Accounting LLC
- (41) Darian Klein, Ltd.
- (42) Oberloh & Oberloh, Ltd.
- (43) Frederick and Rosen Ltd.
- (44) Sherburne & Dahl, Ltd.
- (45) Peterson Juergensen Hemerick & Co.
- (46) Brian D. Koehn, CPA, PLLC (**ATTACH. 12E46**)

**MSP: To accept the Peer Review reports, items 1-7, 9-37 and 39-46**

**MSP: To accept Peer Review reports, items 8 and 38** (Douglas Moore and Ann Etter recused themselves)

- F) Peer Review with Other Rating  
(1) Jeffrey D. Reimer, CPA, PLLC  
**MSP: To approve**  
(2) Clarence V. Vetter, LLC  
**MSP: To approve**  
(3) Latham and Parker LLP  
**MSP: To approve**  
(4) Linda M. Muhlenhardt, Ltd. **(ATTACH. 12F4)**  
**MSP: To approve**  
(5) Hurtt and Almen, CPA, PLLP d/b/a 701 Tax Solutions  
**(ATTACH. 12F5)**  
**MSP: To approve and refer to staff**
- G) Peer Review Extension Request  
(1) Brian D. Koehn, CPA, PLLC  
Firm withdrew extension request prior to the meeting.
- H) MNCPA 2024 Peer Review Acceptance Body (RAB) Report  
**MSP: To accept the report**
- I) OLA 2024 Peer Review Report  
**MSP: To accept the report**
- J) MAPA 2024 Peer Review Acceptance Body (RAB) Report  
**MSP: To accept the report**
- K) NASBA 30th Annual Conference for Board of Accountancy Legal Counsel,  
Clearwater Beach, FL, March 25-27, 2025 – Request for travel authorization  
to include Investigator and Legal Counsel  
**MSP: To authorize the Investigator and Legal Counsel to attend**
- L) 2025 Committee Assignments (FYI only)
- M) Ohio Law Change – Discussed.
- N) New Licensee Report  
**MSP: To accept the report**

13) PUBLIC COMMENT

14) ADJOURN

**MSP: To adjourn at 12:02 PM**