



MINNESOTA
BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

December 10, 2025

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: **DECEMBER 10, 2025, BOARD MEETING AGENDA**
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, Board Chair
Godson Sowah, CPA, Vice Chair
Todd Lifson, CPA, Secretary/Treasurer
Andrea Chung, CPA
Ann Etter, CPA
Amanda Guanzini, CPA
Douglas Moore
Lance Radziej, CPA
Diane Rosenwald

OTHERS:

Kristin Batson, Executive Director
Christopher Kaisershot, Assistant Attorney General
Holly Salmela, Investigator
Matthew Linngren, Administrative Specialist
J'Nell Nordin, CPE and Firms Coordinator
Leama Sather, CPE Coordinator
Daniel Stephens, Complaint Specialist
Gaolie Xiong, Licensing Specialist

GUESTS:

Zach Feece, Ewald Consulting

Troy Olsen, Ewald Consulting

Linda Wedul, Minnesota Society of CPAs (MNCPA)

2) INTRODUCTIONS

3) APPROVAL OF THE OCTOBER 8, 2025, BOARD MEETING MINUTES

MSP: To approve the October 8, 2025, meeting minutes

4) COMPLAINT COMMITTEE REPORT (A. Etter, CPA, Committee Chair)

A) The Complaint Committee requested 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 Community CPA & Associates, Inc, the Board issued a Settlement Agreement and Cease and Desist Order.

(2) In the matter of Thomas Coler, the Board issued a Stipulation and Consent Order.

(3) In the matter of Rapacki & Company, P.A., the Board issued a Stipulation and Consent Order.

(4) In the matter of Amanda Fore, the Board issued a Stipulation and Consent Order.

(5) In the matter of Matthew Sobieski, the Board issued a Stipulation and Consent Order.

(6) In the matter of Alec Wosepka, the Board issued a Stipulation and Consent Order.

(7) In the matter of Leah Berend, the Board issued a Stipulation and Consent Order.

(8) In the matter of Lanqui Wu, the Board issued a Stipulation and Consent Order.

MSP: To accept the Complaint Committee report

4A) EXPERIENCE EXCEPTION REQUEST FROM APPLICANT A (G. Xiong, Licensing Specialist) **(HANDOUT 4A)**

MSP: To approve the exception request

- 5) INVESTIGATOR'S REPORT (H. Salmela, Investigator)
 - A) There are 94 open files.
MSP: To accept the Investigator's report

- 6) EXECUTIVE COMMITTEE REPORT (C. Selcer, CPA, Board Chair)
MSP: To accept the Executive Committee's report

- 7) EXECUTIVE DIRECTOR'S REPORT (K. Batson, Executive Director)
 - A) FY26 Budget and Revenue Report – Discussed.
 - B) NASBA 2025 Q3 CPA Exam Report – Discussed.
 - C) Renewals Update – On pace with last year; busy now through the end of the year and first few weeks of January.
 - D) LCS Modernization – Received funding from Technology Modernization Fund (shared with AELSLAGID) to replace licensing software.
 - E) Budget – Rollover of unused balance from last year.
MSP: To accept the Executive Director's report

- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (L. Radziej, CPA, Committee Chair) – Discussed.
MSP: To accept the CPE Committee report

- 9) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT (A. Guanzini, CPA, Committee Chair) – Discussed.
MSP: To accept the Firm Credentialing and Peer Review Committee report

- 10) LAWS AND RULES COMMITTEE MEETING REPORT (D. Moore, Committee Chair)
(HANDOUT 10) – Discussed.
MSP: To accept the Laws and Rules Committee report and launch a new rules package

- 11) NEW BUSINESS
 - A) Applications for Reinstatement
 - (1) Ross Hasserodt
MSP: To approve
 - (2) James Johnson
MSP: To approve
 - (3) Scott Bocklund
MSP: To approve
 - (4) David Hennick
MSP: To approve

- (5) Philip Steinwig
MSP: To approve
- (6) Charles Cobb
MSP: To approve
- (7) Sheila Earp
MSP: To approve
- (8) Blake Berquist
MSP: To approve
- (9) Andrea Molenaar
MSP: To approve
- (10) Charles Lethert
MSP: To approve
- (11) Faith Bruce
MSP: To approve

B) Requests for Exception

- (1) 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 (2024)
 - a. Keith Michael Tuftee
MSP: To deny
 - b. John Jirasek (**HANDOUT 11B1b**)
MSP: To deny
- (2) Firms
None.

C) Applications for Firm Permit

- (1) Minnesota Firm Permits
 - a. Ibex General Business, LLC DBA Se-Arom Weldegiorgis CPA, LLC
MSP: To approve
 - b. Barber CPA, LLC
MSP: To approve
 - c. Tischer CPA, PLLC
MSP: To approve
 - d. Harvey, Oliver, & Opsahl LLC
MSP: To approve

- e. KB Day to Day CPA LLC
MSP: To approve
- (2) Foreign Firm Permits
 - a. Kaufman, Rossin & Co., Professional Association
MSP: To approve
 - b. M&K CPAS, PLLC (**HANDOUT 11C2b**)
MSP: To approve
 - c. The Abacus Group, P.C. DBA MillerMusmar CPAs
(HANDOUT 11C2c)
MSP: To approve
 - d. Community CPA & Associates Inc (**HANDOUT 11C2d**)
MSP: To deny
- D) Firm Name Change Requests
 - (1) Nardello CPA LLC *change to* DBA ClearNorth CPA
MSP: To deny
 - (2) William Taunton CPA LLC *change to* Taunton & Walstrom CPA LLC
MSP: To approve
 - (3) Swanson Hinsch & Co Chartered *change to* Hinsch Group, Chartered
MSP: To approve
 - (4) Brady Martz, LLC *change to* Brady Martz, PLLC
MSP: To approve
- E) Peer Review with “Pass” Rating
In Compliance with Minnesota Rules, part 1105.4600-1105.5500 (2024) the following firms submitted a report with a finding of “pass”:
 - (1) John A Knutson & Co PLLP
 - (2) Fox and Fox, LLC
 - (3) Barder, Ltd
 - (4) Crowe LLP
 - (5) Gardiner + Company, P.C.
 - (6) Barbara A. Beltrand, CPA
 - (7) Monica J. Stern, CPA PLLC
 - (8) Donald S Bicking & Associates PC
 - (9) Tracey Crisp, LLC dba Crisp & Gravley, LLC
 - (10) Myslajek Kemp & Spencer, Ltd.
 - (11) Kendall, Prebola & Jones, LLC
 - (12) MH CPA PLLC
 - (13) Kays, St Germain & Co, PLLC
 - (14) Caron & Bletzer, PLLC

- (15) Baker Meinz and Associates Ltd.
- (16) Erpelding, Voigt & Co., L.L.P.
- (17) Abdi CPA & Advisory Services LLC
- (18) David A Levy CPA LLC
- (19) Wohlenberg Ritzman & Co., LLC
- (20) CarlsonSV, LLP
- (21) Stangl & Jaskowiak Ltd
- (22) Jerome Robert Marshik CPA
- (23) Duffy Kruspodin, LLP
- (24) Ashland Partners & Company, LLP
- (25) Sorren CPAs, P.C. (formerly known as Harris CPAs)
- (26) MarksNelson LLC
- (27) Whitley Penn LLP
- (28) Moore Colson & Company, P.C.
- (29) Sikich CPA LLC
- (30) Rollenhagen Tax & Accounting LLC
- (31) Anderson Kuiti & Asuma PLLC
- (32) Keith Allan Ollie CPA
- (33) Andring, Collins, Norman & Co., Chtd (**HANDOUT 11E33**)

MSP: To accept the Peer Review reports

MSP: To delegate authority to Executive Director Kristin Batson the acceptance of Peer Review reports with a “pass” rating on behalf of the Board, and to request that the Executive Director provide a list of firms that have submitted their Peer Reviews with “pass” ratings at each Board meeting

- F) Peer Review with Other Rating
 - (1) K. Post Tax and Accounting, LLC
MSP: To approve
 - (2) Alaspa & Murray, LTD
MSP: To approve
 - (3) Boyer CPA, a Professional Association
MSP: To approve

- G) Peer Review Extension Request
None.

- H) Report from NASBA Annual Meeting, October 26-29, 2025, Chicago, IL (C. Selcer, G. Sowah, K. Batson reporting) – Discussed.

- I) NASBA 2026 Conference Calendar
 - (1) NASBA 31st Annual Conference for BOA Legal Counsel, March 24-26, 2026, Austin TX – Request for travel authorization
MSP: To authorize one attorney to attend
 - (2) NASBA 44th Annual Conference for Executive Director and Board Staff, March 24-26, 2026, Austin TX – Request for travel authorization
MSP: To authorize the Executive Director to attend

- J) New Licensee Report
MSP: To accept the report and extend the Board’s congratulations to the new licensees

- K) Adoption of Expedited Rules Package (**HANDOUT 11K**)
MSP: To adopt the expedited rules package

- L) MNCPA Comment on Rule 1105.1100
Linda Wedul spoke on behalf of the MNCPA regarding the Board’s current rule concerning firm names.

- M) Election of Board Officers
MSP: To elect Charles Selcer as Chair by acclamation
MSP: To elect Godson Sowah as Vice Chair by acclamation
MSP: To elect Todd Lifson as Secretary/Treasurer by acclamation

- 12) OPEN APPOINTMENT PROCESS
The Board expressed their thanks to Ann Etter for her service.

- 13) PUBLIC COMMENT
Linda Wedul offered comments on movements in Florida to eliminate the Board of Accountancy in that state, as well as an issue with an exam cancelation.

- 14) ADJOURN
The meeting adjourned at 12:45 PM