



MINNESOTA
BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

FEBRUARY 12, 2026

TO: Executive Committee
Charles Selcer, CPA, Board Chair
Godson Sowah, CPA, Vice Chair
Todd Lifson, CPA, Secretary/Treasurer

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: FEBRUARY 12, 2026, EXECUTIVE COMMITTEE MINUTES
GOLDEN RULE BUILDING, Suite 295
8:30 AM

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

- 1) CALL TO ORDER
Charles Selcer, CPA, Board Chair
Godson Sowah, CPA, Vice-Chair – **Absent**
Todd Lifson, CPA, Secretary/Treasurer

OTHERS:
Kristin Batson, Executive Director
Matthew Linngren, Administrative Specialist
Gaolie Xiong, Licensing Specialist

GUESTS:
Linda Wedul, Minnesota Society of CPAs (MNCPA)

- 2) APPROVAL OF THE DECEMBER 10, 2025, MEETING MINUTES
MSP: To approve the December 10, 2025, meeting minutes
- 3) CHAIR’S REPORT (C. Selcer, Board Chair)
 - A) 2026 Committee Assignments – Discussed.

- 4) EXECUTIVE DIRECTOR'S REPORT (K. Batson, Executive Director)
 - A) Renewals Update – Discussed.
 - B) Firm Renewals – Discussed.
 - C) CPA Exam Pass Rates – Discussed.
 - D) Private Equity Ownership of Firms– Discussed.

- 5) ADJOURN
The meeting adjourned at 9:02 AM



MINNESOTA
BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

February 12, 2026

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: FEBRUARY 12, 2026, BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295
9:05 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 – **Absent**
Todd Lifson, CPA, Secretary/Treasurer
Andrea Chung, CPA
Amanda Guanzini, CPA – **Absent**
Douglas Moore – **Absent**
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:

Linda Wedul, Minnesota Society of CPAs (MNCPA)

- 2) INTRODUCTIONS

- 3) APPROVAL OF THE DECEMBER 10, 2025, BOARD MEETING MINUTES
MSP: To approve the December 10, 2025, meeting minutes
- 4) COMPLAINT COMMITTEE REPORT (L. Radziej, 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 John A Knutson & Co PLLP, the Board issued a Stipulation and Consent Order.
(2) In the matter of Tax Action Advisors, the Board issued a Settlement Agreement and Cease and Desist Order.
(3) In the matter of USFAAF, the Board issued a Settlement Agreement and Cease and Desist Order.
(4) In the matter of Benjamin Bohline, the Board issued a Stipulation and Consent Order.
(5) In the Matter of Eric Gray, the Board issued a Stipulation and Consent Order.
(6) In the matter of Gray CPA, LLC, 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 81 open files.
MSP: To accept the Investigator's report
- 6) EXECUTIVE COMMITTEE REPORT (C. Selcer, CPA, Board Chair)
A) 2026 Committee Assignments – Discussed.
B) CPA Exam Pass Rates – Discussed.
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) Update on Firm Partner Renewals – Discussed.
C) NASBA 2025 Q4 CPA Exam Report – Discussed.
MSP: To accept the Executive Director's report
- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (L. Radziej, CPA, Committee Chair)
The committee did not meet.

- 9) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
(A. Guanzini, CPA, Committee Chair)
The committee did not meet.
- 10) LAWS AND RULES COMMITTEE REPORT (D. Moore, Committee Chair)
The committee did not meet.
- 11) NEW BUSINESS
- A) Applications for Reinstatement
- (1) Leah Bezdicek
MSP: To approve
 - (2) Jaime Besser
MSP: To approve
 - (3) Michael Olsen
MSP: To approve
 - (4) Individual A
MSP: To approve
 - (5) Michael Day
MSP: To approve
 - (6) Casey Sherwin
MSP: To approve
 - (7) Sarah Tonizzo (**HANDOUT 11A7**)
MSP: To approve
- B) Requests for Exception
- (1) Applicants and 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 (2025)
 - a. CPE Exception Request - Waalen, Norris Eugene
MSP: To approve the status change to retired status but not remove the CPE requirement
 - b. Experience Exception Request - Applicant B
MSP: To approve
 - c. Experience Exception Request - Applicant C
MSP: To approve
 - d. CPA Exam REG Exception Request - Applicant D
MSP: To approve the REG extension until June 30, 2026
 - e. CPA Exam AUD Exception Request - Applicant E
MSP: To approve the AUD extension until December 31,

2026

- f. CPE Exception Request - Olsen, Bruce Edward
MSP: To approve the status change to retired status but not remove the CPE requirement
- g. CPA Exam BEC Exception Request – Applicant G
(HANDOUT 11B1g)
MSP: To approve the BEC extension request until June 30, 2026

- (2) Firms
None.

C) Applications for Firm Permit

- (1) Minnesota Firm Permits
 - a. St. Sauver & Szabla CPA's Inc.
MSP: To approve
 - b. V.K. Agrawal CPA LLC
MSP: To approve
 - c. Lund Tax CPA LLC
MSP: To approve
 - d. Lorenzen CPA LLC
MSP: To approve
 - e. Artwohl & Dahl LLC
MSP: To approve
 - f. Randy W. Stallkamp, CPA, PLLC
MSP: To approve
 - g. Ruth Ann Michnay, P.A.
MSP: To approve
 - h. Richard A McMahon, LLC
MSP: To approve
 - i. Bashir CPA Inc.
MSP: To approve
- (2) Foreign Firm Permits
 - a. Maher Duessel P.C.
MSP: To approve
 - b. Corrigan, Krause, Harrison, Harsar CPAs LLC
MSP: To approve
 - c. Tanner LLP
MSP: To approve
 - d. ISAP P. C.
MSP: To approve

- D) Firm Name Change Requests
- (1) Kays, St Germain & Co, PLLC *change to* Kays, St Germain, Gerardy & Co, PLLC
MSP: To approve
 - (2) Zabel & Co LLC *change to* Zabel Munson LLC
MSP: To approve
- E) Peer Review with “Pass” Rating
In Compliance with Minnesota Rules, part 1105.4600-1105.5500 (2025) 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) Van Bruggen & Vande Vegte, PC
 - (2) Carter & Company Certified Public Accountants, LLC
 - (3) Berman Hopkins Wright & LaHam CPAs and Associates
 - (4) Hawkins Ash CPAs, LLP
 - (5) PriceKubecka, PLLC
 - (6) Strohm Ballweg LLP
 - (7) Dauby O'Connor & Zaleski, LLC
 - (8) Dark Horse CPAs, An Accountancy Professional Corporation
 - (9) Drazan, Henke & Associates, PLLC
 - (10) Oberle, Tully & Company
 - (11) Burke, Wheeler & Rolling, PA
 - (12) Ernst & Young LLP
 - (13) Widmer Roel PC
 - (14) Abdi Sheikh-Ali CPA, PLLC
 - (15) Cherry Bekaert LLP
 - (16) Wipfli LLP
 - (17) K Financial, Inc.
 - (18) John A. Rollie CPA
 - (19) Redpath and Company, LLC
 - (20) Shaw & Associates, PLLC
 - (21) Karla Havemeier Ltd
 - (22) Schlenner Wenner & Co
 - (23) Frazier & Deeter, LLC
 - (24) Burke, Myers & Associates, Ltd.
 - (25) RSM US LLP
 - (26) CliftonLarsonAllen LLP
 - (27) Frost, PLLC
 - (28) Weworski & Associates, An Accountancy Corporation
 - (29) Gelman, Rosenberg & Freedman
 - (30) Czeh, Wilson, Wilmer & Strand

- (31) Miller Plante & Wagener, Ltd.
- (32) James F Steely Ltd
- (33) Plante & Moran, PLLC
- (34) SVA Certified Public Accountants SC
- (35) Radke & Mohrhauser, LLC
- (36) JOD Ltd.
- (37) Foley, Kalseim & Company, Ltd.
- (38) Meulebroeck, Taubert & Co., PLLP
- (39) Matthew Barr Olson CPA
- (40) Olson, Clough, & LeBlanc, Ltd. DBA Clough
- (41) Lutz & Company, P.C.
- (42) Margaret M Benson LLC DBA Benson & Sweetland CPAs
- (43) Thoresen Diaby Helle Condon & Dodge, Inc.
- (44) Rose Accounting PLLC
- (45) Miller McDonald Inc

MSP: To accept the Peer Review reports

- F) Peer Review with Other Rating
 - (1) Larter CPA Group, Ltd.
MSP: To accept
 - (2) 2K CPA, Ltd
MSP: To accept
 - (3) BHB Advisors, LLC
MSP: To accept

- G) Peer Review Extension Request
None.

- H) New Rule Package, Proposed – Discussed and approved.

- I) Delegated Authority/Complaint Committee – Postponed until April 23, 2026, meeting

- J) MNCPA Proposed Legislation – Discussed.

- K) NASBA Western Regional Meeting, June 23-26, 2026, Park City, UT – Request for travel authorization
MSP: To authorize up to three (3) Board members and the Executive Director to attend

- L) MNCPA 2025 Peer Review Acceptance Body (RAB) Report
MSP: To accept the report

M) MAPA 2025 Peer Review Acceptance Body (RAB) Report
MSP: To accept the report

N) New Licensee Report
MSP: To accept the report and extend the Board's congratulations to the new licensees

12) PUBLIC COMMENT

Linda Wedul from MNCPA discussed the AICPA PEEC exposure draft, possible changes to the Ethics and Peer Review programs, quality management standards that are going into effect, the continuing trend of states changing from the 150 standard, and deregulation efforts in several states.

13) ADJOURN

The meeting adjourned at 12:23 PM

From: [REDACTED]
To: [MN BOA](#)
Subject: BEC Expiration
Date: Thursday, February 5, 2026 9:23:34 AM

You don't often get email from [REDACTED] [Learn why this is important](#)

This message may be from an external email source.

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Hello - I hope you are well.

I wanted to reach out as I have passed 3 of the 4 sections of the CPA exam, with FAR remaining. My BEC credit will expire in March and I wanted to see if there was any possibility of getting an extension. I am actively studying and plan to take FAR on February 12th, however in case I do not pass the exam, I would still like the opportunity to get my CPA without BEC expiring. Please let me know if this is an option.

Thank you,
[REDACTED]

From: [REDACTED]
To: [MN BOA](#)
Subject: Re: BEC Expiration
Date: Thursday, February 5, 2026 5:11:25 PM
Attachments: [image001.png](#)

You don't often get email from [REDACTED]. [Learn why this is important](#)

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Hello,

I am writing to request an extension of my BEC credit to May 31st, 2026. In late June 2025, I contracted an infectious, foodborne illness and have since been dealing with ongoing recovery and post-infection complications. As a result of the severity of my symptoms, I required emergency room treatment and numerous doctor visits.

Unfortunately, I have not yet fully recovered, and these health issues have significantly interfered with my ability to adequately prepare for my final section of the CPA exam. Obtaining my CPA certification is extremely important to me, and I would be very grateful for the opportunity to retain this credit while I complete my recovery.

I am happy to provide any additional medical documentation or physician records you may require in support of this request. Thank you very much for your time and consideration.

Sincerely,

[REDACTED]

From: [REDACTED]
To: [MN BOA](#)
Subject: Re: BEC Expiration
Date: Monday, February 9, 2026 10:18:54 AM
Attachments: [image001.png](#)
[Letter from Gretchen Soberay Betts.pdf](#)

This message may be from an external email source.

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Hello,

Please see attached for a letter from my doctor, Gretchen Soberay Betts. Please let me know if there is any additional information that you would like.

Thank you,

[REDACTED]



PREMIER WOMEN'S
HEALTH
OF MINNESOTA

Date: 02/09/2026

RE: [REDACTED]

To Whom it May Concern,

I saw [REDACTED] in the office today. [REDACTED] has had ongoing battles with GI complications for the past 8 months. Because of this, she has had multiple visits to specialists, testing, and doctor visits. She has not been able to put in as much time as she would like for her studying. Please consider allowing her a second chance/more time on her upcoming exam.

Sincerely,

Electronically Signed by: GRETCHEN SOBERAY BETTS, DO
