



### BOARD MEMORANDUM

December 6, 2023

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

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

**SUBJECT: DECEMBER 6, 2023, BOARD MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 295 (Second Floor)  
**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 (ABSENT)  
Godson Sowah, CPA, Secretary/Treasurer  
Ann Etter, CPA  
Amanda Guanzini, CPA (ABSENT)  
Todd Lifson, CPA  
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) Linda  
Wedul, Minnesota Society of Certified Public Accountants (MNCPA)

- 2) INTRODUCTIONS
- 3) APPROVAL OF THE SEPTEMBER 27, 2023, BOARD MEETING MINUTES  
**MSP: To approve the September 27, 2023, meeting minutes**
- 4) COMPLAINT COMMITTEE REPORT (Charles McElroy, CPA, Committee Chair)  
The Complaint Committee requests a closed session to discuss enforcement matters.
  - A) **MSP: To close session to address enforcement actions under Minnesota Statutes 214 (2022)**
  - B) **MSP: Reopened the meeting**
  - C) Cease and Desist Order for James Ruff  
**MSP: To approve**
  - D) Cease and Desist Order for Marc Van Zandt  
**MSP: To approve**
  - E) The Board issued the following Orders:
    - (1) In the matter of Holmgren - Balster, Ltd., issued a Stipulation and Consent Order.
    - (2) In the matter of Leslie Ann Brunfelt, the Board issued a Stipulation and Consent Order.
    - (3) In the matter of Mark Daniel Gasner, the Board issued a Stipulation and Consent Order.
    - (4) In the matter of Thomas Walter Cronin, the Board issued a Stipulation and Consent Order.
    - (5) In the matter of Jeana Lautigar, a Findings of Fact, Conclusions of Law, and Order was issued.**MSP: To approve and accept the Committee's report**
- 5) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)  
**No committee meeting held**
- 6) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
  - A) Budget and Revenue reports FY24 – Discussed.
  - B) Staffing updates – Discussed.  
**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 COMMITTEE 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) 2024 Renewals Update – Discussed.
- 11) NEW BUSINESS
  - A) Applications for Reinstatement:
    - (1) Jennifer L. Cook  
**MSP: To issue a Reinstatement Order**
    - (2) Kimberly S. Deeb  
**MSP: To issue a Reinstatement Order**
    - (3) Carrie A. Deloizer  
**MSP: To issue a Reinstatement Order**
    - (4) Melissa J. D'Silva  
**MSP: To issue a Reinstatement Order**
    - (5) Brigitte Fronk  
**MSP: To issue a Reinstatement Order**
    - (6) Daniel Paul Mohr  
**MSP: To issue a Reinstatement Order**
    - (7) Shilpa Shankar  
**MSP: To issue a Reinstatement Order**
    - (8) Tony S. Stinar  
**MSP: To issue a Reinstatement Order**

B) Requests for Exception:

(1) Applicants:

a. Applicant A:

**MSP: To approve REG extension to June 30, 2025**

b. Applicant B:

**MSP: To approve BEC and FAR extensions to June 30, 2025**

c. Applicant C:

**MSP: To approve AUD, BEC, and FAR extensions to June 30, 2025**

d. Applicant D:

**MSP: To approve AUD extension to June 30, 2025**

e. Applicant E:

**MSP: To approve BEC extension to June 30, 2025**

f. Applicant F:

**MSP: To approve AUD extension to June 30, 2025**

g. Applicant G: (ATTACH 11B1g)

**MSP: To approve FAR extension to June 30, 2025**

h. Applicant H:

**MSP: To approve AUD, BEC, and FAR extensions to June 30, 2025**

i. Applicant I:

**MSP: To approve REG extension to June 30, 2025**

j. Applicant J:

**MSP: To approve AUD and REG extensions to June 30, 2025**

k. Applicant K:

**MSP: To approve BEC and REG extensions to June 30, 2025**

l. Applicant L:

**MSP: To approve FAR extension to June 30, 2025**

m. Applicant M:

**MSP: To approve AUD extension to June 30, 2025**

n. Applicant N:

**MSP: To approve BEC extension to June 30, 2025**

o. Applicant O:

**MSP: To approve FAR extension to June 30, 2025**

p. Applicant P:

**MSP: To approve FAR reinstatement and extension to  
December 31, 2023**

q. Applicant Q: (ATTACH 11B1q)

**MSP: To approve REG and FAR extensions to June 30, 2025**

r. Applicant R: (ATTACH 11B1r)

**MSP: To approve AUD extension to June 30, 2025**

- s. Applicant S:  
**MSP: To approve FAR, BEC, and AUD extension to December 31, 2024**
- t. Applicant T:  
**MSP: To approve AUD extension to June 30, 2025**
- u. Applicant U: (ATTACH 11B1u)  
**MSP: To approve BEC and FAR extensions to June 30, 2025**
- v. Applicant V: (ATTACH 11B1v)  
**MSP: To approve AUD extension to June 30, 2025**
- w. Applicant W: (ATTACH 11B1w)  
**MSP: To approve FAR extension to June 30, 2025**

(2) Licensees:

- a. Angela Dawn Melson  
**MSP: To deny**

C) Applications for Minnesota firm permit:

- (1) Rachel J. Neu, CPA, LLC  
**MSP: To approve**
- (2) Baker Meinz and Associates Ltd .  
**MSP: To approve**
- (3) B. Burke Vanags, CPA, LLC  
**MSP: To approve**
- (4) Carter CPAs LLC  
**MSP: To deny**
- (5) Leota L. Pearson Consulting, LLC  
**MSP: To approve**
- (6) AMS Tax & Accounting Solutions, PA  
**MSP: To approve**
- (7) Numbers for Design MN  
**MSP: To deny**
- (8) Herzog, Simon & Associates, LLC  
**MSP: To approve**
- (9) GMW CPA Advisors PLLC  
**MSP: To approve**
- (10) Gaedtke & Gaedtke CPAs LLC  
**MSP: To approve**
- (11) Blake Jacobus CPA L.L.C.  
**MSP: To approve**

- (12) David Schwan Ltd. (**ATTACH 11C12**)  
**MSP: To approve**
- (13) Shaw & Associates, PLLC (**ATTACH 11C13**)  
**MSP: To approve**
- (14) Scharpe Ltd (**ATTACH 11C14**)  
**MSP: To approve**
  
- D) Applications for foreign firm permit:
  - (1) Hoffman, Stewart & Schmidt, P.C.  
**MSP: To approve**
  - (2) Lilling & Company LLP  
**MSP: To approve**
  - (3) Clark Nuber P.S.C  
**MSP: To approve**
  - (4) Charles Poysti LLC  
**MSP: To approve**
  - (5) Goldman & Company, CPA's P.C.  
**MSP: To approve**
  
- E) Firm Name Change Requests:
  - (1) Arnold A Kahara Ltd -to- Kahara CPA Ltd  
**MSP: To approve**
  - (2) BDO USA, P.A. -to- BDO USA, P.C  
**MSP: To approve**
  - (3) Cindy Luhman, LLC -to- Luhman Tax LLC  
**MSP: To approve**
  - (4) Martin Hood LLC -to- MH CPA PLLC  
**MSP: To approve**
  - (5) Chalmers & Company, PLLC -to- Michael J Chalmers, Certified Public Accountant  
**MSP: To approve**
  - (6) KCoe, Matson and Isom, LLP -to- KCoe Isom, LLP  
**MSP: To approve**
  
- F) Firm name change for Doing Business As (DBA) requests:  
Olson, Clough, & LeBlanc, Ltd. DBA Clough  
**MSP: To approve**

- G) In Compliance with Minnesota Rules 1105.4600-1105.5500 (2021) 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) Marie Ann Dranttel CPA
- (2) Kelsey Arndt & Tweit, PLLC
- (3) Johnson Lambert LLP
- (4) Williams and Company PC
- (5) Paul M. Peltz, Ltd
- (6) Legacy Professionals LLP
- (7) Mayer Hoffman McCann PC
- (8) Benton, Safranski & Co LLP
- (9) Jeanne M. Matter CPA Ltd
- (10) Gary R Brakke Ltd
- (11) Holmquist Ltd
- (12) Grant, Millman & Johnson, P.C.
- (13) March & McMillin, CPAs, PLLC
- (14) Muckala & Werhan, PLLC
- (15) Olson, Clough, & LeBlanc, Ltd.
- (16) Carlson Branstad PC
- (17) Johnson Goff, PLLC
- (18) Miller Welle Heiser and Co Ltd
- (19) Sherbert CPA, PC

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

- H) Peer Review with Other Rating:  
Haukkala CPA, P.C.

**MSP: To accept**

- I) CRI – Nevada Response Letter 10-16-2023 – Discussed.

- J) 2024 Board Meeting Calendar

**MSP: To approve**

- K) Authorizing Resolution - Request for Comments (R-04851)

(3) Authorization Resolution – Discussed.

(4) Pre-Revisor Draft – Discussed.

**MSP: To approve the Authorizing Resolution**

- L) New Licensee Report

**MSP: To accept the New Licensee report**

- M) Election of Board Officers for 2024  
Nominations for the 2024 Executive Committee were:
- Chair: Charles Selcer
  - Vice Chair: Charles McElroy
  - Secretary/Treasurer: Todd Lifson and Godson Sowah
- Election:
- Charles Selcer was elected Chair  
**MSP to elect as Chair by acclamation**
  - Charles McElroy was elected Vice Chair  
**MSP to elect by as Vice Chair acclamation**
  - Godson Sowah was voted in as Secretary/Treasurer

- 12) PUBLIC COMMENT  
Linda Wedul, MNCPA, thanked the Board for their work addressing exam credit extension requests.

- 13) ADJOURNED: 12:32 PM

**Next Meeting: January 18, 2024**



Dear Minnesota State Board of Accountancy,

I am writing to request an extension of my credit for the Financial Accounting and Reporting (FAR) section of the CPA Exam, which expired on September 30, 2023 to January 31, 2024.

Over the past 12 months, I have faced significant personal and professional challenges that have made it extremely difficult for me to focus on my final CPA Exam section preparation. Unfortunately, my mother has been diagnosed with dementia, and I have had to take on the role of her primary caregiver during this challenging time. Balancing these caregiving responsibilities with the demands of changing jobs, getting married, and purchasing a new house has been exceptionally demanding.

Adding to the complexity of the situation, my mother was forced from her home when a car was driven through her bedroom wall, leaving her with no choice but to move in with me in November 2022, over this past year my mother's dementia has experienced a rapid decline. She went from living independently and working a job to requiring us to move her into a full-time care in a memory care unit this last month. This unforeseen and distressing turn of events further intensified the emotional and time-consuming nature of caregiving, leaving me with limited time and energy to devote to my CPA Exam studies.

The difficult nature of caring for a loved one with dementia, coupled with major life transitions and the unexpected incident with my mother's home, has left me with limited time and energy to devote to my CPA Exam studies. Despite my best efforts, the circumstances have made it impossible for me to meet the original deadline for the FAR section credit.

I understand the importance of maintaining the high standards set by the State Board of Accountancy, and I am committed to completing the CPA Exam to the best of my ability. I kindly request an extension of the expiration date for the FAR section of the exam, allowing me the opportunity to demonstrate my knowledge and dedication to the profession. I am confident that with an extension, I can better focus on my studies and successfully complete the CPA Exam.

I appreciate your understanding and consideration of my request. Please feel free to contact me at [REDACTED] or [REDACTED] if you require any additional information or if there are further steps I need to take in this process.

Thank you for your time and attention to this matter.

Sincerely,

[REDACTED]

**From:** [REDACTED]  
**To:** [MN BOA](#)  
**Subject:** Re: CPA Exam Credit Extension  
**Date:** Monday, December 4, 2023 1:29:20 PM  
**Attachments:** [Extension Request Letter.docx](#)

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Hi Daniel,

Thank you again for reaching out this morning. I've attached the letter with the additional information regarding my request. I appreciate all your help. So it's listed in the email as well, I'm requesting an extension date of January 31st, 2024.

Thanks,

[REDACTED]

**From:** [REDACTED]  
**To:** [MN BOA](#)  
**Subject:** [REDACTED]  
**Date:** Tuesday, December 5, 2023 8:24:44 AM

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To Whom it May Concern:

This is [REDACTED]. CPA National Candidate ID: [REDACTED]. Minnesota State Board of Accountancy ID: [REDACTED].

I mailed a letter November 14<sup>th</sup> requesting an extension for lost CPA exam scores due to the Covid-19 pandemic hardship. I received a phone call from Ms. Daniel from your office asking me to request a date for how long those lost scores should be extended.

I am formally asking those scores be extended through 2024. Please let me know if anything else should be needed. Thank you so much for hearing my case. Have a great day!

Thank you,

[REDACTED]  
[REDACTED]  
[REDACTED]

**From:** [REDACTED]  
**To:** [MN\\_BOA](#)  
**Subject:** RE: [REDACTED]  
**Date:** Tuesday, December 5, 2023 9:13:33 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)

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BEC: Date extended to 12/31/2024

FAR: Date extended to 12/31/2024

REG: Date extended to 12/31/2024

Thanks again for all your help.

Thank you,

[REDACTED]  
[REDACTED]  
[REDACTED]

**From:** [REDACTED]  
**To:** [MN BOA](#)  
**Subject:** RE: Request for Reinstatement of Expired CPA Exam Score  
**Date:** Wednesday, November 29, 2023 6:48:04 PM  
**Attachments:** [image001.png](#)

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Hello,

I would appreciate if my new expiration date for the Audit exam is December of 2024 as this would give me time to study outside of the busy season. My passing score expired 6/30/2023. Please let me know if you have any further questions.

Thank you!

Please note my new email address: [REDACTED]



**DIRECT  
MAIN**



*HG&K is now Abdo*

5201 Eden Avenue, Ste 250  
Edina, Minnesota 55436  
[AbdoSolutions.com](http://AbdoSolutions.com)

**PRIVILEGED AND CONFIDENTIAL**

*This communication and any accompanying documents are confidential and privileged. They are intended for the sole use of the addressee. If you receive this transmission in error, you are advised that any disclosure, copying, distribution, or the taking of any action in reliance upon this communication is strictly prohibited. Moreover, any such disclosure shall not compromise or waive the attorney-client, accountant-client, or other privileges as to this communication or otherwise. If you have received this communication in error, please contact me at the above email address.*

**From:** [REDACTED]  
**To:** [MN BOA](#)  
**Subject:** FW: Reinstatement of CPA exam scores  
**Date:** Monday, November 27, 2023 10:07:12 AM

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To whom it may concern,

I am respectfully requesting that my two CPA exams be reinstated. My reasons for asking for this waiver of timing expiration are:

- Test centers in MN had strict COVID closure policies and I had to take one exam in Wisconsin and it was difficult to timely schedule next exams.
- Test centers in MN had limited capacity- During 2020/2021 it was difficult for me to schedule around the business needs of my employer as I work in public accounting.
- I also have testing accommodations that were difficult to communicate/coordinate around and were never put into place based upon the challenges that COVID presented. When I would call to ask questions around accommodations, long hold times, conflicting answers and communication that didn't align depending on who I would speak with occurred. I am sure that COVID staffing issues were the cause behind all of the above issues.

I have passed two exams and respectfully request that I am given a waiver. Thank you for your consideration, as I write this I am already reinvigorated about the potential of earning my CPA and the career growth that it will provide.

Best,

[REDACTED]

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**From:** [REDACTED]  
**Sent:** Wednesday, November 22, 2023 3:56 PM  
**To:** [REDACTED]  
**Subject:** RE: Reinstatement of CPA exam scores

Hi [REDACTED]

If you haven't done so already, this will need to be sent to the Minnesota Board of Accountancy (BOA). They are the entity that can grant credit extension for the CPA exam in Minnesota. [REDACTED] is not able to handle this request.

Their email address is: [boa@state.mn.us](mailto:boa@state.mn.us).

Kind regards,

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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**From:** [REDACTED]  
**Sent:** Wednesday, November 22, 2023 3:53 PM  
**To:** [REDACTED]  
**Subject:** Reinstatement of CPA exam scores

To whom it may concern,

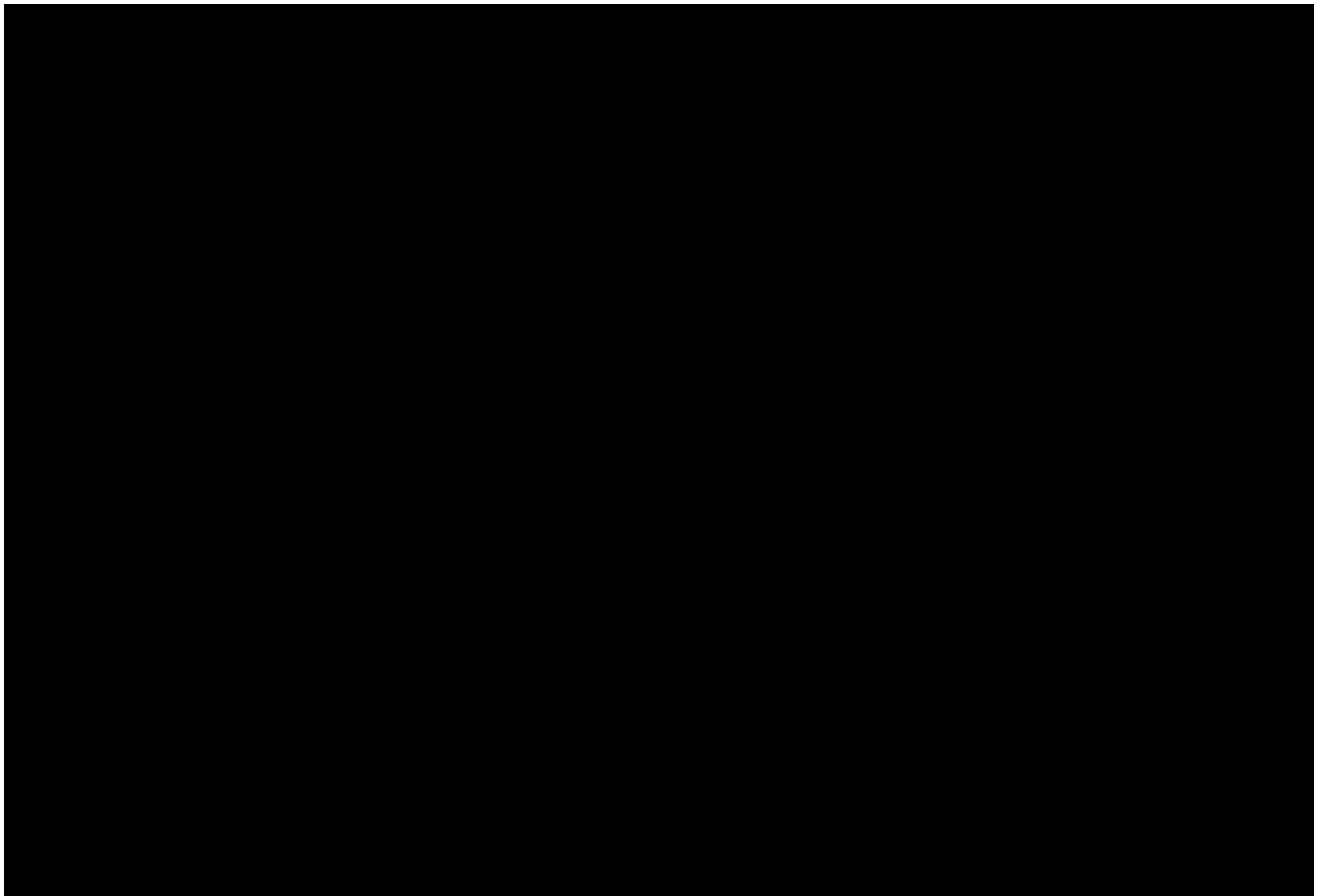
I am respectfully requesting that my two CPA exams be reinstated. My reasons for asking for this waiver of timing expiration are:

- Test centers in MN had strict COVID closure policies and I had to take one exam in Wisconsin and it was difficult to timely schedule next exams.
- Test centers in MN had limited capacity- During 2020/2021 it was difficult for me to schedule around the business needs of my employer as I work in public accounting.
- I also have testing accommodations that were difficult to communicate/coordinate around and were never put into place based upon the challenges that COVID presented. When I would call to ask questions around accommodations, long hold times, conflicting answers and communication that didn't align depending on who I would speak with occurred. I am sure that COVID staffing issues were the cause behind all of the above issues.

I have passed two exams and respectfully request that I am given a waiver. Thank you for your consideration, as I write this I am already reinvigorated about the potential of earning my CPA and the career growth that it will provide.

Best,

[REDACTED]





**From:** [REDACTED]  
**To:** [MN BOA](#)  
**Subject:** RE: Reinstatement of CPA exam scores  
**Date:** Monday, December 4, 2023 10:39:12 AM

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Hi again,

I am requesting FAR and BEC to be reinstated. I am unfamiliar with the new CPA testing, but I believe 12/31/24 is a reasonable extension. It is not feasible for me to study during busy season. That would give me roughly eight months to study and pass two exams. Studying for and passing two exams in eight months is a faster pace than the original four exams in 18 months. Personally having a goal of getting my license in 2024 seems like a great goal and really makes me excited about this opportunity!

**From:** [REDACTED]  
**To:** [MN\\_BOA](#)  
**Cc:** [REDACTED]  
**Subject:** CPA Score reinstatement request  
**Date:** Thursday, November 30, 2023 8:32:07 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[CPA score reinstatement letter - Candidate ID \[REDACTED\].docx](#)

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Hello,

Please find my request for a score reinstatement to be discussed at the December 6<sup>th</sup> meeting attached. I understand the agenda for the meeting went out yesterday, so I am kindly asking if you could make an addendum to the agenda for the review of my request. Please let me know if you need any further information from me.

Thank you,

[REDACTED]

[REDACTED]

[REDACTED]



[REDACTED]

[REDACTED]

November 29, 2023

MNCPA Board of Directors  
1650 W 82<sup>nd</sup> St #600  
Bloomington, MN 55431

Dear MNCPA Board of Directors,

Thank you for taking the time to consider my CPA exam score reinstatement that has previously expired. I had one score lapse for AUD on 9/30/21. The last few years have been challenging for everyone, including myself. Although there have been happy moments, there have also been hardships that have affected my family and myself.

Since the pandemic started, I have been asked to take on a much larger client workload and have also been given more non-charge responsibilities that have come with a manager role. Working in the non-profit industry, we typically work two busy seasons a year. The typical busy season from January to April and then again from June to November for our higher education clients. With the staffing shortages and the toll the pandemic has taken on our clients, my billable hours increased from 2020 to 2021 by 100 hours and have steadily increased since then.

In addition to the heavy workload, I have also been battling some health concerns that started with a 4-day hospitalization in September of 2021. Through many tests and an additional 4-day hospital stay in March 2023, has led to a diagnosis that resulted in surgery in August of 2023.

I am asking the Board to please consider extending my credit for AUD to 12/31/2024.

Thank you again for your consideration,

[REDACTED]

Candidate # [REDACTED]

Dear Minnesota Board of Accountancy,

My name is [REDACTED], and I am reaching out to formally request your consideration for a waiver regarding the reinstatement of my expired CPA exam score. Amidst the global pandemic in 2022, I completed the FAR portion of the CPA examination on May 31st, 2022, at the [REDACTED]

[REDACTED] Over the dedicated 18-month period aimed at completing all four parts of the CPA exam, I faced various challenges, including unexpected illness and heightened work responsibilities due to staffing issues. Unfortunately, these factors culminated in the expiration of my score on November 30th, 2023.

Throughout the past 18 months, I experienced intermittent periods of illness due to contracting COVID, disrupting my ability to maintain a consistent and effective study routine for the remaining CPA exam sections. The health setbacks imposed not only physical discomfort but also led to unavoidable breaks in my study schedule, impeding my overall progress and understanding of the exam material. Despite my steadfast commitment to academic success, these health challenges have presented a significant obstacle to completing the last three parts of the CPA exam within the allotted time.

In addition to the health challenges, my work responsibilities escalated significantly due to the departure of three colleagues within a short timeframe, creating a strain on our team and necessitating increased workloads. The impact of staffing shortages extended beyond the workplace, affecting my personal and professional development. Regrettably, these demands have hindered my ability to maintain a consistent study routine for the CPA exam, leading to a delay in exam preparation and an adjustment of the testing schedule for the remaining section. This unforeseen consequence highlights the intricate interplay between my professional responsibilities and personal aspirations in achieving CPA exam success.

With the waning of the COVID-19 pandemic and recent workforce enhancements at my firm, I am eager to resume my journey toward becoming a CPA. I kindly request your consideration in extending my FAR scores until December 31, 2024. I believe my request qualifies under Minnesota Rules 1105.0200 and 1105.2000 and ask it to be approved. The extension of the FAR score will allow me to fulfill my goal of completing the CPA exams and obtaining my CPA license. I am confident that this waiver would not only contribute to my personal and professional development but also positively impact the accounting profession. I have proactively planned exam schedules and am committed to completing the CPA within

the allotted timeframe, with exams scheduled before year-end and further planning for the following year upon knowledge of my exam scores.

I appreciate your time and consideration of my request and look forward to your response.

Sincerely,

[REDACTED]

National Candidate ID: [REDACTED]

Jurisdiction ID: [REDACTED]

E: [REDACTED]

**From:** [REDACTED]  
**To:** [MN BOA](#)  
**Subject:** Requesting for Reinstatement of Expired CPA Exam Scores  
**Date:** Tuesday, November 28, 2023 12:11:31 AM  
**Attachments:** [Request for Waiver for Reinstatement of Expired CPA Exam Scores.pdf](#)

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Hi,

I would like to formally submit a request to the Minnesota Board of Accountancy regarding my request for a reinstatement of my expired CPA scores. Please see attached for the formal request.

I look forward to hearing from you.

Thanks,

[REDACTED]  
National Candidate ID: [REDACTED]

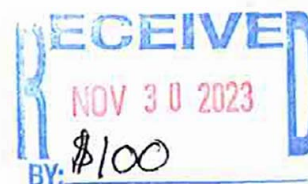


85 East 7th Place, Suite 125, St. Paul, MN 55101-2143  
 Ph: 651-296-7938 • Email: [boa@state.mn.us](mailto:boa@state.mn.us) • [boa.state.mn.us](http://boa.state.mn.us)

### APPLICATION FOR MINNESOTA CPA FIRM PERMIT

Permit Fee: \$100

NOTE: Incomplete applications (not all required materials submitted) expire six months from receipt by the Board.



#### 1. Firm Contact Information

Proposed Firm Name David Schwan, Ltd.

Firm Address 277 Coon Rapids Blvd NW Suite 402  
(Provide street address)

City Coon Rapids Main Phone 612-922-1676

State MN Zip 55433 FEIN # or MN Taxpayer ID # XXXXXXXXXX

Name of Manager / Partner in Charge David Schwan MN Certificate # 03564  
(Legal First) (Last) (if applicable)

#### 2. Does your firm have more than one office in Minnesota? ☒ No ☐ Yes

If yes, attach a sheet listing the addresses for all offices and the person in charge at each.

#### 3. Provide the date the firm was formed 10/25/2023 and select the firm type below: (MM/DD/YYYY)

☒ CPA Corporation ☐ CPA Limited Liability Partnership  
☐ CPA Partnership ☐ CPA Limited Liability Company

#### 4. Does your firm have more than one active status CPA? ☒ No ☐ Yes

#### 5. List all CPA and RAP Partners, Members, Managers, Shareholders, Directors, and Officers ("Owners") at your firm and provide the requested detail. Attach list, if necessary.

CPA (or RAP) Owner Name	Minnesota CPA Certificate or RAP Registration # (if applicable)	If no MN license, list a state where owner has current active license	Practicing in Minnesota?	
David Gerard Schwan	03564		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No

Note: MN Statute 326A.05, Subd. 6 requires you to notify the Board of any change in ownership or number or location of offices within Minnesota within 30 days of its occurrence.

**6. List of Minnesota resident non-CPA/non-RAP owners:\***

Provide the names of all non-CPA/non-RAP partners, members, shareholders, directors, or officers ("owners") of the firm who reside in Minnesota. Attach list, if necessary.

\* Be sure to complete a Non-CPA/Non-RAP Owner of Firm Statement (page 5) and enclose the \$45.00 fee for each individual listed.

_____	_____
_____	_____
_____	_____

**7. Non-CPA/non-RAP owners—resident and nonresident combined—hold, in total, what percentage of:**

Voting interest in the firm? \_\_\_\_\_ %      Financial interest in the firm? \_\_\_\_\_ %

**8. Does your firm hold or has it applied for a permit in any state other than Minnesota?**      ☒ No—Skip to Question 9.      ☐ Yes—List all states below or, if necessary, attach a list.

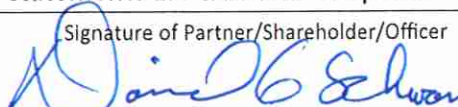
--

**9. If you answered "yes" to Question 7, was your permit/permit application in any of these states revoked, suspended, or denied?**      ☐ No      ☐ Yes—Attach a statement of explanation.

**10. DESIGNATION AFFIDAVIT FOR FIRM PERMIT APPLICATION**

Read all statements and sign the affidavit below.

1. The firm has verified that all CPA owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota have an active certificate.
2. All attest and compilation services rendered by the firm in this state are under the charge of a person holding a valid certificate with an active status or a person who has been granted practice privileges under Minnesota Statute §326A.14 (2022).
3. The firm has an audit documentation retention and destruction policy that complies with Minnesota Rules 1105.7850.G (2023).
4. The firm has verified that—if applicable—all Minnesota non-CPA/non-RAP owners have completed a Minnesota Non-CPA/Non-RAP Owner of Firm Statement and registered with the Board.
5. All individual employees of the firm who have been granted practice privileges under Minnesota Statute §326A.14 (2022), or who hold certificates and reside or practice in this state and those persons specified in part 1105.4000.E (2023), who are responsible for supervising attest or compilation services or who sign or authorize someone to sign an accountant's report on financial statements have met the competency requirements set out in professional standards.

<b>Affidavit: I swear or affirm that I have read the foregoing application and that the statements are true and complete.</b>		
Printed Name of Partner/Shareholder/Officer	Signature of Partner/Shareholder/Officer	Date
DAVID G SCHWAN		11-28-23



## FIRM PEER REVIEW STATEMENT

1. Did/will your firm do work under the following standards?	Current Year		Next Year	
Statements on Auditing Standards (SAS)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Statements on Standards for Accounting and Review Services (SSARS)*	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Statements on Standards for Attestation Engagements (SSAE)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Generally Accepted Government Auditing Standards (the Yellow Book)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
PCAOB Auditing Standards	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

\* Excludes engagements done under SSARS No. 21, AR-C section 70

If you answered "No" to all items in question 1, sign the affidavit below, then skip to the next page.

I swear or affirm that during the past year my firm did not perform attest or compilation services and does not plan to do so in the coming year. If the firm does engage in such practice, I will notify the Minnesota Board of Accountancy within 30 days. Therefore my firm is exempt from peer review requirements. I further certify that this information is correct and understand that my deliberate misrepresentation may result in disciplinary action against my certificate and/or the firm permit.

Signature

DAVID G SCHWAN

Printed Name

12-4-23

Date

If you answered "Yes" to any item in question 1 above, complete questions 2-5 below.

**Note:** Under MN Statute 326A.05 Subd. 8 and MN Rule 1105.4600-5400, your firm is required to undergo a peer review with respect to the nonpublic company practice.

If your firm is not currently participating in a peer review program, please see MN Rule 1105.5100.

2. Is your firm registered with the Public Company Accounting Oversight Board (PCAOB)?

☐ Yes ☒ No

If yes: A. What year was it registered? \_\_\_\_\_

B. When was the last review report on your public practice released by the PCAOB? \_\_\_\_\_  
(If none released, write "none released.")

3. Indicate the Report Acceptance Body (RAB) you are/will be working with:

☐ AICPA ☐ MAPA ☐ MNCPA ☐ Other (specify): \_\_\_\_\_

4. What 12-month period will be reviewed during your initial required peer review?

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
(Beginning Month) (Beginning Year) (Ending Month) (Ending Year)

5. Affidavit: I certify that the information provided above is complete and accurate.

Signature

DAVID G. SCHWAN

Printed Name

11-28-23

Date

**WORKERS' COMPENSATION LIABILITY  
CERTIFICATE OF COMPLIANCE**

**1. Firm Information**

Firm Name David Schwan, Ltd.  
Contact Name David Schwan  
Address 277 Coon Rapids Blvd Suite 402  
City Coon Rapids  
State MN Zip 55433

**2. Mark the applicable option (A or B) and provide the requested details.**

☐

**A. I have workers' compensation liability coverage,  
and below is information regarding it:**

Insurance Company: \_\_\_\_\_

Policy Number: \_\_\_\_\_ Dates of Coverage: \_\_\_\_\_

☒

**B. I am not required to have workers' compensation liability coverage because:**

☐

The firm has no employees.

☒

I have no employees who are covered by the workers' compensation law.  
(Employed spouses, parents, and children are exceptions to coverage requirements.)

☐

I am self-insured and am including a copy of my permit to self-insure with this form.

**3. Affidavit:**

I certify that the information provided above is complete and accurate.

David Schwan  
Signature

11-28-23  
Date

**Note:** Minnesota Statute 176.182 requires every state and local agency to withhold the issuance or renewal of a license or permit to operate a business or engage in an activity in Minnesota until the applicant presents acceptable evidence of compliance with workers' compensation insurance coverage. If this information is not provided or is falsely stated, it may result in a penalty assessed against the applicant by the Commissioner of the Department of Labor and Industry. This information will be collected by the licensing agency and retained in their files.

## Office of the Minnesota Secretary of State Certificate of Incorporation

I, Steve Simon, Secretary of State of Minnesota, do certify that: The following business entity has duly complied with the relevant provisions of Minnesota Statutes listed below, and is formed or authorized to do business in Minnesota on and after this date with all the powers, rights and privileges, and subject to the limitations, duties and restrictions, set forth in that chapter.

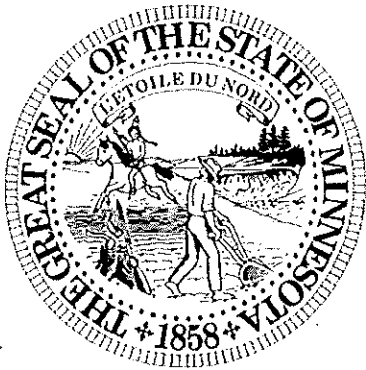
The business entity is now legally registered under the laws of Minnesota.

Name: David Schwan, Ltd.

File Number: 1422734700024

Minnesota Statutes, Chapter: 302A

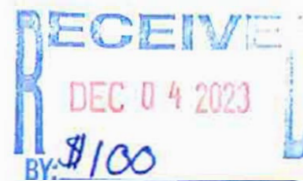
This certificate has been issued on: 10/25/2023



Steve Simon  
Secretary of State  
State of Minnesota



85 East 7th Place, Suite 125, St. Paul, MN 55101-2143  
 Ph: 651-296-7938 • Email: [boa@state.mn.us](mailto:boa@state.mn.us) • [boa.state.mn.us](http://boa.state.mn.us)



## APPLICATION FOR MINNESOTA CPA FIRM PERMIT

Permit Fee: \$100

NOTE: Incomplete applications (not all required materials submitted) expire six months from receipt by the Board.

### 1. Firm Contact Information

Proposed Firm Name Shaw & Associates, PLLC

Firm Address 501 S Hwy 23, Ste C  
(Provide street address)

City Marshall Main Phone 507-591-5000

State MN Zip 56258 FEIN # or MN Taxpayer ID # XXXXXXXXXX

Name of Manager / Partner in Charge Gregory Shaw MN Certificate # 20699  
(Legal first) (last) (if applicable)

### 2. Does your firm have more than one office in Minnesota? ☒ No ☐ Yes

If yes, attach a sheet listing the addresses for all offices and the person in charge at each.

### 3. Provide the date the firm was formed 05/03/2023 and select the firm type below:

(MM/DD/YYYY)

- ☐ CPA Corporation ☐ CPA Limited Liability Partnership
- ☐ CPA Partnership ☒ CPA Limited Liability Company

### 4. Does your firm have more than one active status CPA? ☐ No ☒ Yes

### 5. List all CPA and RAP Partners, Members, Managers, Shareholders, Directors, and Officers ("Owners") at your firm and provide the requested detail. Attach list, if necessary.

CPA (or RAP) Owner Name	Minnesota CPA Certificate or RAP Registration # (if applicable)	If no MN license, list a state where owner has current active license	Practicing in Minnesota?	
Gregory Shaw	20699		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Thomas Vandendriessche	06626		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No

Note: MN Statute 326A.05, Subd. 6 requires you to notify the Board of any change in ownership or number or location of offices within Minnesota within 30 days of its occurrence.

**6. List of Minnesota resident non-CPA/non-RAP owners:\***

Provide the names of all non-CPA/non-RAP partners, members, shareholders, directors, or officers ("owners") of the firm who reside in Minnesota. Attach list, if necessary.

\* Be sure to complete a Non-CPA/Non-RAP Owner of Firm Statement (page 5) and enclose the \$45.00 fee for each individual listed.

None

_____	_____
_____	_____
_____	_____

**7. Non-CPA/non-RAP owners—resident and nonresident combined—hold, in total, what percentage of:**

Voting interest in the firm? 0 % Financial interest in the firm? 0 %

**8. Does your firm hold or has it applied for a permit in any state other than Minnesota?**

☒

No—Skip to Question 9.

☐

Yes—List all states below or, if necessary, attach a list.

--

**9. If you answered "yes" to Question 7, was your permit/permit application in any of these states revoked, suspended, or denied?**

☒

No

☐

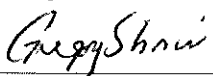
Yes—Attach a statement of explanation.

**10. DESIGNATION AFFIDAVIT FOR FIRM PERMIT APPLICATION**

Read all statements and sign the affidavit below.

1. The firm has verified that all CPA owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota have an active certificate.
2. All attest and compilation services rendered by the firm in this state are under the charge of a person holding a valid certificate with an active status or a person who has been granted practice privileges under Minnesota Statute §326A.14 (2022).
3. The firm has an audit documentation retention and destruction policy that complies with Minnesota Rules 1105.7850.G (2023).
4. The firm has verified that—if applicable—all Minnesota non-CPA/non-RAP owners have completed a Minnesota Non-CPA/Non-RAP Owner of Firm Statement and registered with the Board.
5. All individual employees of the firm who have been granted practice privileges under Minnesota Statute §326A.14 (2022), or who hold certificates and reside or practice in this state and those persons specified in part 1105.4000.E (2023), who are responsible for supervising attest or compilation services or who sign or authorize someone to sign an accountant's report on financial statements have met the competency requirements set out in professional standards.

**Affidavit: I swear or affirm that I have read the foregoing application and that the statements are true and complete.**

Printed Name of Partner/Shareholder/Officer	Signature of Partner/Shareholder/Officer	Date
Gregory Shaw		11/25/2023

## FIRM PEER REVIEW STATEMENT

1. Did/will your firm do work under the following standards?	Current Year		Next Year	
Statements on Auditing Standards (SAS)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Statements on Standards for Accounting and Review Services (SSARS)*	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Statements on Standards for Attestation Engagements (SSAE)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Generally Accepted Government Auditing Standards (the Yellow Book)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
PCAOB Auditing Standards	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

\* Excludes engagements done under SSARS No. 21, AR-C section 70

If you answered "No" to all items in question 1, sign the affidavit below, then skip to the next page.

I swear or affirm that during the past year my firm did not perform attest or compilation services and does not plan to do so in the coming year. If the firm does engage in such practice, I will notify the Minnesota Board of Accountancy within 30 days. Therefore my firm is exempt from peer review requirements. I further certify that this information is correct and understand that my deliberate misrepresentation may result in disciplinary action against my certificate and/or the firm permit.

Signature

Gregory Shaw

11/25/2023

Printed Name

Date

If you answered "Yes" to any item in question 1 above, complete questions 2-5 below.

**Note:** Under MN Statute 326A.05 Subd. 8 and MN Rule 1105.4600-5400, your firm is required to undergo a peer review with respect to the nonpublic company practice.

If your firm is not currently participating in a peer review program, please see MN Rule 1105.5100.

2. Is your firm registered with the Public Company Accounting Oversight Board (PCAOB)? ☐ Yes ☒ No
- If yes: A. What year was it registered? \_\_\_\_\_  
 B. When was the last review report on your public practice released by the PCAOB? \_\_\_\_\_  
 (If none released, write "none released.")
3. Indicate the Report Acceptance Body (RAB) you are/will be working with:  
☐ AICPA ☐ MAPA ☒ MNCPA ☐ Other (specify): \_\_\_\_\_
4. What 12-month period will be reviewed during your initial required peer review?  
 January / 2024 to December / 2024  
 (Beginning Month) (Beginning Year) (Ending Month) (Ending Year)

5. Affidavit: I certify that the information provided above is complete and accurate.



Signature

Gregory Shaw

Printed Name

11/25/2023  
Date

**WORKERS' COMPENSATION LIABILITY  
CERTIFICATE OF COMPLIANCE**

**1. Firm Information**

Firm Name Shaw & Associates, PLLC  
Contact Name Gregory Shaw  
Address 501 S Hwy 23  
City Marshall  
State Minnesota Zip 56258

**2. Mark the applicable option (A or B) and provide the requested details.**



**A. I have workers' compensation liability coverage,  
and below is information regarding it:**

Insurance Company: Auto Owners Insurance

Policy Number: 54-757-116-00 Dates of Coverage: 9/27/23-9/27/24



**B. I am not required to have workers' compensation liability coverage because:**

- ☐ The firm has no employees.
- ☐ I have no employees who are covered by the workers' compensation law.  
(Employed spouses, parents, and children are exceptions to coverage requirements.)
- ☐ I am self-insured and am including a copy of my permit to self-insure with this form.

**3. Affidavit:**

I certify that the information provided above is complete and accurate.

Gregory Shaw  
Signature

11/25/2023  
Date

Note: Minnesota Statute 176.182 requires every state and local agency to withhold the issuance or renewal of a license or permit to operate a business or engage in an activity in Minnesota until the applicant presents acceptable evidence of compliance with workers' compensation insurance coverage. If this information is not provided or is falsely stated, it may result in a penalty assessed against the applicant by the Commissioner of the Department of Labor and Industry. This information will be collected by the licensing agency and retained in their files.



## Office of the Minnesota Secretary of State Certificate of Organization

I, Steve Simon, Secretary of State of Minnesota, do certify that: The following business entity has duly complied with the relevant provisions of Minnesota Statutes listed below, and is formed or authorized to do business in Minnesota on and after this date with all the powers, rights and privileges, and subject to the limitations, duties and restrictions, set forth in that chapter.

The business entity is now legally registered under the laws of Minnesota.

Name: Shaw & Associates PLLC

File Number: 1389691800022

Minnesota Statutes, Chapter: 322C

This certificate has been issued on: 05/03/2023



A handwritten signature in black ink that reads "Steve Simon".

Steve Simon  
Secretary of State  
State of Minnesota



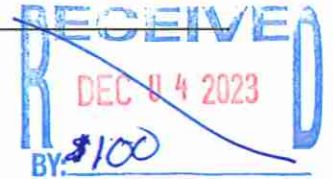
SHAW & ASSOCIATES  
P L L C

*full service tax & accounting firm*

PO Box 1094  
Tracy, MN 56175  
507-829-9095

501 South Highway 23  
Suite C  
Marshall, MN 56258  
507-591-5000

[gshaw@sapllc.net](mailto:gshaw@sapllc.net)



November 25, 2023

Minnesota Board of Accountancy  
85 East 7<sup>th</sup> Place, Ste 125  
St Paul, MN 55101-2143

Re: Initial Firm permit – Shaw & Associates, PLLC

Enclosed is my application for a Minnesota CPA Firm Permit. It is an initial application for Shaw & Associates, PLLC.

Please note that I began my accounting firm in May, 2023. Previously, I received a Sole Proprietor Firm Permit #20699. At that time, I did not have any other Members who had active CPA certificates. I will not be renewing the Sole Proprietor Firm Permit for Greg Shaw, CPA.

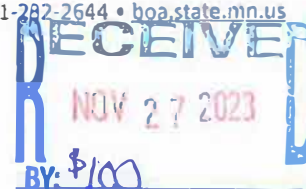
Thank you

Sincerely

Greg Shaw  
Certified Public Accountant



85 East 7th Place, Suite 125, St. Paul, MN 55101-2143  
Ph: 651-296-7938 • Fax: 651-282-2644 • [boa.state.mn.us](http://boa.state.mn.us)



### APPLICATION FOR MINNESOTA RAP FIRM OR RAP SOLE PROPRIETOR PERMIT

Application Fee: \$100

NOTE: Incomplete applications (not all required materials submitted) expire six months from receipt by the Board.

#### 1. FIRM INFORMATION

Proposed Firm Name Scharpe Ltd

Firm Address 712 East 13th St  
(Provide street address)

City Glencoe Phone 320-864-5380

State Minnesota Zip 55336 FEIN # or MN Taxpayer ID # [REDACTED]

Name of Manager / Partner in Charge Jeffrey Scharpe RAP Registration # 22516  
(First) (Last) (if applicable)

#### 2. Does your firm have more than one office in Minnesota?



No



Yes

If yes, attach a sheet listing the addresses for all offices and the person in charge at each.

#### 3. Provide the date the firm was formed 10/06/2023 and select the firm type below:

(MM/DD/YYYY)



Corporation



Limited Liability Partnership



Sole Proprietorship



Partnership



Limited Liability Company

#### 4. List of RAP Firm Owners

List all partners, members, shareholders, directors, and officers ("owners") at your firm whose principal place of business or residence is in Minnesota. Do not list employees who are not owners, even if registered or licensed. Single-owner firms: List that single owner. Attach a sheet if necessary.

Name	MN RAP Registration # (if applicable)	Practicing in Minnesota?	
Jeffrey D Scharpe	22516	<input checked="" type="radio"/> Yes	<input type="radio"/> No
		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		<input type="radio"/> Yes	<input checked="" type="radio"/> No

NOTE: A CPA may not be an owner in a RAP Firm [MN Rule 1105.7100(F)].

## 5. List of Minnesota non-RAP owners:\*

Provide the names of all non-RAP owners, managers, directors and officers of the firm who reside in Minnesota.

\* Be sure to complete a Non-RAP Owner of Firm Statement (page 5) and enclose the \$45.00 fee for each individual listed.

**NOTE:** A CPA may not be an owner in a RAP Firm [MN Rule 1105.7100(F)].

N/A

## 6. Non-RAP owners—resident and nonresident combined—hold, in total, what percentage of:

Voting interest in the firm? 0 %


Financial interest in the firm? 0 %

## 7. DESIGNATION AFFIDAVIT FOR RAP FIRM/SP PERMIT APPLICATION

Read all statements and sign the affidavit below.

1. The firm has verified that all RAP owners, partners, shareholders, members, managers, directors and officers of the firm who have their principal place of business located in Minnesota have an active registration.
2. All owners, partners, shareholders, members, managers, directors and officers of the firm and individual employees who hold registrations and who are responsible for supervising compilation services or who sign or authorize someone to sign an accountant's report on financial statements on behalf of the firm have met the competency requirements set forth in professional standards for such services.
3. The firm has verified that—if applicable—all Minnesota non-RAP owners have completed a Minnesota Non-RAP Owner of Firm Statement and registered with the Board.
4. All compilation services rendered by the firm in this state are under the charge of a person holding a valid registration with an active status. CPAs cannot provide services on behalf of a RAP firm unless the licensee complies with Minnesota Statute 326A.10(k).

**Affidavit: I swear or affirm that I have read the foregoing application  
and that the statements are true and complete.**

Printed Name of Partner/Shareholder/Officer	Signature of Partner/Shareholder/Officer	Date
Jeffrey D. Scharpe		11/20/23

## FIRM PEER REVIEW STATEMENT

**1. Did or will your firm do any compilation services...**

in the current year? ☐ Yes ☒ No

in the next year? ☐ Yes ☒ No

If you answered "No" to all items in question 1, sign the affidavit below, then skip to the next page.

I swear or affirm that during the past year my firm did not perform compilation services and does not plan to do so in the coming year. If the firm does engage in such practice, I will notify the Minnesota Board of Accountancy within 30 days. Therefore my firm is exempt from the peer review requirements. I further certify that this information is correct and understand that my deliberate misrepresentation may result in disciplinary action against my registration and the firm permit.

Signature

Jeffrey D. Scharpe

Printed Name

Date

11/20/23

If you answered "Yes" to any item in question 1 above, complete questions 2-6 below.

**Note:** Under MN Statute 326A.06(b) and MN Rules 1105.4600-5400, your firm is required to undergo a peer review with respect to the nonpublic company practice. If your firm is not currently participating in a peer review program, please see MN Rule 1105.7100(G) and MN Rule 1105.7400.

**2. Are you currently participating in a peer review program?**

☒ Yes ☐ No

**3. Indicate the Report Acceptance Body (RAB) you are/will be working with:**

☐ AICPA ☒ MAPA ☐ MNCPA ☐ Other (specify): \_\_\_\_\_

**4. What 12-month period will be reviewed during your next required peer review?**

01 / 2024 to 12 / 2024  
(Beginning Month) (Beginning Year) (Ending Month) (Ending Year)

**5. Affidavit: I certify that the information provided above is complete and accurate.**

Signature

Jeffrey D Scharpe

Printed Name

Date

11/20/23

**WORKERS' COMPENSATION LIABILITY  
CERTIFICATE OF COMPLIANCE**

**1. Firm Information**

Firm Name Scharpe Ltd  
Contact Name Jeffrey D Scharpe  
Address 712 East 13th St  
City Glencoe  
State MN Zip 55336

**2. Mark the applicable option (A or B) and provide the requested details.**

☐

**A. I have workers' compensation liability coverage,  
and below is information regarding it:**

Insurance Company: \_\_\_\_\_

Policy Number: \_\_\_\_\_ Dates of Coverage: \_\_\_\_\_

☒

**B. I am not required to have workers' compensation liability coverage because:**

☐

The firm has no employees.

☒

I have no employees who are covered by the workers' compensation law.  
(Employed spouses, parents, and children are exceptions to coverage requirements.)

☐

I am self-insured and am including a copy of my permit to self-insure with this form.

**3. Affidavit:**

I certify that the information provided above is complete and accurate.

Signature



Date

11/20/23

**Note:** Minnesota Statute 176.182 requires every state and local agency to withhold the issuance or renewal of a license or permit to operate a business or engage in an activity in Minnesota until the applicant presents acceptable evidence of compliance with workers' compensation insurance coverage. If this information is not provided or is falsely stated, it may result in a penalty assessed against the applicant by the Commissioner of the Department of Labor and Industry. This information will be collected by the licensing agency and retained in their files.



# Office of the Minnesota Secretary of State

Minnesota Business & Nonprofit Corporations

## Amendment to Articles of Incorporation

Minnesota Statutes, Chapter 302A or 317A



Read the instructions before completing this form.

**Filing Fee: \$55 for expedited service in-person and online filings, \$35 for mail**

Note: Information provided when filing a business entity is public data and may be viewable online. This includes but is not limited to all individual names and addresses.

1. File Number: 3U-825

2. Corporate Name: (Required)

Scharpe Ltd

List the name of the company prior to any desired name change

3. This amendment is effective on the day it is filed with the Secretary of State, unless you indicate another date, no later than 30 days after filing with the Secretary of State.

Format: (mm/dd/yyyy)

4. The following amendment(s) to articles regulating the above corporation were adopted: (Insert full text of newly amended article(s) indicating which article(s) is (are) being amended or added.) If the full text of the amendment will not fit in the space provided, attach additional pages.

ARTICLE 2

The CEO should be changed to Jeffrey Scharpe, 712 13th St E, Glencoe, MN 55336. And Jerry Scharpe should be removed as he passed away in October.

5. This amendment has been approved pursuant to Minnesota Statutes, Chapter 302A or 317A.

6. I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

Jeffrey Scharpe

11/20/2023

Signature of Authorized Person or Authorized Agent

Date

### Email Address for Official Notices

Enter an email address to which the Secretary of State can forward official notices required by law and other notices:

☒ Check here to have your email address excluded from requests for bulk data, to the extent allowed by Minnesota law.

List a name and daytime phone number of a person who can be contacted about this form:

Jeffrey Scharpe

320-864-5380

Contact Name

Phone Number

Entities that own, lease, or have any financial interest in agricultural land or land capable of being farmed must register with the MN Dept. of Agriculture's Corporate Farm Program.

Does this entity own, lease, or have any financial interest in agricultural land or land capable of being farmed?

Yes ☐ No ☒