

THE MN BOARD REPORT

Official Publication of the Minnesota Board of Accountancy

2025 Annual Report

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Board Mission

The mission of the Minnesota Board of Accountancy is to protect the public through the regulation of the practice of accounting by Certified Public Accountants and Registered Accounting Practitioners in Minnesota by:

- Ensuring that those entering the practice meet standards of competency by way of education, experience and examination;
- Establishing standards of practice for those certified or registered to practice;
- Requiring that anyone practicing or offering to practice accounting be certified or registered and continue to maintain their professional competence;
- Enforcing the laws, rules and standards governing the practice of accounting in Minnesota in a fair, expeditious and consistent manner.

Letter from the Chair

As Chair of the Minnesota Board of Accountancy, I'm pleased to provide this report on the Board's activities for 2025. It was an eventful and productive year.

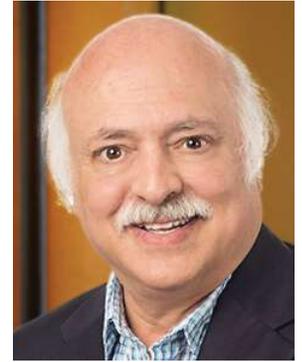
We are currently immersed in a society struggling to find civility and truth. The CPA profession can serve as a beacon for navigation in these times. For generations, our profession has been guided by a Code of Professional Conduct that triumphs seminal concepts like integrity, objectivity, independence, and the public interest. Our continued loyalty to these values can continue to show the way.

We hold that an ethical CPA acts in the public interest to ensure the orderly function of commerce. Betrayals thereof serve to destabilize commerce and blur proper ethical boundaries. The law sets a low standard. Asking ourselves if behavior is legal is seldom sufficient. Asking ourselves if behavior is ethical establishes a higher plane.

Ours is a noble profession. Non-partisan at its core, it requires that we constantly strive to apply the art of our profession, for it is indeed an art, to the canvas of our society. The guiding ethical values of our profession will serve the public interest in these challenging times.

Bless you all and bless this profession,

Chuck Selcer, CPA, CGMA



Board Members

Charles Selcer, CPA (Chair)
Godson Sowah, CPA (Vice Chair)
Todd Lifson, CPA (Secretary/Treasurer)
Rod Axtell, CPA
Andrea Chung, CPA
Ann Etter, CPA (Term ended January 2026)
Amanda Guanzini, CPA
Douglas Moore, Public Member
Lance Radziej, CPA
Diane Rosenwald, Public Member

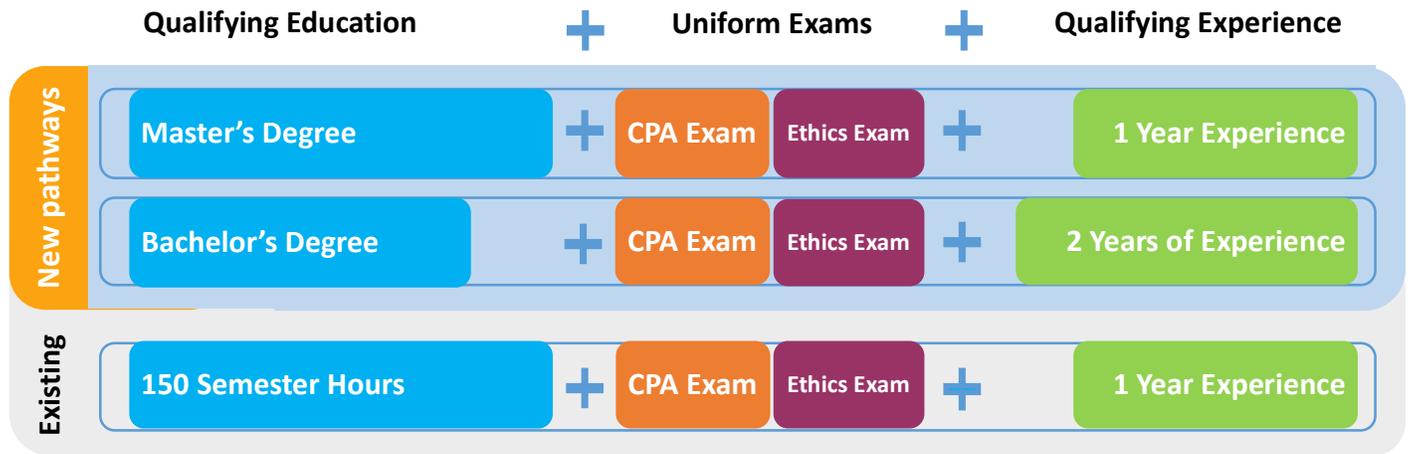
2026 Calendar of Board Meetings

THURSDAY, APRIL 23
WEDNESDAY, JUNE 10
THURSDAY, AUGUST 13
THURSDAY, OCTOBER 8
WEDNESDAY, DECEMBER 9

Meetings are generally held at the Board's office. Please consult the Board website for updates to meeting dates, times, or locations. Board meetings are open to the public, with the exception of Complaint Committee and disciplinary discussions as prescribed by MN Statutes 13D.01 and 326.08.

New Pathways to CPA Licensure Created in 2025

The Minnesota legislature approved two new pathways to CPA licensure in 2025. Of note, one new pathway replaces the 150-credit hour requirement with a bachelor’s degree plus two years of experience. The new pathways went into effect on January 1, 2026, and new CPAs have already been licensed using them. We hope this legislation will have a positive effect on the candidate pipeline.



CPA Licenses Issued in 2025

Congratulations to the new CPAs who were licensed in 2025!

- | | | | |
|---------------------|-----------------------|---------------------|----------------------|
| Madelyn Abbas | Koltan Benrud | Cassandra Clarken | Kevin Dye |
| Grace Adelman | Claire Berg | Jon Clinton | Harley Edic |
| Sapim Adou | Matthew Bergom | Katheryn Collins | Kyla Edlund |
| Khalid Aharrouch | Jeremiah Berryman | Robert Cooper | Caitlin Edwards |
| Dalton Alcorn | Kyle Beversdorf | Charles Corbett | Emily Ehleringer |
| Riley Alcorn | Kaia Bien | Gavin Cronkhite | Landon Ellis |
| Lakshmi Algappan | Nicole Bishop | Jessica Dahl | Robin Elmore |
| Emily Alger | Courtney Black | Brady Danner | Ellen Ennett |
| Cherech Allam | Isabelle Bodin | Patricia Davies | Ethan Erfurth |
| Benjamin Allen | Matthew Bohlke | Carson Davis | Damian Espinoza |
| Christopher Allen | Benjamin Boorsma | Lauren Dearing | Erik Evers |
| Claire Allen | Maxwell Bortnem | Reba DeCent | Kyle Faulkner |
| Ahmad Almegdadi | Joseph Bosak | Mitchell DeCrow | Brennan Featherstone |
| Brian Amundson | Daniel Botkin | Isabella Deeny | Cullen Featherstone |
| Elliot Amundson | Chelsea Brandt | Beth Deiss | William Finlay |
| Kevin Andersen | John Brang | Kevin Delaney | Joseph Fischbach |
| Blake Anderson | Kassidy Brenner | Jessica Denby | Tristan Fjelstad |
| Nicholas Anderson | Alexander Budde | Luke Deselich | Peter Florness |
| Rachel Arias Schatz | Alexander Buerck | Christian Devereaux | Isaac Flynn |
| Sanders Asplin | Grace Bullard | Kailey DeWolfe | Kaleigh Flynn |
| Nicole Ault | Samantha Burhite | Paige Diebold | Emily Fox |
| Colin Baird | Hannah Buske | Dillon Diekmann | Raquel Frederick |
| Ryan Baker | Eleanor Campbell | Tanyaradzwa Dimingu | Tanner French |
| Kaitlyn Bakken | Armida Carrillo | Elizabeth Dolinsky | Angela Frerichs |
| Robert Baldwin | Katherine Chafoulias | Brad Doran | Caleb Fridinger |
| Jennifer Banks-Hamm | Kimberly Chapman | Zachary Driscoll | Isaac Frisch |
| Mohamed Barrie | Jessica Chen | Mark Droessler | Madelyn Frost |
| Erin Bartels | Zachary Chicos | Joseph Drown | Jack Furry |
| Lucas Beberg | Jake Chilson | Siruo Duan | Ana-Maria Garcia |
| Isaac Becker | Morgan Christensen | Robert Dubberly | Juan Garcia |
| Ashley Beckman | Rebecca Christensen | Spencer Dull | Carter Gilbert |
| Brandon Behsman | Isabel Christianson | Ethan Duncan | Jack Gilbert |
| Kendyl Bennett | Graham Christopherson | Scott Dunning | Madison Gilbertson |

CPA Licenses Issued in 2025 (continued)

Lane Glaser	YoungJin Kim	Sarah Milota	Meredith Reynolds
Abigail Glenn	Aaron King	Miranda Mitchell	Holly Ricker
Annika Graber	Madisyn Klimek	Matthew Montgomery	Logan Ries
Heather Graczyk	Alexandra Kock	Sarah Montgomery	Jacob Rieth
Parker Grahm	Thomas Kolar	Zachery Moore	Riley Ristow
Abigail Grangroth	Jackson Kolb	Kyle Moriarty	Elizabeth Rivera Valley
Emily Grein	Esther Kotten	Clare Morin	Christopher Rodo
Alexis Grethen	Anthony Kovacovich	Aaron Mosentine	Emma Rooney
Noah Haefner	Alicia Krahn	Mark Moses	Kelsi Rostis
Natalie Hagel	Morgan Krier	Jamie Mower	Nicole Roy
Stacy Hakanson	Thomas Kroll	Grant Munro	Lee Rundquist
David Hance	Anna Kronmiller	Lillian Nation	Jonathan Rupp
Jacqueline Hansen	Dustin Kruger	Connor Naumann	Lauren Ryan
Zachary Hansen	Janelle Krump	Connor Nee	Sean Ryan
Matthew Hanson	Luke Kubicek	Adam Nelson	Ammar Saadalla
Micah Harber	Alex Kurth	Drew Nelson	James Sabow
Kendra Hardy	Morgan Kurtz	Erik Nelson	Sophia Sahlin
Lacee Harms	Alexis Laframboise	Megan Nelson	Gary Saiko
Thor Haugen	Brittany Larson	Thomas Neuharth	Michael Salman
Addison Hawkins	Lucas Larson	Kayla Nguyen	Gabrielle Sand
Austin Heckmann	Ryan Lauterbach	Tran Nguyen	Anthony Sazama
Sophi Heim	Trevor LaVigne	Zoey Nguyen	John Scheuring
Alex Heiman	Brenna Ledesma	Rebekah Nteso	Kelli Schmidt
Sean Hendrickson	Ronan Lehane	Shadrack Obeng	Chad Schneider
Mara Hallberg	Cameron Lemke	Joshua Oberlander	Jackson Schneider
Darrell Hammond	Lauren Lieser	Madeline OConnor	Emily Schoenheider
Zeya Han	Ping Liu	Alice Ogba	Jordan Schommer
Emily Hilpisch	Ryan Loberg	Jeffrey Oliver	Jack Schramel
Madelynn Hilton	Levi Lohmeyer	Phoebe Olson	Kaitlyn Schroeder
Samuel Hira	Maxwell Loven	James Ostapeic	Scott Schwab
Lindsay Hoaglund	Nate Loxtercamp	Ned O'Sullivan	Haley Seehafer
Maranda Hoogenraad	Shiyu Lu	Abigail Pagel	Benjamin Serbus
Kyle Horstmann	Lindsay Lundberg	Andrew Paine	Emily Siler
Jedediah Hovey	Madison Lundeen	William Panning	Gregory Siracusa
Esther Hughes	Quang Luong	Darshan Patel	Avery Sivonen
Michael Huizar	Carl Lymangood	Jessica Patton	Jonathan Skindelian
Anna Hunke	Olawunmi Malomo	Matthew Pedersen	Cassandra Smith
Christopher Isensee	Olivia Marchwick	Brooke Peplinski	Lucas Smith
Bergen Jacobson	Brent Marciano	Christopher Perez	Sean Smith
Andrew Jaggar	Mitchell Marien	Zachary Petersen	Antonina Soroka
Kalee Jahner	Christopher Martell	David Peterson	Sydney Spears
River Johnson	Leah Matson	Sarah Peterson	Rachel Spence
Thomas Johnson	Maxwell McCarthy	Trey Peterson	Michael Spethmann
Victoria Johnson	Stephen McCoy	Miranda Petrich	Haley Staples
Kristie Jordan	Michael McGraw	William Piletich	Ryan Stapleton
Wyatt Joswiak	Devin Mead	David Poppke	Mayumi Stella
Patrick Juell	Anthony Meersman	David Porter	Eric Stendahl
Carter Justice	Jared Meier	Hannah Poss	Thomas Stephenson
Quincy Kabe	Drew Mendrygal	Chantal Potgieter	Jacob Stock
Alexander Kaiser	Olivia Mernaugh	Samuel Prew	Noah Strausbaugh
Hortense Kalenga	Valerie Messner	Dakota Qualley	Anna Streed
Audrey Kamps	Zachary Mester	Benjamin Rasinski	Micah Surette
Brian Keiper	Benjamin Meyer	Wyatt Rauvola	Sierra Swanson
Siona Kelly	Lukas Miketa	Alex Reed	John Sweeney
Paige Kennelly	Jacob Miller	Sharla Reisch	Jaymie Swenson
MaKayla Kielman	Justin Milliard	Elise Reller	Nathaniel Swenson

CPA Licenses Issued in 2025 (continued)

Cole Swisher	Robert Tylka	Christene Wanous-Webb	Emma Wollmuth
Logan Taggart	Daniel Van Effen	Andrew Warner	Daniel Woodard
Caleb Tanner	Benjamin Van Hoever	Anna Webber	Nicole Woolston
McKenna Taylor	Jacob Van Nuland	Hunter Weber	Yunxuan Xu
Raissa Taylor	Anthony Veldman	Eric Wehmeyer	Qingmiao Yan
Joseph Theisen	Sankeerth Vemuri	Carly Westerlund	Zhijian Yao
Declan Thompson	Christian Vetter	Joshua Westfall	Yanling Yi
Michelle Thissen	Nathan Vogel	Andrew Wichterman	Justin Yokubonis
Jacob Thorsten	Alexander Vollmer	Sienna Wiebusch	Augustine Yond
Wendy Tibbetts	Timothy Waaraniemi	Abigail Willenbring	Logan Zajac
Jason Tischer	Samuel Wackman	Brandon Winter	Zackery Zajac
Meghan Tomczak	Sophia Wackman	Thy Witte	Victoria Zander
Erika Tongol	Tyler Walker	Hannah Witterschein	Zhiyun Zhang
Rachel Tschida	Declan Walsh	Austin Wolf	Rongshan Zheng
Tayah Tweeten	Yilin Wang	Kari Wolff	Christopher Zibrowski

Minnesota CPA and Sole Proprietor Firm Permits Issued in 2025

CPA Firms

Barber CPA, LLC (Albertville)
 Dylan Brown CPA, LLC (Minneapolis)
 Fuller Tax & Accounting, PLLC (Lakeland)
 Harvey, Oliver, & Opsahl, LLC (Plainview)
 Hassan.CPA (Bloomington)
 HK CPA, LLC (Brooklyn Park)
 Ibex General Business, LLC *DBA Se-Arom*
Weldegiorgis CPA, LLC (St Paul)
 Integrated Capital Partners LLC *DBA*
Integrated Tax & Accounting HLM
 (Rochester)
 J. Pekula CPA, LLC (Spring Lake Park)
 Jenny Palmer CPA, LLC (Fairfax)
 JG Holland CPA, PLLC (Maple Grove)
 JLH Accounting Services, LLC
 (Chanhassen)
 KB Day to Day CPA, LLC (St Louis Park)

KBA Consulting, LLC (Shakopee)
 MEG CPA, LLC (Lakeville)
 Meghan Tomczak, CPA, Ltd.
 (International Falls)
 Michael Amberson, CPA, LLC (Dayton)
 Reisch CPA, PLLC (Luverne)
 Seelen Tax & Advisory, PLLC (Shakopee)
 Shirley Huberty, CPA, PLLC (Eagan)
 Simon Accounting Solutions, LLC (New
 Ulm)
 Siracusa Tax & Financial, LLC (Woodbury)
 Stenseth Schluter Boese & Hance, LLC
 (Woodbury)
 Tamara Dahlvang CPA, PLLC (North
 Mankato)
 Thomas J McInerney CPA, LLC (St Paul)
 Thomas M. Martin CPA, LLC
 (Minneapolis)

Tischer CPA, PLLC (Arden Hills)
 Todd G Reiss CPA, PLLC (Nisswa)
 VoigtWorks Consulting, LLC (St Louis
 Park)
 W O Oyebamiji CPA, LLC (Hanover)
 Wendy J. Tibbetts, CPA Ltd. (Brainerd)
 Wills Tax and Accounting, LLC (Eagle
 Lake)
 Ying Sa CPA, LLC (Bloomington)

Sole Proprietor Firms

Russell F. Nelson CPA (Edina)
 Timothy R Tibor CPA (Rochester)
 Hamand Advisory (Eagan)
 Kiel Tax Service (Owatonna)
 Paul M. Lahr, CPA (Saint Cloud)
 John D. Mchatton, CPA (Minneapolis)
 Tomee CPA (Edina)
 Kevin T Anderson CPA (Eagan)



Active Licenses, Permits, and Registrations (as of December 31, 2025)	
CPA Firm Permits	896
Sole Proprietor Firm Permits	445
Active CPA Licenses	10,485
Inactive CPA Licenses	4,714
Registered Accounting Practitioners	34
Registered Accounting Practitioner Firms	11

2025 Enforcement Actions

Respondent	License / Permit #	Order Date	Type of Violation	Remedy
Aaron Gigler	29255	2/5/25	CPE	\$1,000 Civil Penalty
Arlene Money	28590	2/5/25	CPE	Censure and Reprimand, \$1,000 Civil Penalty
Christopher DeConcini	23607	2/5/25	CPE	Censure and Reprimand, \$1,000 Civil Penalty
Collins & Associates, SC	F1689	2/5/25	Failure to Comply with Peer Review Standards; Substandard Work	Censure and Reprimand, \$5,000 Civil Penalty
Daniel Miller	28809	2/5/25	CPE	\$250 Civil Penalty
Ernst & Young LLP	00941	2/5/25	SEC Order against the firm that included Minnesota CPAs	Censure and Reprimand, \$100,000 Civil Penalty
Molly Mammen	20023	2/5/25	Holding Out; Failure to Renew	\$250 Civil Penalty
Robert Mitchell	27710	2/5/25	CPE	Censure and Reprimand, \$2,000 Civil Penalty
Scott Stenzel	27731	2/5/25	Holding Out; CPE; Failure to Renew	Censure and Reprimand, \$1,000 Civil Penalty
Scott Wallin	22238	2/5/25	CPE	Censure and Reprimand, \$1,000 Civil Penalty
Travis Kottke	25717	2/5/25	CPE	Censure and Reprimand, \$750 Civil Penalty
William Feldmann	25694	2/5/25	Conduct reflecting adversely on the licensee's fitness to perform services	Censure and Reprimand, \$30,000 Civil Penalty, and complete the NASBA Center for Public Trust Ethics Training
SKF & Associates Inc dba Lake Street Tax and Accounting Services	Unlicensed	2/25/25	Practicing Without a Firm Permit; Failure to Apply for a Firm Permit	Cease and Desist
Adam Baker	25393	4/17/25	Failure to provide due care	Censure and Reprimand, \$500 Civil Penalty
Danielle Germer	30723	4/17/25	CPE	\$250 Civil Penalty
Kathleen Schulz	31250	4/17/25	CPE; Failure to Respond to Board Communications	Censure and Reprimand, \$1,000 Civil Penalty
Carl Nordquist	16203	6/4/25	Holding out; CPE	Censure and Reprimand, \$6,500 Civil Penalty, and complete the NASBA Center for Public Trust Ethics Training
Charles Amevo	29125	6/4/25	Failure to disclose a suspended license	Censure and Reprimand, \$5,000 joint-and-several Civil Penalty
CJ Merry LLC	F2135	6/4/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit; Failure to Apply for a Firm Permit	Censure and Reprimand, \$1,000 joint-and-several Civil Penalty
Courtney Merry	28073	6/4/25	Holding Out Without a Firm Permit	Censure and Reprimand, \$1,000 joint-and-several Civil Penalty
CPA Global Portfolio Consulting C.A., LLC	F2383	6/4/25	Failure to disclose a suspended license	Censure and Reprimand, \$5,000 joint-and-several Civil Penalty
Jacob Roggenkamp	31260	6/4/25	CPE	Censure and Reprimand, \$2,000 Civil Penalty
Keith Kruschke	20636	6/4/25	Conduct reflecting adversely on the licensee's fitness to perform services	Censure and Reprimand, \$2,000 Civil Penalty, License Suspended (stayed if certain conditions are met)

Respondent	License / Permit #	Order Date	Type of Violation	Remedy
Kirk J. Swanson CPA	05901	6/4/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	Censure and Reprimand, \$750 Civil Penalty
Peter Schoeppner	10286	6/4/25	CPE	\$500 Civil Penalty
Adam Pepple	26666	8/6/25	Holding Out; CPE; Failure to Renew	Censure and Reprimand, \$1,000 Civil Penalty
David Bernu	31722	8/6/25	Holding Out; Practicing Without a License; CPE; Failure to Renew	Censure and Reprimand, Cease and Desist, \$2,000 Civil Penalty
Emma Wan	28513	8/6/25	CPE; Failure to Respond to Board Communications	Censure and Reprimand, \$2,500 Civil Penalty, and complete the NASBA Center for Public Trust Ethics Training
Hohlen CPA LTD	F2249	8/6/25	Holding Out Without a Firm Permit; Practicing without a Firm Permit; Failure to Renew Firm Permit	Censure and Reprimand, \$3,000 Civil Penalty, and reissue two reviews that were completed during the permit expiration
Keith D. Kruschke CPA Services	20636	8/6/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	Cease and Desist from practicing as a CPA firm, \$3,000 joint-and-several Civil Penalty
Keith Kruschke	20636	8/6/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	Censure and Reprimand, \$3,000 joint-and-several Civil Penalty
Lane Law and CPA Services LLC	F2473	8/6/25	Holding Out without a Firm Permit; Failure to Renew Firm Permit	Cease and Desist from practicing as a CPA firm, \$1,000 joint-and-several Civil Penalty
Ramirez & Associates LLC	Unlicensed	8/6/25	Holding Out without a Firm Permit; Failure to Apply for Firm Permit; Conduct Reflecting Adversely	Cease and Desist from practicing as a CPA firm, \$5,000 joint-and-several Civil Penalty
Ramon Ramirez-Quintero	24245	8/6/25	Holding Out without a Firm Permit; Failure to Apply for Firm Permit; Conduct Reflecting Adversely	Cease and Desist from practicing as a CPA firm, \$5,000 joint-and-several Civil Penalty
Ruth Crowe-Lane	29171	8/6/25	Holding Out without a Firm Permit; Practicing without a Firm Permit; Failure to Renew Firm Permit	\$1,000 joint-and-several Civil Penalty
Steven Broden	10082	8/6/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	Cease and Desist, \$1,000 joint-and-several Civil Penalty
Steven Douglas Broden CPA	10082	8/6/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	Cease and Desist, \$1,000 joint-and-several Civil Penalty
Wayne Guerrino, CPA PA	F1990	8/6/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	\$500 Civil Penalty
Amelia Kimball	31940	10/8/25	CPE	\$250 Civil Penalty
Andrew Fraser	07596	10/8/25	CPE	Reprimand

Respondent	License / Permit #	Order Date	Type of Violation	Remedy
Bobbi Wipperling	30078	10/8/25	CPE; Holding Out; Failure to Renew; Failure to Respond to Board Communications	Censure and Reprimand, \$1,000 Civil Penalty, and complete the NASBA Center for Public Trust Ethics Training
Cheryl A Pestello CPA	12228	10/8/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	Cease and Desist, \$500 joint-and-several Civil Penalty
Cheryl Pestello	12228	10/8/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	\$500 joint-and-several Civil Penalty
Gail Lust	18603	10/8/25	Holding Out; CPE; Failure to Renew	Censure and Reprimand, \$750 Civil Penalty
Gregg Fuerstenberg	25876	10/8/25	Holding Out; Failure to Renew	Censure and Reprimand, \$1,000 Civil Penalty
Heather Favre	22064	10/8/25	CPE	\$250 Civil Penalty
Jeremy Adler	28429	10/8/25	CPE	Censure and Reprimand, \$1,000 Civil Penalty
Justin Thomas	26540	10/8/25	CPE	Censure and Reprimand, \$3,000 Civil Penalty
Karmen E Hoxie CPA	18435	10/8/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	\$500 joint-and-several Civil Penalty
Karmen Hoxie	18435	10/8/25	Holding Out; Failure to Renew	\$500 joint-and-several Civil Penalty
Lindsey DiFiore	22413	10/8/25	Holding Out; CPE; Failure to Renew	Censure and Reprimand, \$500 Civil Penalty
Melissa Snelson	18679	10/8/25	Holding Out; Failure to Renew	Reprimand, \$750 Civil Penalty
Robert LeSage	21535	10/8/25	Holding Out; CPE; Failure to Renew	Reprimand, \$500 Civil Penalty
Scott A Mallory & Associates LLC	Unlicensed	10/8/25	Holding Out without a Firm Permit; Failure to Apply for Firm Permit; Firm Name Issue	Cease and Desist from practicing as a CPA firm, \$1,500 joint-and-several Civil Penalty
Scott Mallory	32064	10/8/25	Holding Out; CPE; Failure to Renew	Censure and Reprimand, \$1,500 joint-and-several Civil Penalty
Thomas Bulger	12438	10/8/25	Holding Out; CPE; Failure to Renew	Reprimand, \$2,000 joint-and-several Civil Penalty
Thomas J Bulger, CPA, PC	01662	10/8/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	Censure and Reprimand, \$2,000 joint-and-several Civil Penalty
Todd Zabel	13498	10/8/25	Holding Out; CPE; Failure to Renew; Failure to Respond to Board Communications	Censure and Reprimand, \$4,500 Civil Penalty, and complete the NASBA Center for Public Trust Ethics Training
Wilson Tibor & Maves, Ltd	00722	10/8/25	Failure to Comply with Peer Review Standards; Failure to Renew Firm Permit	Censure and Reprimand, \$5,000 Civil Penalty, and hire a reviewer to complete a pre-issuance review of the next two audit engagements
Alec Wosepka	32352	12/10/25	CPE	Reprimand, \$500 Civil Penalty.

Respondent	License / Permit #	Order Date	Type of Violation	Remedy
Allyssa Becker	Unlicensed	12/10/25	Holding Out; Practicing Without a License	Cease and Desist, \$15,000 joint-and-several Civil Penalty plus Court of Administrative Hearings fees
Amanda Fore	25408	12/10/25	CPE	Reprimand, \$250 Civil Penalty
Becker Accounting L.L.C.	Unlicensed	12/10/25	Holding Out Without a Firm Permit; Practicing Without a Permit	Cease and Desist, \$15,000 joint-and-several Civil Penalty plus Court of Administrative Hearings fees
Community CPA and Associates, Inc.	Unlicensed	12/10/25	Holding Out Without a Firm Permit; Practicing Without a Permit	Cease and Desist from practicing as a CPA firm, \$6,000 Civil Penalty
Lanqiu Wu	29431	12/10/25	CPE	Censure and Reprimand, \$1,000 Civil Penalty (Stayed if Respondent switches to a non-active status and stays in that status), and complete the NASBA Center for Public Trust Ethics Training
Leah Berend	31866	12/10/25	CPE	Censure and Reprimand, \$2,500 Civil Penalty, and complete the NASBA Center for Public Trust Ethics Training
Matthew Sobieski	24945	12/10/25	CPE	Reprimand, \$500 Civil Penalty.
Rapacki and Company, P.A.	01635	12/10/25	Holding Out Without a Firm Permit; Failure to Renew Firm Permit	\$500 Civil Penalty
Thomas Coler	18516	12/10/25	Holding Out; CPE; Failure to Renew	Censure and Reprimand, \$1,000 Civil Penalty

The disciplinary and enforcement orders associated with these actions can be found on the **Enforcement** section of the Board's website.

Board of Accountancy Staff

<p>Kristin Batson Executive Director (651) 757-1523 kristin.batson@state.mn.us</p>	<p>J'Nell Nordin CPE and Firms Coordinator CPE/CPE Audits CPA & Sole Proprietor Firms Peer Review Name/Address Changes for Firms 651-757-1516 jnell.nordin@state.mn.us</p>
<p>Holly Salmela Investigator Investigations Enforcement 651-757-1520 holly.a.salmela@state.mn.us</p>	<p>Christie Vereide Licensing Supervisor 651-757-1514 christie.e.vereide@state.mn.us</p>
<p>Daniel Stephens Complaint Specialist Reinstatements Complaints 651-757-1521 daniel.stephens@state.mn.us</p>	<p>Gaolie Xiong CPA Licensing Specialist Initial Licensure Name/Address Changes for Individuals 651-757-1515 gaolie.xiong@state.mn.us</p>
<p>Leama Sather CPE Coordinator CPE/CPE Audits Status Change to Active 651-757-1518 leama.sather@state.mn.us</p>	<p>Matthew Linngren Administrative Specialist Reception Board Communications General Administration 651-757-1511 matthew.linngren@state.mn.us</p>



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