



### BOARD MEMORANDUM

December 10, 2020

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

**FROM:** Sharon Jensen, CPA, Board Chair

**SUBJECT: DECEMBER 10, 2020 BOARD MEETING MINUTES**  
Conducted remotely via WebEx  
**8:30 AM**

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

- 1) **CALL TO ORDER – ROLL CALL:**  
Sharon Jensen, CPA, Board Chair  
Charles Selcer, CPA  
Charles McElroy, CPA  
Gregory Steiner, CPA  
Amanda Guanzini, CPA  
Lance Radziej, CPA  
Godson Sowah, CPA  
Scott Van Binsbergen, Public Member  
Alan Wilensky, Public Member (ABSENT for Call to Order)

**OTHERS IN ATTENDANCE:**  
Doreen Johnson, Executive Director  
Kay Weiss, Assistant Executive Director  
Holly Salmela, State Program Administrator  
J'Nell Nordin, OAS-I

**GUESTS:**  
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)  
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)  
Troy Olsen, Minnesota Association of Public Accountants (MAPA)  
Mark Waller  
Michael Smith

2) Under Open Meeting Law 13D.02 and due to COVID-19 and the Peacetime Pandemic Order, it was not practical or prudent for all Board members to be physically present at the meeting, the public is still able to participate – discussed.

3) APPROVAL OF THE OCTOBER 27, 2020 BOARD MEETING MINUTES

**MSP: To approve the October 27, 2020 meeting minutes.**

Roll call vote: Alan Wilensky: Not present Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

4) COMPLAINT COMMITTEE REPORT (Greg Steiner, CPA, Committee Chair)  
No closed session held.

5) EXECUTIVE COMMITTEE REPORT (Sharon Jensen, CPA, Board Chair)  
Restructured Committees; sending Board members Committee interest survey – discussed.

**MSP: To accept the Executive Committee report.**

Roll call vote: Alan Wilensky: Not present Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

6) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)  
Budget and Revenue reports - discussed.

**MP: To accept the report.**

Roll call vote: Alan Wilensky: Not present Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

7) EXAMINATION & CREDENTIALING COMMITTEE MEETING REPORT  
(Godson Sowah, CPA, Committee Chair)  
No meeting held.

8) FIRM CREDENTIALING COMMITTEE REPORT (Scott Van Binsbergen, Committee Chair)  
No meeting held.

9) UNFINISHED BUSINESS  
MJ Barrett & Company Professional Limited Liability Company application for a Minnesota firm permit.

**MSP: To approve.**

Roll call vote: Alan Wilensky: Not present Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

*\*Alan Wilensky joined the meeting.*

10) NEW BUSINESS

A) Applications for Reinstatement

1) Andrea Bezdicek

**MSP: To issue Reinstatement Order**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

2) Michael Kaupa

**MSP: To issue Reinstatement Order**

Roll call vote: Alan Wilensky: No response Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

3) Kyle Lottman

**MSP: To issue Reinstatement Order**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

4) Katie Rassier

**MSP: To issue Reinstatement Order**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

5) Diane Stickler

**MSP: To issue Reinstatement Order**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

6) Chad Whipple

**MSP: To issue Reinstatement Order**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

B) Requests for Exception:

- 1) Applicant A: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 2) Applicant B: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 3) Applicant C: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 4) Applicant D: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 5) Applicant E: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 6) Applicant F: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 7) Applicant G: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

8) Applicant H: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

9) Applicant I: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

10) Applicant J: Request for exam score expiration extension.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

11) Angela Jepsen: Request for an exception to CPE requirement.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

C) Board extended expiration date of Minnesota Candidate CPA Exam score(s) in response to COVID-19; expiration of December 31, 2020 – September 29, 2021 to new expiration date of September 30, 2021.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

D) Applications for Minnesota firm permit

1) William E Bryant CPA CVA PLLC

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

2) Brian J. Markwell, CPA, LTD

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

3) Gaber Consulting, PLLC

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: no response  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

4) Morem & Waller CPAs

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: no response  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

5) K. Post Tax and Accounting LLC

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

6) Altruic Advisors RHST, PLLC

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

E) Application for a Minnesota RAP firm permit  
Cruz Accounting & Tax Service, Inc

**MSP: To deny**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

F) Applications for a foreign firm permit

1) Mueller & Co., LLP

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

2) Stambaugh Ness Inc.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

G) Firm name change request

- 1) Sandy Flom LLC to Financial Solutions MN LLC

**MSP: To deny**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 2) Clasen Stegner & Schiessel CPAs, Ltd. To Clasen & Schiessel CPAs, Ltd.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 3) Ryan, Hodgins & Associates, PA to Ryan, Hodgins & Associates CPAs, A Professional Association

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 4) Hoffman, Philipp, & Knutson PLLC to Hoffman, Philipp, & Martell PLLC

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 5) Steingart & Associates, P.A. to Steingart CPA, P.A.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- 6) Hermanson & Leitner, LLC to Hermanson & McKnight LLC

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

H) Peer Review Reports

- 1) Riley Martin LTD  
2) Carter & Company, CPAs, LLC  
3) Burke, Myers & Associates, Ltd.  
4) At Your Services Accounting PLLC  
5) Sherbert CPA, PC

- 6) Ashland Partners & Company, LLP
- 7) Mayer Hoffman McCann PC
- 8) Grant, Millman & Johnson, PC
- 9) Comer, Nowling & Associates, P.C.
- 10) Kerber, Eck & Braeckel LLP
- 11) Haworth & Company, Ltd (2017)
- 12) Haworth & Company, Ltd (2020)
- 13) EisnerAmper, LLP
- 14) Shimomura & Co, CPAs P.C.
- 15) Meuwissen, Flygare, Kadrlik & Associates, P.A.
- 16) Williams & Company P.C.
- 17) Moss Adams LLP
- 18) PKF O'Connor Davies, LLP
- 19) Kathleen Griffen-Bault, CPA

**MSP: To approve Peer Review Report items: H1 – H19**

Roll call vote: Alan Wilensky: Yes      Charles McElroy: Yes      Lance Radziej: Yes  
 Amanda Guanzini: Yes      Charles Selcer: Yes      Scott Van Binsbergen: Yes  
 Godson Sowah: Yes      Greg Steiner: Yes      Sharon Jensen: Yes

- I) Peer Review Extension Request  
 Meriwether, Wilson and Company PLLC

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes      Charles McElroy: Yes      Lance Radziej: Yes  
 Amanda Guanzini: Yes      Charles Selcer: Yes      Scott Van Binsbergen: Yes  
 Godson Sowah: Yes      Greg Steiner: Yes      Sharon Jensen: Yes

- J) NASBA 113<sup>th</sup> Annual meeting report – discussed.
- K) Board members response to PEEC Staff Augmentation

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes      Charles McElroy: Yes      Lance Radziej: Yes  
 Amanda Guanzini: Yes      Charles Selcer: Yes      Scott Van Binsbergen: Yes  
 Godson Sowah: Yes      Greg Steiner: Yes      Sharon Jensen: Yes

- L) NASBA response to PEEC Staff Augmentation Reproposal – discussed.
- M) Board of Accountancy agency profile (FYI Only)
- N) Federal Legislation filed to protect State Licensing Boards from Antitrust Damages (FYI Only)
- O) NASBA Candidate Care Quarterly Report Q3 2020 (FYI Only)
- P) Overall CPA Exam Performance summary and statistics and Minnesota CPA Exam Performance summary from NASBA for Quarter 3, 2020 (FYI Only)



Q) New Licenses Report.

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

R) Election of Board officers for 2021. Officers elected by acclimation:

- Sharon Jensen for Chair

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Abstained

- Charles Selcer for Vice Chair

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

- Charles McElroy for Secretary/Treasurer

**MSP: To approve**

Roll call vote: Alan Wilensky: Yes Charles McElroy: Yes Lance Radziej: Yes  
Amanda Guanzini: Yes Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

11) PUBLIC COMMENT  
(NONE)

12) ADJOURNED: 10:30 a.m.

**Next Meeting: Wednesday, January 20, 2021 at 8:30 a.m.**