



### BOARD MEMORANDUM

March 2, 2021

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

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

**SUBJECT: MARCH 2, 2021 BOARD MEETING MINUTES**  
Conducted remotely via WebEx  
**8:37 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

#### OTHERS IN ATTENDANCE:

Doreen Johnson, Executive Director  
Christopher Kaisershot, Assistant Attorney General  
Kay Weiss, Assistant Executive Director  
Jamie Eschbach, Investigator  
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)

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. The Executive Director was present at 85 East 7<sup>th</sup> Place, St. Paul, MN for the duration of the meeting.

3) APPROVAL OF THE JANUARY 20, 2021 BOARD MEETING MINUTES

**MSP: To approve the January 20, 2021 meeting minutes.**

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) COMPLAINT COMMITTEE REPORT (Greg Steiner, 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 (2020).**

B) **MSP: To reopen the meeting.**

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

The Board issued the following Orders:

- 1) In the Matter of Monica Marie Hoffman, a Stipulation and Consent Order was issued.
- 2) In the Matter of Katherine Ann Widman, a Stipulation and Consent Order was issued.
- 3) In the Matter of Lawrence Michael Borek, an Order Nunc Pro Tunc Order was issued.

**MP: To approve and adopt Committee report.**

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) EXECUTIVE COMMITTEE REPORT (Sharon Jensen, CPA, Board Chair)

Continuing Education Committee will advise on audit questions. Discussed renewal statistics.

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

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) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)  
Budget and Revenue reports; January 20, 2021 and current - discussed.  
**MSP: To accept the report.**  
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) LAWS and RULES COMMITTEE MEETING REPORT  
(Godson Sowah, CPA, Committee Chair)  
Document retention and the impact on Minnesota Rules – discussed.  
**MP: To accept the Committee report.**  
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) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT  
(Amanda Guanzini, CPA, Committee Chair)  
No meeting held due to lack of quorum.  
**MP: To accept the Committee report.**  
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) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT  
(Lance Radziej, CPA, Committee Chair)  
Review of Rules and Statutes as related to firm names – discussed.  
**MP: To accept the Committee report.**  
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) UNFINISHED BUSINESS  
Mortenson & Rygh, CPAs request for name change to Hurtt, Mortenson and Rygh,  
CPA.  
**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

11) NEW BUSINESS

A) Applications for Reinstatement:

1) Camille Abrams

**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) David A. Barnes

**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

3) Larry A. Celander

**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) Lindsay K. Chamings

**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) Shelby Cook

**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) Sara M. Czerwinski

**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

7) Matthew J. Den Hartigh

**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

8) William S. Halloran Jr.

**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

9) Paul M. Hattenhauer

**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

10) John C. Heinmiller

**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

11) Jody L Herzog

**MSP: To issue Reinstatement Order**

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

12) Keith D. Hilsgen

**MSP: To issue Reinstatement Order**

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

13) Brenda S. Huebsch

**MSP: To issue Reinstatement Order**

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

14) Brian D. Jensen

**MSP: To issue Reinstatement Order**

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

15) Kellie A. Mabis

**MSP: To issue Reinstatement Order**

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

16) Kathie J. Lenzen

**MSP: To issue Reinstatement Order**

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

17) Nancy L. Litwinski

**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

18) Brian K. Parker

**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

19) Nicole M. Pfeffer

**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

20) Shira Roberts

**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

21) Kurt S. Sargent

**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

22) Brenton S. Smith

**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

23) Amy K. Sundet

**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

24) Stephen C. Swenson

**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

25) Kent Lee Jensen

**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

26) Charles O. Fulks

**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) Licensee A: Request for an exception to FY20 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

2) Pauline Andersen: Request for an exception to FY21 CPE requirement.

**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

C) Applications for Minnesota firm permit:

1) JAK Tax and Accounting 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

2) Hudson and Associates, LLC

**MSP: To approve**

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

3) PWS Tax and Advisory, 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

4) JB Tax & Consulting, 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

5) Jordan D. Rocca, CPA 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

D) Applications for a foreign firm permit:

1) Falcon CPA Exact AFS 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) O A LLC d/b/a Otis Atwell

**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) Johnson Goff 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

4) Lighthouse Sanders and Associates

**MSP: To deny**

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

5) Van Bruggen & Vande Vegte, PC

**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) Todres & Company, LLP

**MSP: To approve**

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

E) Firm name change request:

Bohr, Dahm, Greif & Associates, P.C. to BGHN Associates, P.C.

**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) Requests to use “Doing Business As” (DBA) name:

- 1) Kyle Patrick Anderson, CPA LLC to Kyle Patrick Anderson, CPA, LLC DBA  
KPA CPA 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

- 2) Jacobs Tax Services, LLC to DBA Jacobs & Baxter, 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: Yes  
Godson Sowah: Yes      Greg Steiner: Yes      Sharon Jensen: Yes

\*Based on new information obtained during the Board meeting from the Secretary of State wherein the requested name structure does not match the firm name, the request was subsequently denied.

**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

G) Peer Review Reports:

- 1) Froehling Anderson LTD
- 2) Jeffrey D. Reimer, CPA, PLLC
- 3) Swenson, Saurer, Gerber, Anderson & Co. Ltd.
- 4) Cummings, Keegan & Co., P.L.L.P.
- 5) Russell F. Nelson, CPA
- 6) Williams-Keepers, LLC
- 7) David M. Hahn CPA-PC
- 8) Hohlen CPA, Ltd.
- 9) Boyum & Barenscheer, PLLP
- 10) Leander Limited
- 11) Niewedde & Wiens
- 12) Mazars USA LLP
- 13) Stenseth, Samuelson & Boese, LTD
- 14) Gary R. Brakke, LTD
- 15) DM Hoffbeck, PLLC
- 16) Ouverson Tax & Accounting LLC
- 17) David E Engelking, Ltd
- 18) Roth Herzog & Associates Chartered

- 19) Hemann, Grover & Co. Ltd
- 20) Benson, Leitheiser and Soberg
- 21) James L. Fraser, Ltd
- 22) Duane C. McCall LLC
- 23) Randall Joseph Burtzel, CPA
- 24) Abdo, Eick and Meyers, LLP
- 25) Ahola, Mack & Associates, Ltd
- 26) Michael G Holmquist CPA
- 27) Struss CPAs, P.C.
- 28) Thomas H. Bonhiver, CPA, PLLC
- 29) Miller Welle Heiser & Co Ltd
- 30) Mair & Associates PLLP
- 31) Frost, PLLC
- 32) D.I. Johnson, Ltd
- 33) Johnson, Tibodeau, Bottin, PSC
- 34) Jeanne M. Matter CPA Ltd
- 35) Lethert, Skiwira, Schultz & Co. LLP
- 36) Chalmers & Company, PLLC
- 37) Otten & Thompson, PLLC

**MSP: To approve Peer Review Report items: G1 – G37**

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

- 38) Madsen, O’Meara and Company, PC

**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

- 39) DTN Accounting and Tax Services 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

H) Peer Review Extension Requests:

1) Thomas Lewis & Associates, 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

*\*Alan Wilensky left the meeting.*

2) Bernard L. Brodkorb CPA, Inc.

**MSP: To approve**

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

3) March & McMillin, CPAs, PLLC

**MSP: To approve**

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

4) Tostrud & Temp, SC

**MSP: To approve**

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

5) Carpenter, Evert & Associates, Ltd. **(ATTACH. 11H5)**

**MSP: To approve**

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

I) Peer Review Cycle Change Request:

Peterson Company Ltd

**MSP: To approve**

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

J) Office of the Legislative Auditor (OLA) Peer Review Report  
**MSP: To approve**  
Roll call vote: Amanda Guanzini: Yes Charles McElroy: Yes Lance Radziej: Yes  
Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

K) Minnesota Society of Certified Public Accountants (MNCPA) Report  
Acceptance Body 2021 filing  
**MSP: To approve**  
Roll call vote: Amanda Guanzini: Yes Charles McElroy: Yes Lance Radziej: Yes  
Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

L) New Licenses Report  
**MSP: To approve**  
Roll call vote: Amanda Guanzini: Yes Charles McElroy: Yes Lance Radziej: Yes  
Charles Selcer: Yes Scott Van Binsbergen: Yes  
Godson Sowah: Yes Greg Steiner: Yes Sharon Jensen: Yes

12) PUBLIC COMMENT  
(NONE)

13) ADJOURNED: 11:57 a.m.

**Next Meeting: Tuesday, May 4, 2021 at 8:30 a.m.**



Carpenter, Evert & Associates

Certified Public Accountants  
7760 France Avenue S. Suite 940 Bloomington Minnesota 55435  
952.831.0085 [carpenterevert.com](http://carpenterevert.com)

February 26, 2021



The Minnesota Board of Accountancy  
85 East 7<sup>th</sup> Place, Suite 125  
St. Paul, Minnesota 55101

RE: 2021 CPA Firm Permit Renewal for Permit Number 00415

Dear Board:

Our firm's August 31, 2019 peer review was due to the Board on November 30, 2020. We received our acceptance letter from the MNCPA Peer Review Committee on July 10, 2020 that required three corrective actions to be completed by December 31, 2020. We submitted the documents to the MNCPA and received notification from the MNCPA on January 29, 2021 that requires two additional corrective actions to be completed and submitted to the by March 31, 2021 and June 30, 2021. Our firm's plan is to have both corrective actions completed and submitted to the MNCPA Peer Review Committee by mid-May.

We were originally granted an extension until February 28, 2021 to provide the final letter of acceptance for our peer review. As noted above the MNCPA Peer Review Committee required additional corrective actions to be completed. We request another extension until June 30, 2021 to complete our peer review based on the timing of the next MNCPA Peer Review Committee meeting which is typically in mid-June when our documents will be reviewed and the final acceptance letter will be issued.

Please let me know if there are questions.

Sincerely,

Marc A. Colin, CPA

**Carpenter, Evert and Associates, Ltd.**

January 29, 2021

Neal Evert  
Carpenter, Evert & Associates, Ltd.  
7760 France Ave S Ste 940  
Minneapolis, MN 55435-5888

Dear Neal Evert:

On January 29, 2021, the Minnesota Peer Review Committee considered the document(s) submitted related to the Committee's consideration of your firm's August 31, 2019 review.

Based on the facts and circumstances presented in the document(s), the Committee has decided that the firm needs further improvement and that the firm should:

- Agree to have all audit partners who work on single audit engagements and the firm's single audit specialist to participate in at least 8 hours of continuing professional education in single audit. Please send a letter to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by March 31, 2021.
- Agree to permit an outside party, acceptable to the Committee, to perform a pre-issuance review of the reports, financial statements, and working papers for the next single audit engagement with the report on the results of the review due to the Committee by June 30, 2021. This action will be performed at the firm's expense.

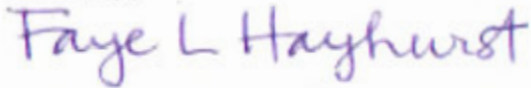
As a reminder, independence would be considered impaired for purposes of being able to perform a firm's peer review (whether as a team captain or team member) for anyone also performing pre-issuance or post-issuance reviews, performing a revisit, reviewing the quality control document or formal CPE plan, reviewing corrective actions of non-conforming engagements, reviewing the firm's remedial actions in its letter of response, performing, overlooking, or visiting during an inspection, or reviewing or overlooking the firm's monitoring report prior to the peer review. The only exception is if this action was performed for the year immediately following the previous peer review year end. Therefore, performing pre-issuance or post-issuance reviews, performing a revisit, reviewing the quality control document or formal CPE plan, reviewing corrective actions of non-conforming engagements, reviewing the firm's remedial action in its letter of response, performing, overlooking, or visiting during an inspection, or reviewing or overlooking the firm's monitoring report for the year immediately preceding or during the peer review year would impair independence for peer review purposes.

The documentation for your corrective action(s) should be submitted through the Peer Review Integrated Management Application (PRIMA) system by the due date.

Paragraph .144 of the *Standards for Performing and Reporting on Peer Reviews* states that a firm that fails to correct deficiencies or significant deficiencies after consecutive remedial or corrective actions required by the Committee on the same peer review may be deemed as a firm refusing to cooperate. If the Committee concludes that the results of the additional remedial or corrective actions described above indicate that the firm has not corrected deficiencies or significant deficiencies, then the Committee may refer the firm to the AICPA Peer Review Board to consider whether the firm's enrollment in the Program should be terminated or whether some other action should be taken.

Your firm's agreement to take this action voluntarily demonstrates its commitment to the objectives of the AICPA Peer Review Program. Please acknowledge your agreement within PRIMA.

Sincerely,



Faye Hayhurst  
Director of Finance and Administration  
fhayhurst@mncpa.org  
952-885-5540

cc: William Sherry, Marc Colin

Firm Number: 900010097290

Review Number: 572473



July 10, 2020

Neal Evert  
Carpenter, Evert & Associates, Ltd.  
7760 France Ave S Ste 940  
Minneapolis, MN 55435-5888

Dear Neal Evert:

On July 09, 2020, the Minnesota Peer Review Committee discussed the report on the most recent System Review of your firm and your firm's response thereto.

As you know, the report had a peer review rating of pass with deficiencies. The Committee accepted the aforementioned documents with the understanding that the firm will take the actions outlined in its response to the report, which will be monitored during your firm's next peer review and:

- Agree to permit an outside party, acceptable to the Committee, to perform a pre-issuance review of the reports, financial statements, and working papers for the next Single Audit engagement performed. The report on the results of the review is due to the Committee by December 31, 2020. This action will be performed at the firm's expense.
- Agree to have all professional staff in the firm who work on audit engagements participate in at least 3.5 hours of continuing professional education in "Risk Assessment Deep Dive: How to Avoid Common Missteps" self-study. Please send a letter to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by August 31, 2020.
- Agree to have all partners who work on Single Audit engagements, and the firm's designated "Single Audit Specialist" participate in at least 8 hours of continuing professional education in Single Audit. Please send a letter to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by December 31, 2020.

As a reminder, independence would be considered impaired for purposes of being able to perform a firm's peer review (whether as a team captain or team member) for anyone also performing pre-issuance or post-issuance reviews, performing a revisit, reviewing the quality control document or formal CPE plan, reviewing corrective actions of non-conforming engagements, reviewing the firm's remedial actions in its letter of response, performing, overlooking, or visiting during an inspection, or reviewing or overlooking the firm's monitoring report prior to the peer review. The only except is if this action was performed for the year immediately following the previous peer review year end. Therefore, performing pre-issuance or post-issuance reviews, performing a revisit, reviewing the quality control document or formal CPE plan, reviewing corrective actions of non-conforming engagements, reviewing the firm's remedial action in its letter of response, performing, overlooking, or visiting during an inspection, or reviewing or overlooking the firm's monitoring report for the year

immediately preceding or during the peer review year would impair independence for peer review purposes.

The documentation for your corrective action(s) should be submitted through the Peer Review Integrated Management Application (PRIMA) system by the due date.

Please note that Paragraph .144 of the *Standards for Performing and Reporting on Peer Reviews* states that a firm that fails to correct deficiencies or significant deficiencies after consecutive remedial or corrective actions required by the Committee on the same peer review may be deemed as a firm refusing to cooperate.

Your firm's agreement to take this action voluntarily demonstrates its commitment to the objectives of the AICPA Peer Review Program. Please acknowledge your agreement within PRIMA.

Sincerely,

*Faye L Hayhurst*

Faye Hayhurst  
Director of Finance and Administration  
fhayhurst@mncpa.org  
952-885-5540

cc: William Sherry, Marc Colin

Firm Number: 900010097290

Review Number: 572473



### BOARD MEMORANDUM

March 2, 2021

**TO: Executive Committee**  
Sharon Jensen, CPA, Board Chair  
Charles Selcer, CPA, Vice Chair  
Chas McElroy, CPA, Secretary/Treasurer

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

**SUBJECT: MARCH 2, 2021 COMMITTEE MEETING MINUTES**  
Conducted remotely via WebEx  
**8:02 AM**

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

- 1) **CALL TO ORDER—ROLL CALL**  
Sharon Jensen, CPA, Board Chair  
Charles Selcer, CPA, Vice Chair  
Charles McElroy, CPA, Secretary/Treasurer

**OTHERS IN ATTENDANCE:**

Doreen Johnson, Executive Director  
Kay Weiss, Assistant Executive Director  
J'Nell Nordin, OAS-I

**GUESTS:**

Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)  
Faye Hayhurst, Minnesota Society of Certified Public Accountants (MNCPA)  
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)

- 2) Under Open Meeting Law 13D.021 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. The Executive Director was present at 85 East 7<sup>th</sup> Place, St. Paul, MN for the duration of the meeting.

3) APPROVAL OF MINUTES FROM MEETING OF JANUARY 11, 2021.

**MSP: TO APPROVE**

Roll call vote: Sharon Jenson: Yes Charles Selcer: Yes Charles McElroy: Yes

4) UNFINISHED BUSINESS

(None)

5) NEW BUSINESS

A) Automatic revocations.

Review of final numbers - Discussed.

B) Renewals.

Statistics - Discussed.

C) Delegation of Authority: Peer Reviews identified as "Pass".

- Discussed.

D) Continuing Education audit.

Board will begin audits, Fiscal Year(s) 2018, 2019 and 2020 - Discussed.

E) MN.IT Security operations.

- Discussed.

6) ADJOURN at 8:33 am