



BOARD MEMORANDUM

May 4, 2023

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: MAY 4, 2023 BOARD MEETING MINUTES
GOLDEN RULE BUILDING, Suite 295 (Second Floor)
9:05 AM

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

- 1) **CALL TO ORDER:**
Charles Selcer, CPA
Chas McElroy, CPA
Godson Sowah, CPA
Ann Etter, CPA (ABSENT)
Amanda Guanzini, CPA
Lance Radziej, CPA
Scott Van Binsbergen
Alan Wilensky (ABSENT)

OTHERS IN ATTENDANCE:

Doreen Johnson, Executive Director
Kay Weiss, Assistant Executive Director
Stephen Melchionne, Assistant Attorney General
Kelly Solt, Licensing Supervisor
Holly Salmela, Investigator
J'Nell Nordin, SPA
James Birr, OAS-I

GUESTS:

Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)
Troy Olsen, Minnesota Society of Certified Public Accountants (MNCPA)
Gino Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)

- 2) APPROVAL OF THE MARCH 16, 2023 BOARD MEETING MINUTES
MSP: To approve the March 16, 2023 meeting minutes
- 3) 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) **Reopened the meeting.**
The Board issued the following Orders:
- 1) In the matter of Pearl Shirley Holland, CPA, a Stipulation and Consent Order was issued.
 - 2) In the matter of Tim Allen Vorgert, CPA, a Stipulation and Consent Order was issued.
 - 3) In the matter of William Anthony Campion, CPA, a Stipulation and Consent Order was issued.
 - 4) In the matter of Sara Lassila, CPA, Inc., a Stipulation and Consent Order was issued.
 - 5) In the matter of Charles E Schneider CPA, Ltd, a Stipulation and Consent Order was issued.
 - 6) In the matter of Kenneth B Vonderharr, CPA, a Stipulation and Consent Order was issued.
 - 7) In the matter of Michael E. Pocrnich, a Stipulation and Consent Order was issued and his certificate was revoked.
- MSP: To approve and accept the Committee report**
- 4) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
- A) Monthly Security Operations Center Report – Discussed.
 - B) Board member appointments – Discussed.
 - C) Staffing updates – Discussed.
- MSP: To accept the Executive Committee’s report**
- 5) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
- A) Budget and Revenue reports – Discussed.
 - B) Staffing updates – Discussed.
 - C) Budget approvals – Discussed. The Board awaits final approval from the legislature on the next biennial budget.
 - D) Data server migration – Discussed.
- MSP: To accept the Executive Director’s report**

- 6) LAWS and RULES COMMITTEE MEETING REPORT
(Godson Sowah, CPA, Committee Chair)
No committee meeting held.
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT
(Amanda Guanzini, CPA, Committee Chair)
No committee meeting held.
- 8) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
(Scott Van Binsbergen, Public Member, Committee Chair)
No committee meeting held.
- 9) UNFINISHED BUSINESS
 - A) Rule Package update and review of comments received – Discussed. The Board has received over 25 requests for a hearing and over 30 comments regarding the proposed Rule Package update. Proposed updates to Minnesota Rules 1105.0250, 1105.4000 and 1105.7850 have been revised for clarity. **(ATTACH 9A)**
MSP: To approve revisions to the Rule Package as presented to the Board
- 10) NEW BUSINESS
 - A) Recognition for Board Service: Alan Wilensky – The Board acknowledged Alan Wilensky for his 8 years of service with the Board.
 - B) Applications for Reinstatement:
 - 1) Brenda M. Schulze
MSP: To issue a Reinstatement Order
 - 2) Bradley S. Shaffer
MSP: To issue a Reinstatement Order
 - 3) Robert J. Kiefer
MSP: To issue a Reinstatement Order
 - 4) Brian N. Scheerhoorn
MSP: To issue a Reinstatement Order
 - 5) William D. Houghton
MSP: To issue a Reinstatement Order

C) Requests for Exception:

Applicants:

- 1) Applicant A: Request to extend an exam score expiration date.
MSP: To approve extension of expiring score dates to December 31, 2023.
- 2) Applicant B: Request to extend an exam score expiration date.
MSP: To table the request.
- 3) Applicant C: Request to extend an exam score expiration date.
MSP: To approve extension of expiring score dates by six months.
- 4) Applicant D: Request to extend exam scores expiration date.
MSP: To approve extension of expiring score dates through the end of 2023.

Licensees:

"The board may in particular cases make exceptions to the requirements in parts 1105.3000, item A, and 1105.3100, subpart 1 [CPE requirements], for reasons of individual hardship including health, military service, foreign residence, or other good cause."

– Minnesota Rules, part 1105.3300, item B (2021)

- 5) Adelaide A. Feukam: Request for exemption from CPE late fee for Fiscal Year 2022.
MSP: To grant the exemption from CPE late fee for Fiscal Year 2022.
- 6) Abhijit A. Potdar: Request for exemption from renewal and CPE late fees.
MSP: To grant the exemption from CPE late fee for Fiscal Year 2020.

D) Applications for Minnesota firm permit:

- 1) PwC US Business Advisory LLP
MSP: To approve
- 2) PwC US Group LLP
MSP: To approve
- 3) PwC US Tax LLP
MSP: To approve
- 4) Perfetti & Oberg, Ltd.
MSP: To approve

E) Firm name change request:

- 1) Czeh, Wilson & Wilmer *change* to Czeh, Wilson, Wilmer & Strand
MSP: To approve
- 2) Virden & Associates PA *change* to Dan Virden PA
MSP: To approve
- 2) Sensiba San Filippo, LLP *change* to Sensiba LLP
MSP: To approve

F) In Compliance with Minnesota Rule 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) Gale E Schmitz Ltd
- 2) Reilly, Penner & Benton LLP
- 3) Susan K Patten CPA Ltd

MSP: To accept the Peer Review Reports

G) Peer review with other rating:

- 1) Boyer & Company
- 2) Olufemi B Ijadimbola CPA Ltd

MSP: To accept

MSP: To accept

H) Deadline for CPAES applications – Discussed.

I) NASBA Press Release Notification Announcing Historic CPA Exam Model Rule Amendment – Discussed.

J) New Licensees report

MSP: To accept

11) PUBLIC COMMENT

Gino Fragnito thanks the Board for reviewing and implementing suggestions in Rule Package per comments received.

12) ADJOURNED: 11:05 AM

Next Meeting: June 7, 2023

2.8 **1105.0250 INCORPORATION BY REFERENCE.**

2.9 A. For purposes of this chapter, the documents in items B to H are incorporated
2.10 by reference to the extent that other provisions of this chapter and Minnesota Statutes do
2.11 not modify or conflict with the provisions of the documents, in which case, the provisions
2.12 of this chapter and Minnesota Statutes shall prevail. The documents in items B to H are
2.13 subject to frequent change.

2.14 B. The AICPA Code of Conduct and other statements and standards identified in
2.15 this item are published by the American Institute of Certified Public Accountants (AICPA)
2.16 as "AICPA Professional Standards."

2.17 (1) AICPA Code of Professional Conduct, effective December 15, 2014,
2.18 including all official releases through December 2021 is available at the State Law Library
2.19 in *AICPA Professional Standards* (updated June 1, 2021);

2.20 (2) Statements on Quality Control Standards 8 (copyright 2021) is available
2.21 at the State Law Library in *AICPA Professional Standards* (updated June 1, 2021);

2.22 (3) Standards for Performing and Reporting on Peer Reviews Effective for
2.23 Peer Reviews Commencing on or After May 1, 2022 (~~revised June~~
2.24 ~~2021) is available on the AICPA website is available at the State Law Library-~~
~~in *AICPA Professional Standards* (updated June~~
~~1, 2021);~~