

**BOARD MEMORANDUM****August 1, 2024**

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

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

**SUBJECT:** **AUGUST 1, 2024, BOARD MEETING MINUTES**  
GOLDEN RULE BUILDING, Suite 295  
**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, Chair  
Chas McElroy, CPA, Vice Chair  
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  
Christopher Kaisershot, Assistant Attorney General  
Kay Weiss, Assistant Executive Director  
Holly Salmela, Investigator  
Joshua Bramley, Complaint Specialist  
J'Nell Nordin, CPE and Firms Specialist  
Matthew Linngren, OAS-I

**GUESTS:**

Troy Olsen, Minnesota Association of Public Accountants (MAPA)  
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)  
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)

- 2) INTRODUCTIONS
- 3) APPROVAL OF THE MAY 8, 2024, MEETING MINUTES  
**MSP: To approve the May 8, 2024, meeting minutes**
- 4) COMPLAINT COMMITTEE REPORT (Ann Etter, CPA, Committee Chair)
  - A) The Complaint Committee requests a closed session to deal with enforcement matters  
**MSP: To go into closed session to address enforcement actions under Minnesota Statutes 214 (2022)**  
**MSP: To reopen the meeting**
  - B) The Board issued the following Orders:
    - (1) In the matter of Tostrud & Temp, S.C, the Board issued a Stipulation and Consent Order
    - (2) In the matter of Nancy Shoemake and Nancy L. Shoemake CPA PA, the Board issued a Stipulation and Consent Order
    - (3) In the matter of Nancy L. Shoemake CPA PA, the Board issued a Stipulation and Consent Order
    - (4) In the matter of Graff, Ltd., the Board issued a Stipulation and Consent Order
    - (5) In the matter of MB Consultants, PLLC, the Board issued a Stipulation and Consent Order
    - (6) In the matter of Shakirat Kola-Lawal, the Board issued a Stipulation and Consent Order
    - (7) In the matter of Bennett & Company, PC, the Board issued a Stipulation and Consent Order**MSP: To accept the Complaint Committee report**
- 5) INVESTIGATOR'S REPORT (Holly Salmela, Investigator)
  - A) 152 files are currently open  
**MSP: To accept the Investigator's Report**
- 6) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
  - A) Technology Modernization Fund – Discussed.
  - B) Executive Director vacancy – Discussed. The Chair will form a hiring committee to fill the position available to the Board under Minnesota Statute 326A.02, Subd. 8.  
**MP: To hire a full-time, fully dedicated Executive Director for the Board**  
**MSP: To accept the Executive Committee Report**

- 7) EXECUTIVE DIRECTOR'S REPORT (Doreen Johnson, Executive Director)
- A) Budget and Revenue reports FY24 – Discussed. The Board operated within budget.
  - B) Budget and Revenue reports FY25 – Discussed.
  - C) Staffing updates – Retirement discussed. The Executive Director expressed thanks to staff for their dedication over the years and thanked for the Board for the opportunity to serve.

**MSP: To approve the Executive Director's report**

- 8) LAWS AND RULES COMMITTEE MEETING REPORT  
(Amanda Guanzini, CPA, Committee Chair)  
No committee meeting held
- 9) CONTINUING PROFESSIONAL EDUCATION MEETING REPORT  
(Godson Sowah, CPA, Committee Chair)  
No committee meeting held
- 10) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT  
(Lance Radziej, CPA, Committee Chair)  
No committee meeting held
- 11) UNFINISHED BUSINESS
- A) Rules Update (Kay Weiss, Assistant Executive Director) – The Notice of Adoption was published July 29, and the rules are effective August 2, 2024. NASBA is working
- 12) NEW BUSINESS
- A) Applications for Reinstatement:
    - (1) Andrea Leah Bezdicek  
**MSP: To approve**
    - (2) Cody Dean Tibbetts  
**MSP: To approve**
    - (3) Julia Sophia Weir  
**MSP: To approve**
    - (4) Katherine Jane Robart Bal  
**MSP: To approve**
    - (5) Paul Andrew Jacobson  
**MSP: To approve**
    - (6) Benjamin Williams Greene (**ATTACH. 12A6**)  
**MSP: To approve**

B) Requests for Exception

(1) Applicants

None

(2) 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 (2023)

a. Tamara Ruth Dahlvang

**MSP: To approve waiver of CPE noncompliance fee**

b. Maureen Clare Sorgatz

**MSP: To approve extension of CPE requirement due date to December 31, 2024**

c. Tracy Lynn Elstad

**MSP: To approve waiver of CPE noncompliance fee, contingent upon the licensee providing supporting documentation by August 31, 2024, of having qualifying CPE sufficient to meet the rolling 3-year requirements for the period ending June 30, 2024.**

- C) Applications for Firm Permit
- (1) Minnesota Firm Permits
- a. Oliver Kelsey CPA LLC  
**MSP: To approve**
  - b. ACRU CPA & Business Advisory Services PLLC  
**MSP: To deny**
  - c. TG Tax and Accounting LLC  
**MSP: To approve**
  - d. YHS Advisory LLP  
**MSP: To approve**
  - e. Frost CPA LLC  
**MSP: To approve**
  - f. Kofiro Financial CPA LLC  
**MSP: To approve**
  - g. Danielle L. Drevlow CPA Inc. (**ATTACH. 12C1g**)  
**MSP: To approve**
  - h. KNBE Consulting (**ATTACH. 12C1h**)  
**MSP: To deny**
  - i. Muckala & Werhan, PLLC (**ATTACH. 12C1i**)  
**MSP: To approve**
- (2) Foreign Firm Permits
- a. Virginia A Frantzeskakis, CPA, PLLC  
**MSP: To approve**
  - b. Monica J. Stern, CPA PLLC  
**MSP: To approve**
  - c. Windham Brannon, LLC  
**MSP: To approve**
  - d. BeachFleischman PLLC  
**MSP: To approve**
  - e. K Financial, Inc.  
**MSP: To approve**
  - f. MH Miles Company, CPA, PC (**ATTACH. 12C2f**)  
**MSP: To approve**
  - g. Armanino LLP (**ATTACH. 12C2g**)  
**MSP: To approve**
- D) Firm Name Change Requests
- (1) Forvis, LLP *change to* Forvis Mazars, LLP  
**MSP: To approve**
- (2) Denman & Company, LLP *change to* Denman CPA LLP  
**MSP: To approve**

- E) Firm Name Change for Doing Business As (DBA) Requests  
There were no requests
- F) In Compliance with Minnesota Rules, part 1105.4600-1105.5500 (2023) 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) Abercrombie Accounting
  - (2) Britsch & Associates, PC
  - (3) CohnReznick LLP
  - (4) ELO Prof. L.L.C.
  - (5) FGMK, LLC
  - (6) Freeman & Bonnema, PLLC
  - (7) JB Accounting, P.A.
  - (8) Kelling CPA Ltd
  - (9) Mark J. Stiegel, CPA, LLC
  - (10) Michael J. Chalmers, Certified Public Accountant, PLLC
  - (11) Miller Kaplan Arase LLP
  - (12) Mitchell & Titus, LLP
  - (13) The Moore Group, LLC
  - (14) Morrow & Company Ltd.
  - (15) Muckala & Werhan, PLLC
  - (16) Nohre & Co SC
  - (17) Pierce Accounting and Tax Services
  - (18) Randall R. Vogt, CPA
  - (19) Salmon Sims Thomas & Associates PLLC
  - (20) Saunders Mertens & Schmitz PA
  - (21) Schutz CPA, LTD
  - (22) Sterle & Co Ltd
  - (23) Tenney Coons & Associates LLP
  - (24) Thomas M. Bowlin CPA, LLC
  - (25) Tidwell Group, LLC
  - (26) Van Winkle CPA Advisor PLLC DBA: Van Winkle & Co.
  - (27) Way, Ray, Shelton & Co., P.C.

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

- G) Peer Review with Other Rating
- (1) Collins & Associates, SC  
**MSP: To approve, contingent upon receipt by the Board of a letter stating that the firm is no longer performing certain services, as detailed in the firm’s response to the reviewer’s report**

- (2) Tostrud & Temp, S.C.  
**MSP: To approve**
  - (3) Wilson Tibor & Maves, Ltd – Referred to staff.  
**MSP: To approve**
  - (4) Dittmer Accounting Services, LTD (**ATTACH. 12G4**)  
**MSP: To approve**
- H) Peer Review Extension Request
  - (1) Hurtt Mortenson and Rygh CPA PLLP  
**MSP: To approve**
  - (2) Dana F Cole & Company LLP  
**MSP: To approve**
- I) State Auditor Request for Board Representation on Auditing and Reporting Group – Discussed. Chair Selcer has volunteered to serve as a representative of the Board to this group and has already attended one meeting.
- J) Minnesota Association of Public Accountants (MAPA) Report on CPE Procedures and Programs – Discussed.  
**MSP: To accept the report**
- K) NASBA 2025 CPA Exam Fee Increase Implementation Notice (FYI ONLY)
- L) NASBA Q1 CPA Exam Candidate Statistics – Discussed.
- M) New Licensee Report  
**MSP: To accept the New Licensee report**
- N) National Association of State Boards of Accountancy (NASBA) Annual Meeting, Orlando, FL, October 27-30, 2024 – Authorization to Attend  
**MSP: To authorize up to four (4) Board members and the Executive Director or Assistant Executive Director to attend**

13) PUBLIC COMMENT

The MNCPA extended their thanks and appreciation to the Executive Director for her service to the Board and the industry as a whole.

14) ADJOURN

**MSP: To adjourn at 12:37 PM**

**Next Meeting: October 2, 2024**



**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Benjamin Williams Greene  
CPA Certificate No. 26806

**REINSTATEMENT ORDER**

The Minnesota Board of Accountancy has determined as follows:

1. The Board is authorized to license and regulate certified public accountants pursuant to Minn. Stat. §§ 326A.01-.14 (2022).
2. The Board issued Respondent Benjamin Greene a certified public accountant license on October 18, 2011.
3. On November 13, 2015, Benjamin Greene voluntarily surrendered his certificate.
5. On July 15, 2024, Benjamin Greene petitioned to reinstate his surrendered certificate pursuant to Minn. Stat. § 326A.09.
6. This order is in the public interest.

IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Benjamin Greene's certified public accountant certificate shall be reinstated to the active status upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of a \$100 renewal fee.

IT IS FURTHER ORDERED that if Benjamin Greene does not submit satisfactory proof of completing the continuing education hours and pay all required fees within 90 days, this order shall be automatically vacated, and Benjamin Greene's certificate shall not be reinstated.

IT IS FURTHER ORDERED that this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2022).

Dated: \_\_\_\_\_

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

\_\_\_\_\_  
CHARLES SELCER, CPA  
Board Chair



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 Danielle L. Drevlow CPA Inc.

Firm Address 5845 Loring Lane  
(Provide street address)

City Golden Valley Main Phone 763-545-9567

State Minnesota Zip 55422 FEIN # or MN Taxpayer ID # [REDACTED]

Name of Manager / Partner in Charge Danielle Drevlow MN Certificate # 20785  
(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 09/01/2006 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<br>CPA Certificate or<br>RAP Registration #<br>(if applicable) | If no MN license,<br>list a state where<br>owner has current<br>active license | Practicing in<br>Minnesota?             |                             |
|-------------------------|--|--|---|-----------------------------|
| Danielle Drevlow        | 20785  |  | <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    |
| Danielle Drexler  | Danielle Drexler                         | 7/24/24 |

## 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.

Danielle Drexler  
Signature

Danielle Drexler  
Printed Name

7/24/24  
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 110S.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 110S.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?  
 \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_  
 (Beginning Month) (Beginning Year) (Ending Month) (Ending Year)

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

**WORKERS' COMPENSATION LIABILITY  
CERTIFICATE OF COMPLIANCE**

**1. Firm Information**

Firm Name Danielle Drenlow CPA Inc  
Contact Name Danielle Drenlow  
Address 5845 Loring Ln  
City Golden Valley  
State MN Zip 55422

**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.

Danielle Drenlow  
Signature

7/24/24  
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.

State of Minnesota

## SECRETARY OF STATE

### CERTIFICATE OF INCORPORATION

I, Mark Ritchie, Secretary of State of Minnesota, do certify that: Articles of Incorporation, duly signed and acknowledged under oath, have been filed on this date in the Office of the Secretary of State, for the incorporation of the following corporation, under and in accordance with the provisions of the chapter of Minnesota Statutes listed below.

This corporation is now legally organized under the laws of Minnesota.

Corporate Name: Danielle L Drevlow CPA, Inc.

Corporate Charter Number: 2634085-2

Chapter Formed Under: 302A

This certificate has been issued on 01/04/2008.



*Mark Ritchie*  
Secretary of State.





### 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 KNBE CONSULTING

Firm Address 11290 82ND PL N  
(Provide street address)

City MAPLE GROVE Main Phone 612 812 3834

State MN Zip 55369 FEIN # or MN Taxpayer ID # XXXXXXXXXX

Name of Manager / Partner in Charge VICTOR GONO MN Certificate # 30230  
(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 11/14/2023 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 #<br>(if applicable) | If no MN license, list a state where owner has current active license | Practicing in Minnesota?                |                             |
|-------------------------|--|---|---|-----------------------------|
| VICTOR GONO             | 30230  |   | <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.

NOT APPLICABLE

**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.

|              |
|--------------|
| <br><br><br> |
|--------------|


**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    |
|---|---|---------|
| VICTOR GOND                                 |  | 7/12/24 |

## 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Statements on Standards for Accounting and Review Services (SSARS)* | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Statements on Standards for Attestation Engagements (SSAE)          | <input checked="" type="checkbox"/> Yes <input 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 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 \_\_\_\_\_

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.")

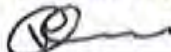
3. Indicate the Report Acceptance Body (RAB) you are/will be working with:

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

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

JANUARY / 2025 to DECEMBER / 2025  
(Beginning Month) (Beginning Year) (Ending Month) (Ending Year)

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



Signature

Nicole Somo

Printed Name

7/1/2024

Date



**WORKERS' COMPENSATION LIABILITY  
CERTIFICATE OF COMPLIANCE**

**1. Firm Information**

Firm Name KNBG CONSULTING  
Contact Name VICTOR GOND  
Address 11290 82ND PL N  
City MAPLE GROVE  
State MN Zip 55369

**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

7/1/2024

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.

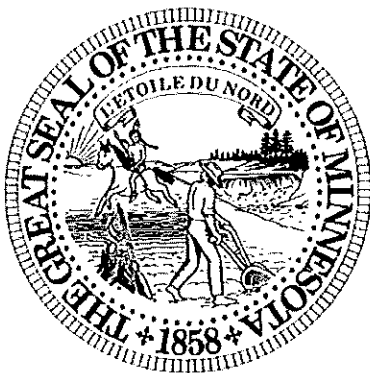
The business entity is now legally registered under the laws of Minnesota.

Name: KNBE Consulting LLC

File Number: 1427853400020

Minnesota Statutes, Chapter: 322C

This certificate has been issued on: 11/14/2023



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

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 MUCKALA & WERHAN, PLLC

Firm Address 206 ARCH ST  
(Provide street address)

City CLOQUET Main Phone 218-879-4879

State MN Zip 55720 FEIN # or MN Taxpayer ID # [REDACTED]

Name of Manager / Partner in Charge MICHAEL WERHAN MN Certificate # 15493  
(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 10/14/2011 and select the firm type below:

☐ 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<br>CPA Certificate or<br>RAP Registration #<br>(if applicable) | If no MN license,<br>list a state where<br>owner has current<br>active license | Practicing in<br>Minnesota?             |                             |
|-------------------------|--|--|---|-----------------------------|
| MICHAEL WERHAN          | 15493  |  | <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      |
| MICHAEL WERHAN  |  | 7/25/2024 |

## 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 checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Statements on Standards for Accounting and Review Services (SSARS)* | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Statements on Standards for Attestation Engagements (SSAE)          | <input checked="" type="checkbox"/> Yes | <input 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 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 \_\_\_\_\_

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?  
 03 / 2023 to 02 / 2024  
 (Beginning Month)    (Beginning Year)    (Ending Month)    (Ending Year)

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

Signature \_\_\_\_\_

MICHAEL WERHAN

Printed Name \_\_\_\_\_

7/25/2024

Date \_\_\_\_\_



**WORKERS' COMPENSATION LIABILITY  
CERTIFICATE OF COMPLIANCE**

**1. Firm Information**

Firm Name MUCKALA & WERHAN, PLLC  
Contact Name MICHAEL WERHAN  
Address 206 ARCH ST  
City CLOQUET  
State MN Zip 55720

**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: SFM  
Policy Number: 116754.205 Dates of Coverage: 6/5/24 - 6/5/25



**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

Michael Werhan

Date

7/25/2024

**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, Mark Ritchie, 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.

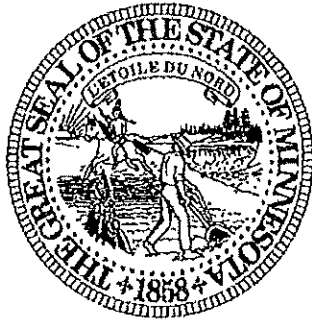
The business entity is now legally registered under the laws of Minnesota.

Name: Muckala & Werhan, PLLC

File Number: 448612600020

Minnesota Statutes, Chapter: 322B

This certificate has been issued on: 10/14/2011



*Mark Ritchie*

Mark Ritchie  
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 MH Miles Company, CPA, PC

Firm Address 1945 Mason Mill Road, Ste 200  
(Provide street address)

City Decatur Main Phone 404-633-4555

State GA Zip 30033 FEIN # or MN Taxpayer ID # [REDACTED]

Name of Manager / Partner in Charge Monica Miles MN Certificate # (if applicable) \_\_\_\_\_  
(Legal First) (Last)

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 07/06/1999 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?     |  |
|-------------------------|---|---|------------------------------|--|
| Monica Miles            |   | Georgia   | <input type="checkbox"/> Yes | <input checked="" 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.

N/A

**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.

MD, DC, GA, OK

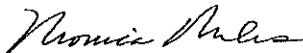
**9. If you answered "yes" to Question 7, was your permit/permit application in any of these states revoked, suspended, or denied?** ☒ No ☐ Yes—Attach a statement of explanation.

**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    |
|---|---|---------|
| Monica Miles                                |  | 7/25/24 |

## 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 checked="" type="checkbox"/> Yes | <input 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 type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Statements on Standards for Attestation Engagements (SSAE)          | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Generally Accepted Government Auditing Standards (the Yellow Book)  | <input checked="" type="checkbox"/> Yes | <input 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 \_\_\_\_\_

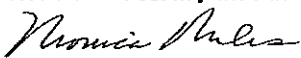
Printed Name \_\_\_\_\_

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 / 2008 to December / 2008  
 (Beginning Month)    (Beginning Year)    (Ending Month)    (Ending Year)
  
5. Affidavit: I certify that the information provided above is complete and accurate.  

  
 \_\_\_\_\_  
 Signature  
 Monica Miles  
 \_\_\_\_\_  
 Printed Name

7/25/24  
 \_\_\_\_\_  
 Date

**WORKERS' COMPENSATION LIABILITY  
CERTIFICATE OF COMPLIANCE**

**1. Firm Information**

Firm Name MH Miles Company, CPA, PC  
Contact Name Monica Miles  
Address 1945 Mason Mill Rd, Ste 200  
City Decatur  
State Georgia Zip 30033

**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: Progressive Advantage Agency

Policy Number: QWC1285587 Dates of Coverage: 6/30/24-6/30/25



**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.**

*Monica Miles*

Signature

7/25/24

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 Authority

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 in Minnesota: MH Miles Company, CPA, PC

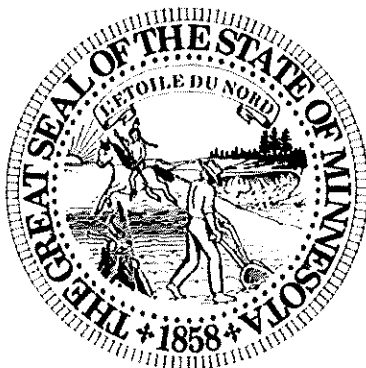
Name in Home Jurisdiction: MH Miles Company, CPA, PC

File Number: 1471021700028

Minnesota Statutes, Chapter: 303

Home Jurisdiction: Georgia

This certificate has been issued on: 04/23/2024



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

Steve Simon  
Secretary of State  
State of Minnesota



**Clausell &  
Associates, P.C.**

Certified Public Accountants • Management Consultants  
Certified Forensic Accountants

## **Report on the Firm's System of Quality Control**

June 14, 2021

To the Partners of MH Miles Company, CPA, P.C.  
and the Georgia Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of MH Miles Company, CPA, P.C. (the firm), in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included an engagement performed under *Government Auditing Standards*.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of MH Miles Company, CPA, P.C. in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. MH Miles Company, CPA, P.C. has received a peer review rating of *pass*.

*Clausell & Associates, C.P.A., P.C.*

Clausell & Associates, P.C.







**Clausell &  
Associates, P.C.**

Certified Public Accountants • Management Consultants  
Certified Financial Planners (CFP®)

June 14, 2021

Monica Miles, CPA  
MH Miles Company, CPA, P.C.  
1945 Mason Mill Road  
Decatur, GA 30033

Re: System Review - December 31, 2020 / Review No. 584539

Monica:

Thank you for selecting Clausell & Associates, P.C. to perform your 2020 peer review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). In accordance with the reporting guidelines of the AICPA- Peer Review Standards, a firm can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. **Congratulations!** on receiving a rating of *pass*.

In connection with the review of your system of quality control for the accounting and auditing practice of the firm, we wanted to bring to your attention other specific matters that would enhance the firm's system of quality control. There were no Matters for Further Consideration (MFC's) documented in this peer review or discussed during our exit conference.

Other matters:

1. While your existing clients (or services provided to the existing clients) are not directly impacted by the revenue recognition standards (ASU) 2014-09 and Topic 606, please review such standards to ensure you and your staff are aware of the sweeping changes this Topic has and will impact the industries you are practicing. Also, review the new historic changes in how the accounting for leases under Topic 842, to gain an understanding of how this new standard will impact the financial statements of many clients. As an additional service to your clients, you could consider discussing an implementation plan for the new standards.  
The firm should consider joining the AICPA Governmental Quality Audit Center (GAQC) to add value to the firm and to offer your expertise in FAR, Part (31) and AAHSTO engagements.



4760 Clausell Court • Suite 200 • Decatur, Georgia 30033 • (404) 525-8117 • Fax (404) 296-1580 • [www.Clausell.com](http://www.Clausell.com)

Member of Georgia Society, American Institute of Certified Public Accountants and Division for Certified Public Accountant Firms




Monica  
June 14, 2021

2. Make sure all audit programs are properly initialed and referenced to the applicable and appropriate working papers where the work was done. Also, make sure each key working paper is properly reviewed by a responsible auditor. All tick-marks should be explained and conclusions reached should be carefully documented on each working paper. Internal control checklists should be completed on all engagements.
3. We would like to invite you to our in-house CPE conferences specifically designed for firms' like yours. At such conferences you will meet other small firm members, similar to yours, and gain practical insight on matters that you are concerned about and ideas that may help to enhance your current quality control system.

Enclosed please find an a PDF copy of your peer review letter; however, note that procedures established require that the letter not be discussed until approved by the GSCPA's Report Acceptance Body (RAB). The RAB may make suggestions to the report as issued and revisions may be made. It may take approximately 60 days for the completion of the process and issuance of an acceptance letter.

Thank you once again for selecting Clausell & Associates, P.C. to perform your peer review and if we can be of assistance to you please give us a call.

Sincerely,

 Clausell & Associates, P.C.

James A. Clausell, CPA, MBA, Cr.FA

September 09, 2021

Monica Miles  
MH Miles Company, CPA, PC  
1945 Mason Mill Rd # 200  
Decatur, GA 30033-4074

Dear Monica Miles:

It is my pleasure to notify you that on September 09, 2021, the Georgia Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Jessica Mytrohovich  
CFO

cc: James Clausell

Firm Number: 900010141347

Review Number: 584539



The Georgia Society  
of CPAs

GSCPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs



AICPA

Peer Review  
Program

AICPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs

June 10, 2024

Monica Miles  
MH Miles Company, CPA, PC  
1945 Mason Mill Rd # 200  
Decatur, GA 30033-4075

Dear Monica Miles:

Your request regarding your firm's peer review under the AICPA Peer Review Program has been considered and granted.

| Request                                    | Approved New Date |
|--|-------------------|
| Extended due date for your upcoming review | 8/31/2024         |

Your firm's due date is the date by which all review documents should be completed and submitted by your reviewer to the administering entity within the Peer Review Integrated Management Application (PRIMA) system. Your firm still needs to complete the Peer Review Information Form (PRI) and schedule its peer review within PRIMA timely if your firm has not completed them yet.

Your state board of accountancy or other regulators may require that firms undergo a peer review by a specific due date, which may be different than the one noted above. This extension of time for your peer review may not be recognized by these regulators. Please contact your state board of accountancy or other regulator to determine if this extension for your firm will comply with their requirements.

Sincerely,

Jessica Mytrohovich  
CFO



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 Armanino LLP

Firm Address 2700 Camino Ramon, Suite 350  
(Provide street address)

City San Ramon Main Phone 925-790-2600

State CA Zip 94583 FEIN # or MN Taxpayer ID # [REDACTED]

Name of Manager / Partner in Charge O'Grady Paul MN Certificate # n/a  
(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 01/17/1996 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<br>CPA Certificate or<br>RAP Registration #<br>(if applicable) | If no MN license,<br>list a state where<br>owner has current<br>active license | Practicing in<br>Minnesota? |                          |
|-------------------------|--|--|-----------------------------|--------------------------|
| See attached list.      |  |  | <input type="checkbox"/>    | <input type="checkbox"/> |
|                         |  |  | Yes                         | No                       |
|                         |  |  | <input type="checkbox"/>    | <input type="checkbox"/> |
|                         |  |  | Yes                         | No                       |
|                         |  |  | <input type="checkbox"/>    | <input type="checkbox"/> |
|                         |  |  | Yes                         | No                       |
|                         |  |  | <input type="checkbox"/>    | <input type="checkbox"/> |
|                         |  |  | Yes                         | No                       |
|                         |  |  | <input type="checkbox"/>    | <input type="checkbox"/> |
|                         |  |  | Yes                         | No                       |
|                         |  |  | <input type="checkbox"/>    | <input type="checkbox"/> |
|                         |  |  | Yes                         | 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? 25 % Financial interest in the firm? 25 %

**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.

See attached 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    |
|---|--|---------|
| JASON SCOTT STAFFORD                        |  | 7/15/24 |

## 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 checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Statements on Standards for Accounting and Review Services (SSARS)* | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Statements on Standards for Attestation Engagements (SSAE)          | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Generally Accepted Government Auditing Standards (the Yellow Book)  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| PCAOB Auditing Standards  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes | <input 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 \_\_\_\_\_

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? 2003  
 B. When was the last review report on your public practice released by the PCAOB? 5/12/2022  
 (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?  
October / 2020 to September / 2021  
 (Beginning Month) (Beginning Year) (Ending Month) (Ending Year)
  
5. Affidavit: I certify that the information provided above is complete and accurate.  
  
 Signature \_\_\_\_\_  
JASON SCOTT STAFFORD  
 Printed Name \_\_\_\_\_ Date 7/15/24



**WORKERS' COMPENSATION LIABILITY  
CERTIFICATE OF COMPLIANCE**

**1. Firm Information**

Firm Name Armanino LLP  
Contact Name Laura Deffenbaugh  
Address 2700 Camino Ramon, Suite 350  
City San Ramon  
State CA Zip 94583

**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: Chubb National Ins Co.

Policy Number: 70441768 Dates of Coverage: 04/01/24-04/01/25

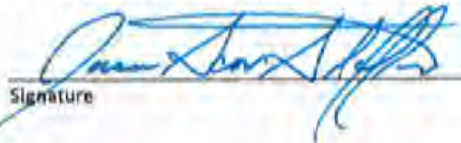


**B. I am not required to have workers' compensation liability coverage because:**

- ☐ 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

7/15/24  
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.

**Armanino LLP**  
**Schedule of Partners**  
**As of July 2024**

| <u>Last, Legal First</u>            | <u>Position</u> | <u>Minnesota CPA Certificate<br/>or RAP Registration #</u> | <u>State<br/>Licensed In</u> | <u>Practicing In<br/>Minnesota?</u> |
|-------------------------------------|-----------------|--|------------------------------|-------------------------------------|
| <b><u>CPA Licensed Partners</u></b> |                 |  |                              |                                     |
| Abramovitz, Michael                 | Partner         | N/A  | CO                           | No                                  |
| Abramowitz, Robert                  | Partner         | N/A  | CA                           | No                                  |
| Armstrong, Andrew                   | Partner         | N/A  | CA                           | No                                  |
| Asiodche, Richard                   | Partner         | N/A  | WA                           | No                                  |
| Bailitz, Owen                       | Partner         | N/A  | IL                           | No                                  |
| Baldwin, Matthew                    | Partner         | N/A  | CO                           | No                                  |
| Barragar, Ryan                      | Partner         | N/A  | CA                           | No                                  |
| Bastie, Frederick                   | Partner         | N/A  | TX                           | No                                  |
| Becker, Edward                      | Partner         | N/A  | NY                           | No                                  |
| Bell, Robin                         | Partner         | N/A  | MO                           | No                                  |
| Bellew, Christopher                 | Partner         | N/A  | CA                           | No                                  |
| Bergman, Jillian                    | Partner         | N/A  | TX                           | Yes                                 |
| Bhangal, Nazjit                     | Partner         | N/A  | CA                           | No                                  |
| Blyweiss, Olga                      | Partner         | N/A  | PA                           | No                                  |
| Boeving, Kevin                      | Partner         | N/A  | MO                           | No                                  |
| Boulton, Michael                    | Partner         | N/A  | CA                           | No                                  |
| Bowen, Dan                          | Partner         | N/A  | CA                           | No                                  |
| Boyd, Elizabeth                     | Partner         | N/A  | CA                           | No                                  |
| Brandt, Scott                       | Partner         | N/A  | MO                           | No                                  |
| Brause, Herman                      | Partner         | N/A  | CA                           | No                                  |
| Breen, Summer                       | Partner         | N/A  | TX                           | No                                  |
| Brown, Katy                         | Partner         | N/A  | CA                           | No                                  |
| Bruns, Brooke                       | Partner         | N/A  | CA                           | No                                  |
| Brunton, Tom                        | Partner         | N/A  | TX                           | No                                  |
| Brychel, John                       | Partner         | N/A  | CA                           | No                                  |
| Buhlinger, Jason                    | Partner         | N/A  | MO                           | No                                  |
| Burns, Peter                        | Partner         | N/A  | CA                           | No                                  |
| Cai, Elisabeth                      | Partner         | N/A  | CA                           | No                                  |
| Calderon, Christy                   | Partner         | N/A  | CA                           | No                                  |
| Caleca, Tony                        | Partner         | N/A  | MO                           | No                                  |
| Cameron, John                       | Partner         | N/A  | CA                           | No                                  |
| Carrabs, Gianluca                   | Partner         | N/A  | NY                           | No                                  |
| Carrillo, Jorge                     | Partner         | N/A  | CA                           | No                                  |
| Carrozza, Ryan                      | Partner         | N/A  | PA                           | No                                  |
| Carvey, Patrick                     | Partner         | N/A  | TX                           | No                                  |
| Catarino, Christopher               | Partner         | N/A  | PA                           | No                                  |
| Catherine, Catherine                | Partner         | N/A  | CA                           | No                                  |
| Chavez, Matthew                     | Partner         | N/A  | CA                           | No                                  |
| Childress, Luke                     | Partner         | N/A  | TX                           | No                                  |
| Chin, Jon                           | Partner         | N/A  | CA                           | No                                  |
| Chun, Lynell                        | Partner         | N/A  | CA                           | No                                  |
| Clancy, Gerard                      | Partner         | N/A  | CA                           | No                                  |



| <u><b>Last, Legal First</b></u> | <u><b>Position</b></u> | <u><b>Minnesota CPA Certificate<br/>or RAP Registration #</b></u> | <u><b>State<br/>Licensed In</b></u> | <u><b>Practicing in<br/>Minnesota?</b></u> |
|---------------------------------|------------------------|---|-------------------------------------|--|
| Clark, Kyle                     | Partner                | N/A   | CA                                  | No   |
| Coelho, Kenneth                 | Partner                | N/A   | CA                                  | No   |
| Conley, Emily                   | Partner                | N/A   | MO                                  | No   |
| Cornwell (Kowalczyk), Stacie    | Partner                | N/A   | TX                                  | No   |
| Crandell, Caleb                 | Partner                | N/A   | CO                                  | No   |
| DeCesare, Diane                 | Partner                | N/A   | PA                                  | No   |
| Dilacar, Bared                  | Partner                | N/A   | CA                                  | No   |
| Dodwell, Kyle                   | Partner                | N/A   | MO                                  | No   |
| Ellerbe, Malcolm                | Partner                | N/A   | CA                                  | No   |
| Erard, David                    | Partner                | N/A   | CA                                  | No   |
| Ferguson, Kathy                 | Partner                | N/A   | TX                                  | No   |
| Fine, Alan                      | Partner                | N/A   | MO                                  | No   |
| Flom, Ted                       | Partner                | N/A   | MO                                  | No   |
| Flynn, Anne Marie               | Partner                | N/A   | NY                                  | No   |
| Fried, Eric                     | Partner                | N/A   | NY                                  | No   |
| Fromowitz, David                | Partner                | N/A   | NY                                  | No   |
| Gagliardi, Christopher          | Partner                | N/A   | NY                                  | No   |
| Galante, Keith                  | Partner                | N/A   | CO                                  | No   |
| Ganan, Jarrett                  | Partner                | N/A   | CA                                  | No   |
| Gard, Matthew                   | Partner                | N/A   | CA                                  | No   |
| Geist, Craig                    | Partner                | N/A   | NY                                  | No   |
| Gershon, Michael                | Partner                | N/A   | NY                                  | No   |
| Gibbons, Nick                   | Partner                | N/A   | CA                                  | No   |
| Gilbert, Jason                  | Partner                | N/A   | CA                                  | No   |
| Gillette, Kelly                 | Partner                | N/A   | TX                                  | No   |
| Goerzen, Grant                  | Partner                | N/A   | CO                                  | No   |
| Goldenhersh, Todd               | Partner                | N/A   | MO                                  | No   |
| Goodbary, Ryan                  | Partner                | N/A   | CA                                  | No   |
| Goodman, Mark                   | Partner                | N/A   | NY                                  | No   |
| Graiff, Bryan                   | Partner                | N/A   | MO                                  | No   |
| Gray, Lincoln                   | Partner                | N/A   | MO                                  | Yes  |
| Greenamyre, David               | Partner                | N/A   | CA                                  | No   |
| Gupta, Leena                    | Partner                | N/A   | CA                                  | No   |
| Gupta, Payal                    | Partner                | N/A   | CA                                  | No   |
| Guyton, Ryan                    | Partner                | N/A   | TX                                  | No   |
| Haggerty, Rob                   | Partner                | N/A   | Mo                                  | No   |
| Hall, Patrick                   | Partner                | N/A   | CA                                  | No   |
| Hardt, Stephanie                | Partner                | N/A   | MO                                  | No   |
| Harvey, Ken                     | Partner                | N/A   | CA                                  | No   |
| Hattox, William                 | Partner                | N/A   | CA                                  | No   |
| Heilich, Dave                   | Partner                | N/A   | MO                                  | No   |
| Hemmann, Darla                  | Partner                | N/A   | MO                                  | No   |
| Hersch, David                   | Partner                | N/A   | CA                                  | No   |
| Hirsch, David                   | Partner                | N/A   | CA                                  | No   |
| Hoffman, Alan                   | Partner                | N/A   | NY                                  | No   |
| Hoffman, Jason                  | Partner                | N/A   | NY                                  | No   |
| Huynh, Nghi                     | Partner                | N/A   | CA                                  | No   |
| Jasper, Allison                 | Partner                | N/A   | MO                                  | No   |

| <u><i>Last, Legal First</i></u> | <u><i>Position</i></u> | <u><i>Minnesota CPA Certificate<br/>or RAP Registration #</i></u> | <u><i>State<br/>Licensed In</i></u> | <u><i>Practicing In<br/>Minnesota?</i></u> |
|---------------------------------|------------------------|---|-------------------------------------|--|
| Johnson, Donald                 | Partner                | N/A   | CA                                  | No   |
| Johnson, Samuel                 | Partner                | N/A   | TX                                  | No   |
| Juniper, Jill                   | Partner                | N/A   | CA                                  | No   |
| Kamen, Mindy                    | Partner                | N/A   | NY                                  | No   |
| Karls, John                     | Partner                | N/A   | TX                                  | No   |
| Kieser, Rachel                  | Partner                | N/A   | PA                                  | No   |
| Kim, Jae                        | Partner                | N/A   | CA                                  | No   |
| Knight, Mark                    | Partner                | N/A   | TX                                  | No   |
| Kramer, Roy                     | Partner                | N/A   | MO                                  | No   |
| Kumar, Priya                    | Partner                | N/A   | CA                                  | No   |
| La, Thomas                      | Partner                | N/A   | CA                                  | No   |
| Lam, Grant                      | Partner                | N/A   | CA                                  | Yes  |
| Lam, Tony                       | Partner                | N/A   | CA                                  | No   |
| LaMantia, Jonathan              | Partner                | N/A   | CA                                  | No   |
| Laufman, Jeffrey                | Partner                | N/A   | CA                                  | No   |
| Lee, David                      | Partner                | N/A   | CA                                  | No   |
| Leifeste, Gretchen              | Partner                | N/A   | TX                                  | No   |
| Levin, Samuel                   | Partner                | N/A   | CA                                  | No   |
| Liu, Connie                     | Partner                | N/A   | CA                                  | No   |
| Logan, James                    | Partner                | N/A   | NY                                  | No   |
| Manzino, Craig                  | Partner                | N/A   | NY                                  | No   |
| Maragoni, Roberto               | Partner                | N/A   | CA                                  | No   |
| March, Jonathan                 | Partner                | N/A   | TX                                  | No   |
| Marin, Roberto                  | Partner                | N/A   | CA                                  | No   |
| Marinas, Nancy                  | Partner                | N/A   | NY                                  | No   |
| Marques, Daniel                 | Partner                | N/A   | PA                                  | No   |
| Martini, Ian                    | Partner                | N/A   | CA                                  | No   |
| McCabe, Jennifer                | Partner                | N/A   | CA                                  | No   |
| McDonald, Megan                 | Partner                | N/A   | MO                                  | No   |
| McGrory, James                  | Partner                | N/A   | PA                                  | No   |
| Megargel, Matt                  | Partner                | N/A   | MO                                  | No   |
| Menz, Chris                     | Partner                | N/A   | MO                                  | No   |
| Mesko, Geoffrey                 | Partner                | N/A   | PA                                  | No   |
| Meyer, Kristina                 | Partner                | N/A   | CA                                  | No   |
| Miller, Christine               | Partner                | N/A   | NY                                  | No   |
| Moore, Heather                  | Partner                | N/A   | CA                                  | No   |
| Moors, Dan                      | Partner                | N/A   | CA                                  | No   |
| Morris, Jason                   | Partner                | N/A   | CA                                  | No   |
| Murwanto, Kenneth               | Partner                | N/A   | CA                                  | No   |
| Napolitano, Anthony             | Partner                | N/A   | NY                                  | No   |
| Nevarez, Joshua                 | Partner                | N/A   | CA                                  | No   |
| Northrup, Todd                  | Partner                | N/A   | CA                                  | No   |
| O'Grady, Paul                   | Partner                | N/A   | CA                                  | No   |
| Ooi, Jin-Sin (Eugenie)          | Partner                | N/A   | CA                                  | No   |
| Ordeneaux, Beverly              | Partner                | N/A   | CA                                  | No   |
| Owens, Jeff                     | Partner                | N/A   | TX                                  | No   |
| Pandkhrou, Parnia               | Partner                | N/A   | CA                                  | No   |
| Panozzo, Mike                   | Partner                | N/A   | TX                                  | No   |

| <u><i>Last, Legal First</i></u> | <u><i>Position</i></u> | <u><i>Minnesota CPA Certificate<br/>or RAP Registration #</i></u> | <u><i>State<br/>Licensed In</i></u> | <u><i>Practicing In<br/>Minnesota?</i></u> |
|---------------------------------|------------------------|---|-------------------------------------|--|
| Peace, Isaac                    | Partner                | N/A   | TX                                  | No   |
| Perkins, Christopher            | Partner                | N/A   | TX                                  | No   |
| Perlewitz, Katrina              | Partner                | N/A   | WA                                  | No   |
| Perreault, Matthew              | Partner                | N/A   | CA                                  | No   |
| Peterson, Kathryn               | Partner                | N/A   | TX                                  | No   |
| Porreca, Clare                  | Partner                | N/A   | PA                                  | No   |
| Powell, Matt                    | Partner                | N/A   | MO                                  | Yes  |
| Prasad, Vickash                 | Partner                | N/A   | CA                                  | No   |
| Quiambao, Dean                  | Partner                | N/A   | CA                                  | No   |
| Quirk, Julissa                  | Partner                | N/A   | CA                                  | No   |
| Rausch, Jonathan                | Partner                | N/A   | TX                                  | No   |
| Reich, Todd                     | Partner                | N/A   | MO                                  | No   |
| Riblett, Huimin Huang           | Partner                | N/A   | CA                                  | No   |
| Rigli, Denise                   | Partner                | N/A   | CA                                  | No   |
| Ritter, Anne                    | Partner                | N/A   | MO                                  | No   |
| Rosen, Marc                     | Partner                | N/A   | CA                                  | No   |
| Rossman, Steven                 | Partner                | N/A   | PA                                  | No   |
| Rovano, Dominic                 | Partner                | N/A   | NY                                  | No   |
| Sandovsky, Victoria             | Partner                | N/A   | CA                                  | No   |
| Schimberg, Scott                | Partner                | N/A   | CA                                  | No   |
| Schoenleber, Dan                | Partner                | N/A   | MO                                  | No   |
| Schueppert, Steve               | Partner                | N/A   | MO                                  | Yes  |
| Schulte, Thomas                 | Partner                | N/A   | CA                                  | No   |
| Shah, Shrenik                   | Partner                | N/A   | CO                                  | No   |
| Sharei, Marcus                  | Partner                | N/A   | CA                                  | No   |
| Sheets, David                   | Partner                | N/A   | CA                                  | No   |
| Singh, Jasjeet                  | Partner                | N/A   | CA                                  | No   |
| Sirota, Douglas                 | Partner                | N/A   | WA                                  | No   |
| Smith, Greg                     | Partner                | N/A   | MO                                  | No   |
| Solomon, Mark                   | Partner                | N/A   | NY                                  | No   |
| Stafford, Scott                 | Partner                | N/A   | TX                                  | No   |
| Starkova, Katerina              | Partner                | N/A   | CA                                  | No   |
| Steele, Jennifer                | Partner                | N/A   | TX                                  | No   |
| Steinkamp, Ron                  | Partner                | N/A   | MO                                  | No   |
| Sung, Eugene                    | Partner                | N/A   | CA                                  | No   |
| Sunshine, Barry                 | Partner                | N/A   | NY                                  | No   |
| Sutch, Rosalind                 | Partner                | N/A   | PA                                  | No   |
| Teasdale, Kenneth               | Partner                | N/A   | CA                                  | No   |
| Teed, Ryan                      | Partner                | N/A   | CA                                  | No   |
| Terrell, Megan                  | Partner                | N/A   | TX                                  | No   |
| Thomas, David                   | Partner                | N/A   | CA                                  | No   |
| Tse, Milton                     | Partner                | N/A   | CA                                  | No   |
| Tuvell, Robert                  | Partner                | N/A   | CA                                  | No   |
| Vacha, Jen                      | Partner                | N/A   | MO                                  | No   |
| Van, Susan                      | Partner                | N/A   | CA                                  | No   |
| Vandeven, Debbie                | Partner                | N/A   | MO                                  | No   |
| Varnon, Justin                  | Partner                | N/A   | TX                                  | No   |
| Vencill, Bryan                  | Partner                | N/A   | CA                                  | No   |

| <u><b>Last, Legal First</b></u> | <u><b>Position</b></u> | <u><b>Minnesota CPA Certificate<br/>or RAP Registration #</b></u> | <u><b>State<br/>Licensed In</b></u> | <u><b>Practicing in<br/>Minnesota?</b></u> |
|---------------------------------|------------------------|---|-------------------------------------|--|
| Vo, Florence                    | Partner                | N/A   | TX                                  | No   |
| Vu, Elizabeth                   | Partner                | N/A   | CA                                  | No   |
| Weinzerl, Yunna                 | Partner                | N/A   | CA                                  | No   |
| Weis, Kelly                     | Partner                | N/A   | MO                                  | Yes  |
| Williams, Grace                 | Partner                | N/A   | CA                                  | No   |
| Wilson, Scott                   | Partner                | N/A   | TX                                  | No   |
| Woon, Jason                     | Partner                | N/A   | WA                                  | No   |
| Wuchte, Mark                    | Partner                | N/A   | GA                                  | No   |
| Yeung, Joanne                   | Partner                | N/A   | PA                                  | No   |
| Zahner, Katie                   | Partner                | N/A   | MO                                  | No   |
| Zayon, Jason                    | Partner                | N/A   | CA                                  | No   |
| Zhai, Yamei                     | Partner                | N/A   | CA                                  | No   |
| Zhao, Min                       | Partner                | N/A   | CA                                  | No   |
| Zingalli, Christopher           | Partner                | N/A   | NY                                  | No   |

**Non-CPA Partners**

|                       |         |     |     |    |
|-----------------------|---------|-----|-----|----|
| Antonelli, Lindy      | Partner | N/A | N/A | No |
| Armanino, Matthew     | Partner | N/A | N/A | No |
| Barragar, Erin        | Partner | N/A | N/A | No |
| Becze, Christopher    | Partner | N/A | N/A | No |
| Bhalaru, Sharon       | Partner | N/A | N/A | No |
| Bishop, Todd          | Partner | N/A | N/A | No |
| Bordia, Surbhi        | Partner | N/A | N/A | No |
| Brown, Theresa        | Partner | N/A | N/A | No |
| Burlington, David     | Partner | N/A | N/A | No |
| Butler, Mike          | Partner | N/A | N/A | No |
| Buxton, Noah          | Partner | N/A | N/A | No |
| Campbell, Babette     | Partner | N/A | N/A | No |
| Carlberg, Christopher | Partner | N/A | N/A | No |
| Chan, Darice          | Partner | N/A | N/A | No |
| Chylinski, Patrick    | Partner | N/A | N/A | No |
| Collins, William      | Partner | N/A | N/A | No |
| Colvin, Lori          | Partner | N/A | N/A | No |
| Davies, Jon           | Partner | N/A | N/A | No |
| Dresher, Neal         | Partner | N/A | N/A | No |
| Drucker, Pamela       | Partner | N/A | N/A | No |
| Dunn, Shandy          | Partner | N/A | N/A | No |
| Elam, Kyle            | Partner | N/A | N/A | No |
| Fajfer, Leslie        | Partner | N/A | N/A | No |
| Fix, Yoni             | Partner | N/A | N/A | No |
| Foster, Jeffrey       | Partner | N/A | N/A | No |
| Fotzler, Jonathan     | Partner | N/A | N/A | No |
| Fricke, Matt          | Partner | N/A | N/A | No |
| Goral, Mike           | Partner | N/A | N/A | No |
| Guy, Kevin            | Partner | N/A | N/A | No |
| Hogan, Michael        | Partner | N/A | N/A | No |
| Horner, John          | Partner | N/A | N/A | No |
| Hourigan, Timothy     | Partner | N/A | N/A | No |

| <u><i>Last, Legal First</i></u> | <u><i>Position</i></u> | <u><i>Minnesota CPA Certificate<br/>or RAP Registration #</i></u> | <u><i>State<br/>Licensed In</i></u> | <u><i>Practicing In<br/>Minnesota?</i></u> |
|---------------------------------|------------------------|---|-------------------------------------|--|
| Huelsman, Pamela                | Partner                | N/A   | N/A                                 | No   |
| Julian, Amy                     | Partner                | N/A   | N/A                                 | No   |
| Kashy, Sam                      | Partner                | N/A   | N/A                                 | No   |
| Kerwood, Jenna                  | Partner                | N/A   | N/A                                 | No   |
| Klinger, Peter                  | Partner                | N/A   | N/A                                 | No   |
| Kogan, John                     | Partner                | N/A   | N/A                                 | No   |
| Leonardi, Dorothy               | Partner                | N/A   | N/A                                 | No   |
| Mays, Christopher               | Partner                | N/A   | N/A                                 | No   |
| McGuire, Patrick                | Partner                | N/A   | N/A                                 | No   |
| Mescall, Thomas                 | Partner                | N/A   | N/A                                 | No   |
| Miller, David                   | Partner                | N/A   | N/A                                 | No   |
| Moore, Christopher              | Partner                | N/A   | N/A                                 | No   |
| Oswald, Shannon                 | Partner                | N/A   | N/A                                 | No   |
| Page, Harrison                  | Partner                | N/A   | N/A                                 | No   |
| Peisach, Gail                   | Partner                | N/A   | N/A                                 | No   |
| Petroski, Matthew               | Partner                | N/A   | N/A                                 | No   |
| Present, Ron                    | Partner                | N/A   | N/A                                 | No   |
| Prindiville, Ryan               | Partner                | N/A   | N/A                                 | No   |
| Pyeovich, Thomas                | Partner                | N/A   | N/A                                 | No   |
| Ribick, Amy                     | Partner                | N/A   | N/A                                 | No   |
| Roth, Timothy                   | Partner                | N/A   | N/A                                 | No   |
| Russell, Jeffrey                | Partner                | N/A   | N/A                                 | No   |
| Sarrach, Blanca                 | Partner                | N/A   | N/A                                 | No   |
| Schwartz, Scott                 | Partner                | N/A   | N/A                                 | No   |
| Schweisberger, John             | Partner                | N/A   | N/A                                 | No   |
| Shaikh, Muhammad                | Partner                | N/A   | N/A                                 | No   |
| Shorkley, Stephanie             | Partner                | N/A   | N/A                                 | No   |
| Siegel, René                    | Partner                | N/A   | N/A                                 | No   |
| Sobczyk, Michael                | Partner                | N/A   | N/A                                 | No   |
| Stewart, John                   | Partner                | N/A   | N/A                                 | No   |
| Stovall, Caroline               | Partner                | N/A   | N/A                                 | No   |
| Sucharski, Jeremy               | Partner                | N/A   | N/A                                 | No   |
| Thacher, Alex                   | Partner                | N/A   | N/A                                 | No   |
| Thomas, Eric                    | Partner                | N/A   | N/A                                 | No   |
| Tilman, Brandee                 | Partner                | N/A   | N/A                                 | No   |
| van Dillen, Paul                | Partner                | N/A   | N/A                                 | No   |
| White, Dana                     | Partner                | N/A   | N/A                                 | No   |
| Wuescher, Lucie                 | Partner                | N/A   | N/A                                 | No   |
| Wynkoop, Carmel                 | Partner                | N/A   | N/A                                 | No   |
| Yawn, Alexander                 | Partner                | N/A   | N/A                                 | No   |
| Zoretic, Chad                   | Partner                | N/A   | N/A                                 | No   |

**Armanino LLP****Schedule of Board of Accountancy Permitted States****As of July 2024**

| <b>State</b>         | <b>Board of<br/>Accountancy</b> |
|----------------------|---------------------------------|
| Alabama              |                                 |
| Alaska               |                                 |
| Arizona              |                                 |
| Arkansas             | X                               |
| California           | X                               |
| Colorado             | X                               |
| Connecticut          | X                               |
| Delware              |                                 |
| District of Columbia |                                 |
| Florida              | X                               |
| Georgia              | X                               |
| Hawaii               | X                               |
| Idaho                |                                 |
| Illinois             | X                               |
| Indiana              |                                 |
| Iowa                 |                                 |
| Kansas               | X                               |
| Kentucky             |                                 |
| Louisiana            |                                 |
| Maine                |                                 |
| Maryland             | X                               |
| Massachusetts        |                                 |
| Michigan             |                                 |
| Minnesota            |                                 |
| Mississippi          |                                 |
| Missouri             | X                               |
| Montana              |                                 |
| Nebraska             | X                               |
| Nevada               | X                               |
| New Hampshire        |                                 |
| New Jersey           | X                               |
| New Mexico           | X                               |
| New York             |                                 |
| North Carolina       | X                               |
| North Dakota         |                                 |
| Ohio                 |                                 |
| Oklahoma             | X                               |
| Oregon               | X                               |
| Pennsylvania         | X                               |
| Puerto Rico          |                                 |
| Rhode Island         |                                 |
| South Carolina       | X                               |
| South Dakota         |                                 |
| Tennessee            |                                 |
| Texas                | X                               |
| Utah                 |                                 |
| Vermont              | X                               |
| Virginia             |                                 |
| Washington           | X                               |
| West Virginia        | X                               |
| Wisconsin            |                                 |
| Wyoming              |                                 |

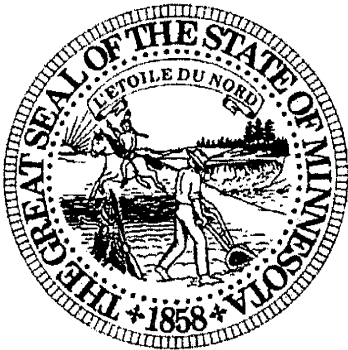
## Office of the Minnesota Secretary of State Certification of Record

I, Steve Simon, Secretary of State of Minnesota, do certify that: The filing(s) listed below were filed in the Minnesota computerized/central filing system on the date(s) listed below and that the copies associated with this certification are a true and complete copy of those filings as filed in that system.

**Filing(s) filed on:**

| <u>Filing Date</u> | <u>Filing Type</u>  | <u>Filing Number</u> |
|--------------------|---|----------------------|
| 06/23/2014         | Original Filing - Limited Liability Partnership (Foreign) | 766853100029         |

This certificate has been issued on: 07/08/2024



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

Steve Simon  
Secretary of State  
State of Minnesota



# Farber Hass Hurley LLP

Certified Public Accountants

9301 Oakdale Avenue, Suite 230  
Chatsworth, CA 91311  
[www.fhhcpas.com](http://www.fhhcpas.com)

Telephone: (818) 895-1943  
Facsimile: (818) 727-7700

## Report on the Firm's System of Quality Control

April 15, 2022

To the Partners of  
Armanino LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Armanino LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations SOC 1 and SOC 2 engagements.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Armanino LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Armanino LLP has received a peer review rating of pass.

Farber Hass Hurley LLP





National Peer  
Review Committee

May 12, 2022

Matthew Armanino  
Armanino LLP  
12657 Alcosta Blvd Ste 500  
San Ramon, CA 94583-4600

Dear Matthew Armanino:

It is my pleasure to notify you that on May 12, 2022, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Wagner", with a stylized, cursive script.

Michael Wagner  
Chair, National PRC

+1.919.402.4502

cc: Chad Anaya, Paul Peterson

Firm Number: 900010001784

Review Number: 589274

**Report on the Firm's Conformity With Professional Standards on Engagements Reviewed**

November 30, 2023

To the Shareholder of Dittmer Accounting Services, LTD and the Peer Review Committee of the Minnesota Society of Certified Public Accountants

I have reviewed selected accounting engagements of Dittmer Accounting Services, LTD (the firm) issued with periods ending during the year ended September 30, 2023. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in an engagement review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

**Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

My responsibility is to evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An engagement review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, I express no opinion or any form of assurance on that system.

**Deficiencies Identified in the Firm's Conformity With Professional Standards on Engagements Reviewed**

I noted the following deficiencies during my review:

1. On one compilation without disclosures engagement, the accountant's report did not conform to current applicable professional standards. The report was presented in outdated language.
2. On the two compilation without disclosure engagements selected, one engagement had operating lease expense and the other entity was a lessor however the firm had no documentation regarding FASB ASC 842 implementation considerations and the resulting impact, if any.
3. On one compilation without disclosure engagement, the firm had no documentation regarding prior FASB ASC 606 implementation considerations and the resulting impact, if any.

## Conclusion

Because of the deficiencies previously described, I concluded that all the engagements submitted for review by Dittmer Accounting Services, LTD issued with periods ending during the year ended September 30, 2023, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Dittmer Accounting Services, LTD has received a peer review rating of *fail*.

A handwritten signature in black ink that reads "Thomas J Zachman CPA LLC". The signature is written in a cursive, flowing style.

Thomas J Zachman CPA LLC  
Clear Lake, Minnesota

# Dittmer Accounting Services Ltd.

2512 Hillsboro Ave N, Golden Valley, MN 55427

Tel. (651) 697-9040, Fax (651) 697-9715

dittmercpa@gmail.com

November 30, 2023

Peer Review Committee of the  
Minnesota Society of CPA's  
Bloomington, Minnesota

Ladies and Gentlemen:

This letter represents our responses to the report on the engagement review of our firm's accounting practice for engagements submitted for review with periods ending during the year ended September 30, 2023.

MFC-1: The firm has recalled and reissued the compiled report. The firm is aware of current applicable standards for compilation reports. However, in this case a clerical staff member erroneously used/inserted an old applicable standard report that was still on the staff members' computer. The compiled financial statement was mailed out. The firm is now implementing a new quality control measure that requires the CPA in charge to check the report just prior to mailing out to its clients.

MFC-2: The firm will not be reissuing the financial statements for this matter due to low impact on the financial statements. However, the firm will now begin to document all considerations of ASC 842 (leases) in its work paper files. The firm staff will also be participating in CPE courses by December 31, 2023 that will include the topic of ASC 842 and its potential impact on the financial statements.

MFC-3: The firm will not be reissuing the financial statements due to the relative low impact of the matter. However, the firm will now begin to document all considerations of ASC 606 (revenue recognition) in its work paper files. The firm staff will also be participating in CPE courses by December 31, 2023 that will include the topic of ASC 606 and its potential impact on the financial statements.

We believe these actions are responsive to the deficiencies noted on the review.

Sincerely,  
James Dittmer, CPA



Peer Review Program



AICPA®

Peer Review  
Program

Administered in Minnesota and North Dakota  
by the Minnesota Society of Certified Public Accountants

February 19, 2024

James Dittmer  
Dittmer Accounting Services Ltd.  
2512 Hillsboro Ave North  
Golden Valley, MN 55427

Dear James Dittmer:

On February 16, 2024, the Minnesota Peer Review Committee discussed the report on the most recent Engagement Review of your firm and your firm's response thereto. This letter provides important information about required next steps for your firm in two broad categories: corrective actions and cooperation.

### **Peer Review Report Rating and Corrective Actions**

As you know, the report had a peer review rating of fail. 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 have all professional staff who work on SSARS engagements participate in at least 8 hours of continuing professional education in accounting standards update. Provide a list of the courses taken and CPE certificates for each individual by June 30, 2024.

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

### **Firm's Responsibilities and Cooperation**

Peer review seeks improved quality in the performance of accounting and auditing engagements through education and remedial corrective actions. In addition to completion of these required corrective actions, it is your firm's responsibility to assess and implement any additional measures necessary to fully remediate the deficiencies noted in your firm's peer review.

If your firm:

- fails to agree to or complete the corrective actions; or
- fails to correct deficiencies after consecutive remedial or corrective actions required by the Committee on the same peer review; or
- has received previous peer review reports with a pass with deficiencies or fail rating; or
- receives a pass with deficiencies or fail peer review report on its next peer review,

we will consider if a hearing should be held to determine whether your firm's enrollment should be terminated from the Minnesota Society of CPAs Peer Review Program for failure to cooperate. Please contact us for a copy of the resolution regarding a firm's cooperation with the administering entity.

We encourage you to ensure that your firm maintains an appropriately designed system of quality control

1650 W. 82<sup>nd</sup> Street, Bloomington, MN 55431  
(M)952-831-2707

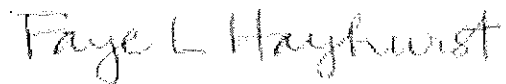
[aicpaglobal.com](http://aicpaglobal.com) | [cimaglobal.com](http://cimaglobal.com) | [aicpa.org](http://aicpa.org) | [cgma.org](http://cgma.org)

and that you and the members of your firm comply with that system to provide reasonable assurance of conforming to professional standards.

Your firm's agreement demonstrates its commitment to the objectives of the Minnesota Society of CPAs Peer Review Program.

Please acknowledge your agreement through the Peer Review Integrated Management Application (PRIMA) system. Upon receipt of the acknowledgement and satisfactory completion of any outstanding corrective actions within PRIMA, you will receive notification that your firm's peer review has been completed.

Sincerely,

A handwritten signature in cursive script that reads "Faye L Hayhurst".

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

cc: Thomas Zachman

Firm Number: 900255271925

Review Number: 605119

Digitally signed for the firm by James Dittmer on 3/5/2024.





**Professional Education Services, LP**  
certifies that

**James A Dittmer**

has satisfactorily completed the course

**7750E: Implementing the New Revenue Standard**

CPE Credit Hours: 8 | Field of Study\*: B

on May 31, 2024 at 9:04 am PDT

NASBA PES Sponsor: 103592

for which the hours of continuing professional education credit  
listed above are awarded.

This course complies with the statement of standards for formal self-study programs published by the AICPA and NASBA, the IRS Return Preparer Office, and that prescribed by the state boards of accountancy. Type of instructional/delivery method used: QAS self-study/interactive.

This certificate is valid for all states, the District of Columbia, and for IRS CE credits (for Enrolled Agents). In addition, the following states have specifically requested we list the following Program Sponsorship Agreement numbers: Hawaii (94028), Illinois (158-001075), New Jersey (20C100108400), New York (001043), Pennsylvania (PX177292), and Texas (005928).

NASBA PES Sponsor Identification Number: 103592 • IRS Return Preparer Office Number: ZX34G

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. In accordance with the standards set forth in Circular 230 section 10.6, C.E. credits have been granted based on a 50-minute course hour.

\*CPE Field of Study as defined per the NASBA/AICPA Statement on Standards for Professional Education (CPE) Programs:  
(A) Taxes; (B) Accounting; (C) Accounting - Governmental; (D) Auditing; (E) Auditing - Governmental; (F) Regulation; (G) Management Services;  
(H) Business Law; (I) Computer Software and Applications; (K) Business Management and Organization; (J) Finance; (N) Behavioral Ethics;  
(P) Personnel/Human Resources; (R) Economics; (L) Production; (U) Specialized Knowledge; (V) Statistics; (W) Personal Development;  
(X) Communications and Marketing; (Y) Information Technology.



*Michael E. Nash, CPA, EA*

**Michael E. Nash, CPA, EA**  
Education Coordinator



Professional Education Services, LP is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have the final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org)  
PES Sponsor Identification Number: 103592

**Professional Education Services, LP**

4208 Douglas Blvd., Suite 50 • Granite Bay, CA 95746 • 1-800-990-2731 • [www.mypescpe.com](http://www.mypescpe.com)

**Professional Education Services, LP**  
certifies that

**James A Dittmer**

has satisfactorily completed the course

**8305: Implementation of the New Lease Standard**

CPE Credit Hours: 10 | Field of Study\*: B

on June 03, 2024 at 12:52 pm PDT

NASBA PES Sponsor: 103592

for which the hours of continuing professional education credit  
listed above are awarded.

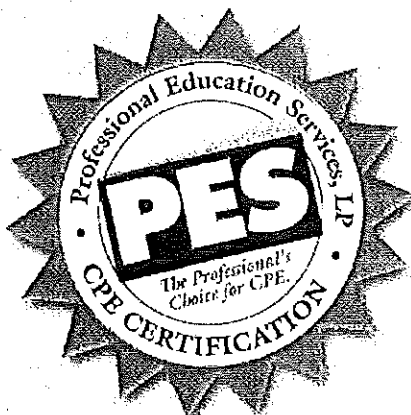
This course complies with the statement of standards for formal self-study programs published by the AICPA and NASBA, the IRS Return Preparer Office, and that prescribed by the state boards of accountancy. Type of instructional/delivery method used: QAS self-study/interactive.

This certificate is valid for all states, the District of Columbia, and for IRS CE credits (for Enrolled Agents). In addition, the following states have specifically requested we list the following Program Sponsorship Agreement numbers: Hawaii (94028), Illinois (158-001075), New Jersey (20CE00108400), New York (001043), Pennsylvania (PX177292), and Texas (005928).

NASBA PES Sponsor Identification Number: 103592 • IRS Return Preparer Office Number: ZX34G

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. In accordance with the standards set forth in Circular 230 section 10.6, CE credits have been granted based on a 50-minute contact hour.

\*CPE Field of Study as defined per the NASBA/AICPA Statement on Standards for Professional Education (CPE) Programs:  
(A) Taxes; (B) Accounting; (C) Accounting - Governmental; (D) Auditing; (E) Auditing - Governmental; (F) Regulatory Ethics; (G) Management Services;  
(I) Business Law; (J) Computer Software and Applications; (K) Business Management and Organization; (L) Finance; (N) Behavioral Ethics;  
(P) Personnel/Human Resources; (R) Economics; (T) Production; (U) Specialized Knowledge; (V) Statistics; (W) Personal Development;  
(X) Communications and Marketing; (Y) Information Technology.



*Michael E. Nash CPA, EA*  
**Michael E. Nash, CPA, EA**  
Education Coordinator



Professional Education Services, LP is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of Accountancy have the final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbregistry.org](http://www.nasbregistry.org)  
PES Sponsor Identification Number: 103592

**Professional Education Services, LP**

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# Professional Education Services, LP certifies that

**James A Dittmer**

**has satisfactorily completed the course**

**6210Q: Practice Issues: Compilation and Review**

CPE Credit Hours: 20 | Field of Study\*: B

on May 06, 2024 at 9:13 am PDT

NASBA PES Sponsor: 103592

**for which the hours of continuing professional education credit  
listed above are awarded.**

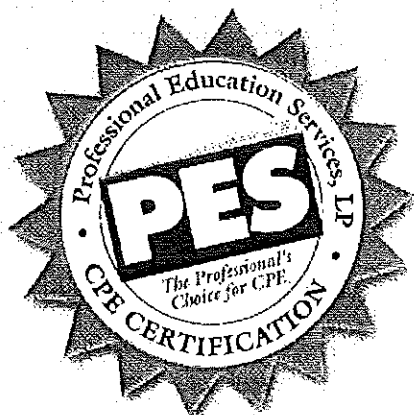
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AICPA®

Peer Review  
Program

Administered in Minnesota and North Dakota  
by the Minnesota Society of Certified Public Accountants

June 24, 2024

James Dittmer  
Dittmer Accounting Services Ltd.  
2512 Hillsboro Ave North  
Golden Valley, MN 55427



Dear James Dittmer:

On June 24, 2024, the Minnesota Peer Review Committee determined that your most recent peer review is complete.

The due date for your next review is March 31, 2027. This is the date by which all review documents should be completed and submitted to the administering entity. Since your firm's due date is between January and April, you may arrange to have your review a few months earlier to avoid having a review during tax season.

Should you perform, or become engaged to perform, any engagements under the Statements on Auditing Standards or *Government Auditing Standards*, examination engagements under the Statements on Standards for Attestation Engagements or engagements under the Public Company Accounting Oversight Board (PCAOB) standards that are not subject to the PCAOB permanent inspection, you must immediately notify us so we may determine if the firm should have a different due date for a System Review in accordance with the *Standards for Performing and Reporting on Peer Reviews*.

Sincerely,

Faye L Hayhurst

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

cc: Thomas Zachman

Firm Number: 900255271925

Review Number: 605119

1650 W. 82<sup>nd</sup> Street, Bloomington, MN 55431  
(M) 952-831-2707

[aicpa.org](http://aicpa.org) | [cimglobal.com](http://cimglobal.com) | [aicpa.org](http://aicpa.org) | [cpma.org](http://cpma.org)

**BOARD MEMORANDUM****August 1, 2024**

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

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

**SUBJECT:** **August 1, 2024, EXECUTIVE COMMITTEE MINUTES**  
GOLDEN RULE BUILDING, Suite 295  
**8:15 AM**

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

- 1) **APPROVAL OF THE MEETING MINUTES**  
**MSP: To approve the May 2, 2024, meeting minutes**
- 2) **UNFINISHED BUSINESS**
  - A) Internal Controls Annual Certification – Discussed. The certification has been signed by the Chair and sent by staff to MMB.
  - B) CPE Audits – Discussed.
  - C) Technology Modernization Funding Request August 1 Presentation – Discussed.
- 3) **NEW BUSINESS**
  - A) Staffing: Executive Director position – Discussed. The Chair will form a hiring committee.  
**MSP: To hire a full-time, fully dedicated Executive Director to the Board of Accountancy**
- 4) **ADJOURN**  
**MSP: To adjourn at 8:45 AM**