



MINNESOTA

BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

December 4, 2024

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: **DECEMBER 4, 2024, BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295
8:32 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

Christopher Kaisershot, Assistant Attorney General
Kay Weiss, Assistant Executive Director
Holly Salmela, Investigator
J'Nell Nordin, CPE and Firms Specialist
Daniel Stephens, Complaint Specialist
Matthew Linngren, OAS-I

GUESTS:

Troy Olsen, Minnesota Association of Public Accountants (MAPA)
Linda Wedul, Minnesota Society of CPAs (MNCPA)

- 2) INTRODUCTIONS

- 3) APPROVAL OF THE OCTOBER 2, 2024, MEETING MINUTES
MSP: To approve the October 2, 2024, meeting minutes
- 4) COMPLAINT COMMITTEE REPORT (A. 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 (2024)
MSP: To reopen the meeting
B) The Board issued the following Orders:
(1) In the matter of Brooks Waggoner, the Board issued a Stipulation and Consent Order.
(2) In the matter of Joshua Liesmaki, the Board issued a Stipulation and Consent Order.
(3) In the matter of Collins Allen CPA LLC, the Board issued a Stipulation and Consent Order.
(4) In the matter of Craig Siiro, the Board issued a Stipulation and Consent Order.
(5) In the matter of Jeffrey Sweetser, the Board issued a Stipulation and Consent Order.
(6) In the matter of Brandon Van Asten, the Board issued a Stipulation and Consent Order.
(7) In the matter of Steven Jagodzinski, the Board issued a Stipulation and Consent Order.
MSP: To accept the Complaint Committee report
- 5) INVESTIGATOR'S REPORT (H. Salmela, Investigator) – There are 102 open files.
MSP: To accept the Investigator's report
- 6) EXECUTIVE COMMITTEE REPORT (C. Selcer, CPA, Board Chair) – None
- 7) EXECUTIVE DIRECTOR'S REPORT (K. Weiss, Assistant Executive Director reporting)
A) Budget and Revenue reports FY25 – Discussed. The Board is operating within budget.
B) Staffing Updates – Complaint Specialist position has been filled, working to fill the Licensing Specialist position.
MSP: To accept the Executive Director's report
- 8) LAWS AND RULES COMMITTEE MEETING REPORT
(A. Guanzini, CPA, Committee Chair)
No committee meeting held

- 9) CONTINUING PROFESSIONAL EDUCATION MEETING REPORT
(G. Sowah, CPA, Committee Chair)
No committee meeting held
- 10) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
(L. Radziej, CPA, Committee Chair)
No committee meeting held
- 11) UNFINISHED BUSINESS
- A) 2025 Renewals Update – Discussed.
- B) AICPA/NASBA Competency-Based Experience Pathway Exposure Draft – Discussed.
MSP: To authorize the Chair to submit a response letter for the Board
- C) AICPA/NASBA Uniform Accountancy Act (UAA) Exposure Draft – Discussed.
MSP: To authorize the Chair to submit a response letter for the Board
- 12) NEW BUSINESS
- A) Applications for Reinstatement:
- (1) Rebecca Lynn Kamin
MSP: To approve
- (2) Craig Paul Lietha
MSP: To approve
- (3) Emily Anne Louwsma Towey
MSP: To approve
- (4) Megan Leigh Ohara
MSP: To approve
- (5) Justin Ryan Cook
MSP: To approve
- (6) Yangtao Wang
MSP: To approve
- (7) Sara Denise Sauer
MSP: To approve
- (8) Ian James Jackson
MSP: To approve

- B) Requests for Exception
- (1) Applicant A
MSP: To approve extension of FAR credit until June 30, 2025
- (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. Licensee A (**ATTACH. 12B2a**)
MSP: To approve exception to CPE noncompliance fees requirement if qualifying CPE hours are reported by December 31, 2024.
- C) Applications for Firm Permit
- (1) Minnesota Firm Permits
- a. Buchta Tax & Bookkeeping Services LLC
MSP: To approve
- b. Small Business Dreambuilders LLC
MSP: To deny
- c. Torkelson Flaherty LLC dba The Accountant House
MSP: To approve
- d. Jon Moulton Accounting P.C.
MSP: To approve
- e. Brian D. Mackinac, CPA PLLC
MSP: To approve
- f. Vesely CPA, LLC
MSP: To approve
- g. Simon Accounting Solutions LLC
MSP: To deny
- h. Sartell Tax & Accounting Services Inc
MSP: To deny
- i. Egan, CPA (**ATTACH. 12C1i**)
MSP: To deny
- j. Greysolon LLC (**ATTACH. 12C1j**)
MSP: To deny
- k. JDS Tax and Accounting Services, LLC (**ATTACH. 12C1k**)
MSP: To approve

- (2) Foreign Firm Permits
 - a. Mehrhoff & Wright LLP
MSP: To approve
 - b. Dark Horse CPAs, An Accountancy Corporation
MSP: To deny
 - c. JDSA LLC
MSP: To deny
 - d. BDMP Assurance, LLP (**ATTACH. 12C2d**)
MSP: To approve

- D) Firm Name Change Requests
 - (1) Deneen Flanary & Associates, Ltd. *change to* Deneen Flanary CPA, Ltd.
MSP: To approve
 - (2) Boyer & Company, a Professional Association *change to* Boyer CPA, a Professional Association
MSP: To approve
 - (3) D.W. Miller CPA, S.C. *change to* Hallberg Miller S.C. (**ATTACH. 12D3**)
MSP: To approve

- E) Firm Name Change for Doing Business As (DBA) Requests
None

F) In Compliance with Minnesota Rules, part 1105.4600-1105.5500 (2023) the following firms submitted a report with a finding of “pass”:

- (1) Anders Minkler Huber & Helm LLP
- (2) At Your Services Accounting, A.S., PLLC
- (3) Boulay PLLP
- (4) Daniel Schleper CPA, P.S.C.
- (5) De Noble & Company PC d/b/a De Noble, Austin & Co
- (6) Donald A. Helmer, Ltd.
- (7) Engelson & Associates, Ltd.
- (8) Eric Fredrickson CPA
- (9) Freed Maxick CPAs P.C.
- (10) Johnson and Hoehn, Ltd. CPAs
- (11) Johnson, Mattson, Smail & Collum, PLLC
- (12) Katie M. Jacobson, CPA
- (13) Kelly & Muehler, PLLP
- (14) Kennedy & Fitzgerald, Ltd.
- (15) MB Consultants, PLLC
- (16) Michael P. Mullen, CPA, PLLC
- (17) Muckala & Werhan, PLLC
- (18) Olsen Thielen & Co., Ltd.
- (19) Price and Associates CPAs, LLC
- (20) RW Group, LLC
- (21) Susan Schober Cutshall, CPA
- (22) Torrillo & Associates, LLC
- (23) VBC & Company CPA'S, LLC
- (24) Brady, Martz & Associates, P.C.
- (25) Bauman Associates, Ltd.
- (26) KraftCPAs PLLC
- (27) Katz, Sapper & Miller LLP
- (28) Shilson, Goldberg, Cheung & Associates, LLP
- (29) Vrakas S.C.
- (30) Hoffman, Stewart & Schmidt, PC
- (31) Lane Gorman Trubitt, LLC
- (32) Cohen & Company, Ltd.
- (33) KCoe Isom, LLP

MSP: To accept the Peer Review reports

G) Peer Review with Other Rating

- (1) Dana F Cole & Company LLP

MSP: To accept

- (2) Hohlen CPA LTD (**ATTACH. 12G2**)

MSP: To accept

- H) Peer Review Extension Request
None
- I) 2025 Board Meeting Calendar
MSP: To approve
- J) NASBA Annual Meeting report (C. Selcer, CPA, G. Sowah, CPA, and L. Radziej, CPA, reporting) – Discussed.
- K) NASBA Candidate Care Quarterly Report Q3 2024 (FYI) – Discussed.
- L) NASBA 2024 Q3 CPA Exam Report (FYI) – Discussed.
- M) Office of the State Auditor Peer Review Report
MSP: To accept
- N) AICPA Peer Review Changes; Impact to Board Rules/Processes – Discussed.
- O) New Licensee Report
MSP: To approve
- P) Board Elections
MSP: To elect Charles Selcer as Chair by acclamation
MSP: To elect Godson Sowah as Vice Chair by acclamation
MSP: To elect Todd Lifson as Secretary/Treasurer by acclamation
- Q) Executive Director Hiring Process – Discussed.
MSP: To authorize a panel of up to three people to review applicants and conduct interviews for the Executive Director position, and to bring a minimum of two candidates before the Board as a recommendation for hiring
- 13) PUBLIC COMMENT – Linda Wedul, MNCPA, commented on the AICPA/NASBA exposure drafts, the topic of automatic mobility, proposals for changes to statutes in the coming Legislative session, and exam extensions.
- 14) ADJOURN
MSP: To adjourn at 11:33 AM.

[REDACTED]
Sent: Thursday, November 28, 2024 8:34 PM

To: MN_BOA <boa@state.mn.us>

Subject: Attached petition

[You don't often get email from [REDACTED] why this is important at
<https://aka.ms/LearnAboutSenderIdentification>]

This message may be from an external email source.

Do not select links or open attachments unless verified. Report all suspicious emails to
Minnesota IT Services Security Operations Center.

Greetings:

If possible, please agenda the attached petition for the Dec. 4th meeting.

The petitioner will not be in attendance, and seeks notice of a determination by
correspondence, including email.. [REDACTED] will appear at a future meeting if the Board requires that
to resolve the issue.

-- Onward!

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

TO: THE MINNESOTA BOARD OF ACCOUNTANCY

PETITION FOR WAIVER OF LATE FEES

Comes now, [REDACTED] and petitions the Minnesota Board of Accountancy for waiver of late fees pertaining to [REDACTED] renewal licensing for practice in 2025, for reasonable cause, as follows.

1. Petitioner is 79 yrs. of age and is semi-retired, presently retaining 2 annual tax clients. [REDACTED] is not soliciting new business, and generally not accepting new clients.
2. Petitioner's scope of practice is almost exclusively in tax. [REDACTED] does no write-up or attest.
3. Petitioner desires to maintain [REDACTED] active license, and will file for renewal of same by Dec. 31st, 2024.
4. For cause, below, Petitioner could not complete [REDACTED] necessary CPE for said renewal by June 30, 2024; and will complete same on or before Dec. 31st 2024.
5. Said late completion is due to health reasons. Petitioner has had chronic internal bleeding since Spring 2024, which doctors have yet to isolate and correct. [REDACTED] also has had renal failure, and these things have caused multiple respiratory crises, requiring ambulance services, on many occasions during 2024, including during periods prior to June 30th, 2024.
6. Said medical conditions required the Petitioner to receive emergency rooms services on multiple occasions, including during periods prior to June 30th, 2024; and in-patient hospitalization on multiple occasions, including during periods prior to June 30th, 2024. [REDACTED] presently requires dialysis twice a week, blood transfusions, generally, twice a week, and supplemental oxygen.
6. The time required for these medical services prevented the Petitioner from timely completing said CPE.
7. The Petitioner continues to try to get the best quality CPE, and got some of [REDACTED] 2024 hours (18, including 2 ethics) at the IRS Nationwide Tax Forum at San Diego; in Sept., 2024; notwithstanding that the trip required enroute dialysis at four remote locations, and transfusion at three.

WHEREFORE, Petitioner requests that the Board waive late fees for 2024 CPE reporting, and notify Petitioner of its determination.

Dated: 11-28-2024

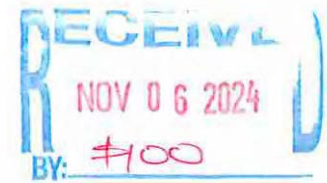


"Your only limitation is ... your mind."

-- Art Richmond, a computer store proprietor at Nevis, Minn., who waited on his customers and took their service calls. If he didn't tell one, they'd never know that he couldn't see.)

"Do the best you can in every task, no matter how unimportant it may seem at the time. No one learns more about a problem than the person at the bottom."

— Justice Sandra Day O'Connor (retired), U.S. Supreme Court



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 Egan, CPA

Firm Address 7281 Savanna Court
(Provide street address)

City Lino Lakes Main Phone 612-599-1664

State MN Zip 55014 FEIN # or MN Taxpayer ID # [REDACTED]

Name of Manager / Partner in Charge William Egan MN Certificate # 27510
(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 10/28/2024 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?	
William Egan	27510		<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.

NA

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 10. ☐ Yes—List all states below or, if necessary, attach a list.

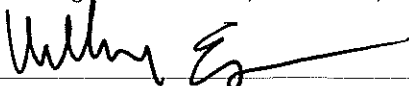
9. If you answered "yes" to Question 8, was your permit/permit application in any of these states revoked, suspended, or denied? ☐ No ☐ Yes—Attach a statement of explanation.

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
William Egan		10/31/24

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.



Signature

William Egan

Printed Name

10/31/24

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 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.")

Indicate the Report Acceptance Body (RAB) you are/will be complying with:

☐ AICPA ☐ MAPA ☐ MNCPA ☐ Other (specify): _____

What is the period of time that you are/will be covered by your initial review? (Beginning Month) / (Beginning Year) to (Ending Month) / (Ending Year)

(Beginning Month) / (Beginning Year) to (Ending Month) / (Ending Year)

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



Signature

WILLIAM EGAN

Printed Name

10/31/24

Date

**WORKERS' COMPENSATION LIABILITY
CERTIFICATE OF COMPLIANCE**

1. Firm Information

Firm Name Egan, CPA
Contact Name William Egan
Address 7281 Savanna Court
City Lino Lakes
State MN Zip 55014

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

10/31/24

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 Incorporation

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: William Egan Limited

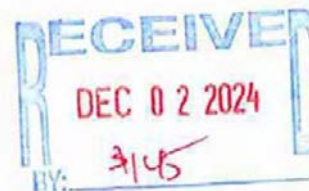
File Number: 1507961600023

Minnesota Statutes, Chapter: 302A

This certificate has been issued on: 10/28/2024



Steve Simon
Secretary of State
State of Minnesota



**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 Greysolon LLC

Firm Address 3586 Ridgewood Road
(Provide street address)

City Arden Hills Main Phone 612-321-8807

State MN Zip 55112 FEIN # or MN Taxpayer ID # [REDACTED]

Name of Manager / Partner in Charge Tania Dreono MN Certificate # 26723
(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 11/25/2024 **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?	
Tania Dreono	26723		<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

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.

Matthew Dreon

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 10. ☐ Yes—List all states below or, if necessary, attach a list.

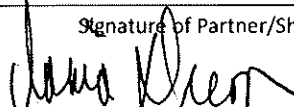
9. If you answered "yes" to Question 8, was your permit/permit application in any of these states revoked, suspended, or denied? ☐ No ☐ Yes—Attach a statement of explanation.

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
Tania Dreon		11/25/2024

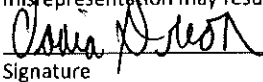
FIRM PEER REVIEW STATEMENT

1. Did/will your firm do work under the following standards?	Current Year		Next Year	
Statements on Auditing Standards (SAS)	<input 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
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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

Tania Dreon

Printed Name

11/25/2024

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.S100.

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 Greysolon LLC
Contact Name Tania Dreon
Address 3586 Ridgewood Road
City Arden Hills
State MN Zip 55112

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.

☐

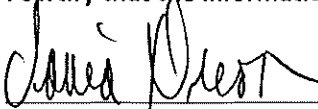
I have no employees who are covered by the workers' compensation law.
(Employed spouses, parents, and children are exceptions to coverage requirements.)

☐

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

11/25/2024

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.

**MINNESOTA NON-CPA/NON-RAP
OWNER OF FIRM STATEMENT**

Complete if you are not a CPA or RAP but are a firm owner who is a resident of Minnesota
(regardless of the firm's location[s]) and submit \$45.00 fee.

1. Personal Information



I am a resident of Minnesota.

Firm Name Greysolon LLC

Legal Name Matthew P Dreon
(First) (M.I.) (Last) (Suffix)

Address 3586 Ridgewood Road
(Provide street address)

Former Name
(if used previously) _____

City Arden Hills

Work Phone 612-234-5639

State MN Zip 55112

2. What percentage of voting interest do you hold in the firm? 0 %

3. What percentage of financial interest do you hold in the firm? 0 %

4. List all the Minnesota professional licenses you hold and any disciplinary action taken against those licenses in the last five years:

License #	Profession	Disciplinary Action (if any)

5. Affidavit:

I certify that the above information is complete and accurate, that I actively participate in the firm on a full-time basis, and that I agree to comply with the rules adopted by the Minnesota Board of Accountancy.

Matthew Dreon
Signature

11/25/2024
Date

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: Greysolon LLC

File Number: 1515658100022

Minnesota Statutes, Chapter: 322C

This certificate has been issued on: 11/25/2024



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 • 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 JDS Tax and Accounting Services, LLC

Firm Address 1704 York Dr
(Provide street address)

City Saint Cloud Main Phone 320-293-6521

State Minnesota Zip 56303 FEIN # or MN Taxpayer ID # [REDACTED]

Name of Manager / Partner in Charge Jason Skroch MN Certificate # 32229
(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 05/24/2024 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?	
Jason Skroch	32229		<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

Note: MN Statute 326A.05, Subd. 5 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 10. ☐ Yes—List all states below or, if necessary, attach a list.

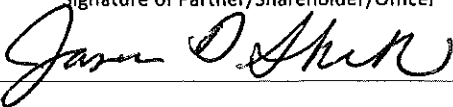
--

9. If you answered "yes" to Question 8, 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 Jason Skroch	Signature of Partner/Shareholder/Officer 	Date 11/25/2024

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 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.

Signature

 Jason Skroch
 Printed Name

Date 11/25/2024

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?
 _____ / _____ 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 JDS Tax and Accounting Services
Contact Name Jason Skroch
Address 1704 York Dr
City Saint Cloud
State Minnesota Zip 56303

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.

Jason D Skroch
Signature

11/25/2024
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.

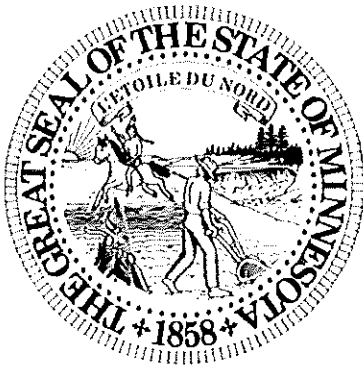
The business entity is now legally registered under the laws of Minnesota.

Name: JDS Tax and Accounting Services L.L.C.

File Number: 1475910300028

Minnesota Statutes, Chapter: 322C

This certificate has been issued on: 05/24/2024

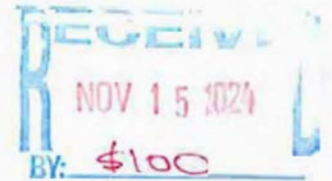


A handwritten signature in cursive script that reads "Steve Simon".

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 • 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 BDMP Assurance, LLP

Firm Address 2211 Congress Street
(Provide street address)

City Portland Main Phone 207-541-2200

State ME Zip 04102 FEIN # or MN Taxpayer ID # [REDACTED]

Name of Manager / Partner in Charge Todd Dejardis 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 09/20/2024 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?	
please see attached			<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

notifies the Board of Accountancy 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? _____ % 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 10.

☒

Yes—List all states below or, if necessary, attach a list.

AZ, CT, ME, MD, MS, NH, VT

9. If you answered "yes" to Question 8, was your permit/permit application in any of these states revoked, suspended, or denied?

☒

No

☐

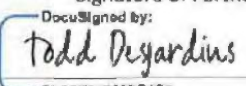
Yes—Attach a statement of explanation.

10. DESIGNATION AFFIDAVIT FOR FIRM PERMIT APPLICATION

Read all statements and sign the affidavit below.

- 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.
- 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).
- The firm has an audit documentation retention and destruction policy that complies with Minnesota Rules 1105.7850.G (2023).
- 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.
- 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
Todd Desjardins	DocuSigned by:  SACBF84F99BF4ED...	11/13/2024

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 type="checkbox"/> Yes	<input checked="" 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 checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Statements on Standards for Attestation Engagements (SSAE)	<input type="checkbox"/> Yes	<input checked="" 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 checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
PCAOB Auditing Standards	<input type="checkbox"/> Yes	<input checked="" 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? 2024B. When was the last review report on your public practice released by the PCAOB? none released
(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.

DocuSigned by:
Todd Desjardins

Signature

Todd Desjardins

Printed Name

11/13/2024

Date

WORKERS' COMPENSATION LIABILITY CERTIFICATE OF COMPLIANCE

1. Firm Information

Firm Name BDMP Assurance, LLP
Contact Name Todd Desjardins
Address 2211 Congress Street
City Portland
State ME Zip 04102

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.

DocuSigned by:
Todd Desjardins
Signature

11/13/2024

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.

**BDMP ASSURANCE, LLP
PARTNERS**

Name	Office	License #
Sarah L. Belliveau, CPA	2211 Congress Street Portland, ME 04102	CP2415
Renee Bishop, CPA	23 Water Street Suite 101 Bangor, ME 04401	CP1978
William H. Brown, CPA	2211 Congress Street Portland, ME 04102	CP1855
Tammy J. Brunetti, CPA	2211 Congress Street Portland, ME 04102	CP2686
Todd Desjardins, CPA	2211 Congress Street Portland, ME 04102	CP2955
Jason Fournier, CPA	2211 Congress Street Portland, ME 04102	CP3474
Mary Jalbert, CPA	2211 Congress Street Portland, ME 04102	CP1771
Michael F. Jurnak, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	02736
Julie A. Keim, CPA	2211 Congress Street Portland, ME 04102	CP2604
Tammy P. Michaud, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	04248
Lisa Openshaw, CPA	51 Sawyer Road Suite 610 Waltham, MA 02453	67143
Linda L. Roberts, CPA	2211 Congress Street Portland, ME 04102	CP2282
Robert S. Smalley, III, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	04450
Lisa Trundy-Whitten, CPA	2211 Congress Street Portland, ME 04102	CP4790

Name	Office	License #
Jeffrey D. Walla, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	02000
Katherine E. Balukas, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	07420
Andrea J. Colfer, CPA	2211 Congress Street Portland, ME 04102	CP6995
Mary Dowes, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	04353
Ryan Gough, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	04800
Mark R. LaPrade, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	04664
Robert Leonard, CPA	51 Sawyer Road Suite 610 Waltham, MA 02453	25108
Christopher M. Mouradian, CPA	2211 Congress Street Portland, ME 04102	CP7824
Dimitrios Panacopoulos, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	05251
Emily B. Parker, CPA	2211 Congress Street Portland, ME 04102	CP5135
Jodi Reynolds, CPA	23 Water Street Suite 101 Bangor, ME 04401	CP8287
Ryan T. Warren, CPA	1000 Elm Street 4th Floor Manchester, NH 03101	05822

*BDMP Assurance, LLP is a newly formed entity and none of its members are currently practicing in Minnesota, however, we look forward to the opportunity to do so once we have the firm permit in place.



Office of the Minnesota Secretary of State

Foreign Limited Liability Partnership | Statement of Qualification

Minnesota Statutes, Chapter 323A



Read the instructions before completing this form.

Filing Fee: \$155 for expedited service in-person and online filings, \$135 if by mail

This Statement of Qualification has been approved pursuant to *Minnesota Statutes, Chapter 323A*.

By filing this Statement of Qualification, the partnership certifies that it has complied with the organization laws in the jurisdiction of its organization.

Note: A professional partnership governed under Chapter 319B must include an attachment with the following information:
(This information is only required if this is a professional partnership.)

1. Statement that the Minnesota firm elects to operate and acknowledges that it is subject to *Minnesota Statutes, Chapter 319B.01 to 319B.12*.
2. List the professional service the partnership is authorized to provide under *Minnesota Statutes, Chap. 319B, subd 19*.
3. Statement that, to the extent it's generally applicable governing law conflicts or differs from those sections, the firm has made the necessary changes to the agreements and other documents controlling its structure, governance, operations and internal affairs so as to comply with those sections.

A person who files a statement pursuant to this section shall promptly send a copy of the statement to every non-filing partner and to any other person named as a partner in the statement.

1. The legal name of this partnership in the Home Jurisdiction: (Required)

BDMP Assurance, LLP

2. The alternate name under which the partnership will do business in Minnesota, if different than the legal name listed above:

If the name is unavailable in Minnesota return the completed, approved and executed resolution found at the end of this form.

3. Home Jurisdiction: (Required)

Maine

4. List the address of the partnership's chief executive office: (Required)

2211 Congress Street

Street Address (A PO Box by itself is not acceptable)

Portland

City

ME

State

04102

Zip

5. List an office address in Minnesota, if different than the chief executive office address:

Street Address (A PO Box by itself is not acceptable)

City

State

Zip

6. If there is no office address in Minnesota, list the name and address of the registered agent in Minnesota:

Agent Name:

Corporation Service Company

2345 Rice Street, Suite 230

Street Address (A PO Box by itself is not acceptable)

Roseville

City

MN

State

55113

Zip

7. The effective date of this filing if different from the date of filing:

8. I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

Mike Jurnak

Signature of at Least Two Partners or of the Agent

Todd Dyardins

SACAF54F93874EB...

If you are signing as the agent for additional parties and the parties are not named in this document, and the additional parties' signatures are required by law, please list your name in the box followed by "and as agent for (insert names of other parties)"



Work Item 1493929700035
Original File Number 1493929700035

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED
09/23/2024 11:59 PM

A handwritten signature in black ink that reads "Steve Simon". The signature is written in a cursive, flowing style.

Steve Simon
Secretary of State



85 East 7th Place, Suite 125, St. Paul, MN 55101-2143
Ph: 651-296-7938 • Email: boa@state.mn.us • boa.state.mn.us

CPA FIRM NAME CHANGE REQUEST

- All firm name changes must comply with MN Rules 1105.6300 and 1105.6400 and must be approved by the Board before implementation or renewal. Do not submit a firm renewal under the new name until the Board approves the name.
- Along with this form, please submit a copy of the Articles of Incorporation or Certificate of Authority from the Minnesota Secretary of State showing the name change.
- If your firm's legal form is changing, don't use this form; instead submit a new Firm Initial Permit Application.
- You may mail (see address above) or email this form and the Secretary of State documents to boa@state.mn.us. Put "CPA Firm Name Change Request" and your firm permit number in the subject line.

Current Firm Information

Firm Name	<u>D.W. Miller CPA, S.C.</u>		Firm Permit #	<u>F1719</u>
Primary Firm Address	<u>405 S Dakota Ave</u>			
City	<u>New Richmond</u>	State	<u>WI</u>	Zip
Contact Name	<u>Dennis W Miller</u>	Contact Phone	<u>715-246-7947m</u>	

Legal form of firm prior to the name change:

<input checked="" type="checkbox"/> CPA Corporation	<input type="checkbox"/> CPA Limited Liability Partnership
<input type="checkbox"/> CPA Partnership	<input type="checkbox"/> CPA Limited Liability Company
	<input type="checkbox"/> Foreign Firm Practicing in Minnesota

Proposed Changes

Proposed Firm Name Hallberg Miller S.C.

Is your firm's legal form changing? ☒ No ☐ Yes—If yes, don't use this form; instead submit a new Firm Initial Permit Application.

List the name and complete address of every owner, partner, member, shareholder, director or officer of the firm who resides in or practices in Minnesota. Attach list, if necessary.

Name	Address	City	State	Zip Code
Joshua J Hallberg	1818 110th Street	Balsam Lake	WI	54810

Explain in detail the reason for the change. Attach additional sheets if necessary.

Name change, same EIN. [REDACTED]

If signing electronically, I agree that my electronic signature shall constitute the execution of this document in exactly the same manner as if I had signed by hand.

Signature of owner/managing partner/officer

Joshua J Hallberg
Printed Name

10-1-2024
Date

Office of the Minnesota Secretary of State

Foreign Corporation or Cooperative | Name Change

Minnesota Statutes, Chapter 303



Read the instructions before completing this form.

Filing Fee: \$70 for expedited service in-person and online filings, \$50 for mail

1. File Number: 3624223-2

2. Name of Corporation in Home Jurisdiction: (Required)

D.W. Miller, CPA, S.C.

List the name of this company prior to filing this amendment

3. Alternate Name used in Minnesota, if applicable:

If applicable, list the alternate name used in Minnesota prior to filing this amendment

4. Home Jurisdiction: Wisconsin

5. Corporation Name is changed to: (Required)

Hallberg Miller, S.C.

List the name currently filed in the home jurisdiction

6. Alternate Name to be used in Minnesota, if applicable:

Note: This is only required if the corporate name is unavailable in Minnesota or an appropriate entity designation is not provided.

7. This amendment has been approved pursuant to *Minnesota Statutes*, Chapter 303. By filing this name change, the corporation certifies that the name change has been filed and recorded in the corporation's home jurisdiction. If an alternate name is used, the company certifies that its board of directors has adopted and approved the alternate name for use in Minnesota.

8. I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

John Hallberg
Signature of Authorized Person or Authorized Agent

11-18-2024
Date

Email Address for Official Notices

Enter an email address to which the Secretary of State can forward official notices required by law and other notices:

[REDACTED]

☐ Check here to have your email address excluded from requests for bulk data, to the extent allowed by Minnesota law.

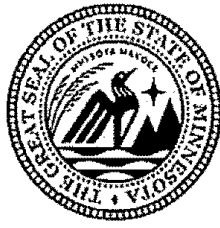
List a name and daytime phone number of a person who can be contacted about this form:

Josh Hallberg

715-246-7947

Contact Name

Phone Number



Work Item 1514743400050
Original File Number 3624223-2

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED
11/22/2024 11:59 PM

Steve Simon

Steve Simon
Secretary of State

Business Record Details »

Minnesota Business Name

Hallberg Miller, S.C.

Business Type

Business Corporation (Foreign)

MN Statute

303

File Number

3624223-2

Home Jurisdiction

Wisconsin

Filing Date

12/22/2009

Status

Active / In Good Standing

Renewal Due Date

12/31/2025

Registered Office Address

11130 60TH ST N
STILLWATER, MN 55082-9310
USA

Registered Agent(s)

David Rustad

Home Business Name

Hallberg Miller, S.C.

Chief Executive Officer

Joshua Hallberg
405 S. Dakota Ave.
New Richmond, WI 54017
USA

Filing History

Filing HistorySelect the item(s) you would like to order: [Order Selected Copies](#)

<input type="checkbox"/>	Filing Date	Filing	Effective Date
<input type="checkbox"/>	12/22/2009	Original Filing - Business Corporation (Foreign) (Business Name: D.W. Miller, CPA, S.C.) Professional Service - Accountancy	
<input type="checkbox"/>	8/7/2012	Revocation - Business Corporation (Foreign)	
	8/8/2013	Revocation Name Hold Release - Business Corporation (Foreign)	
<input type="checkbox"/>	11/22/2024	Annual Reinstatement - Business Corporation (Foreign)	
<input type="checkbox"/>	11/22/2024	Amendment - Business Corporation (Foreign) (Business Name: Halilberg Miller, S.C.)	
<input type="checkbox"/>	11/26/2024	Registered Office and/or Agent - Business Corporation (Foreign)	



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

May 9, 2024

To the Owner of Hohlen CPA, Ltd.
and the Peer Review Committee of the Minnesota Society of CPA's

We have reviewed selected accounting engagements of Hohlen CPA, Ltd. (the firm) issued with periods ending during the year ended May 31, 2023. 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 an Engagement Review as described in the Standards may be found at 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 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 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, we express no opinion or any form of assurance on that system.

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

We noted the following deficiencies during our review:

1. On a review engagement, the financial statements had two investments in LLC's that were recorded on the equity method, however under GAAP they should have been consolidated. There was no reference of a GAAP exception in the review report, nor any documentation in the file on the analysis or conclusion of recording these investments.
2. On a review engagement, the firm failed to document expectations developed on analytical procedures performed.

Conclusion

Because of the deficiencies previously described, we concluded that at least one but not all of the engagements submitted for review by Hohlen CPA, Ltd. issued with periods ending during the year ended May 31, 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*. Hohlen CPA, Ltd. has received a peer review rating of *pass with deficiencies*.

Christianson PLLP

Christianson PLLP

Willmar | Litchfield | Paynesville | Fairfax | Redwood Falls | Morgan

888.852.5937 | christiansoncpa.com

Creating clients for life

HOHLEN CPA, LTD.

Brian J. Hohlen
Certified Public Accountant

511 S. Rum River Drive
Princeton, Minnesota 55371

(763) 389-3090
Fax (763) 631-0342

May 9, 2024

To the Peer Review Committee of the Minnesota Society of CPA's

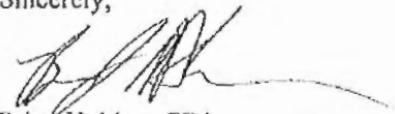
Ladies and Gentlemen:

This letter represents my response to the report on the engagement review of my firm's accounting practice for engagements submitted for review with periods ending during the year ended May 31, 2023.

1. Prior to the next engagement for this client, I will discuss with management the need to consolidate the GAAP financial statements with the majority-owned investments in LLC's. In lieu of consolidation, I will discuss the option to disclose a GAAP exception on the report. Because the users of the financial statements are management and no external parties, I didn't consider it necessary to recall and reissue the financial statements under review.
2. On the next review engagement for this client, I will document my expectations developed with respect to the analytical procedures performed. Because expectations were done but not documented, I didn't consider it necessary to redo any documentation for the engagement under review.

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

Sincerely,



Brian Hohlen, CPA
Hohlen CPA, Ltd



AICPA®

Peer Review
Program

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

September 12, 2024

Brian Hohlen
Hohlen CPA LTD
511 S Rum River Dr
Princeton, MN 55371-2206

Dear Brian Hohlen:

On September 12, 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 pass with deficiencies. The Committee accepted the aforementioned documents with the understanding that the firm will take the actions outlined in its response to the report, which will be monitored during your firm's next peer review and:

- Agree to have the owner of the firm participate in at least 4 hours of continuing professional education in compilation and review. Provide a list of the courses taken and CPE certificates by November 30, 2024.
- Agree to have the owner of the firm participate in at least 4 hours of continuing professional education in financial reporting and disclosures. Provide a list of the courses taken and CPE certificates by November 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,

the Committee may refer the matter to the AICPA Peer Review Board (PRB) to consider whether a hearing should be held for the firm's failure to cooperate with the administering entity. If the PRB determines that

1650 W. 82nd Street, Bloomington, MN 55431
(M)952-831-2707
aicpaglobal.com | cimaglobal.com | aicpa.org | cgma.org

your firm has not cooperated, it may terminate your firm's enrollment in the AICPA Peer Review Program. The PRB has adopted the resolution at the following link: <http://www.aicpa.org/forthepublic/prfirmterm/pages/default.aspx> regarding a firm's cooperation with the administering entity and the PRB.

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

Faye L. Hayhurst

Faye Hayhurst
Director of Finance and Administration



cc: Sara DeRoo

Firm Number: 900010083731

Review Number: 601876

Digitally signed for the firm by Brian Hohlen on 9/12/2024.



Course Completion Certificate

Name of Participant:	Brian Hohlen
Course Title:	Compilations, Reviews, and Preparations: Engagement Performance and Annual Update (CRAU)
Completion Date:	11/6/2024
Total CPE Credits Awarded:	8.00
Field of Study:	Auditing (8)
New York Field of Study:	Auditing (8)
Delivery Method:	QAS Self Study

Course Sponsor

Surgent McCoy CPE, LLC
201 N. King of Prussia Road, Suite 370 Radnor, PA 19087
610-688-4477 (phone)
610-688-3977 (fax)

Surgent McCoy Sponsor Numbers

Texas - 9314
NASBA's National Registry of CPE Sponsors - ID 103212

Please Note: In accordance with the standards of the National Registry of CPE Sponsors and the standards set forth in Circular 230 section 10.6, CPE and CE credit has been granted based on a 50-minute hour.

A handwritten signature in black ink, appearing to read "Elizabeth Kolar".

Elizabeth Kolar
Executive Vice President, Financial Education



Course Completion Certificate

Name of Participant:	Brian Hohlen
Course Title:	Financial Statement Disclosures: A Guide for Small and Medium-Sized Businesses (GSM4)
Completion Date:	11/6/2024
Total CPE Credits Awarded:	4.00
Field of Study:	Accounting (4)
New York Field of Study:	Accounting (4)
Delivery Method:	QAS Self Study

Course Sponsor

Surgent McCoy CPE, LLC
201 N. King of Prussia Road, Suite 370 Radnor, PA 19087
610-688-4477 (phone)
610-688-3977 (fax)

Surgent McCoy Sponsor Numbers

Texas - 9314
NASBA's National Registry of CPE Sponsors - ID 103212

Please Note: In accordance with the standards of the National Registry of CPE Sponsors and the standards set forth in Circular 230 section 10.6, CPE and CE credit has been granted based on a 50-minute hour.

A handwritten signature in black ink, appearing to read "Elizabeth Kolar".

Elizabeth Kolar
Executive Vice President, Financial Education



AICPA®

Peer Review
Program

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

November 07, 2024

Brian Hohlen
Hohlen CPA LTD
511 S Rum River Dr
Princeton, MN 55371-2206



Dear Brian Hohlen:

On November 07, 2024, the Minnesota Peer Review Committee determined that your most recent peer review is complete.

The due date for your next review is November 30, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

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

cc: Sara DeRoo

Firm Number: 900010083731

Review Number: 601876



MINNESOTA

BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

December 4, 2024

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

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: **DECEMBER 4, 2024, EXECUTIVE COMMITTEE MINUTES**
GOLDEN RULE BUILDING, Suite 295
11:50 AM

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

- 1) **CALL TO ORDER:**
Charles Selcer, CPA
Godson Sowah, CPA
Todd Lifson, CPA – **Absent**

OTHERS IN ATTENDANCE:
Kay Weiss, Assistant Executive Director
- 2) **APPROVAL OF THE MEETING MINUTES**
MSP: To approve the October 2, 2024, meeting minutes
- 3) **UNFINISHED BUSINESS**
 - A) Internal Controls - Discussed.
 - B) Executive Director Hiring Update – Working on job posting with HR.
- 4) **NEW BUSINESS**
 - A) Committee Assignments – Discussed.
 - B) CPA Exam Seat Block Scheduling – FYI Only. Staff will monitor for adverse feedback from candidates.
 - C) NASBA CPAES Institutional Approved Degree Program – Discussed. Will not participate; would require rule change.

- 5) ADJOURN
MSP: To adjourn at 12:15 PM