



MINNESOTA

BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

April 17, 2025

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: **APRIL 17, 2025, EXECUTIVE COMMITTEE MINUTES**
GOLDEN RULE BUILDING, Suite 295
8:34 AM

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

- 1) **CALL TO ORDER:**
Charles Selcer, CPA, Board Chair
Godson Sowah, CPA, Vice Chair
Todd Lifson, CPA, Secretary/Treasurer

OTHERS IN ATTENDANCE:
Kristin Batson, Executive Director

GUESTS:
Gino Fragnito, Minnesota Society of CPAs (MNCPA)
Troy Olsen, Minnesota Association of Public Accountants (MAPA)
Linda Wedul, Minnesota Society of CPAs (MNCPA)
- 2) **APPROVAL OF THE MEETING MINUTES**
MSP: To approve the February 5, 2025, meeting minutes
- 3) **UNFINISHED BUSINESS**
 - A) Internal Controls

- 4) NEW BUSINESS
 - A) Executive Director Report (K. Batson, Executive Director)
 - (1) Biennial budget update
 - (2) IT projects recommended by MNIT
 - (3) Potential implementation of Pathways legislation
- 5) ADJOURN
 - MSP: To adjourn at 8:45 AM**

BOARD MEMORANDUM**April 17, 2025**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: **APRIL 17, 2025, BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295
9:00 AM

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

- 1) **CALL TO ORDER**
Board members:
Charles Selcer, CPA, Board Chair
Godson Sowah, CPA, Vice Chair
Todd Lifson, CPA, Secretary/Treasurer
Andrea Chung, CPA
Ann Etter, CPA – **Absent**
Amanda Guanzini, CPA – **Absent**
Douglas Moore
Lance Radziej, CPA
Diane Rosenwald

OTHERS:

Christopher Kaisershot, Assistant Attorney General
Kristin Batson, Executive Director
Holly Salmela, Investigator
J'Nell Nordin, CPA and Firms Specialist
Daniel Stephens, Complaint Specialist
Matthew Linngren, OAS-I
Gaolie Xiong, Licensing Specialist

GUESTS:

Chas McElroy, CPA

Gino Fragnito, Minnesota Society of CPAs (MNCPA)

Troy Olsen, Minnesota Association of Public Accountants (MAPA)

Linda Wedul, Minnesota Society of CPAs (MNCPA)

2) INTRODUCTIONS

A) Recognition of Chas McElroy's Service to the Board – Chair Selcer thanked Chas McElroy for his service and presented him with a plaque marking his time on the Board.

B) Welcome new Board member Andrea Chung – Chair Selcer introduced and welcomed the newest member of the Board, CPA Andrea Chung.

3) APPROVAL OF BOARD MEETING MINUTES

A) Approval of the February 5, 2025, Board meeting minutes

MSP: To approve the February 5, 2025, meeting minutes

B) Approval of the March 13, 2025, Special Board meeting minutes

MSP: To approve the March 13, 2025, meeting minutes as corrected

4) COMPLAINT COMMITTEE REPORT (L. Radziej, CPA, Acting Committee Chair)

A) The Complaint Committee requests a closed session to deal with enforcement matters.

MP: To go into closed session to address enforcement actions under Minnesota Statutes 214 (2024)

MP: To reopen the meeting

B) The Board issued the following Orders:

1) In the matter of Kathleen Schulz, the Board issued a Stipulation and Consent Order.

2) In the matter of Danielle Germer, the Board issued a Stipulation and Consent Order.

3) In the matter of Adam Baker, the Board issued a Stipulation and Consent Order.

MSP: To accept the Complaint Committee report

5) INVESTIGATOR'S REPORT (H. Salmela, Investigator)

A) There are 129 open files.

MSP: To accept the Investigator's report

6) EXECUTIVE COMMITTEE REPORT (C. Selcer, CPA, Board Chair)

MSP: To accept the Executive Committee report

- 7) EXECUTIVE DIRECTOR'S REPORT (K. Batson, Executive Director)
 - A) Budget and Revenue reports FY25 – Discussed.
 - B) Biennial budget update – Discussed.
 - C) Upgrade for Board database using Odyssey funds – Discussed.
 - D) Potential implementation of Pathways legislation – Discussed.**MSP: To accept the Executive Director's report**

- 8) LAWS AND RULES COMMITTEE MEETING REPORT
(D. Moore, Committee Chair)
No committee meeting held.

- 9) CONTINUING PROFESSIONAL EDUCATION MEETING REPORT
(L. Radziej, CPA, Committee Chair)
No committee meeting held.

- 10) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
(A. Guanzini, CPA, Committee Chair)
No committee meeting held.

- 11) UNFINISHED BUSINESS
 - A) NASBA/AICPA Exposure Draft Proposed Changes – Discussed.

- 12) NEW BUSINESS
 - A) Applications for Reinstatement:
 - (1) Emilee Lampman
MSP: To approve
 - (2) Catherine Dean
MSP: To approve
 - (3) Nicole Wright
MSP: To approve
 - (4) Justin Draper
MSP: To approve

 - B) Requests for Exception
 - (1) Applicants
 - a. Applicant A
MSP: To approve extension of AUD credit until December 31, 2025
 - b. Applicant B
MSP: To approve extension of FAR credit until December 31, 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

MSP: To waive 2024 CPE requirements

- (3) Firms

a. Osborne & Osborne CPAs, LLC

MSP: To deny request to waive late filing fee as the Board does not have the authority to waive fees found in statute

C) Applications for Firm Permit

- (1) Minnesota Firm Permits

a. VoigtWorks Consulting LLC

MSP: To approve

b. Wendy J. Tibbetts, CPA Ltd.

MSP: To approve

c. Dylan Brown CPA LLC

MSP: To approve

d. Wills Tax and Accounting, LLC

MSP: To approve

e. Tamara Dahlvang CPA PLLC

MSP: To approve

f. Fuller Tax & Accounting PLLC

MSP: To approve

g. Shirley Huberty, CPA, PLLC

MSP: To approve

h. Mohamed CPA LLC

MSP: To approve

i. W O Oyebamiji CPA LLC

MSP: To approve

- (2) Foreign Firm Permits

a. CDH CPA, PLLC

MSP: To approve

b. Harper, Rains, Knight & Company, P.A

MSP: To approve

- c. Jarrard, Nowell & Russell, LLC
MSP: To approve pending staff verification of workers compensation insurance
- d. Frey Solutions P. C.
MSP: To approve
- e. Blue & Co., LLC
MSP: To approve
- f. Cicely A. Parada, CPA L.L.C.
MSP: To approve

D) Firm Name Change Requests

- (1) Doeren Mayhew *change to* Doeren Mayhew & Co., P.C.
MSP: To approve
- (2) Thoresen Diaby Helle Condon & Dodge, Inc. *use of assumed name* TDHCD, Inc.
MSP: To approve
- (3) Thoresen Diaby Helle Condon & Dodge, Inc. *use of assumed name* TDHCD CPAs & Advisors
MSP: To approve
- (4) Salmon Sims Thomas & Associates PLLC *change to* SST Accountants & Consultants
MSP: To approve

E) In Compliance with Minnesota Rules, part 1105.4600-1105.5500

(2023) the following firms submitted a report with a finding of “pass”:

- (1) Piehl Hanson Beckman PA
- (2) JackHarvey LLC
- (3) Enestvedt & Christensen, LLP
- (4) Akins Henke and Company, LLC
- (5) Lawrence Cumpston & Associates PLLP
- (6) Haga Kommer, Ltd
- (7) MH Miles Company, CPA, PC
- (8) Casey Menden Faust & Nelson PA
- (9) Mazanec, Bauer & Associates, PLC
- (10) Gary W. Paulson, CPA
- (11) LeiningerCPA Ltd.
- (12) Michael B. Poole, P.A.
- (13) Bruce D Carlson CPA
- (14) Dennis L. Rick, Ltd.
- (15) DS&B, Ltd

- (16) Winther, Stave & Co., LLP
- (17) Schellman & Company, LLC
- MSP: To accept the Peer Review reports**

- F) Peer Review with Other Rating
 - (1) KS Assurance Services, LLC
MSP: To accept
 - (2) Hudson CPA Solutions, LLC
MSP: To accept
- G) Peer Review Extension Request
None.
- H) Minnesota Society of Certified Public Accountants (MNCPA) Report
Acceptance Body (RAB) 2025 filing
MSP: To accept the report
- I) NASBA Western Regional Meeting, June 17-19, 2025, New Orleans, LA –
Request for travel authorization
**MSP: To authorize up to four (4) Board Members and the Executive
Director to attend**
- J) NASBA Annual Meeting, October 26-29, 2025, Chicago, IL – Request for
travel authorization
**MSP: To authorize up to four (4) Board Members, the Executive Director,
and the Assistant Executive Director to attend**
- K) NASBA Diagnostic Interview – Discussed.
- L) Changes to CPA Licensure Requirements
 - (1) SF1536 – Discussed.
 - (2) HF1458 – Discussed.
 - (3) Pathways and Mobility Legislation Update – Discussed.
- M) 2025 Committee Assignments (FYI only)
- N) Board Member Expense Report Form and Directions (FYI Only)
- O) New Licensee Report
**MSP: To accept the report with the Board's congratulations to the new
licensees**

- 13) PUBLIC COMMENT – Linda Wedul from MNCPA thanked the Board for granting extension requests.
- 14) ADJOURN
MSP: To adjourn at 11:58 AM