



**MINNESOTA**  
BOARD OF ACCOUNTANCY

**BOARD MEMORANDUM**

October 8, 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:** **OCTOBER 8, 2025, EXECUTIVE COMMITTEE MINUTES**  
GOLDEN RULE BUILDING, Suite 295  
**8:18 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 – **Absent**  
Todd Lifson, CPA, Secretary/Treasurer

OTHERS:  
Kristin Batson, Executive Director  
Matthew Linngren, Administrative Specialist

GUESTS:  
Zach Feece, Ewald Consulting  
Gino Fragnito, Minnesota Society of CPAs (MNCPA)  
Troy Olsen, Ewald Consulting  
Linda Wedul, Minnesota Society of CPAs (MNCPA)

- 2) APPROVAL OF THE AUGUST 6, 2025, MEETING MINUTES  
**MSP: To approve the August 6, 2025, Executive Committee meeting minutes**

- 3) EXECUTIVE DIRECTOR REPORT (K. Batson, Executive Director)
  - A) Renewal season – Discussed.
  - B) Committee meetings – Discussed.
  - C) NASBA Board of Examiners meeting – Discussed.
  - D) Expedited Rules package – Discussed.
  - E) Licensing System upgrade – Discussed.
  
- 4) ADJOURN  
**The meeting was adjourned at 8:46 AM**



**MINNESOTA**  
**BOARD OF ACCOUNTANCY**

**BOARD MEMORANDUM**

**October 8, 2025**

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

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

**SUBJECT: **OCTOBER 8, 2025, BOARD MEETING MINUTES****  
GOLDEN RULE BUILDING, Suite 295  
**9:03 AM**

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

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

**OTHERS:**

Kristin Batson, Executive Director  
Christopher Kaisershot, Assistant Attorney General  
Holly Salmela, Investigator  
Matthew Linngren, Administrative Specialist  
J’Nell Nordin, CPE and Firms Coordinator  
Leama Sather, CPE Coordinator

**GUESTS:**

Rep. Scott Van Binsbergen  
Zach Feece, Ewald Consulting  
Gino Fragnito, Minnesota Society of CPAs (MNCPA)  
Troy Olsen, Ewald Consulting  
Linda Wedul, Minnesota Society of CPAs (MNCPA)

- 2) INTRODUCTIONS
  - A) Rep. Scott Van Binsbergen (R – District 16A) appeared before the Board to report on his work sponsoring HF1458 in the House this past Legislative session.
  
- 3) APPROVAL OF THE AUGUST 6, 2025, BOARD MEETING MINUTES  
**MSP: To approve the August 6, 2025, Board meeting minutes**
  
- 4) COMPLAINT COMMITTEE REPORT (A. Etter, CPA, Committee Chair)
  - A) The Complaint Committee requested 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 Wilson Tibor & Maves, Ltd, the Board issued a Stipulation and Consent Order
    - (2) In the matter of Robert LeSage, the Board issued a Stipulation and Consent Order.
    - (3) In the matter of Lindsey DiFiore, the Board issued a Stipulation and Consent Order.
    - (4) In the matter of Gail Lust, the Board issued a Stipulation and Consent Order.
    - (5) In the matter of Melissa Snelson, the Board issued a Stipulation and Consent Order.
    - (6) In the matter of Gregg Fuerstenberg, the Board issued a Stipulation and Consent Order.
    - (7) In the matter of Cheryl Pestello, the Board issued a Stipulation and Consent Order and Cease and Desist Order.
    - (8) In the matter of Cheryl A Pestello CPA, the Board issued a Stipulation and Consent Order and Cease and Desist Order.
    - (9) In the matter of Karmen Hoxie, the Board issued a Stipulation and Consent Order.
    - (10) In the matter of Karmen E Hoxie CPA, the Board issued a Stipulation and Consent Order.
    - (11) In the matter of Scott Mallory, the Board issued a Stipulation and Consent Order and Cease and Desist Order.
    - (12) In the matter of Scott A Mallory & Associates LLC, the Board issued a Stipulation and Consent Order and Cease and Desist Order.
    - (13) In the matter of Thomas Bulger, the Board issued a Stipulation and Consent Order.

- (14) In the matter of Thomas J Bulger, CPA, PC, the Board issued a Stipulation and Consent Order.
- (15) In the matter of Bobbi Wipperling, the Board issued a Stipulation and Consent Order.
- (16) In the matter of Todd Zabel, the Board issued a Stipulation and Consent Order.
- (17) In the matter of Heather Favre, the Board issued a Stipulation and Consent Order.
- (18) In the matter of Amelia Kimball, the Board issued a Stipulation and Consent Order.
- (19) In the matter of Jeremy Adler, the Board issued a Stipulation and Consent Order.
- (20) In the matter of Justin Thomas, the Board issued a Stipulation and Consent Order.

**MSP: To accept the Complaint Committee report**

5) REINSTATEMENT APPLICATION CONFERENCE

**MSP: To reinstate the CPA certificate of Charles Komla Amevo with conditions and to deny the waiver requested by Mr. Amevo.**

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

A) There are 113 open files.

**MSP: To accept the Investigator's report**

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

**MSP: To accept the Executive Committee's report**

8) EXECUTIVE DIRECTOR'S REPORT (K. Batson, Executive Director)

A) FY26 Budget and Revenue Report – Discussed.

B) Update on the Uniform CPA Examination (FYI Only)

C) Renewals – Discussed.

D) Committee work – Discussed.

E) Licensing system upgrade – Discussed.

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

9) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT

(A. Chung, CPA, reporting)

A) The committee met on September 10, 2025, to discuss proposed changes to the rules package.

**MSP: To accept the CPE Committee report**

- 10) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT  
(A. Guanzini, CPA, Committee Chair)  
A) The committee met on September 9, 2025, to discuss proposed changes to the rules package.  
**MSP: To accept the Firm Credentialing and Peer Review Committee report**
- 11) LAWS AND RULES COMMITTEE MEETING REPORT  
(D. Moore, Committee Chair)  
A) No committee meeting was held, awaiting recommendations from CPE and Firm Credentials and Peer Review committees.  
**MSP: To accept the Laws and Rules Committee report**
- 12) NEW BUSINESS  
A) Applications for Reinstatement:  
(1) German Mendivil  
**MSP: To approve**  
(2) Sarah Dalsin  
**MSP: To approve**  
(3) Ramon Ramirez Quintero  
**MSP: To approve**  
(4) Caul Fevold  
**MSP: To approve**  
(5) Brian Johnson  
**MSP: To approve**  
(6) Maximillian Graupner  
**MSP: To approve**  
B) Requests for Exception  
(1) Applicants  
a. Applicant A  
**MSP: To approve extension of FAR credit until March 16, 2026**  
b. Applicant B  
**MSP: To approve extension of BEC and FAR credits until January 10, 2026**  
(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 (2024)  
a. Licensee A  
**MSP: To approve waiver of CPE for FY25**

- b. Kelsey Beck - Andrea Chung recused herself from consideration of this item.

**MSP: To approve**

C) Applications for Firm Permit

(1) Minnesota Firm Permits

- a. Meghan Tomczak, CPA, Ltd.

**MSP: To approve**

- b. JG Holland CPA PLLC

**MSP: To approve**

- c. Thomas J McInerney CPA L.L.C.

**MSP: To approve**

- d. Jenny Palmer CPA LLC

**MSP: To approve**

- e. HK CPA LLC

**MSP: To approve**

- f. J. Pekula CPA, LLC

**MSP: To approve**

- g. Ying Sa CPA LLC

**MSP: To approve**

(2) Foreign Firm Permits

- a. Han Group LLC

**MSP: To approve**

- b. Andrews Hooper Pavlik PLC

**MSP: To approve**

- c. Citrin Cooperman & Company, LLP

**MSP: To approve**

D) Firm Name Change Requests

- (1) Clasen & Schiessl CPAs, Ltd. *change to* Lakes Area CPAs, Ltd. - Clasen & Schiessl

**MSP: To approve**

- (2) Ellingson & Ellingson, Ltd. *change to* Ellingson CPAs

**MSP: To approve**

- (3) Gaedtke & Gaedtke CPAs LLC *change to* Gaedtke & Deason CPA's LLC

**MSP: To approve**

- (4) Bertolas & Pekula LLC *change to* Bertolas & Olson, LLC

**MSP: To approve**

- E) Peer Review with “Pass” Rating  
*In Compliance with Minnesota Rules, part 1105.4600-1105.5500  
(2024) the following firms submitted a report with a finding of “pass”:*
- (1) Armanino LLP
  - (2) JMS CPAs, PLLP
  - (3) Hoffman, Philipp & Martell, PLLC
  - (4) S.B. Budenske CPA Ltd
  - (5) Christianson PLLP
  - (6) Michael D. Johnson, Ltd.
  - (7) B Johnson & Associates Ltd
  - (8) Sannerud Savarese & Associates, P.A.
  - (9) Sandra L Hauer CPA
  - (10) Silbernack Accounting Inc
  - (11) Terning & Company Inc
  - (12) Pitzl & Pitzl, PA
  - (13) Woodward & Associates, Inc.
  - (14) Yeo & Yeo CPAs & Business Consultants
  - (15) DeNet Kenefick & Associates PA
  - (16) Thomas James McInerney CPA
  - (17) James Young & Associates Ltd
  - (18) Goeson & Goeson PA
  - (19) Ritz & Associates P.A.

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

- F) 2026 Meeting Calendar  
**MSP: To adopt the meeting schedule as presented.**
- G) New Licensee Report  
**MSP: To accept the report and extend the Board’s congratulations to the new licensees**

- 13) PUBLIC COMMENT  
Geno Fragnito shared that the recent changes to statute are having an immediate effect in attracting more candidates to the potential pool of exam candidates.
- 14) ADJOURN  
**The meeting was adjourned at 12:54 PM**