

MINNESOTA
BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

AUGUST 13, 2026

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: **AUGUST 13, 2026 EXECUTIVE COMMITTEE MINUTES**
GOLDEN RULE BUILDING, Suite 295
8:18 AM

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

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

GUESTS:
Zach Feese, Minnesota Association of Professional Accountants (MAPA)
Geno Fragnito, Minnesota Society of CPAs (MNCPA)
Erin Nebben, Minnesota Association of Professional Accountants (MAPA)
Linda Wedul, Minnesota Society of CPAs (MNCPA)

- 2) APPROVAL OF THE JUNE 4, 2026 MEETING MINUTES
MSP: To approve the June 4, 2026 minutes.
- 3) EXECUTIVE DIRECTOR'S REPORT (K. Batson, Executive Director)
 - A) FY26 Year-End Budget and Revenue Report – Discussed.
 - B) FY27 Budget and Revenue Report – Discussed.
 - C) NASBA 2026 Q2 CPA Exam Report – Discussed.

- D) Annual Certification of Internal Controls – Discussed.
 - E) Update on Government Fraud Response – Discussed.
 - F) Committee Charter – This item will be discussed at the October meeting.
 - G) Alternative Practice Structure/Private Equity – Discussed.
 - H) Licensing System replacement – Discussed.
 - I) Office space lease – Discussed.
- 4) CHAIR’S REPORT (C. Selcer, Board Chair)
The Chair will be investigating the logistics for holding an off-site Board meeting next spring.
- 5) ADJOURN
The meeting adjourned at 9:07 AM.



MINNESOTA

BOARD OF ACCOUNTANCY

BOARD MEMORANDUM

AUGUST 13, 2026

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: **AUGUST 13, 2026 BOARD MEETING MINUTES**
GOLDEN RULE BUILDING, Suite 295
9:12 AM

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

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

OTHERS:

Kristin Batson, Executive Director
Christopher Kaisershot, Assistant Attorney General
Holly Salmela, Investigator
Matthew Linngren, Administrative Specialist
Leama Sather, CPE Coordinator

GUESTS:

Zach Feese, Minnesota Association of Professional Accountants (MAPA)

Geno Fragnito, Minnesota Society of CPAs (MNCPA)

Erin Nebben, Minnesota Association of Professional Accountants (MAPA)

Linda Wedul, Minnesota Society of CPAs (MNCPA)

2) APPROVAL OF THE JUNE 4, 2026 BOARD MEETING MINUTES

MSP: To approve the June 4, 2026 minutes.

3) COMPLAINT COMMITTEE REPORT (L. Radziej, 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 Molly Giles, the Board issued a Stipulation and Consent Order.

(2) In the matter of Keith Oltrogge, the Board issued a Stipulation and Consent Order.

(3) In the matter of Angela Complin, the Board issued a Stipulation and Consent Order.

(4) In the matter of Jessie Morsching, the Board issued a Stipulation and Consent Order.

(5) In the matter of Donald Jahn, the Board issued a Stipulation and Consent Order.

(6) In the matter of Cheryl Koenen, the Board issued a Stipulation and Consent Order.

(7) In the matter of Joseph Shearer, the Board issued a Stipulation and Consent Order and Cease and Desist Order.

(8) In the matter of Shearer CPAs and Advisors L.L.C., the Board issued a Stipulation and Consent Order and Cease and Desist Order.

(9) In the matter of Barder Ltd, the Board issued a Stipulation and Consent Order and Cease and Desist Order. (Chair Selcer recused himself from this matter.)

(10) In the matter of KLB Advisors LLC, the Board issued a Settlement Agreement and Cease and Desist Order.

(11) In the matter of Cerini & Associates LLP, the Board issued a Settlement Agreement and Cease and Desist Order

MSP: To accept the Complaint Committee report.

- 4) INVESTIGATOR'S REPORT (H. Salmela, Investigator)
As of July 15, 2026 there were 71 open complaints and 16 complaints at the Court of Administrative Hearings (CAH).
MSP: To accept the Investigator's report.
- 5) EXECUTIVE DIRECTOR'S REPORT (K. Batson, Executive Director)
A) FY26 Year-End Budget and Revenue Report – Discussed.
B) FY27 Budget and Revenue Report – Discussed.
C) NASBA 2026 Q2 CPA Exam Report – Discussed.
D) Annual Certification of Internal Controls – Discussed.
E) Update on Government Fraud Response – Discussed.
F) Committee Charter – This item will be discussed at the October meeting.
G) Alternative Practice Structure/Private Equity – Discussed.
H) Licensing System replacement – Discussed.
I) Office space lease – Discussed.
MSP: To accept the Executive Director's report.
- 6) EXECUTIVE COMMITTEE REPORT (C. Selcer, CPA, Board Chair)
The Chair will be investigating the logistics for holding an off-site Board meeting next spring.
MSP: To accept the Executive Committee report.
- 7) CONTINUING PROFESSIONAL EDUCATION COMMITTEE REPORT (L. Radziej, CPA, Committee Chair)
The committee did not meet.
- 8) FIRM CREDENTIALING AND PEER REVIEW COMMITTEE REPORT (A. Guanzini, CPA, Committee Chair)
A) Recommendation on Peer Review Oversight Committee (PROC)
MSP: To accept the recommendation to form a new Peer Review Oversight Committee (PROC).
- 9) LAWS AND RULES COMMITTEE REPORT (D. Moore, Committee Chair)
A) Recommendation on Applicant Verification Policy
MSP: To accept the recommendation to allow for situations where the experience verifier is a CPA but is not a supervisor or co-worker of the candidate.

- 10) Report from Federation of Association of Regulatory Boards (FARB) Summit on Regulatory Excellence, July 23-25, 2026, Minneapolis, MN – Investigator Holly Salmela attended on behalf of the Board and shared a report.
- 11) Report from NASBA Western Regional Meeting, June 23-25, 2026, Park City, UT – Discussed.
- 12) NASBA Annual Meeting, October 25-28, 2026, Litchfield Park, AZ – Discussed.
- 13) NEW BUSINESS
 - A) Applications for Reinstatement
 - (1) Individual A
MSP: To approve.
 - (2) Individual B
MSP: To approve.
 - (3) Eric Titze
MSP: To approve.
 - (4) Courtney Paulse
MSP: To approve.
 - (5) Christopher Paulison (**HANDOUT 13A5**)
MSP: To approve.
 - (6) Paulette McMillan (**HANDOUT 13A6**)
MSP: To approve.
 - B) Requests for Exception
 - (1) Applicants and Licensees
 - a. Brandon Beyer
MSP: To deny.
 - b. Licensee A (**HANDOUT 13B1b**)
MSP: To approve.
 - (2) Firms
None.
 - C) Applications for Firm Permit
 - (1) Minnesota Firm Permits
 - a. O'Sullivan CPA LLC
MSP: To approve.
 - b. MGW Advisory LLC
MSP: To approve.

- c. Murch CPA, LLC
MSP: To approve.
 - d. Mittelstadt CPA, LLC
MSP: To approve.
 - e. Oswald Accounting & Advisory, LLC
MSP: To approve.
- (2) Foreign Firm Permits
 - a. Bland & Associates, P.C.
MSP: To approve.
 - b. KMCO CPAs LLP
MSP: To approve.
 - c. Mullins, PC
MSP: To approve.
- D) Firm Name Change Requests
 - (1) Walker, Giroux and Hahne, LLC *change to* Jarvi, Kelly & Newman, LLC
MSP: To approve.
 - (2) Doeren Mayhew & Co., P.C. *change to* Doeren Mayhew Assurance, P.C.
MSP: To approve.
 - (3) Barder, Ltd *DBA request* Barder CPA and Advisor (**HANDOUT 13D3**)
MSP: To approve. (Chair Selcer recused himself from this matter.)
- E) Peer Review with “Pass” Rating
In Compliance with Minnesota Rules, part 1105.4600-1105.5500 (2025) the following firms submitted a report with a finding of “pass” and pursuant to the Delegation of Authority, the Executive Director accepted the reports:
 - (1) David S. Palan CPA
 - (2) Daniel Rollie CPA
 - (3) DTN Accounting and Tax Services Inc DBA: Dao T Nguyen CPA
 - (4) Dennison CPA, PC
 - (5) Van Winkle CPA Advisor PLLC DBA: Van Winkle & Co.
 - (6) Carpenter, Evert & Associates, Ltd.
 - (7) Alan C. Anderson Chartered
 - (8) Rick D Johnston CPA
 - (9) Lakes Area CPAs, Ltd. - Clasen & Schiessl
 - (10) Holly J Burow, CPA, LLC
 - (11) David M. Hahn, CPA-PC
 - (12) Krigbaum & Jones LTD

- (13) Mason Limited DBA: Mason CPA
- (14) Bragstad & Bragstad Ltd
- (15) Templeton & Company, LLP
- (16) Johnson Goff, PLLC
- (17) Ellingson CPAs
- (18) Abercrombie Accounting
- (19) Kreischer Miller LLP

MSP: To accept the Peer Review reports.

F) Peer Review with Other Rating

- (1) Firm A

MSP: To accept.

- (2) Firm B

MSP: To accept.

- (3) Firm C

MSP: To accept.

- (4) Firm D

MSP: To accept and refer to staff.

G) Peer Review Extension Request

None.

H) 2027 Board Calendar – Discussed. A final calendar will be submitted for approval at the October meeting.

I) AICPA/NASBA Statement on Standards for CPE Programs (2026) – Discussed. A new rules package will be initiated later this year to incorporate these changes.

J) New Licensee Report

MSP: To accept the report with the congratulations of the Board.

K) MAPA CPE Procedures and Programs – Discussed.

MSP: To accept the report.

14) PUBLIC COMMENT

None.

15) ADJOURN

The meeting adjourned at 12:28 PM.