



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

SHELLY EDGERTON
DIRECTOR

**MICHIGAN BOARD OF ACCOUNTANCY
OCTOBER 27, 2017 MEETING**

APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on October 27, 2017, at the Ottawa Building, Conference Room 3, 611 West Ottawa Street, Lansing, Michigan 48933.

CALL TO ORDER

Michael Swartz, Chairperson, called the meeting to order at 9:06 a.m.

ROLL CALL

Members Present: Michael J. Swartz, Chairperson, CPA
Matthew Howell, Vice Chairperson, CPA
James Bayson, CPA
Stephanie Bergeron, CPA
Robert Lee Clark, Public Member
Barbara Homier, Public Member (arrived at 9:09 a.m.)
Ola M. Smith, Ph.D., CPA (arrived at 9:20 a.m.)

Members Absent: Kathleen Post, CPA
Jennifer Kluge, Public Member

Staff: Kim Gaedeke, Acting Deputy Director, Department of Licensing and
Regulatory Affairs
Nakisha Bayes, Board Support, Boards and Committees Section
Brian DeBano, Director, Licensing Division
Jennifer Fitzgerald, Assistant Attorney General
Kiran Parag, Analyst, Compliance Section
Rick Roselle, Analyst, Boards and Committees Section

APPROVAL OF AGENDA

MOTION by Howell, seconded by Bergeron, to approve the agenda with the following change: add an additional Department Update to immediately follow item 4, Approval of Minutes from meeting of July 28, 2017.

A voice vote followed.

MOTION PREVAILED

APPROVAL OF MINUTES

MOTION by Bergeron, seconded by Bayson, to approve the minutes from July 28, 2017 as written.

Clark abstained from voting.

A voice vote followed.

MOTION PREVAILED

DEPARTMENT UPDATE

Gaedeke provided the following staffing updates, Gaedeke is now the Acting Deputy Director for the Department of Licensing and Regulatory Affairs. Cheryl Pezon, JD, is now the Acting Director for the Bureau of Professional Licensing. Stacie Bayes is now Occupational Code Manager for the Investigations and Inspections Division. Belinda Wright is now the Licensing Manager for Accountancy.

Gaedeke explained that Stacie Bayes will be the Board's point of contact with the Investigations and Inspections Division.

Gaedeke explained that licensing inquiries or issues with licensees will be directed to Belinda Wright or Brian DeBano.

REGULATORY CONSIDERATIONS

Hearing Reports

MOTION by Howell, seconded by Bayson, to receive all of the Hearing Reports.

A voice vote followed.

MOTION PREVAILED

Mei Hua

MOTION by Howell, seconded by Bergeron, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

MOTION by Howell, seconded by Bayson, to place Respondent on probation for 60 days. During the probationary period, Respondent shall provide proof of completing 80 hours of continuing education. This continuing education shall not apply in computing Respondent's current continuing education requirements for license renewal. Respondent is to pay a \$2,000.00 fine within 60 days. Failure to comply with the terms of the Order shall result in license suspension.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell, Swartz
Nays: None

MOTION PREVAILED

Mona Joy Kana'an

MOTION by Bergeron, seconded by Howell, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

MOTION by Howell, seconded by Bayson, to place Respondent on probation for 60 days. During the probationary period, Respondent shall provide proof of completing 40 hours of continuing education. This continuing education shall not apply in computing Respondent's current continuing education requirements for license renewal. Respondent is to pay a \$1,000.00 fine within 60 days. Failure to comply with the terms of the Order shall result in license suspension.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell, Swartz
Nays: None

MOTION PREVAILED

Theresa Montea Brooks-Matthews

MOTION by Howell, seconded by Bergeron, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

MOTION by Howell, seconded by Bayson, to place Respondent on probation for 60 days. During the probationary period, Respondent shall provide proof of completing 72 hours of continuing education. This continuing education shall not apply in computing Respondent's current continuing education requirements for license renewal. Respondent is to pay a \$2,000.00 fine within 60 days. Failure to comply with the terms of the Order shall result in license suspension.

Discussion was held.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell, Swartz
Nays: None

MOTION PREVAILED

Consent Orders and Stipulations

Houle & Associates, PC – Tabled at 7-28-2017 Meeting

MOTION by Howell, seconded by Smith, to untable the Consent Order and Stipulation.

A voice vote followed.

MOTION PREVAILED

MOTION by Howell, seconded by Bergeron, to accept the Consent Order and Stipulation.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell, Swartz
Nays: None

MOTION PREVAILED

Tamara Suzanne Miller

MOTION by Howell, seconded by Bergeron, to accept the Consent Order and Stipulation.

A roll call vote was taken: Yeas: Bergeron, Clark, Homier, Smith, Howell, Swartz
Nays: None
Recuse: Bayson

MOTION PREVAILED

Vivian W. Cao

MOTION by Bergeron, seconded by Bayson, to accept the Consent Order and Stipulation.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell
Nays: None
Recuse: Swartz

MOTION PREVAILED

Walter G. Bojan, CPA, PC

MOTION by Bayson, seconded by Bergeron, to accept the Consent Order and Stipulation.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell
Nays: None
Recuse: Swartz

MOTION PREVAILED

Scott W. Misch

MOTION by Bergeron, seconded by Howell, to accept the Consent Order and Stipulation.

Discussion was held.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell, Swartz
Nays: None

MOTION PREVAILED

Corinne Kay Southworth

MOTION by Bergeron, seconded by Howell, to accept the Consent Order and Stipulation.

Discussion was held.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell
Nays: Swartz

MOTION PREVAILED

Stelmack Dobransky & Eannace, LLC

MOTION by Bayson, seconded by Smith, to accept the Consent Order and Stipulation.

Discussion was held.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell, Swartz
Nays: None

MOTION PREVAILED

Windom Brannon

MOTION by Howell, seconded by Bergeron, to accept the Consent Order and Stipulation.

Discussion was held.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell, Swartz
Nays: None

MOTION PREVAILED

OLD BUSINESS

None

NEW BUSINESS

Continuing Education Waivers

Meghan Barber Crane

MOTION by Bergeron, seconded by Homier, to accept and approve the request.

Discussion was held.

A roll call vote was taken: Yeas: Bayson, Bergeron, Clark, Homier, Smith, Howell, Swartz
Nays: None

MOTION PREVAILED

2018 Meeting Dates

The Board discussed the 2018 meeting schedule.

Chair Report

None

Department Update

Roselle introduced himself as the new board analyst.

Roselle notified the Board that the rules will be ready for Board approval at the January 26, 2018 meeting.

National Association of State Boards of Accountancy (NASBA) Update

Dan Dustin, Vice President of State Board Relations with NASBA, introduced himself. Mr. Dustin explained that he is the Board advocate within NASBA.

Mr. Dustin presented a PowerPoint entitled "NASBA Update, Michigan State Board of Accountancy, October 27, 2017," to the Board. (Please see Addendum #1).

Michigan Association of Certified Public Accountants (MICPA)

Peggy Dzierzawski, President and CEO of MICPA, introduced herself.

Ms. Dzierzawski reported that the High School Leaders conferences are in November and will run through December. Ms. Dzierzawski highlighted topics from the conferences:

- Students will meet with professionals and hear stories about how the professionals entered the profession.
- There will be discussion about how the profession is changing.
- Students will hear from peers who have passed the exam and learn from their study methods.
- There will be discussion about professional expectations.

Ms. Dzierzawski reported that the Michigan Educators Foundation will be held on November 10, 2017. The MICPA will have a round table discussions with the schools. The MICPA wants to ensure that educators are provided with appropriate resources.

Ms. Dzierzawski reported that the electronic tracker has been a success. She introduced Dan Todd, Jim Jaeger, and Shane Barry as staff working with the tracker.

Ms. Dzierzawski congratulated Kim Gaedeke on her new position.

PUBLIC COMMENTS

None

ANNOUNCEMENTS

The next regularly scheduled meeting will be held January 26, 2018 at 9:00 a.m. at the Ottawa Building, 611 West Ottawa Street, Upper Level Conference Center (UL), Conference Room 3, Lansing, Michigan.

ADJOURNMENT

MOTION by Bergeron, seconded by Howell, to adjourn the meeting at 10:15 a.m.

A voice vote was taken.

MOTION PREVAILED

Minutes approved by the Board on 1/26/18.

Prepared by:
Nakisha Bayes, Board Support
Bureau of Professional Licensing

October 30, 2017