



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

## MICHIGAN BOARD OF ACCOUNTANCY JANUARY 22, 2021 MEETING

### APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on January 22, 2021. The meeting was held via Zoom, pursuant to MCL 15.263 and MCL 15.263a.

#### CALL TO ORDER

Ola Smith, Ph.D., CPA, Chairperson, called the meeting to order at 9:03 a.m.

#### ROLL CALL

**Members Present: Ola M. Smith, Ph.D., CPA, Chairperson**

Attended remotely from the city of Kalamazoo, Kalamazoo County, Michigan.

**Paul M. Balas, CPA, Vice Chairperson**

Attended remotely from the city of Troy, Oakland County, Michigan.

**David Barrons, CPA**

Attended remotely from the city of Courtland Township, Kent County, Michigan.

**Jacqueline Dupler, JD, Public Member**

Attended remotely from the city of Okemos, Ingham County, Michigan.

**Shelly Gower, CPA**

Attended remotely from the city of Farmington Hills, Oakland County, Michigan.

**Teressa Keena, CPA**

Attended remotely from the city of Ada, Kent County, Michigan.

**Jennifer Kluge, Public Member**

Attended remotely from the city of Grosse Pointe, Wayne County, Michigan.

**Charles Moore, Jr., CPA** (arrived 9:13 a.m.)

Attended remotely from the city of Lansing, Ingham County, Michigan.

**Eulonda Whitmore, Public Member**

Attended remotely from the city of Detroit, Wayne County, Michigan.

**Members Absent:** None

**Staff:**

Jennifer Fitzgerald, Assistant Attorney General  
Weston MacIntosh, Senior Policy Analyst, Boards and Committees Section  
Kiran Parag, Senior Analyst, Compliance Section  
Stephanie Wysack, Board Support, Boards and Committees Section

**APPROVAL OF AGENDA**

Smith began the meeting with introductions of Board members and Department staff. Parag announced his retirement.

MOTION by Barrons, seconded by Balas, to approve the agenda as written.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas, Smith  
Nays: None

MOTION PREVAILED

**APPROVAL OF MINUTES**

MOTION by Barrons, seconded by Moore, to approve the minutes from October 23, 2020, as presented.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas, Smith  
Nays: None

MOTION PREVAILED

## **REGULATORY CONSIDERATIONS**

Balas served as Chairperson for 5.A.

### **Consent Orders and Stipulations**

#### **Wilkie & Associates CPAs, PC**

MOTION by Gower, seconded by Barrons, to discuss.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas  
Nays: None  
Recuse: Smith

MOTION PREVAILED

Discussion was held.

MOTION by Gower, seconded by Barrons, to table.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas  
Nays: None  
Recuse: Smith

MOTION PREVAILED

#### **Paul A. Wilkie**

MOTION by Gower, seconded by Barrons, to accept the Consent Order and Stipulation.

Discussion was held.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas  
Nays: None  
Recuse: Smith

MOTION PREVAILED

Smith resumed serving as Chairperson.

## **OLD BUSINESS**

None

## **NEW BUSINESS**

### **Elections**

MacIntosh ran the election for Chairperson.

MOTION by Smith, seconded to Kluge, to elect Balas as Chairperson.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas, Smith  
Nays: None

MOTION PREVAILED

MacIntosh ran the election for Vice Chairperson.

MOTION by Smith, seconded by Barrons, to elect Gower as Vice Chairperson.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas, Smith  
Nays: None

MOTION PREVAILED

### **Committee Assignments**

Balas made the following committee assignments:

#### Minimum Sanctions

Balas

Gower

Whitmore

#### Peer Review

Dupler

Gower

Moore

Rules

Barrons

Gower

Keena

**Continuing Education Waiver Request – David J. Gates, CPA**

MOTION by Barrons, seconded by Gower, to discuss.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas, Smith  
Nays: None

MOTION PREVAILED

Discussion was held.

MOTION by Balas, seconded by Keena, to deny the request for a continuing education waiver.

Discussion was held.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas, Smith  
Nays: None

MOTION PREVAILED

**Chair Report**

Smith stated that she is on the CPA examination committee with the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA), specifically the core accounting team. She stated that the focus of her team is to identify aspects related to core items to be included in the examination as opposed to specialty areas.

Keena stated that she had attended several meetings with NASBA regarding remote testing. The hope was that remote testing will only need to be used in emergency situations. She stated that there was much focus on security issues. She stated that a pilot was being rolled out to individuals who have taken the examination at least once previously, and that NASBA was hoping to get approval from states to recognize this examination for licensure purposes.

MacIntosh stated that the rules did not specify the format the examination has to be given in, so there would be no need to change the rules to allow for remote testing.

Balas stated that he took part in a call with Courtney Pendleton and Bryan Modelski of the Department for the purpose of introductions. He stated that he shared that Department staff was doing a good job but still experiencing frustrations with the state email system.

### **Department Update**

MacIntosh stated that the rules were still in the promulgation process and hopefully would be promulgated around March 2021.

MacIntosh stated that the Bureau will hold the next New Board Member Training on February 18, 2021. All Board members are welcome to attend.

Wysack reminded the Board Members to check their state email account regularly as it is the source of communication with the Department. She stated that the state email address will now be used as the User ID for Egress, so it is important to get in the habit of checking the email on a regular basis. She asked that they add her work cell phone number to their phones for easier communication.

### **MICPA Update**

Robert Doyle, President and CEO of MICPA, thanked Smith for her volunteer work, serving on the Board and Parag for all his work over the years.

Doyle stated that the MICPA was engaged with the AICPA in working on the remote testing process.

Doyle stated that information about continuing professional education (CPE) is continually updated on the MICPA website and that communication with the state was encouraged. He stated that the CPE Tracker has been updated to accommodate the new expiration dates on state licenses. He stated that about 4,200 licensees still need to complete the ethics course.

Discussion was held about providing an examination extension. MacIntosh stated that this would be a decision made by Department leadership. Smith stated that she would discuss this issue during her call with Courtney Pendleton and Bryan Modelski on Monday, January 25, 2021.

### **PUBLIC COMMENTS**

Jennifer Dymora asked about extending credits into 2021 that expired in 2020.

Emily Quist gave a statement about her examination journey during the pandemic.

## **ANNOUNCEMENTS**

The next regularly scheduled meeting will be held May 21, 2021 at 9:00 a.m. at 611 West Ottawa Street, Upper-Level Conference Center Room 3, Lansing, Michigan 48933.

## **ADJOURNMENT**

MOTION by Balas, seconded by Keena, to adjourn the meeting at 11:04 a.m.

A roll call vote was taken: Yeas: Barrons, Dupler, Gower, Keena, Kluge, Moore,  
Whitmore, Balas, Smith  
Nays: None

## **MOTION PREVAILED**

Minutes approved by the Board on May 21, 2021.

Prepared by:  
Stephanie Wysack, Board Support  
Bureau of Professional Licensing

January 25, 2021