



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

MICHIGAN BOARD OF ACCOUNTANCY JANUARY 24, 2020 MEETING

APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on January 24, 2020, at 611 West Ottawa Street, Upper Level Conference Center Room 3, Lansing, Michigan 48933.

CALL TO ORDER

James Bayson, Chairperson, called the meeting to order at 9:07 a.m.

ROLL CALL

Members Present: James Bayson, CPA, Chairperson
Ola M. Smith, Ph.D., CPA, Vice Chairperson
Paul M. Balas, CPA
David Barrons, CPA
Barbara Homier, Public Member
Teresa Keena, CPA
Jennifer Kluge, Public Member

Members Absent: Shelly Gower, CPA
Matthew Roling, Public Member

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

APPROVAL OF AGENDA

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

A voice vote followed.

MOTION PREVAILED

APPROVAL OF MINUTES

MOTION by Balas, seconded by Keena, to approve the minutes from October 25, 2019, as written.

A voice vote followed.

MOTION PREVAILED

REGULATORY CONSIDERATIONS

Discussion was held about being a conferee and the process.

Smith served as Chairperson for items 5.A.1. through 5.A.8.

Consent Orders and Stipulations

Belger & Associates, PC and Earl R. Belger

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

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Keena, Kluge, Smith
Nays: None
Recuse: Bayson

MOTION PREVAILED

Conn Geneva & Robinson, Inc., Peter E. Geneva and Richard C. Robinson

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

Discussion was held.

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Kluge, Smith
Nays: None
Recuse: Bayson, Keena

MOTION PREVAILED

Farah & Associates, PC and Gregory L. Farah

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

Discussion was held.

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Keena, Kluge, Smith
Nays: None
Recuse: Bayson

MOTION PREVAILED

Melissa Rae Hanford

MOTION by Balas, seconded by Kluge, to accept the Consent Order and Stipulation.

Discussion was held.

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Keena, Kluge, Smith
Nays: None
Recuse: Bayson

MOTION PREVAILED

John James Olis, CPA

MOTION by Balas, seconded by Keena, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Keena, Kluge, Smith
Nays: None
Recuse: Bayson

MOTION PREVAILED

Roberta A. Otto, CPA, PLC and Roberta A. Otto

MOTION by Balas, seconded by Barrons, to discuss.

A voice vote followed.

MOTION PREVAILED

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

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Keena, Kluge, Smith
Nays: None
Recuse: Bayson

MOTION PREVAILED

Paul Robert Samways

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

Discussion was held.

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Keena, Kluge, Smith
Nays: None
Recuse: Bayson

MOTION PREVAILED

Serra CPA, PLLC (f/k/a Serra Business Solutions, PLLC) and Valentina Serra

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

Discussion was held.

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Keena, Kluge, Smith
Nays: None
Recuse: Bayson

MOTION PREVAILED

Bayson resumed serving as Chairperson.

OLD BUSINESS

None.

NEW BUSINESS

Elections

MacIntosh ran the election for Chairperson

MOTION by Bayson, seconded by Keena, to elect Balas as Chairperson.

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Keena, Kluge, Smith, Bayson
Nays: None

MOTION PREVAILED

MOTION by Kluge, seconded by Keena, to withdraw the election vote.

A roll call vote was taken: Yeas: Balas, Barrons, Homier, Keena, Kluge, Smith, Bayson
Nays: None

MOTION PREVAILED

Continuing Education Waiver Request – William Dreisig

MOTION by Keena, seconded by Kluge, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

MOTION by Keena, seconded by Barrons, to reject the request for a Continuing Education waiver.

Discussion was held.

A roll call vote was taken: Yeas: Keena
Nays: Barrons, Homier, Kluge, Smith, Bayson
Recuse: Balas

MOTION FAILED

MOTION by Smith, seconded by Kluge, to grant the request for a Continuing Education waiver.

A roll call vote was taken: Yeas: Barrons, Homier, Kluge, Smith, Bayson
Nays: Keena
Recuse: Balas

MOTION PREVAILED

Committee Reports

Continuing Education Sanctions

No report given.

Peer Review Sanctions

No report given.

Chair Report

Bayson stated that he attended the Michigan Association of Certified Public Accountants (MICPA) board meeting on January 22, 2020. He stated that there was discussion of the importance of limited liability companies knowing about the consequences of peer review failures. He also mentioned that Kim Gaedeke presented a thank you letter to Peggy Dzierzawski.

Department Update

MacIntosh announced that Debra Gagliardi has been named the Director of the Bureau of Professional Licensing.

MacIntosh stated that the Bureau will hold the next new Board Member Training on February 27, 2020. All Board members are welcome to attend.

Wysack stated that she needed to collect all ID badges. This was a decision made by department leadership due to security concerns in the building. Future access to meetings will require an escort.

Wysack reminded the Board Members to check their new state email address regularly as it is now the source of communication with the Department. The email address should not be synced with a cell phone, but the account may be accessed on a cell phone using the web link.

Wysack announced that the travel reimbursement rate had changed from .58 cents per mile to .575 cents per mile.

Michigan Association of Certified Public Accountants (MICPA)

Peggy Dzierzawski stated that there will be a celebration of her retirement on May 6, 2020. She stated that the focus at the MICPA Symposium in May will be on CPA evolution. The National Association of State Boards of Accountancy (NASBA) will be presenting. She

thanked Bayson and Kim Gaedeke for the tribute letter given at the MICPA board meeting and thanked the Board for all the work they have done over the years.

PUBLIC COMMENTS

None.

ANNOUNCEMENTS

The next regularly scheduled meeting will be held May 29, 2020 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 Homier, to adjourn the meeting at 10:16 a.m.

A voice vote was taken.

MOTION PREVAILED

Minutes approved by the Board on May 29, 2020.

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

January 27, 2020