



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

MICHIGAN BOARD OF ACCOUNTANCY OCTOBER 23, 2020 MEETING

APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on October 23, 2020. The meeting was held via Zoom, pursuant to MCL 15.263.

CALL TO ORDER

Ola Smith, Ph.D., CPA, Chairperson, called the meeting to order at 9:04 a.m.

ROLL CALL

Members Present: Ola M. Smith, Ph.D., CPA, Chairperson
Paul M. Balas, CPA, Vice Chairperson
David Barrons, CPA
Jacqueline Dupler, JD, Public Member
Shelly Gower, CPA
Teresa Keena, CPA
Matthew Roling, Public Member (arrived 9:29 a.m., left 10:58 a.m.)
Charles Moore, Jr., CPA

Members Absent: Jennifer Kluge, Public Member

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

APPROVAL OF AGENDA

Smith began the meeting with introductions of Board members and Department staff.

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

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

MOTION PREVAILED

APPROVAL OF MINUTES

MOTION by Gower, seconded by Keena, to approve the minutes from July 24, 2020, as presented.

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

MOTION PREVAILED

REGULATORY CONSIDERATIONS

Consent Orders and Stipulations

Robert A. Buchholz, CPA (Tabled July 24, 2020)

MOTION by Dupler, seconded by Gower, to untable from July 24, 2020.

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

MOTION PREVAILED

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, Moore, Smith
Nays: None
Recuse: Balas, Keena

MOTION PREVAILED

Douglas Wohlberg, CPA and Douglas August Wohlberg, Jr.

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

Discussion was held.

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

MOTION PREVAILED

Megan Elizabeth Gruennert

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

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

MOTION PREVAILED

Haukkala & CO PC and Eric Charles Haukkala

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

Discussion was held.

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

MOTION PREVAILED

Pelligrino Klompstra & Company and Andrew Baldino Pellegrino

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

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

MOTION PREVAILED

RMS Advisors PLLC (Tabled July 24, 2020)

MOTION by Barrons, seconded by Gower, to untable from July 24, 2020.

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

MOTION PREVAILED

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, Moore, Roling, Smith
Nays: None
Recuse: Balas, Keena

MOTION PREVAILED

The CPA Group, PC

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, Moore, Roling, Smith
Nays: None
Recuse: Balas

MOTION PREVAILED

Hearing Reports

Jeffrey Edward Hoskow

MOTION by Balas, seconded by Moore, to receive the Hearing Report.

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

MOTION PREVAILED

MOTION by Gower, seconded by Moore, to discuss.

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

MOTION PREVAILED

Discussion was held.

MOTION by Barrons, seconded by Gower, to revoke the Respondent's certificate as a certified public accountant for three years and assess a fine of \$15,000.00 to be paid prior to petitioning for reinstatement.

Discussion was held.

MOTION by Barrons, seconded by Gower, to amend the previous motion to revoke the Respondent's certificate as a certified public accountant for five years and assess a fine of \$15,000.00 to be paid prior to petitioning for reinstatement.

Discussion was held.

A roll call vote to amend the motion was taken:

Yeas: Barrons, Dupler, Gower, Keena, Moore, Roling, Balas,
Smith
Nays: None

MOTION PREVAILED

A roll call vote on the motion was taken:

Yeas: Barrons, Dupler, Gower, Keena, Moore, Roling, Balas,
Smith
Nays: None

MOTION PREVAILED

Jonathan A. Grubb and Jonathan Grubb, CPA, PC

MOTION by Balas, seconded by Barrons, to receive the Hearing Report and accept the administrative law judge's findings of fact.

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

MOTION PREVAILED

MOTION by Keena, seconded by Balas, to fine the Respondents \$5,000.00 to be paid, jointly and severally, within 120 days. Failure to comply shall result in license suspensions.

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

MOTION PREVAILED

OLD BUSINESS

None

NEW BUSINESS

2021 Public Notice

Smith presented the 2021 Public Notice and noted that it was uploaded in Egress. MacIntosh asked that the Board members notify the Department in advance if they are unable to attend a meeting.

Rules Update

MacIntosh stated that the public hearing on the Accountancy – General Rules was held on September 22, 2020. No public comments were received other than one comment of support. He explained the next steps in the rule promulgation process.

Chair Report

Smith stated that the National Association of State Boards of Accountancy (NASBA) provides great training for new board members, both public and professional. She stated that the 113th NASBA Annual Meeting will be held virtually from November 2 – 4, 2020. It is a free event and she encouraged the board members to attend.

Keena and MacIntosh recently attended webinars provided by NASBA regarding remote testing. Keena stated it was very thorough and that the American Institute of CPAs (AICPA) and Prometric were included. The focus was on how remote testing can take place and the challenges that must be overcome.

MacIntosh stated that they discussed how to address fairness and community experience issues, given the different testing environments e.g. at home versus testing centers, etc. There were also challenges related to the Americans with Disabilities Act (ADA), as well as data and privacy policies. He stated that they were looking to complete the remote testing process toward the end of the third quarter of 2021.

Smith stated that she is the American Institute of CPAs (AICPA) committee. The committee's focus is on CPA evolution as it pertains to changes to the exam for specialties and developing core standards for education.

Department Update

Wysack reminded the Board Members to check their state email address 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.

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

MICPA Update

Robert Doyle, President and CEO of MICPA, thanked the Department for the grant money they were recently awarded. He stated that the money would go towards enhancing the CE Tracker as well as their portal.

Doyle indicated that they worked on a "Meet the Players in the Michigan CPA License Process" infographic and that it would be placed on their website.

Doyle stated that MICPA used the June 30, 2020, renewal date as an opportunity to educate licensees about their continuing education requirements, as well as to assist individuals who had let their license lapse.

PUBLIC COMMENTS

None.

ANNOUNCEMENTS

The next regularly scheduled meeting will be held January 22, 2021 at 9:00 a.m. at 611 West Ottawa Street, Upper Level Conference Center Room 3, Lansing, Michigan 48933.

ADJOURNMENT

MOTION by Moore, seconded by Keena, to adjourn the meeting at 11:01 a.m.

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

MOTION PREVAILED

Minutes approved by the Board on January 22, 2021.

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

October 27, 2020