



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

MICHIGAN BOARD OF ACCOUNTANCY OCTOBER 25, 2019 MEETING

APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on October 25, 2019, 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 9:02 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
Shelly Gower, CPA
Barbara Homier, Public Member
Teresa Keena, CPA (arrived 9:06 a.m.)
Matthew Roling, Public Member

Members Absent: Jennifer Kluge, Public Member

Staff: Jennifer Fitzgerald, Assistant Attorney General
Kiran Parag, Analyst, Compliance Section
Weston MacIntosh, Analyst, Boards and Committees Section
Mary Waskiewicz Assistant Attorney General
Stephanie Wysack, Board Support, Boards and Committees Section

APPROVAL OF AGENDA

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

A voice vote followed.

MOTION PREVAILED

APPROVAL OF MINUTES

MOTION by Gower, seconded by Balas, to approve the minutes from July 26, 2019, as written.

A voice vote followed.

MOTION PREVAILED

REGULATORY CONSIDERATIONS

Smith served as Chairperson for items 5.A.1. through 5.A.10.

Consent Orders and Stipulations

Robert A. Buchholz, CPA

MOTION by Balas, seconded by Gower, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

Discussion was held.

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

MOTION PREVAILED

Kenneth D. Dietrich, CPA

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

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

MOTION PREVAILED

DMP Tax & Accounting Services, CPA, PC and Diane M. Parisi

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

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

MOTION PREVAILED

Hiestand and Company, PC and Guy Louis Hiestand, III

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

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

MOTION PREVAILED

Landini Reed & Dawson, PC

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

Discussion was held.

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

MOTION PREVAILED

Michael D. McLennan

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

Discussion was held.

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

MOTION PREVAILED

Deri l'Haywood Mitchell

Fitzgerald recused herself and left the meeting.
Waskiewicz replaced Fitzgerald.

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, Gower, Homier, Keena, Roling, Smith
Nays: None
Recuse: Bayson

MOTION PREVAILED

Fitzgerald returned to the meeting.

Frank W. Ross, CPA, PC and Frank William Ross

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

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

MOTION PREVAILED

Jeffrey L. Subar, CPA, PC and Jeffrey Lee Subar

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

Discussion was held.

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

MOTION PREVAILED

Jerome Yellin & Associates, PLC and Irving M. Yellin

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

Discussion was held.

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

MOTION PREVAILED

Bayson resumed serving as Chairperson.

Stuart Lee Sherman, CPA

MOTION by Balas, seconded by Roling, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

Discussion was held.

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

MOTION PREVAILED

OLD BUSINESS

None.

NEW BUSINESS

Continuing Education Waiver Request – William Dreisig

MOTION by Smith, seconded by Keena, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

Discussion was held.

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

MOTION PREVAILED

Committee Reports

Continuing Education Sanctions

No report given.

Peer Review Sanctions

Bayson reported that the American Institute of Certified Public Accountants (AICPA) has PRIMA Training available to states about peer review. The AICPA also supplied a list of CPA firms that have dropped out of the peer review program, which has been released to the state.

Rules

MacIntosh stated that the rules are still being reviewed. A Rules Committee Work Group will be set up in the upcoming months.

Chair Report

Bayson stated that he will be attending the National Association of State Boards of Accountancy (NASBA) 112th Annual Meeting from October 27 – 30, 2019, in Boston, Massachusetts along with Balas and Keena. Smith stated that NASBA does offer scholarships to new board members to attend.

Department Update

Wysack thanked the Board for completing the Security Agreement and explained that state email addresses will be used for all future communication with the Department. She explained that the email could not link to cell phones, but a web browser on the cell phone could still be used.

Wysack asked that the Nondisclosure of Confidential Personal Information Acknowledgement form for Egress be signed and returned to the Department. She stated that she uploaded a folder in Egress, entitled Department Resources, and gave a brief overview of the content.

MacIntosh announced that the next New Board Member Training is being held in January 2020, and that an invitation will be sent out.

Michigan Association of Certified Public Accountants (MICPA)

Shane Barry announced that Peggy Dzierzawski's retirement from MICPA will be on March 31, 2020. Barry stated that the open house at their new building location in Troy, Michigan, will be held on November 4, 2019, that the 2019 Educators Symposium will be held on November 8, 2019 in Livonia, Michigan, and that there are several dates coming up for the High School Leaders Conference.

PUBLIC COMMENTS

None.

ANNOUNCEMENTS

The next regularly scheduled meeting will be held January 24, 2020 at 9:00 a.m. at 611 West Ottawa Street, Upper Level Conference Center Room 3, Lansing, Michigan 48933.

ADJOURNMENT

MOTION by Roling, seconded by Balas, to adjourn the meeting at 10:02 a.m.

A voice vote was taken.

MOTION PREVAILED

Minutes approved by the Board on January 24, 2020.

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

October 25, 2019