



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

SHELLY EDGERTON  
DIRECTOR

## MICHIGAN BOARD OF ACCOUNTANCY OCTOBER 26, 2018 MEETING

### APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on October 26, 2018, at the Ottawa Building, Conference Room 3, 611 West Ottawa Street, Lansing, Michigan 48933.

#### CALL TO ORDER

James Bayson, Chairperson, called the meeting to order at 9:04 a.m.

#### ROLL CALL

**Members Present:** James Bayson, CPA, Chairperson  
Paul M. Balas, CPA  
Stephanie Bergeron, CPA  
Robert Lee Clark, Public Member  
Shelly Gower, CPA  
Barbara Homier, Public Member  
Kathleen Post, CPA

**Members Absent:** Ola M. Smith, Ph.D., CPA, Vice Chairperson  
Jennifer Kluge, Public Member

**Staff:** Kiran Parag, Analyst, Compliance Section  
Andria Ditschman, Analyst, Boards and Committees Section  
Jennifer Fitzgerald, Assistant Attorney General  
Stephanie Wysack, Board Support, Boards and Committees Section

#### APPROVAL OF AGENDA

MOTION by Balas, seconded by Clark, to approve the agenda with the removal of item 7.B.

A voice vote followed.

MOTION PREVAILED

## **APPROVAL OF MINUTES**

MOTION by Bergeron, seconded by Gower, to approve the minutes from July 27, 2018 as written.

A voice vote followed.

MOTION PREVAILED

## **REGULATORY CONSIDERATIONS**

### **Russell F. Agosta – Consent Order and Stipulation**

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

Discussion was held.

A roll call vote was taken: Yeas: Balas, Bergeron, Clark, Gower, Homier, Post  
Nays: None  
Recuse: Bayson

MOTION PREVAILED

### **Robert J. Diemer – Consent Order and Stipulation**

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

A roll call vote was taken: Yeas: Balas, Bergeron, Clark, Gower, Homier, Post  
Nays: None  
Recuse: Bayson

MOTION PREVAILED

### **Gregory A. Carnago, CPA, PC and Gregory Anthony Carnago – Consent Order and Stipulation**

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

Discussion was held.

A roll call vote was taken: Yeas: Balas, Bergeron, Clark, Gower, Homier, Post, Bayson  
Nays: None

MOTION PREVAILED

**O'Brien & Co, PLLC and James Aloysius O'Brien – Consent Order and Stipulation**

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

Discussion was held.

A roll call vote was taken: Yeas: Balas, Bergeron, Clark, Gower, Homier, Post, Bayson  
Nays: None

MOTION PREVAILED

**OLD BUSINESS**

**Continuing Education Waiver – Kevin Weingarden (tabled at June 27, 2018 meeting)**

MOTION by Bergeron, seconded by Clark, to untable from June 27, 2018.

A voice vote followed.

MOTION PREVAILED

MOTION by Gower, seconded by Balas, to approve the continuing education waiver.

Discussion was held.

A roll call vote was taken: Yeas: Balas, Bergeron, Clark, Gower, Homier, Post, Bayson  
Nays: None

MOTION PREVAILED

**NEW BUSINESS**

**2019 Public Notice**

Bayson presented the 2019 Public Notice.

**Continuing Education Waiver**

**Robert Okray**

MOTION by Bergeron, seconded by Balas, to approve the continuing education waiver.

Discussion was held.

A roll call vote was taken: Yeas: Balas, Bergeron, Clark, Gower, Homier, Post, Bayson  
Nays: None

MOTION PREVAILED

## **Committee Reports**

### **Continuing Education Sanctions**

Ditschman stated that the discussion regarding sanctions will not be discussed with the Board yet as the profession is in the middle of an audit period. The committee will continue discussing continuing education sanction at the November meeting.

### **Peer Review Sanctions**

Ditschman indicated that due to the need for greater specificity for direction to the Department, the current Master Resolution on Peer Review Reports, signed January 26, 2018, should be rescinded by the Board. After the rescission, the Board will return to the suggested sanctions being used prior to the signing. The Board will discuss the peer review sanctions at a future meeting.

MOTION by Bergeron, seconded by Balas, to rescind the Master Resolution on Peer Review Reports, signed January 26, 2018.

A roll call vote was taken: Yeas: Balas, Bergeron, Clark, Gower, Homier, Post, Bayson  
Nays: None

MOTION PREVAILED

## **Rules Committee**

Ditschman announced that the public hearing is on October 29, 2018 and that public comments from the hearing will be presented to the Rules Committee for review. The Rules Committee recommendations will be presented to the Board for approval at the next meeting.

## **Chair Report**

Bayson will be attending the National Association of State Boards of Accountancy 111<sup>th</sup> Annual Meeting October 28, 2018 along with Bergeron.

## **Department Update**

Ditschman announced that Cheryl Pezon has been named Director of the Bureau of Professional Licensing.

Ditschman announced that Kim Gaedeke has been named Deputy Director of the Department of Licensing and Regulatory Affairs.

Ditschman indicated that in September 2018, Governor Snyder signed an Executive Order, removing the felony questions from employment applications and at the same time directed the Department to stop using criminal convictions, as the basis for an applicant lacking good moral character, in evaluating occupational licenses. Ditschman explained that this is being applied to occupational licensing applications and read the new language that will be used in place of the existing felony question on applications.

### **Michigan Association of Certified Public Accountants (MICPA)**

Peggy Dzierzawski showed a video in the “Great Day” series about being a certified public accountant. She indicated that she has noticed that associations are learning to work with State Boards and thanked the Board for their work.

### **PUBLIC COMMENTS**

None

### **ANNOUNCEMENTS**

The next regularly scheduled meeting will be held January 25, 2019 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 Balas, seconded by Bergeron, to adjourn the meeting at 9:53 a.m.

A voice vote was taken.

MOTION PREVAILED

Minutes approved by the Board on January 25, 2019.

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

October 29, 2018