



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

## MICHIGAN BOARD OF ACCOUNTANCY MAY 29, 2020 MEETING

### APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on May 29, 2020. The meeting was held via Zoom, pursuant to Executive Order 2020-75.

#### CALL TO ORDER

James Bayson, Chairperson, called the meeting to order at 9:01 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  
Jennifer Kluge, Public Member

**Members Absent:** Matthew Roling, Public Member

**Staff:** Kimmy Catlin, Board Support, Boards and Committees Section  
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

#### APPROVAL OF AGENDA

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

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

MOTION PREVAILED

### **APPROVAL OF MINUTES**

MOTION by Balas, seconded by Barrons, to approve the minutes from January 24, 2020, with the correction of Kluge making the motion on agenda item 5A3.

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

MOTION PREVAILED

### **Elections**

Bayson ran the election for Chairperson

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

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

MOTION PREVAILED

Bayson ran the election for Vice-Chairperson

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

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

MOTION PREVAILED

### **Committee Assignments**

Smith made the following assignments:

Rules

Smith  
Barrons  
Gower

Continuing Education Sanctions

Smith  
Balas  
Kluge

Peer Review Sanctions

Smith  
Balas  
Kluge

**REGULATORY CONSIDERATIONS**

Smith served as Chairperson for items 6.1. through 12

**Consent Orders and Stipulations**

**A.J. Bossio & Co., PC and Alan John Bossio**

MOTION by Balas, seconded by Smith, to discuss the matter.

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

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

MOTION PREVAILED

**John C. Bibbler**

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

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

MOTION PREVAILED

**Caroline P. Lowe, CPA, PLC and Caroline P. Lowe**

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

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

MOTION PREVAILED

**Deborah A. Steinbeck, CPA, PC and Deborah A. Steinbeck**

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, Kluge, Smith,  
Nays: None  
Recuse: Bayson

MOTION PREVAILED

**Dickson & Associates PC and Stanley B. Dickson**

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, Kluge, Smith,  
Nays: None  
Recuse: Bayson

MOTION PREVAILED

**Donald J. Kramer, PC and Donald J. Kramer**

MOTION by Gower, seconded by Barrons, to discuss the matter.

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

MOTION PREVAILED

Discussion was held.

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, Kluge, Smith,  
Nays: None  
Recuse: Bayson

MOTION PREVAILED

**Jack G. Rankin, CPA, PLLC, and Jack Gregory Rankin**

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

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

MOTION PREVAILED

**Karl Haiser, CPA, PC and Karl F. Haiser, Jr.**

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

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

MOTION PREVAILED

**Kerrigan & Company, PC and Michael J. Kerrigan**

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, Kluge, Smith,  
Nays: None  
Recuse: Bayson

MOTION PREVAILED

**Laansma, CPA, PC and James M. Laansma**

MOTION by Kluge, seconded by Gower, to discuss the matter.

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

MOTION PREVAILED

Discussion was held.

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

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

MOTION PREVAILED

**Richard J. McNamee, CPA**

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, Kluge, Smith,  
Nays: None  
Recuse: Bayson

MOTION PREVAILED

**Paige & Company, PC and Pat J. Paige**

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

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

MOTION PREVAILED

**Raymond D. Roberts, CPA, PC and Raymond D. Roberts**

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

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

MOTION PREVAILED

**Shayna Accounting CPAs, PC and Kenneth C. Shayna**

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

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

MOTION PREVAILED

**Thomas A. Mette, CPA, PC and Thomas A. Mette**

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, Kluge, Smith,  
Nays: None  
Recuse: Bayson

MOTION PREVAILED

**Robert G. Toll**

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, Kluge, Smith,  
Nays: None  
Recuse: Bayson

MOTION PREVAILED

**Resolution Presentation**

Smith presented a resolutions for Bayson and Homier, to honor them for their time serving on the Board.

**Committee Reports**

**Continuing Education Sanctions**

Barrons suggested that when a continuing professional education is needed, that it is made clear that it corresponds to the violation.

Discussion was held.

## **Peer Review Sanctions**

No report given.

## **National Association of State Boards of Accountancy (NASBA) Update**

Bayson stated that the NASBA is working with the Michigan Association of Certified Public Accountants (MICPA) to define a “Certified Public Accountant,” as well as determine the necessary criteria that is required to become a CPA.

Bayson informed the Board that the exam will be changing and will include more questions in the area of technology.

Discussion was held.

## **Rules Discussion**

MacIntosh informed the Board of the administrative rules promulgation process and timeline, as well as an overview of proposed changes made by the Rules Committee.

Bayson thanked the Rules Committee.

Balas expressed concern with the content of a course being created by the MICPA as stated in R 338.5215(h).

MacIntosh clarified that it is allowed by statute.

Smith expressed concern with R 338.5115(1)(a) and felt that the words “with a concentration in accounting” should be removed.

Discussion was held.

Keena inquired if the extension for testing must be in the rules.

MacIntosh stated that there is already a mechanism in the rules for an applicant to request an extension for testing.

MOTION by Barrons, seconded by Keena, to approve the draft as written.

Discussion was held.

A roll call vote was taken: Yeas: Keena

Nays: Balas, Barrons, Gower, Homier, Kluge, Smith, Bayson



## MOTION FAILED

The Board agreed that the words “with a concentration in accounting” in R 338.5115(a) should be removed.

MacIntosh stated he would provide the Department with the Board’s recommendation.

## Chair Report

Bayson thanked the Board and the Department for their work.

## Department Update

MacIntosh stated that the Bureau will hold the next Board Member Training on July 29, 2020. All Board members are welcome to attend.

## Michigan Association of Certified Public Accountants (MICPA)

Bob Doyle, President and CEO, introduced himself to the Board and gave a brief background of his career history and appreciated the opportunity to help.

Doyle thanked the Board for their work and stated he will assist on the draft rules.

## PUBLIC COMMENTS

None

## ANNOUNCEMENTS

The next regularly scheduled meeting will be held July 24, 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 Barrons, to adjourn the meeting at 11:26 a.m.

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

Nays: None

MOTION PREVAILED

Minutes approved by the Board on: June 18, 2020.

Prepared by:  
Kimmy Catlin, Board Support  
Bureau of Professional Licensing

May 29, 2020