



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

## MICHIGAN BOARD OF ACCOUNTANCY JULY 26, 2019 MEETING

### APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on July 26, 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 9:03 a.m.

#### ROLL CALL

**Members Present:** James Bayson, CPA, Chairperson  
Ola M. Smith, Ph.D., CPA, Vice Chairperson  
Paul M. Balas, CPA  
Shelly Gower, CPA  
Teresa Keena, CPA  
Jennifer Kluge, Public Member

**Members Absent:** David Barrons, CPA  
Barbara Homier, Public Member  
Matthew Roling, Public Member

**Staff:** Laury Brown, Analyst, Compliance Section  
Jennifer Fitzgerald, Assistant Attorney General  
Weston MacIntosh, Analyst, Boards and Committees Section  
Cheryl Pezon, Director, Bureau of Professional Licensing  
Robin Sirls, Manager, Licensing Division  
Stephanie Wysack, Board Support, Boards and Committees Section

#### APPROVAL OF AGENDA

MOTION by Balas, seconded by Gower, to approve the agenda, moving item 6.A.6. to the top of the list as new item 6.A.1.

A voice vote followed.

MOTION PREVAILED

### **APPROVAL OF MINUTES**

MOTION by Balas, seconded by Gower, to approve the minutes from May 23, 2019, as written.

A voice vote followed.

MOTION PREVAILED

### **MiPLUS DISCUSSION**

Pezon introduced herself to the Board. She informed the Board that the Department will be switching to a new licensing platform called MiPLUS. The new platform will process license applications and update the online license verification system. Pezon provided an overview of MiPLUS and discussed what to expect during and after the transition.

### **REGULATORY CONSIDERATIONS**

#### **Consent Orders and Stipulations**

##### **Shedjama Inc.**

MOTION by Balas, seconded by Gower, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

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

Nays: None

Abstain: Keena

MOTION PREVAILED

Smith served as Chairperson for items 6.A.2. through 6.A.9.

**Ken Barnowski PLLC and Kenneth J. Barnowski, Jr.**

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

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

MOTION PREVAILED

**Frank J. Chudy, CPA, PC and Frank Joseph Chudy**

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

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

MOTION PREVAILED

**Kenneth Dietrich**

MOTION by Balas, seconded by Kluge, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

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

MOTION PREVAILED

**Edward Richardson, Jr.**

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

Discussion was held.

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

MOTION PREVAILED

**Ronald N. Silberstein**

MOTION by Balas, seconded by Gower, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

Discussion was held.

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

MOTION PREVAILED

**Gregory Terrell & Co., PC and Gregory Terrell**

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

Discussion was held.

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

MOTION PREVAILED

**H. James Zack, CPA, PC and Harvey J. Zack**

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

Discussion was held.

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

MOTION PREVAILED

**Frank Antosz, Jr., CPA**

MOTION by Gower, seconded by Balas, to discuss the rescission of the previous vote made by the Board at the May 23, 2019 meeting.

Discussion was held.

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

MOTION PREVAILED

MOTION by Gower, seconded by Balas, to rescind the prior vote made by the Board at the May 23, 2019 meeting.

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

MOTION PREVAILED

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

Discussion was held.

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

MOTION PREVAILED

Bayson resumed serving as Chairperson.

### **OLD BUSINESS**

None.

### **NEW BUSINESS**

#### **2020 Public Notice**

Bayson presented the 2020 Public Notice.

#### **Continuing Education Waiver Request – Robert Okray**

MOTION by Balas, seconded by Gower, to grant the request for a Continuing Education Waiver.

Discussion was held.

MOTION withdrawn.

MOTION by Balas, seconded by Bayson, to reject the request for a Continuing Education waiver.

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

MOTION PREVAILED

### **Committee Reports**

#### **Continuing Education Sanctions**

No report given.

## **Peer Review Sanctions**

No report given.

## **Rules**

Bayson indicated that the Rules Committee met on July 15, 2019 and that there are two issues that are still in discussion: 1) the requirements to take the examination and 2) the requirements for licensure after taking the examination.

## **Chair Report**

Bayson presented a Resolution to Clark, honoring the time he served on the Michigan Board of Accountancy.

Bayson encouraged the Board members to become involved with the National Association of State Boards of Accountancy (NASBA). NASBA is holding the 112<sup>th</sup> Annual Meeting from October 27 – 30, 2019, in Boston, Massachusetts.

Smith reiterated Bayson's sentiments and stated that the training that NASBA provides new board members is great.

## **Department Update**

MacIntosh stated that the Bureau held the New Board Member Training in March and that it was well received by those who attended. This training was very detailed and included information on the Inspections & Investigations and Enforcement sections of the Bureau. He reminded them that the next training is being held on July 31, 2019, in the Michigan Library and Historical Center and that all Board members are welcome to attend.

Wysack gave an overview of the Nondisclosure of Confidential Personal Information Acknowledgement form regarding Egress. She asked that the form be signed and left with the Department.

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

Peggy Dzierzawski stated that the use of the CPE tracker has increased and with that increase, calls have decreased.

Dzierzawski indicated that MICPA will be holding its awards dinner on October 3, 2019. Prior members of the Board of Accountancy will be honored. The MICPA's Educator's Symposium will be held on November 3, 2019 and will provide an opportunity for individuals to understand what educators can do for them.

Dzierzawski stated that MICPA has made a change to the peer review process. A second letter is sent when there is a failed report which requires the firm to show they have reported the failure to the department in order to be compliant.

## **PUBLIC COMMENTS**

Sirls stated that a problem with the online renewal process had been reported. She stated that a fix has been made to remove the link causing the problem.

## **ANNOUNCEMENTS**

The next regularly scheduled meeting will be held October 25, 2019 at 9:00 a.m. at 611 West Ottawa Street, Upper Level Conference Center Room 3, Lansing, Michigan.

## **ADJOURNMENT**

MOTION by Gower, seconded by Balas, to adjourn the meeting at 10:40 a.m.

A voice vote was taken.

MOTION PREVAILED

Minutes approved by the Board on October 25, 2019.

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

July 31, 2019