



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

SHELLY EDGERTON
DIRECTOR

MICHIGAN BOARD OF ACCOUNTANCY JULY 27, 2018 MEETING

APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on July 27, 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 9:02 a.m.

ROLL CALL

Members Present: James Bayson, CPA, Chairperson
Ola M. Smith, Ph.D., CPA, Vice Chairperson
Paul M. Balas, CPA
Stephanie Bergeron, CPA
Robert Lee Clark, Public Member
Shelly Gower, CPA

Members Absent: Barbara Homier, Public Member
Jennifer Kluge, Public Member
Kathleen Post, CPA

Staff: Kiran Parag, Analyst, Compliance Section
Rick Roselle, Analyst, Boards and Committees Section
Bridget Smith, Assistant Attorney General
Stephanie Wysack, Board Support, Boards and Committees Section

APPROVAL OF AGENDA

MOTION by Bergeron, seconded by Howell, to approve the agenda with the removal of item 8.A.

A voice vote followed.

MOTION PREVAILED

APPROVAL OF MINUTES

MOTION by Bergeron, seconded by Bayson, to approve the minutes from May 25, 2018 as written.

A voice vote followed.

MOTION PREVAILED

PRESENTATIONS

Attorney General's Office – Scott Teter

Scott Teter introduced himself and presented a PowerPoint entitled "Unlicensed Accountants".

Bayson requested that it be noted that complaints may be filed either through the Michigan Department of Licensing and Regulatory Affairs by visiting www.michigan.gov/bpl or through the Attorney General's office at www.michigan.gov/ag.

National Association of State Boards of Accountancy (NASBA) – Sheldon Holtzman, CPA/CFF, CFE

Sheldon Holtzman, CPA/CFF, CFE, introduced himself and presented a handout entitled "NASBA Update: Michigan State Board of Accountancy, July 27, 2018" (Attachment #1).

REGULATORY CONSIDERATIONS

Robert J. Diemer – Consent Order and Stipulation

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

Discussion was held.

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

MOTION PREVAILED

Matthew Accounting, PLLC – Consent Order and Stipulation

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

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

MOTION PREVAILED

OLD BUSINESS

None

NEW BUSINESS

Continuing Education Waivers

William J. Dreisig

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

Discussion was held.

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

MOTION PREVAILED

Kevin Weingarden

MOTION by Bergeron, seconded by Bayson, to table the request for additional information. Additional information must be provided within 30 days.

Discussion was held.

A voice vote followed.

MOTION PREVAILED

Committee Reports

Minimum Sanctions Committee

Bayson stated that the committee met to work on setting up a standard guideline to follow when imposing sanctions for deficiencies in continuing education. Roselle indicated that a master resolution will be required to implement any changes but that it cannot be changed during the middle of the current audit period.

Bayson indicated a need for a Peer Review Committee. Bayson appointed himself, Balas, and Gower to the committee.

Rules Committee

Roselle stated that the Board approved the draft rules at the last meeting. Roselle provided an update of where the rules are in the rule promulgation process and explained the next steps.

Chair Report

Bayson encouraged the Board to get involved with NASBA.

Department Update

Roselle stated that the Bureau's website has a document that explains the continuing education requirements for new licensees. The guide was created to address statutory changes made by PA 81 of 2018 which took effect on June 17, 2018.

Roselle stated that the department attended the 2018 Management Information & Business Show and answered many questions from licensees that attended.

Michigan Association of Certified Public Accountants (MICPA)

Peggy Dzierzawski offered updated copies of a handout that MICPA will provide to CPAs regarding training in ethics. In addition, she stated that MICPA provides information regarding the availability of the training that is available through other modalities.

Dzierzawski indicated that they need assistance from the department to contact CPAs who are not MICPA members to remind them of the continuing education requirement in ethics that is required for license renewal.

PUBLIC COMMENTS

None

ANNOUNCEMENTS

The next regularly scheduled meeting will be held October 26, 2018 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 Bergeron, seconded by Clark, to adjourn the meeting at 10:38 a.m.

A voice vote was taken.

MOTION PREVAILED

Minutes approved by the Board on October 26, 2018.

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

July 31, 2018