



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MIKE ZIMMER
DIRECTOR

MICHIGAN BOARD OF ACCOUNTANCY

AUGUST 14, 2015 MEETING

APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on August 14, 2015, at the Ottawa Building, Conference Room 2, 611 West Ottawa Street, Lansing, Michigan 48933.

CALL TO ORDER

Matthew Howell, CPA, Chairperson, called the meeting to order at 9:10 a.m.

ROLL CALL

Members Present: Matthew Howell, CPA, Chairperson
Michael Swartz, CPA, Vice Chairperson
James Bayson, CPA
Richard David, CPA
Barbara Homier, Public Member
Jennifer Kluge, Public Member
Ola Smith, PhD, CPA

Members Absent: Kathleen Post, CPA
Amna Seibold, Public Member

Staff Present: Amy Schneider, Board and Special Programs Section
Cheryl Pezon, Manager, Board and Special Programs Section
Michael Siracuse, Policy Analyst, Board and Special Programs Section
Forrest Pasanski, Regulation Manager
Virginia Abdo, Compliance Manager
Kelly Dent, Analyst, Enforcement Division
Kiran Parag, Analyst, Enforcement Division
Jennifer Fitzgerald, Assistant Attorney General

APPROVAL OF MINUTES

MOTION by David, seconded by Swartz, to approve the May 15, 2015 meeting minutes as presented.

MOTION PREVAILED

APPROVAL OF AGENDA

MOTION by Bayson, seconded by Kluge, to approve the agenda as presented.

MOTION PREVAILED

REGULATORY CONSIDERATIONS

Balestra, Harr & Scherer, CPAs, Inc. – Stipulation

MOTION by Bayson, seconded by Homier, to accept the Stipulation in the matter of Balestra, Harr & Scherer, CPAs, Inc.

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz, Howell

MOTION PREVAILED

Dennis G. Jenkins CPA, LLC – Stipulation

MOTION by Swartz, seconded by Homier, to accept the Stipulation in the matter of Dennis G. Jenkins CPA, LLC

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz, Howell

MOTION PREVAILED

Caron & Bletzer PLLC – Stipulation

MOTION by David, seconded by Swartz, to accept the Stipulation in the matter of Caron & Bletzer PLLC.

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz, Howell

MOTION PREVAILED

Cindrach, Mahalak & Co., PC and Daniel J. Mahalak – Stipulation

MOTION by David, seconded by Bayson, to accept the Stipulation in the matter of Cindrich, Mahalak & Co., PC and Daniel J. Mahalak.

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz, Howell

MOTION PREVAILED

David H. Hoppe – Stipulation

MOTION by Bayson, seconded by Homier, to accept the Stipulation in the matter of David H. Hoppe.

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz
Recuse – Howell

MOTION PREVAILED

Flackman, Goodman, & Potter PA – Stipulation

MOTION by Swartz, seconded by Kluge, to accept the Stipulation in the matter of Flackman, Goodman, & Potter PA.

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz, Howell

MOTION PREVAILED

Gray Hunter Stenn, LLP – Stipulation

MOTION by David, seconded by Kluge, to accept the Stipulation in the matter of Gray Hunter Stenn, LLP.

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz, Howell

MOTION PREVAILED

BMC CPAs, Inc. – Stipulation

MOTION by Bayson, seconded by Swartz, to accept the Stipulation in the matter of BMC CPAs, Inc.

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz, Howell

MOTION PREVAILED

George L. Larimore – Stipulation

MOTION by Bayson, seconded by Homier, to accept the Stipulation in the matter of George L. Larimore.

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz
Recuse – Howell

MOTION PREVAILED

Frasier, Dean & Howard, CPAs – Stipulation

MOTION by David, seconded by Smith, to accept the Stipulation in the matter of Frasier, Dean & Howard, CPAs.

Discussion was held.

A roll call vote followed: Yeas – David, Homier, Kluge,
Smith, Swartz, Howell
Recuse – Bayson

MOTION PREVAILED

Mario Janero Daniels – Petition

MOTION by Bayson, seconded by Homier, to accept the Petition in the matter of Mario Janero Daniels.

Discussion was held.

A roll call vote followed: Yeas – Bayson, David, Homier, Kluge,
Smith, Swartz, Howell

MOTION PREVAILED

OLD BUSINESS

None

NEW BUSINESS

David inquired about the following:

- 1) The AICPA/NASBA initiative to get all of the states to adopt the AICPA Ethics Code.
- 2) How can Michigan adopt rules other than with an 'as of' date.
- 3) Nano Learning for CPE.

Department agreed to look into his request.

PUBLIC COMMENT

Peggy A. Dzierzawski, CAE - President & CEO, representing the Michigan Association of Certified Public Accountants (MICPA), introduced herself to the Board.

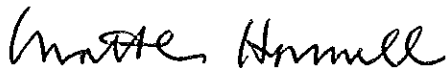
ANNOUNCEMENTS

The next regularly scheduled meeting will be held November 13, 2015 at 9:00 a.m. at the Ottawa Building, 611 West Ottawa Street, Upper Level Conference Center, Conference Room 3, Lansing, Michigan.

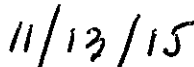
ADJOURNMENT

MOTION by Swartz, seconded by Bayson, to adjourn the meeting at 10:20 a.m.

MOTION PREVAILED



Matthew Howell, CPA, Chairperson



Date Minutes Signed

Prepared by:
Amy Schneider, Board Secretary

August 14, 2015