



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

## MICHIGAN BOARD OF ACCOUNTANCY JANUARY 27, 2023 MEETING

### APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on January 27, 2023, at 611 West Ottawa Street, Upper-Level Conference Room 3, Lansing, Michigan 48933.

#### CALL TO ORDER

Paul M. Balas, CPA, Chairperson, called the meeting to order at 9:02 a.m.

#### ROLL CALL

**Members Present:** Paul M. Balas, CPA, Chairperson  
Charles Moore, Jr., CPA, Vice Chairperson  
Antonio Brown, CPA (arrived 9:07 a.m.)  
Christonna Campbell, Public Member  
Jacqueline Dupler, JD, Public Member (left 10:00 a.m.)  
Kathleen Isleib, CPA  
Teresa Keena, CPA (arrived 9:03 a.m.)  
Carole McNees, CPA  
Eulonda Whitmore, Public Member

**Members Absent:** None

**Staff:** Jennifer Fitzgerald, Assistant Attorney General  
Weston MacIntosh, JD, Departmental Specialist,  
Boards and Committees Section  
Jennifer Shaltry, Senior Analyst, Compliance Section  
Stephanie Wysack, Board Support Technician,  
Boards and Committees Section

#### APPROVAL OF AGENDA

MOTION by Dupler, seconded by Campbell, to approve the agenda, as presented.

A voice vote followed.

MOTION PREVAILED

## **APPROVAL OF MINUTES**

MOTION by Campbell, seconded by Moore, to approve the minutes from the October 28, 2022, meeting as written.

A voice vote followed.

MOTION PREVAILED

## **REGULATORY CONSIDERATIONS**

### **Consent Orders and Stipulations**

Keena served as Chairperson for items #1. and #2.

### **Wilkerson & Associates, PC**

Balas, Isleib, and Moore recused themselves.

MOTION by Campbell, seconded by McNees, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

MOTION by Campbell, seconded by Dupler, to accept the Consent Order and Stipulation.

A roll call vote was taken: Yeas: Campbell, Dupler, Keena, McNees, Whitmore, Keena  
Nays: None  
Recused: Balas, Isleib, Moore

MOTION PREVAILED

### **Larry D. Wilkerson, CPA**

Balas, Isleib, and Moore recused themselves.

MOTION by Brown, seconded by Campbell, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

MOTION by Whitmore, seconded by Dupler, to accept the Consent Order and Stipulation.

A roll call vote was taken: Yeas: Brown, Campbell, Dupler, McNees, Whitmore, Keena  
Nays: None  
Recused: Balas, Isleib, Moore

MOTION PREVAILED

Moore served as Chairperson for item #3.

**Glenn Alan Zubryd**

Balas recused himself.

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

A roll call vote was taken: Yeas: Brown, Campbell, Dupler, Isleib, Keena, McNees,  
Whitmore, Moore  
Nays: None  
Recused: Balas

MOTION PREVAILED

Balas resumed serving as Chairperson.

**OLD BUSINESS**

None

**NEW BUSINESS**

**Continuing Education Waiver Request**

**Zorica Balint, CPA**

MOTION by Moore, seconded by Whitmore, to accept the Continuing Education Waiver Request.

Discussion was held.

MOTION WITHDRAWN

MOTION by Keena, seconded by Moore, to reject the Continuing Education Waiver Request.

A roll call vote was taken: Yeas: Brown, Campbell, Dupler, Isleib, Keena, McNees,  
Whitmore, Moore, Balas  
Nays: None

MOTION PREVAILED

**Moha Deb, CPA**

MOTION by Keena, seconded by Isleib, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

MOTION by Keena, seconded by Moore, to reject the Continuing Education Waiver Request.

A roll call vote was taken: Yeas: Brown, Isleib, Keena, McNees, Whitmore, Moore, Balas  
Nays: Campbell, Dupler

MOTION PREVAILED

**Laurie Fulkerson, CPA**

MOTION by Keena, seconded by Brown, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

MOTION by Brown, seconded by Whitmore, to accept the Continuing Education Waiver Request for the period of July 1, 2021, to June 30, 2022.

A roll call vote was taken: Yeas: Brown, Campbell, Dupler Isleib, Keena, McNees,  
Whitmore, Moore, Balas  
Nays: None

MOTION PREVAILED

### **Board of Accountancy Resolution Review**

MacIntosh provided an overview of the Board of Accountancy Resolution Regarding Preapproved Continuing Education Sanctions. The board made no changes.

### **Elections**

MacIntosh ran the election for chairperson.

MOTION by Moore, seconded by Brown, to re-elect Balas as chairperson.

A roll call vote was taken: Yeas: Brown, Campbell, Dupler Isleib, Keena, McNees,  
Whitmore, Moore, Balas  
Nays: None

MOTION PREVAILED

MacIntosh ran the election for vice chairperson.

MOTION by Brown, seconded by Moore, to elect Keena as vice chairperson.

Discussion was held.

MOTION WITHDRAWN

MOTION by Campbell, seconded by Moore, to re-elect Moore as vice chairperson.

A roll call vote was taken: Yeas: Brown, Campbell, Dupler Isleib, Keena, McNees,  
Whitmore, Moore, Balas  
Nays: None

MOTION PREVAILED

## **Committee Assignments**

Balas made the following committee assignments:

Rules  
Dupler  
Isleib  
Moore

Minimum Sanctions  
Balas  
Brown  
Keena

Peer Review  
Campbell  
McNees  
Whitmore

## **Rules Discussion**

MacIntosh stated that the most recent iteration of the rules were promulgated in November 2022. He stated that the rules needed to be opened to address updated standards and any changes in the curriculum requirements due to examination changes.

MOTION by Brown, seconded by Moore, to open the rules.

A roll call vote was taken: Yeas: Brown, Campbell, Dupler, Isleib, Keena, McNees,  
Whitmore, Moore, Balas  
Nays: None

MOTION PREVAILED

## **Chair Report**

Campbell stated that she attended the 115<sup>th</sup> NASBA Annual Meeting from October 29 – November 2, 2023. She stated that 53 of the 55 jurisdictions were represented. She stated that discussions included ethics, inclusion and diversity, and the universal examination roll out to occur in 2025.

Balas stated that there was a letter in circulation, addressing the lowering of curriculum hours from 150 to 120 to become licensed. He stated that if this were to go into effect, it could affect the pipeline of licensees from state to state.

Balas stated that he and Moore took part in a discussion with the department about discipline needs and the use of conferees. He stated that he would be reaching out more to other board members to serve as conferees. Balas stated that he mentioned the issue of documentation retention for compliance conferences.

### **Department Update**

MacIntosh stated that equipment has been installed in the meeting rooms for future recording of board meetings. He stated that the board will need to be mindful of microphones and to make sure to speak loudly and clearly.

MacIntosh stated that the bureau will hold the next Board Member Training on March 9, 2023, via Zoom. All board members are welcome to attend.

MacIntosh reminded board members to check their state email on a regular basis.

### **MICPA Update**

Rachel Reardon with MICPA, stated that the MICPA was watching the progression of the discussion of the change from 150 hours to 120 hours for licensure eligibility but has not weighed in on the issue.

Reardon stated that 2023 is a big renewal/reporting year. She stated that the MICPA will continue to work with licensees and the department to ensure a smooth process.

Reardon stated that a blanket examination testing window extension was under consideration for the examination changes coming up in 2024.

Reardon stated that the MICPA Annual Awards Program is scheduled for November 9, 2023.

### **PUBLIC COMMENTS**

None

### **ANNOUNCEMENTS**

The next regularly scheduled meeting will be held May 19, 2023, at 9:00 a.m. at 611 West Ottawa Street, Upper-Level Conference Center Room 3, Lansing, Michigan 48933.

## **ADJOURNMENT**

MOTION by Brown, seconded by Whitmore, to adjourn the meeting at 10:22 a.m.

A voice vote followed.

MOTION PREVAILED

Minutes approved by the Board on May 19, 2023.

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

January 30, 2023