



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MARLON I. BROWN, DPA  
ACTING DIRECTOR

## MICHIGAN BOARD OF ACCOUNTANCY OCTOBER 27, 2023 MEETING

### APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on October 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 9:00 a.m.

#### ROLL CALL

**Members Present:** Paul M. Balas, CPA, Chairperson  
Charles Moore, Jr., CPA, Vice Chairperson  
Antonio Brown, CPA (arrived 9:31 a.m.)  
Christonna Campbell, Public Member  
~~Jacqueline~~ Jacquelyn Dupler, JD, Public Member  
Kathleen Isleib, CPA  
Teresa Keena, CPA  
Carole McNees, CPA  
Eulonda Whitmore, Public Member

**Members Absent:** None

**Staff:** Laury Brown, Senior Analyst, Compliance Section  
Marshall Hooks, Senior Analyst, Compliance Section  
Weston MacIntosh, JD, Departmental Specialist,  
Boards and Committees Section  
Michele Wagner-Gutkowski, JD, Assistant Attorney General  
Stephanie Wysack, Board Support Technician,  
Boards and Committees Section

#### APPROVAL OF AGENDA

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

A voice vote followed.

MOTION PREVAILED

### **APPROVAL OF MINUTES**

MOTION by Campbell, seconded by Keena, to approve the minutes from the July 28, 2023, meeting as written.

A voice vote followed.

MOTION PREVAILED

Staff from the department and Office of the Attorney General introduced themselves.

### **REGULATORY CONSIDERATIONS**

Moore served as chairperson.

#### **Hearing Report**

MOTION by Keena, seconded by Campbell, to receive the hearing report.

A voice vote followed.

MOTION PREVAILED

### **DeHoek & Company, PLLC**

Balas recused himself.

MOTION by McNees, seconded by Keena, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

MOTION by McNees, seconded by Campbell, to accept the findings of fact and place the Respondent on probation for a minimum of 1 day, not to exceed 90 days, to complete 8 hours of continuing professional education in risk assessment and 1 hour of continuing professional education in Michigan ethics. Completed continuing professional education will not count toward license renewal requirements. Respondent is fined \$2,000.00 to be paid within 90 days.

Discussion was held.

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

MOTION PREVAILED

Balas resumed serving as chairperson.

### **Consent Order and Stipulation**

#### **Accutrak Consulting and Accounting Services PLLC and Shaniece A. Bennett**

Keena and Whitmore recused themselves.

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

Discussion was held.

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

MOTION PREVAILED

### **OLD BUSINESS**

None

### **NEW BUSINESS**

#### **2024 Public Notice**

MacIntosh presented the 2024 Public Notice and reminded the board members to mark the dates on their calendar and to remember to notify the department in advance if they are unable to attend.

#### **Chair Report**

Balas stated that the updated version of the CPA examination goes into effect on January 1, 2024.

Balas stated that the revised Accountancy – General Rules promulgated on October 24, 2023.

Balas stated that Tulane University is trying out a Learn & Earn program to help students gain the credit hours they may need to bridge the gap between 120 credit hours and 150 credit hours for licensure.

Balas stated that the AICPA and NASBA have a credit relief program to help applicants with keeping credits earned during the pandemic. MacIntosh stated that the Accountancy – General Rules already have a provision to allow the department to consider reasons for examination credit extension requests.

Balas stated that he *will* attend the 116<sup>th</sup> NASBA Annual meeting, along with Campbell, from October 29 to November 1, 2023.

### **Department Update**

MacIntosh stated that the bureau will hold the next Board Member Training on February 21, 2024, via Zoom. All board members are welcome to attend.

### **MICPA Update**

LaShawn Thomas stated that the MICPA ad hoc task force was looking at ways to help with the accountancy profession pipeline issue both nationally and in Michigan.

Thomas stated that Emergency Leaders Advocacy Day was in September and that the Michigan Tax Conference will be held on November 2, 2023, the Accelerate Leadership Conference will be held on November 9, 2023, and the Cannabis Summit will be held on December 12, 2023.

### **PUBLIC COMMENTS**

None

### **ANNOUNCEMENTS**

The next regularly scheduled meeting will be held January 26, 2024, at 9:00 a.m. at 611 West Ottawa Street, Upper-Level Conference Center Room 3, Lansing, Michigan 48933.

### **ADJOURNMENT**

MOTION by Dupler, seconded by Whitmore, to adjourn the meeting at 9:50 a.m.

A voice vote followed.

**MOTION PREVAILED**

Minutes approved by the Board on: January 26, 2024

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

October 30, 2023