



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
ACTING DIRECTOR

MICHIGAN BOARD OF ACCOUNTANCY JANUARY 26, 2024 MEETING

APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on January 26, 2024, 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 (arrived 9:09 a.m.)
Christonna Campbell, Public Member
Jacquelyn Dupler, JD, Public Member
Kathleen Isleib, CPA
Teresa Keena, CPA
Carole McNees, CPA
Eulonda Whitmore, Public Member

Members Absent: Antonio Brown, CPA None

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

APPROVAL OF AGENDA

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

A voice vote followed.

MOTION PREVAILED

APPROVAL OF MINUTES

MOTION by Campbell, seconded by McNees, to approve the minutes from the October 27, 2023, meeting, correcting the spelling of Dupler's first name to Jacquelyn and correcting the language under Chair Report to read "Balas stated that he *will* attend the 116th Annual meeting...."

Discussion was held.

A voice vote followed.

MOTION PREVAILED

REGULATORY CONSIDERATIONS

Keena served as chairperson.

Consent Order and Stipulation

Ernst & Young LLP

Balas recused.

MOTION by Campbell, seconded by Isleib, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

Campbell recused.

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

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

MOTION PREVAILED

Balas resumed serving as chairperson.

OLD BUSINESS

None

NEW BUSINESS

Review of Resolutions Concerning Continuing Education

MacIntosh stated that the document was in Egress for board members to reference. He stated that it is reviewed annually for any updates/changes.

Discussion was held. The board made no changes.

Elections

MacIntosh ran the election for chairperson.

MOTION by Campbell, seconded by Keena, to re-elect Balas as chairperson.

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

Nays: None

MOTION PREVAILED

MacIntosh ran the election for vice chairperson.

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

Discussion was held.

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

Nays: None

MOTION PREVAILED

Committee Assignments

Balas made the following committee assignments:

Rules

Balas

Dupler

Isleib

Whitmore

Peer Review

Campbell

McNees

Whitmore

Minimum Sanctions

Balas

Brown

Keena

Moore

Conflict of Interest

MacIntosh helped the members with completion of the Disclosure of Interest form (C-46).

Credentials Verification

MacIntosh stated that to keep accurate records, the department was asking for verification of credentials of all board members.

Chair Report

Balas stated that he took part in the MICPA Pipeline Taskforce discussion in what Michigan could do to increase interest in accountancy.

Balas stated that he attended the 116th NASBA Annual meeting, along with Campbell, from October 29 to November 1, 2023. Points of discussion included how to aid students in meeting the 150-credit hour education requirement; the positive and negative impact of artificial intelligence (AI); CPA evolution; diversity, equity, and inclusion; and the credit relief initiative that 35 states have adopted. Balas stated that Michigan has decided to not adopt the credit relief initiative.

MacIntosh provided an overview of what Michigan has done to help with the examination window over the past few years and pointed out that the administrative rules also have a provision for applicants to request a hardship waiver of the examination window.

Department Update

MacIntosh stated that the next New Board Member training is on February 20, 2024, beginning at 1:00 p.m., via Zoom. All members are welcome to attend.

MacIntosh reminded board members that meetings are recorded and that board members should be mindful of microphones and remember to speak clearly.

MacIntosh reminded board members to check their state email as it is the form of communication used with the department.

Wysack asked board members to notify her promptly if there is a change in their attendance, as it could affect quorum.

MICPA Update

Robert Doyle, President & CEO of MICPA, thanked the department for approving the yearly grant that is used to fund CPA Tracker.

Doyle supplied an overview of the work that the MICPA Pipeline Taskforce was doing and stated that the AICPA Council will be meeting in May to review strategies to improve the pipeline.

Doyle stated that the MICPA supported the credit relief initiative. He stated that because Michigan had chosen not to adopt it, the MICPA asked that the department consider requests received outside the 90-day window be written into the rule.

Doyle stated that NASBA released an exposure draft on December 26, 2023, supplying alternative paths to the 150-credit hour education requirement and that it is open for comment until the end of March.

Doyle stated that the next MICPA board meeting is January 30, 2024, where Balas will be speaking. The MICPA board meeting on May 2, 2024, will be hosted in Lansing.

PUBLIC COMMENTS

Earline Crawford commented about the credit relief initiative and how it could have helped her. She stated that she was not aware there were other actions taken by the state of Michigan to supply examination window help.

Katelyn Paul commented on the 150-hour credit education requirement and asked that the board reconsider how the rule was written.

Tanner Hansen commented about the credit relief initiative and how beneficial it could be to Michigan students.

ANNOUNCEMENTS

The next regularly scheduled meeting will be held May 17, 2024, at 9:00 a.m. at 611 West Ottawa Street, Upper-Level Conference Center Room 3, Lansing, Michigan 48933.

ADJOURNMENT

MOTION by Moore, seconded by Whitmore, to adjourn the meeting at 10:17 a.m.

A voice vote followed.

MOTION PREVAILED

Minutes approved by the Board on ay 17, 2024.

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

January 29, 2024