



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

MICHIGAN BOARD OF ACCOUNTANCY JULY 23, 2021 MEETING

APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on July 23, 2021, 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 9:01 a.m.

ROLL CALL

Members Present: Paul M. Balas, CPA, Chairperson
Shelly Gower, CPA, Vice Chairperson
Antonio Brown, CPA (arrived 9:45 a.m.)
Christonna Campbell, Public Member
Jacqueline Dupler, JD, Public Member
Kathleen Isleib, CPA
Charles Moore, Jr., CPA
Eulonda Whitmore, Public Member

Members Absent: Teresa Keena, CPA

Staff: Jennifer Fitzgerald, Assistant Attorney General
Weston MacIntosh, Senior Policy Analyst, Boards and Committees Section
Kerry Przybylo, Manager, Boards and Committees Section
Jennifer Shaltry, Senior Analyst, Compliance Section
Stephanie Wysack, Board Support, Boards and Committees Section

The Board members and Department staff introduced themselves.

APPROVAL OF AGENDA

MOTION by Moore, seconded by Gower, to approve the Amended Agenda as presented.

A voice vote followed.

MOTION PREVAILED

APPROVAL OF MINUTES

MOTION by Gower, seconded by Dupler, to approve the minutes from May 21, 2021, as written.

A voice vote followed.

MOTION PREVAILED

REGULATORY CONSIDERATIONS

Consent Orders and Stipulations

Gower served as Chairperson for Consent Orders #1 through #5.

William E. Cain, CPA

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

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

MOTION PREVAILED

Michael C. Kostrzewa, CPA

MOTION by Whitmore, seconded by Campbell, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

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

MOTION PREVAILED

Paul Robert Samways

MOTION by Moore, seconded by Gower, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

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

MOTION PREVAILED

Paul Samways, CPA, PC

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

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

MOTION PREVAILED

Tarraf & Associates PC & Hussein Tarraf

MOTION by Campbell, seconded by Moore, 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, Isleib, Moore, Whitmore, Gower
Nays: None
Recuse: Balas

MOTION PREVAILED

Balas resumed serving as Chairperson.

Innes & Lotito, PC

MOTION by Moore, seconded by Gower, to discuss.

A voice vote followed.

MOTION PREVAILED

Discussion was held.

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

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

MOTION PREVAILED

Michael K. Lotito, CPA

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

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

MOTION PREVAILED

OLD BUSINESS

None

NEW BUSINESS

Continuing Education Waiver Requests

Susan Bertram, CPA

MOTION by Gower, seconded by Dupler, to approve the request for a continuing education waiver.

Discussion was held.

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

MOTION PREVAILED

Joyce Fifer, CPA

MOTION by Campbell, seconded by Gower, to approve the request for a continuing education waiver.

Discussion was held.

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

MOTION PREVAILED

Emily Grogan, CPA

MOTION by Campbell, seconded by Gower, to discuss.

A voice vote followed

MOTION PREVAILED

Discussion was held.

MOTION by Gower, seconded by Campbell, to reject the request for a continuing education waiver.

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

MOTION PREVAILED

Marie Harris, CPA

MOTION by Whitmore, seconded by Gower, to approve the request for a continuing education waiver.

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

MOTION PREVAILED

Douglas Lashbrook, CPA

MOTION by Gower, seconded by Dupler, to approve the request for a continuing education waiver.

Discussion was held.

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

MOTION PREVAILED

John Mertz, CPA

MOTION by Moore, seconded by Whitmore, to approve the request for a continuing education waiver.

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

MOTION PREVAILED

Gower served as Chairperson for Continuing Education Waiver Request #7.

Lina Wang, CPA

MOTION by Whitmore, seconded by Campbell, to approve the request for a continuing education waiver.

Discussion was held.

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

MOTION PREVAILED

Balas resumed serving as Chairperson.

NASBA Regional Meeting Update

Balas stated that the 2021 NASBA Regional Meeting was held virtually from June 22 - 23, 2021. He stated that the 114th NASBA Annual Meeting will be in person from October 31 – November 3, 2021, in San Diego, California. There are two scholarships available for Board members to attend. If anyone is interested, they should notify the Department.

Balas stated that he attended the Great Lakes Forum where jurisdictions shared sanction options.

Chair Report

Balas stated that the board training that the Department provides is very informative and he encouraged board members to attend, at least once.

Balas stated that he is going to begin using other Board members as conferees.

Department Update

MacIntosh stated that the Bureau will hold the next new Board Member Training on January 18, 2022, via Zoom. All Board members are welcome to attend.

Wysack reminded the Board Members to check their state email address regularly. She explained how to complete the travel voucher in their blue folders and the importance of registering with Sigma for reimbursement.

MICPA Update

Rachel Reardon, with MICPA, stated that their CPE Tracker is a great resource and is no cost to all users, whether a member or not. The system can be used to assist with the license renewal process with the state.

Reardon stated that MICPA has a new ethics course that is now available online.

PUBLIC COMMENTS

None

ANNOUNCEMENTS

The next regularly scheduled meeting will be held October 22, 2021 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 Gower, to adjourn the meeting at 10:14 a.m.

A voice vote followed.

MOTION PREVAILED

Minutes approved by the Board on October 22, 2021.

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

July 26, 2021