

**MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
BUREAU OF PROFESSIONAL LICENSING
DISCIPLINARY ACTION REPORT
Orders served from 10/25/2021 through 10/29/2021**

<u>Profession/Name</u>	<u>License Number</u>	<u>Effective Date/Action</u>	<u>Basis for Action</u>
Accountancy DOROTHY L HOWARD CPA PLLC Mount Pleasant, MI	1102003527	11/21/2021 Fine Imposed	Fraud, Deceit, Dishonesty
Accountancy HANLEY & MILLER PLC Gaylord, MI	1102004328	11/21/2021 Fine Imposed; Probation	Professional Standards Violation
Accountancy DOROTHY LOUISE HOWARD Mount Pleasant, MI	1101017893	11/21/2021 Fine Imposed; Probation	Fraud, Deceit, Dishonesty
Accountancy WILLIAM J WHEELER Lowell, MI	1101013768	11/21/2021 Fine Imposed	Professional Standards Violation
Accountancy DIANE S WIEDMAYER Manchester, MI	1101015489	11/21/2021 Fine Imposed	Professional Standards Violation
Accountancy MICHAEL FRANK ZIPSER Traverse City, MI	1101005728	11/21/2021 Fine Imposed	Professional Standards Violation

Date Submitted: 01/07/2022

Disciplinary Action Reports can be obtained from our Website: www.michigan.gov/bpl

To obtain a copy of disciplinary documents pertaining to a specific occupational profession, please submit a request in writing to Michigan Department of Licensing and Regulatory Affairs, Freedom of Information Coordinator at LARAFOIAINFO@michigan.gov

Information reported in this Disciplinary Action Report results from an Order of a Licensing Board or other appropriate issuing authority. Order, including Final Orders, are subject to rescission, modification, or other actions subsequent to the issuance of a DAR. These actions will be reported in the subsequent DAR when issued.