



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MIKE ZIMMER  
DIRECTOR

**MICHIGAN BOARD OF ACCOUNTANCY  
November 13, 2015 MEETING**

***APPROVED MINUTES***

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on November 13, 2015, at the Ottawa Building, Conference Room 3, 611 West Ottawa Street, Lansing, Michigan 48933.

**CALL TO ORDER**

Matthew Howell, Chairperson, called the meeting to order at 9:06 AM.

**ROLL CALL**

***Members Present:*** Matthew Howell, Chairperson, CPA  
Michael J. Swartz, Vice Chairperson, CPA  
James Bayson, CPA  
Richard David, CPA  
Barbra Homier, Public Member  
Kathleen Post, CPA  
Amna Seibold, Public Member  
Ola M. Smith, Ph.D., CPA

***Members Absent:*** Jennifer Kluge, Public Member

***Staff:*** Andrew Brisbo, Director, Licensing Division  
Cheryl Wykoff Pezon, Manager, Boards and Committees Section  
Virginia Abdo, Manager, Compliance Section  
Janielle Houston, Secretary, Boards and Committees Section  
Karen Carpenter, Board Analyst, Boards and Committees Section  
Kelly Dent, Enforcement Analyst  
Jennifer Fitzgerald, Assistant Attorney General  
Dana Paehlig, CPA, Assistant Administrator

## **APPROVAL OF AGENDA**

MOTION by Swartz, seconded by Bayson, to approve the agenda with the deletion of agenda item 5B(1).

MOTION PREVAILED

## **APPROVAL OF MINUTES**

MOTION by David, seconded by Bayson, to approve the minutes from August 14, 2015 as presented.

MOTION PREVAILED

## **REGULATORY CONSIDERATIONS**

### **Petitions**

#### **Mario Janero Daniels, I**

MOTION by David, seconded by Seibold that, after careful consideration of the written petition for review, and the oral presentation of Mr. Mario Janero Daniels, I, the Board recommended to uphold the Department's denial for the reinstatement of Mr. Daniels' Certified Public Accountant license.

Discussion was held.

A roll call vote was taken

Yeas - Swartz, David, Homier, Post, Seibold  
Nays - Bayson, Smith  
Abstained - Howell

MOTION PREVAILED

### **Hearing Reports**

MOTION by Homier, seconded by Smith, to receive all hearing reports on the agenda.

MOTION PREVAILED

**RC Jones, PLLC**

MOTION by David, seconded by Homier, that the following penalty be assessed:  
Immediate revocation of Respondent's license for Complaint No. 322545.

Discussion was held.

MOTION PREVAILED

**Andy James Brown**

MOTION by Bayson, seconded by Seibold, that the following penalty be assessed:  
Immediate revocation of Respondent's license for Complaint No. 324545

Discussion was held.

MOTION PREVAILED

**Stipulations**

**Jenkins & CO PC**

MOTION by David, seconded by Homier, to accept the Stipulation as prepared for  
Complaint No. 324561. Howell abstained from the vote.

Discussion was held.

MOTION PREVAILED

**Post, Smythe, Lutz & Ziel of Wayne, LLP**

MOTION by Homier, seconded by Post, to accept the Stipulation as prepared for  
Complaint No. 325455. Howell abstained from the vote.

Discussion was held.

MOTION PREVAILED

**Philip M. Sharkey CPA & Associates, PLLC, F/K/A Sharkey Philip & Associates CPA, and Philip Martin Sharkey**

MOTION by Seibold, seconded by Swartz, to accept the Stipulation as prepared for Complaint Nos. 326267 and 326268. Bayson abstained from the vote.

Discussion was held.

MOTION PREVAILED

**Mark R. Jennings CPA MBA PLC, and Mark R. Jennings**

MOTION by Seibold, seconded by David, to accept the Stipulation as prepared for Complaint Nos. 326291 and 326292. Bayson abstained from the vote.

Discussion was held.

MOTION PREVAILED

**Jon Damhof CPA LLC**

MOTION by Post, seconded by Bayson, to accept the Stipulation as prepared for Complaint No. 322528. Howell abstained from the vote.

Discussion was held.

MOTION PREVAILED

**Jonathan E. Damhof**

MOTION by Bayson, seconded by Seibold, to accept the Stipulation as prepared for Complaint No. 322471. Howell abstained from the vote.

Discussion was held.

MOTION PREVAILED

**Randall S. Nederveld**

MOTION by Swartz, seconded by Bayson, to accept the Stipulation as prepared for Complaint No. 324324. David recused from the vote.

Discussion was held.

MOTION PREVAILED

**Grey & CO PC**

MOTION by Swartz, seconded by Bayson, to accept the Stipulation as prepared for Complaint No. 324562. David recused from the vote.

Discussion was held.

MOTION PREVAILED

**Thomas Alexander Korth**

MOTION by Post, seconded by Swartz, to accept the Stipulation as prepared for Complaint No. 324442. Bayson recused from the vote.

Discussion was held.

MOTION PREVAILED

**Randy L. Plummer CPA PC**

MOTION by Seibold, seconded by Bayson, to accept the Stipulation as prepared for Complaint No. 324563. Swartz recused from the vote.

Discussion was held.

MOTION PREVAILED

**James L. Bannasch**

MOTION by Bayson, seconded by Seibold, to accept the Stipulation as prepared for Complaint No. 324331. Howell recused from the vote.

Discussion was held.

MOTION PREVAILED

**Goldstein, Zugman, Weinstein, & Poole, LLC**

MOTION by Bayson, seconded by Homier, to accept the Stipulation as prepared for Complaint No. 325267.

Discussion was held.

MOTION PREVAILED

**Sirianni & Company PLLC**

MOTION by Seibold, seconded by Post, to accept the Stipulation as prepared for Complaint No. 325158. Howell recused from the vote.

Discussion was held.

MOTION PREVAILED

**F.T. Kleiger and Company**

MOTION by Homier, seconded by David, to accept the Stipulation as prepared for Complaint No. 325264.

Discussion was held.

MOTION PREVAILED

**David M. Mushong PC and David Michael Mushong**

MOTION by Swartz, seconded by David, to accept the Stipulation as prepared for Complaint No. 322727. Bayson recused from the vote.

Discussion was held.

MOTION PREVAILED

**Mc Donald & Associates PC**

MOTION by Bayson, seconded by Post, to accept the Stipulation as prepared for Complaint No. 325817. Swartz recused from the vote.

Discussion was held.

MOTION PREVAILED

**Stanley J. Hampton**

MOTION by Swartz, seconded by Seibold, to accept the Stipulation as prepared for Complaint No. 324328. David recused from the vote.

Discussion was held.

MOTION PREVAILED

**Lawrence H. Kohlenberg**

MOTION by Homier, seconded by Smith, to accept the Stipulation as prepared for Complaint No. 324329. David recused from the vote.

Discussion was held.

MOTION PREVAILED

**Patrick T. Grady, P.C., D/B/A Grady & Grady P.C.**

MOTION by Swartz, seconded by Bayson, to accept the Stipulation as prepared for Complaint No. 324789. David recused from the vote.

Discussion was held.

MOTION PREVAILED

**Aukema & Company, P.C.**

MOTION by Seibold, seconded by Homier, to accept the Stipulation as prepared for Complaint No. 325228. David recused from the vote.

Discussion was held.

MOTION PREVAILED

**Bovitz CPA PC**

MOTION by Bayson, seconded by Post, to accept the Stipulation as prepared for Complaint No. 324558. Howell and David recused from the vote.

Discussion was held.

MOTION PREVAILED

**David A. Moore, CPA PC**

MOTION by Seibold, seconded by Swartz, to accept the Stipulation as prepared for Complaint No. 324755. David recused from the vote.

Discussion was held.

MOTION PREVAILED

**Tracy L. Crane**

MOTION by David, seconded by Seibold, to accept the Stipulation as prepared for Complaint No. 324444. Bayson recused from the vote.

Discussion was held.

MOTION PREVAILED

**Gerald H. Slutzky**

MOTION by David, seconded by Smith, to accept the Stipulation as prepared for Complaint No. 324453. Bayson recused from the vote.

Discussion was held.

MOTION PREVAILED

**Accountants Associates PC, D/B/A Gerald H. Slutzky CPA PC**

MOTION by David, seconded by Smith, to accept the Stipulation as prepared for Complaint No. 326395. Bayson recused from the vote.

Discussion was held.

MOTION PREVAILED

**OLD BUSINESS**

**Expediting Rule Changes**

Carpenter suggested that the board create a rules committee to make a list of rules to update.

MOTION by David, seconded by Smith, to open the rules for updating.

MOTION PREVAILED

The Rules Committee was formed and consists of Smith, David, and Howell.

## **NEW BUSINESS**

### **Highlights from NASBA Annual Meeting**

Howell, Paehlig, and David attended the annual meeting. Subjects at the annual meeting included the adoption of firm mobility and changes and definition of a test. There was also discussion about creating a license designation for retired CPAs. There was concern expressed about exam challenges and the diminishing amount of students becoming CPAs. Some are only acquiring the designation of a Charter Global Management Accountant (CGMA) and a major concern is that more than 50% of accountants will be eligible for retirement in 10 years. An issue with public confusion regarding the difference between the designation of CPA and CGMA was discussed. CGMAs are not a regulated profession.

### **Update on CPA Verify Status**

Brisbo stated that the Department is still in the process of implementing the program and is working with NASBA to get the implementation accomplished. He is hoping to have a complete update for the next Accountancy board meeting.

### **Update from Michigan Association of Certified Public Accountants (MICPA)**

Peggy Dzierzawski, President and CEO of the MICPA, addressed the board with concerns from MICPA members regarding the amount of students not sitting for the CPA exam compared to the amount of CPAs retiring. She also suggested the Board work with the association and the AICPA regarding CGMAs. Ms. Dzierzawski mentioned that they are working with high schools in an attempt to diversity the field of certified public accounting. She then gave an update regarding MICPAs success with CPE tracking with CPA licensees as well as offering assistance to licensees with their licensing questions.

### **Approval of 2016 Meeting Schedule**

Friday, January 22, 2016

Friday, April 15, 2016

Friday, July 29, 2016

Friday, October 7, 2016

MOTION by Swartz, seconded by Bayson, to approve the 2016 meeting schedule, with a change to the Friday, April 15, 2016 date.

MOTION PREVAILED

**Election of 2016 Officers**

**Chairperson**

MOTION by David, seconded by Bayson, to elect Mr. Matthew Howell as Chairperson.

Carpenter ran the election.

MOTION PREVAILED

**Vice Chairperson**

MOTION by Bayson, seconded by David, to elect Mr. Michael Swartz as Vice Chairperson.

Howell ran the election.

MOTION PREVAILED

**PUBLIC COMMENTS**

None

**ANNOUNCEMENTS**

The next regularly scheduled meeting will be held January 22, 2016 at 9:00 a.m. at the Ottawa Building, 611 West Ottawa Street, Upper Level Conference Center (UL), Conference Room 4, Lansing, Michigan.

**ADJOURNMENT**

MOTION by David, seconded by Post to adjourn the meeting.

MOTION PREVAILED

Howell adjourned the meeting at 11:38 a.m.



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Matthew Howell, Chairperson

Janielle Houston, Board Secretary



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Date Minutes Approved

Date Minutes Prepared: 11-23-15