



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MIKE ZIMMER
DIRECTOR

**MICHIGAN BOARD OF ACCOUNTANCY
JANUARY 22, 2016 MEETING**

APPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on January 22, 2016, at the Ottawa Building, Conference Room 4, 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
Jennifer Kluge, Public Member
Kathleen Post, CPA
Amna Seibold, Public Member
Ola M. Smith, Ph.D., CPA

Staff: Kim Gaedeke, Director, Licensing Division
Cheryl Wykoff Pezon, Manager, Boards and Committees Section
Virginia Abdo, Manager, Compliance Section
Erin Londo, Board Support, Boards and Committees Section
Karen Carpenter, Board Analyst, Boards and Committees Section
Dana Paehlig, CPA, Assistant Administrator

APPROVAL OF AGENDA

MOTION by Seibold, seconded by Bayson, to approve the agenda.

A voice vote was held.

MOTION PREVAILED

APPROVAL OF MINUTES

MOTION by Seibold, seconded by Swartz, to approve the minutes from November 13, 2015 with a revision to agenda item Highlights from NASBA Annual Meeting changing “a test” to “attest”. A revision was also made to agenda item Update from Michigan Association of Certified Public Accountants changing the word “diversity” to “diversify”.

MOTION PREVAILED

Bureau Director Gaedeke introduced herself and staff and informed the Committee that Dana Paehlig was being re-assigned. Bayson complimented Paehlig and thanked her for her service.

REGULATORY CONSIDERATIONS

Stipulations

Estes & Associates PC

MOTION by David, seconded by Kluge to accept the Stipulation as prepared.

A roll call vote was taken.

Yeas - Howell, Bayson, David, Homier, Kluge,
Post, Seibold, Smith
Nays - None
Recused - Swartz

MOTION PREVAILED

Roy L. Wagers

MOTION by Seibold, seconded by Bayson to accept the Stipulation as prepared. Swartz recused himself from the vote.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

Roumel Sheena

MOTION by Kluge, seconded by Bayson, to accept the Stipulation as prepared. Swartz recused himself from the vote.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

William D. Vander Salm CPA

MOTION by Swartz, seconded by Seibold, to accept the Stipulation as prepared. David recused himself from the vote.

A voice vote was taken.

MOTION PREVAILED

Castiglia, LLP

MOTION by Bayson, seconded by Post, to accept the Stipulation as prepared.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

Meaden & Moore LTD LLC

MOTION by David, seconded by Kluge, to accept the Stipulation as prepared. Howell recused himself from the vote.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

Miller Cooper & CO LT

MOTION by Seibold, seconded by Bayson, to accept the Stipulation as prepared. Howell recused himself from the vote.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

Koss Financial Service and Edward J. Koss

MOTION by Seibold, seconded by Homier, to accept the Consent Order and Stipulation as prepared. Howell recused himself from the vote.

A voice vote was taken.

MOTION PREVAILED

Premier Accounting Solutions Inc.

MOTION by Swartz, seconded by David, to accept the Consent Order and Stipulation as prepared.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

Mann Weitz & Associates LLC

MOTION by Swartz, seconded by Seibold, to accept the Consent Order and Stipulation as prepared.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

Lattimore Black Morgan & Cain, PC

MOTION by Bayson, seconded by Kluge, to accept the Consent Order and Stipulation as prepared. Swartz ~~abstained~~ *recused himself* from the vote.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

Mark Eric Rosenfeld and Mark Rosenfeld, CPA, PC

MOTION by David, seconded by Seibold, to accept the Stipulation as prepared. Bayson recused himself from the vote.

A voice vote was taken.

MOTION PREVAILED

Plotnik Feinberg Kief & Associates, PC

MOTION by Seibold, seconded by Bayson, to accept the Stipulation as prepared. Howell recused himself from the vote.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

DA Mutschler CPA PC and David A. Mutschler

MOTION by David, seconded by Bayson, to accept the Stipulation as prepared. Howell recused himself from the vote.

A voice vote was taken.

MOTION PREVAILED

Robert James Power and Powertaxes.com PLLC

MOTION by Homier, seconded by David, to accept the Stipulation as prepared. Bayson recused himself from the vote.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

David M. Hoaglin

MOTION by Seibold, seconded by Post, to accept the Stipulation as prepared. David recused himself from the vote.

A voice vote was taken.

MOTION PREVAILED

Jeffrey Vitale and The Dancher Group and Dancher Accounting & Tax Services, LLC and Dancher Advisors, PLLC

MOTION by Bayson, seconded by Kluge, to accept the Stipulation as prepared. Howell recused himself from the vote.

A voice vote was taken.

MOTION PREVAILED

Majkut CPAS, LTD

MOTION by Homier, seconded by Swartz, to accept the Consent Order and Stipulation as prepared.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

Robert T. Delcomyn PC and Robert T. Delcomyn

MOTION by David, seconded by Seibold, to accept the Stipulation as prepared. Howell recused himself from the vote.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

Predhomme & Company and Michael J. Predhomme

MOTION by Swartz, seconded by Seibold, to accept the Stipulation as prepared. Howell *and Post* recused ~~himself~~ *themselves* from the vote.

Discussion was held.

A voice vote was taken.

MOTION PREVAILED

OLD BUSINESS

Rule Changes

Carpenter will be working with the Rules Committee to update references and will have a draft ready for the May meeting. Carpenter informed the Board that if they or the public would like to comment or provide suggestions for the Rules to contact her.

Update on CPA Verify status

Brisbo reported that Michigan CPA Verify is now live and running. There is no enforcement data available yet but will be for the May meeting. The system updates nightly.

Update from Michigan Association of Certified Public Accountants (MICPA)

Peggy Dzierzawski, President and CEO of the MICPA, addressed the Board regarding the upcoming MICPA events. They will be holding a board meeting on January 27, 2016 and a leadership program for high school students at Western Michigan University on March 3, 2016. There will be a diversity initiative event at Wayne State University on April 6, 2016 and a Member Advisory Symposium for non CPAs in the accounting world on May 4, 2016.

NEW BUSINESS

Department Update

Jennifer Fitzgerald, Assistant Attorney General, will attend the NASBA Annual Conference for State Board Legal Counsel.

PUBLIC COMMENTS

None

ANNOUNCEMENTS

The next regularly scheduled meeting will be held May 26, 2016 at 9:00 a.m. at the Ottawa Building, 611 West Ottawa Street, Upper Level Conference Center (UL), Conference Room 3, Lansing, Michigan.

ADJOURNMENT

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

A voice vote was taken.

MOTION PREVAILED

Howell adjourned the meeting at 10:30 a.m.

Minutes approved by board on: May 26, 2016

Erin Londo, Board Secretary

Date Minutes Prepared: 1/28/2016