

**STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
CORPORATIONS, SECURITIES & COMMERCIAL LICENSING BUREAU**

ACCOUNTANCY

APPROVED MEETING MINUTES

NOVEMBER 7, 2014

In accordance with the Open Meetings Act, Public Act No. 267 of 1976, as amended, the Accountancy Board met on November 7, 2014 at the Department of Licensing and Regulatory Affairs, Corporations, Securities & Commercial Licensing Bureau, 2501 Woodlake Circle, Second Floor, Room 1, Okemos, Michigan. The Board meeting was called to order by Chairperson Matthew Howell at 9:02 a.m.

ROLL CALL

Present:	Matthew Howell, Chairperson	Professional Member
	Michael Swartz, Vice Chairperson	Professional Member
	James Bayson	Professional Member
	Richard David	Professional Member
	Kathleen Post	Professional Member
	Dr. Ola Smith	Professional Member
	Barbara Homier	Public Member
Absent:	Jennifer Kluge	Public Member
	Amna Seibold	Public Member
Staff:	Andrew Brisbo	Licensing Director
	Belinda Wright	Licensing Manager
	Janielle Houston	Recording Secretary
	William Wilhelm	Administrative Law Specialist
	Dana Paehlig	Assistant Administrator for Accountancy
	Tom Clement	Assistant Attorney General Representative

ADDITIONS TO OR DELETIONS FROM AGENDA

ADDITION

ITEMS FOR CONSIDERATION OF BOARD MEMBERS OR DEPARTMENT

a. NASBA Annual Meeting

MOTION: It was moved by Mr. David and supported by Mr. Bayson to approve the agenda as amended. The motion carried by unanimous vote.

APPROVAL OF MINUTES FROM AUGUST 15, 2014

MOTION: It was moved by Mr. Bayson and supported by Ms. Post to approve the minutes as prepared from the meeting held August 15, 2014. The motion carried by unanimous vote.

STIPULATIONS

JAMES BRIAN FREEMAN, A/K/A BRIAN FREEMAN, UNLICENSED: COMPLAINT NO. 322124

MOTION: It was moved by Mr. Bayson and supported by Mr. David to accept the Stipulation as prepared for Complaint No. 322124. The motion carried by majority vote. Mr. Howell abstained from the vote.

COMPLETE TAX & FINANCIAL SERVICES, UNLICENSED: COMPLAINT NO. 322125

MOTION: It was moved by Mr. Bayson and supported by Mr. David to accept the Stipulation as prepared for Complaint No. 322125. The motion carried by majority vote. Mr. Howell abstained from the vote.

DAVID A. LEDSWORTH, LICENSE NO. 11-01-023602, EXPIRED 12-31-2013, CLYDE, MICHIGAN: COMPLAINT NO. 318334

MOTION: It was moved by Mr. David and supported by Mr. Swartz to accept the Stipulation as prepared for Complaint No. 318334. The motion carried by majority vote. Mr. Bayson abstained from the vote.

DAVID A. LEDSWORTH, CPA, PC, LICENSE NO. 11-02-003152, EXPIRES 12-31-2015, PORT HURON, MICHIGAN: COMPLAINT NO. 318333

MOTION: It was moved by Mr. David and supported by Mr. Swartz to accept the Stipulation as prepared for Complaint No. 318333. The motion carried by majority vote. Mr. Bayson abstained from the vote.

HEARING REPORTS

MOTION: It was moved by Mr. Swartz and supported by Ms. Homier that the Board receive all hearing reports on the agenda. The motion carried by unanimous vote.

DAVID S. KAUFMAN, LICENSE NO. 11-01-008377, EXPIRES 12-31-2015,
SCOTTSDALE, ARIZONA: COMPLAINT NO. 321381

MOTION: It was moved by Mr. Swartz and supported by Mr. Bayson that the following penalty be assessed: Immediate revocation of Respondent's license; a civil fine in the amount of \$10,000.00 made payable to the State of Michigan within sixty (60) days from the mailing date of the Final Order for Complaint No. 321381. Respondent's license shall be revoked for 3 years or until the fine is paid, whichever is later. The motion carried by unanimous vote.

APPROVAL OF 2015 MEETING SCHEDULE

Friday, February 6, 2015
Friday, May 15, 2015
Friday, August 14, 2015
Friday, November 13, 2015

MOTION: It was moved by Mr. David and supported by Ms. Post to accept the 2015 meeting schedule. The motion carried by unanimous vote.

ELECTION OF 2015 OFFICERS

CHAIRPERSON

MOTION: It was moved by Mr. Swartz and supported by Mr. Bayson to elect Mr. Matthew Howell as Chairperson. The motion carried by unanimous vote.

VICE CHAIRPERSON

MOTION: It was moved by Mr. Bayson and supported by Mr. Howell to elect Mr. Michael Swartz as Vice Chairperson. The motion carried by unanimous vote.

ITEMS FOR CONSIDERATION FROM BOARD MEMBERS OR DEPARTMENT

NONE

ITEMS FOR CONSIDERATION FROM VISITORS

One individual addressed the Board.

NEXT MEETING DATE

The next regularly scheduled meeting of the Board of Accountancy will be held on Friday, February 6, 2015, in Room 1, at 9:00 a.m.

ADJOURNMENT

There being no further business to be brought before the Board, the meeting was adjourned at 10:23 a.m.

Chairperson
Matthew J. Howell

Recording Secretary
Janielle Houston

Date