



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

## MICHIGAN BOARD OF ACCOUNTANCY MAY 21, 2021 MEETING

### UNAPPROVED MINUTES

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Michigan Board of Accountancy met on May 21, 2021. The meeting was held via Zoom, pursuant to MCL 15.263, 15.263a, and City of Lansing Resolution #2021-081.

#### 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** (left 10:15 a.m., returned 10:20 a.m.)  
Attended remotely from the city of Troy, Oakland County, Michigan.

**Shelly Gower, CPA, Vice Chairperson**  
Attended remotely from the city of Farmington Hills, Oakland County, Michigan.

**Jacqueline Dupler, JD, Public Member**  
Attended remotely from the city of Dewitt, Clinton County, Michigan.

**Teresa Keena, CPA**  
Attended remotely from the city of Ada, Kent County, Michigan.

**Jennifer Kluge, Public Member**  
Attended remotely from the city of Grosse Pointe, Wayne County, Michigan.

**Charles Moore, Jr., CPA**  
Attended remotely from the city of Lansing, Ingham County, Michigan.

**Ola M. Smith, Ph.D., CPA**

Attended remotely from the city of Oshtemo Township, Kalamazoo County, Michigan.

**Eulonda Whitmore, Public Member**

Attended remotely from the city of Detroit, Wayne County, Michigan.

**Members Absent:** David Barrons, 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

**APPROVAL OF AGENDA**

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

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Gower,  
Balas  
Nays: None

MOTION PREVAILED

**APPROVAL OF MINUTES**

MOTION by Keena, seconded by Gower, to approve the minutes from January 22, 2021, as written.

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Gower,  
Balas  
Nays: None

MOTION PREVAILED

**Remote Testing/Proctoring for the Uniform CPA Examination – NASBA**

Colleen Conrad, CPA, Executive Vice President and Chief Operation Officer for NASBA presented. She stated that Prometric test centers around the world are at about 90% capacity on average and NASBA is hoping this will increase with vaccinations and completion of the busy season.

Conrad stated that remote testing was investigated as a way to address issues with difficulties that arose due to the COVID-19 pandemic. She gave an overview of the requirements put in place for the pilot project. She stated that NASBA was asking all state boards to acknowledge that they will accept scores from remote testing. The pilot may be ready as early as late July/early August and will only be available to states in case of emergency situations.

MacIntosh stated that the rules do not specify the modality in which the examination has to be taken, therefore no change to the rule needs to be addressed by the Board.

Przybylo stated that the Department will be advised of the pilot and will communicate with NASBA on the matter.

## **REGULATORY CONSIDERATIONS**

### **Consent Orders and Stipulations**

#### **Mark M. Matusz**

MOTION by Keena, seconded by Balas, to discuss.

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Balas  
Nays: None  
Recuse: Gower

MOTION PREVAILED

Discussion was held.

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

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Balas  
Nays: None  
Recuse: Gower

MOTION PREVAILED

Gower served as Chairperson for Consent Order 2.

#### **Kathryn K. Myers**

MOTION by Keena, seconded by Kluge, to discuss.

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Gower  
Nays: None  
Recuse: Balas

MOTION PREVAILED

Discussion was held.

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

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Gower  
Nays: None  
Recuse: Balas

MOTION PREVAILED

Balas resumed serving as Chairperson.

**Wilkie & Associates CPAs PC (Tabled January 22, 2021)**

MOTION by Gower, seconded by Keen, to untable from January 22, 2021.

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Whitmore, Gower, Balas  
Nays: None  
Recuse: Smith

MOTION PREVAILED

MOTION by Gower, seconded by Moore, to accept.

Discussion was held.

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Whitmore, Gower  
Nays: None  
Recuse: Smith  
Absent: Balas

MOTION PREVAILED

Gower served as Chairperson for items 8 through 9.A.1.

**OLD BUSINESS**

None

## **NEW BUSINESS**

### **Continuing Education Waiver Requests**

#### **Michael B. Labadie, CPA**

MOTION by Keena, seconded by Gower, to discuss.

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Gower  
Nays: None  
Absent: Balas

MOTION PREVAILED

Discussion was held.

MOTION by Moore, seconded by Smith, to approve the request for July 1, 2021 through June 30, 2022 and to deny the request for July 1, 2022 through June 30, 2023.

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Gower  
Nays: None  
Absent: Balas

MOTION PREVAILED

Balas resumed serving as Chairperson.

#### **Jennifer A. Longstreet, CPA**

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

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Gower,  
Balas  
Nays: None

MOTION PREVAILED

### **Board Education Discussion**

Balas stated that he wanted to work with the Department to provide education in areas that the Board felt there was a need. He asked that the Board contact him with any requests. Wysack explained that additional documentation had been uploaded to Egress for review.

## **Rules Discussion**

MacIntosh stated that the Accountancy – General rules had completed the promulgation process on May 5, 2021, but it was necessary to re-open the administrative rules to begin work on revisions.

MOTION by Moore, seconded by Whitmore, to open the rules.

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Gower,  
Balas  
Nays: None

MOTION PREVAILED

## **Chair Report**

Balas stated that the MICPA Educators Task Force met recently. He stated that Michigan educators were able to take part and were tasked with bridging gaps between education and testing.

Balas stated that he attended the MICPA Board meeting last week.

## **Department Update**

MacIntosh stated that material had been uploaded to Egress, under Resources, to provide board members with more information on how the Board and Department function.

MacIntosh stated that the Bureau will hold the next Board Member Training July 14, 2021. All Board members are welcome to attend.

Wysack reminded the Board Members to check their state email account regularly as it is the source of communication with the Department.

## **MICPA Update**

Robert Doyle, President and CEO of MICPA, thanked Balas for attending the MICPA Board meeting.

Doyle stated that the MICPA was working with the Bureau of Professional Licensing to communicate with licensees about changes to the rules as well as to assist them with completing the continuing education requirement in ethics.

Doyle stated that the CPE Tracker is up and running and that 441 users have asked that their continuing education be reported to the state of Michigan.

Doyle stated that MICPA has a concierge service in place to assist licenses with any licensing questions they may have.

### **PUBLIC COMMENTS**

None

### **ANNOUNCEMENTS**

The next regularly scheduled meeting will be held July 23, 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 Smith, to adjourn the meeting at 10:48 a.m.

A roll call vote was taken: Yeas: Dupler, Keena, Kluge, Moore, Smith, Whitmore, Gower,  
Balas  
Nays: None

MOTION PREVAILED

Minutes approved by the Board on \_\_\_\_\_.

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

May 24, 2021