

**STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
BUREAU OF COMMERCIAL SERVICES
LICENSING DIVISION**
2501 Woodlake Circle, Okemos, Michigan 48864-5955

Board of Accountancy

BOARD MEETING MINUTES

January 19, 2007

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Board of Accountancy met in Regular Session on January 19, 2007, at the Department of Labor & Economic Growth, Bureau of Commercial Services, 2501 Woodlake Circle, Conference Room 1, Okemos, Michigan. The business meeting was called to order by Chairperson Beth Bialy at 9:04 a.m.

ROLL CALL

Present:	Beth Bialy, Chair	Professional Member
	Richard G. David	Professional Member
	Alan C. Young, Vice-Chair	Professional Member
	Mary Nickolas	Public Member
	Stephen H. Epstein	Professional Member
	Thomas R. Weirich	Professional Member
	Sally Fedus, Secretary	Public Member
	Ellen S. Cogen-Lipton	Public Member
	Robert Sher	Professional Member
Staff:	Suzanne Jolicoeur	Licensing Administrator
	Jean Boven	Licensing Director
	Vito Danzo	Assistant Licensing Administrator
	Holly Caksackkar	Secretary
	Amy Shell	Policy Specialist
	Jim Nelson	Enforcement Division
Visitors:	Peggy Dzierzawski	MACPA
	John Lindley	MACPA
	Dennis Echelbarger	MACPA

ADDITIONS TO OR DELETIONS FROM AGENDA

APPROVAL OF MINUTES FROM MEETING HELD NOVEMBER 17, 2006

MOTION: It was moved by Ms. Fedus and seconded by Mr. Weirich to approve the minutes with changes; the motion passed unanimously.

PETITIONS FOR REVIEW

A. Matthew Mol

Mr. Mol's application for a CPA certificate was denied on the basis that he failed to meet the business communication requirement.

MOTION: It was moved by Ms. Fedus and seconded by Ms. Nickolas to overturn the Department's denial. The motion passed unanimously. It was also determined that COMM 322 Technical Writing in the Workplace from Davenport University satisfies the business communication course requirement.

B. Sally Liscomb

Ms. Liscomb's application for CPA certificate was denied on the basis that she failed to meet the 150 hour educational requirement.

MOTION: It was moved by Mr. Sher and seconded by Mr. Epstein to overturn the Department's denial. The motion passed unanimously. It was determined that the tax course completed at Oakland Community College was not duplicative of courses completed at Walsh College and could be counted individually toward satisfying the 150 hour educational requirement.

ADMINISTRATIVE RULES

Discussion of proposed administrative rules resulted in amendments given to Amy Shell, Policy Specialist. Ms. Shell will forward amended rules to the Board via email and will pursue SOAHR/LSB approval for a public hearing.

GLOBAL MOBILITY

Board members discussed the Uniform Accountancy Act (UAA) Exposure Draft regarding mobility. Mr. David indicated that this is an issue of concern to CPA firms

whose clients may have businesses located in other jurisdictions. Ms. Jolicoeur indicated that issuing temporary permits has never brought in significant revenue for the State and should not be viewed as an impediment when considering the mobility issue.

Mr. Young proposed that the Board form a task force (subcommittee) to review the Uniform Accountancy Act (UAA) Exposure Draft in regard to how Michigan will address global mobility. The new Task Force members should include representatives from the MACPA, the Enforcement Division, the Licensing Division, and Board members Beth Bialy, Steve Epstein and Richard David.

Ms. Jolicoeur indicated that the Attorney General's Office should also be given the opportunity to review language proposed in any amendments to the UAA regarding mobility.

MOTION: It was moved by Mr. Young and seconded by Mr. Epstein to appoint a task force to review the Standard Uniform Act (UAA) Exposure Draft in regard to how Michigan will address the global mobility issue. The motion passed unanimously.

PUBLIC COMMENT

Peggy Dzierzawski advised that there will be a Spring Members Advisory Forum to be held on May 9, 2007 in Lansing, Michigan. The Board and Licensing Division staff is invited to attend the meeting. She also invited Bureau staff to attend the January meeting of the MACPA Board to hear a presentation on the mobility issue to be given by past AICPA Chair Leslie Murphy. Ms. Dzierzawski can provide those attending with detailed information.

STAFF COMMENT

Ms. Jolicoeur commented to the Board that applicants for a reciprocal CPA certificate applying after July 1, 2003 who do not meet the 150 hour educational requirement are denied by the Department and can be appealed to the Board.

ITEMS FOR CONSIDERATION FROM BOARD MEMBERS

Mr. David commented that NASBA is looking at global mobility and enforcement issues in conjunction with the AICPA.

NEXT MEETING DATE

The next scheduled meeting of the Board of Accountancy will be held on May 25th, 2007, at 9:00 a.m.

ADJOURNMENT

There being no further business to be brought before the Board at this time, the meeting was adjourned at 12:03 p.m.

Sally Fedus /s/

5/25/2007

Sally Fedus, Secretary

Date

Holly Caksackkar /s/

5/25/2007

Recording Secretary

Date