

**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

November 30, 2007

In accordance with the Open Meetings Act, 1976 PA 267, as amended, the Board of Accountancy met in Regular Session on November 30, 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 9:06 a.m.

ROLL CALL

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|-----------|---------------------------|-------------------------------|
| Present: | 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 |
| | Beth Bialy, Chairperson | Professional Member |
| | Neil De Boer | Professional Member |
| Staff: | Joe Campbell | Licensing Administrator |
| | Jean Boven | Licensing Director |
| | Jennifer Olson | Licensing Staff |
| | Sara Hernandez | Asst. Licensing Administrator |
| | Stephen Gobbo | Compliance/Legal/FOIA |
| | Sheena Delgado | Asst. Licensing Administrator |
| Visitors: | Peggy Dzierzawski | MACPA |
| | John Lindley | MACPA |
| | Randy Halleck | MACPA |
| | David Pickering | MACPA |
| | Howard Small | Petitioner |

ADDITIONS TO OR DELETIONS FROM AGENDA

Mr. Campbell added the following to the agenda under Item 4 - Waiver of Penalty Hours: Harold L. Bergstrom, Jr. as agenda item F, James D. McCarthy as agenda item G and Frederick F. Roemer as agenda item H.

APPROVAL OF MINUTES FROM MEETING HELD AUGUST 24, 2007

Mr. David asked that the sentence "Mr. Courtois was not present at today's meeting." be removed from item C under Petitions in the minutes.

MOTION: It was moved by Mr. Young and seconded by Mr. Epstein to approve the minutes as corrected: the motion carried unanimously.

WAIVER OF PENALTY HOURS

A. Joseph Frontera

Mr. Frontera submitted to the board a request for a waiver of penalty hours due to his recent medical problems.

MOTION: It was moved by Mr. Epstein and seconded by Mr. Young to table the waiver request to the January 18, 2008 Board Meeting and require Mr. Frontera to submit documentation proving the continuing professional education requirements have been met as well as to provide supporting documentation of his medical condition. The motion passed unanimously.

B. Howard Small

Mr. Small submitted to the board a request for an extension until January 31, 2008 to complete the required hours and for a waiver of penalty hours due to a medical condition.

MOTION: It was moved by Mr. Epstein and seconded by Mr. David to grant Mr. Small's request for an extension until January 31, 2008 to complete the required hours and waive the penalty hours. Approval is contingent on satisfactory submission to the Department of verification of completion of the continuing professional education and supporting documentation of his medical condition. The motion passed unanimously.

C. Stephanie A. Devries

Ms. Devries submitted to the board a request for a waiver of penalty hours due to her continuing professional education hours were incorrectly reflected on the State's website.

MOTION: It was moved by Mr. David and seconded by Mr. Epstein to approve Ms. Devries' request for a waiver of the penalty hours on the basis that the information had been posted incorrectly on the State's website. The motion passed unanimously.

D. Marie E. Dowd

Ms. Dowd submitted to the board a request for a waiver of penalty hours and of the self-study limitation due to a medical condition.

MOTION: It was moved by Mr. Young and seconded by Ms. Fedus to grant Ms. Dowd an extension until January 31, 2008 to complete the required hours via self-study and waive the penalty hours. Approval is contingent on satisfactory submission to the Department of verification of the completion of the continuing professional education and supporting documentation of her medical condition. The motion passed unanimously.

E. Sheri L. Smith

Ms. Smith submitted to the board a request for a waiver of penalty hours due to a medical condition.

MOTION: It was moved by Ms. Fedus and seconded by Mr. Young to approve Ms. Smith's request for a waiver of the penalty hours contingent on satisfactory submission to the Department of supporting documentation of her medical condition. The motion passed unanimously.

F. Harold L. Bergstrom, Jr.

Mr. Bergstrom submitted to the board a request for a waiver of penalty hours due to a medical condition.

MOTION: It was moved by Ms. Fedus and seconded by Mr. Epstein to approve Mr. Bergstrom's request for a waiver of the penalty hours. The motion passed unanimously.

G. James D. McCarthy

Mr. McCarthy submitted to the board a request for a waiver of penalty hours and of the self-study limitation due to a medical condition.

MOTION: It was moved by Mr. Epstein and seconded by Ms. Fedus to grant Mr. McCarthy an extension through January 15, 2008 to complete the required hours and grant his request for a waiver of the penalty hours and the self-study limitation. The motion passed unanimously.

H. Frederick F. Roemer

Mr. Roemer submitted to the board a request for a waiver of penalty hours and of the self-study limitation due to a medical condition.

MOTION: It was moved by Mr. Epstein and seconded by Mr. Young to approve Mr. Roemer's request for a waiver of the penalty hours and the self-study limitation contingent on his submission to the Department of satisfactory evidence of completion of the required hours and supporting documentation of his medical condition. The motion passed unanimously.

STIPULATIONS

A. Daniel M. Korson

A signed stipulation and formal complaint were presented to the Board in the matter of Daniel M. Korson, for conduct contrary to Sections 734(b) of Michigan Occupational Code 1980 PA 299, as amended, MCL 339.101-2721.

Under the terms of the stipulation, Daniel M. Korson's license and certificate will be permanently revoked commencing on the date of mailing of the Final Order.

MOTION: It was moved by Mr. David and seconded by Mr. Young to accept the stipulation as written. The motion carried unanimously.

PUBLIC COMMENT

Ms. Dzierzawski of the MACPA extended an open invitation to all Board members and Department staff to attend meetings and conferences of the MACPA.

Mr. Lindley of the MACPA stated that it was his desire to have the Mobility bill introduced by the end of the year, entered by the beginning of the first quarter and complete by the end of the first quarter in 2008.

STAFF COMMENT

Ms. Shell informed the Board that discussion of the issues regarding the Amended Exposure Draft to Section 23 of the Uniform Accountancy Act that allows licensees to provide CPA services in states other than their home state in which they are licensed, referred to as mobility were continuing.

Ms. Shell gave a presentation to the Board regarding paperless board meetings. She stated the Bureau is working on a project to send the board packets to board members electronically and eventually have laptops for each board member to use at the meetings, reducing the cost of paper and postage. Board members agreed to pilot the project and have a paperless board meeting for the next board meeting to be held on January 18, 2008.

Ms. Shell provided the Board with a copy of the Board of Accountancy Minimum Sanctions guide for review. Changes were recommended by the Board. Ms. Shell will provide an amended guide to the Board for final review and approval.

Mr. Campbell informed the Board that the Department was currently working on a procedure regarding the reporting of peer review. Mr. Campbell indicated that peer review results could be required at the time of continuing education reporting in June 2009 to allow for data entry, review, etc. before licenses expire on December 31, 2009. Mr. Campbell indicated that more information would be provided at the next board meeting.

Ms. Boven informed the Board that the new administrative rules would take effect on March 1, 2008.

ITEMS FOR CONSIDERATION FROM BOARD MEMBERS

Mr. David suggested the Department allow students to apply to sit for the CPA Exam prior to graduating from their college/university, but not allow them to sit for the Exam until the final documentation was received. Ms. Boven stated the Department will take the suggestion under advisement and obtain more information regarding the application process from Exam Services regarding the current procedure for review of applications prior to graduation.

Mr. David updated the Board regarding the Advisory Committee on Auditing Professions.

Mr. David requested a change to the May Board Meeting date since it falls on a Friday before a major holiday. Staff will advise the Board of the new date.

Mr. Weirich spoke on content of the NASBA annual meeting he attended in Maui, Hawaii.

NEXT MEETING DATE

The next scheduled meeting of the Board of Accountancy will be held on January 18, 2008, at 9:00 a.m.

ADJOURNMENT

There being no further business to be brought before the Board, the meeting was adjourned at 12:00 p.m.

Sally Fedus, Secretary

Date

Recording Secretary

Date