

INDIANA BOARD OF ACCOUNTANCY

Meeting Minutes

March 17, 2023, at 9:00a.m.

Indiana Professional Licensing Agency

402 W. Washington Street, W064

Indianapolis, IN 46204

COMMITTEE MEETING

9:00 a.m.

CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Michael Barton of the Indiana Board of Accountancy, called the meeting to order at 9:08 a.m. and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Michael Barton, Board Chair

Michelle Skeen, CPA, Vice Chair

Dale Gettelfinger, CPA, Liaison

State Officials Present:

Toby Snell, Board Director

Ned Hannah, Advisory Counsel

ADOPTION OF THE AGENDA

A motion was made by Member Skeen and seconded by Member Gettelfinger to adopt the March 17, 2023, amended agenda.

3-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, and Dale Gettelfinger

ADOPTION OF THE JANUARY 13, 2023, MEETING MINUTES

A motion was made by Member Skeen and seconded by Member Gettelfinger to adopt the January 13, 2023, meeting minutes.

3-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, and Dale Gettelfinger

REPORT FROM OFFICE OF THE ATTORNEY GENERAL

The Attorney General's Office provided the Board with a report per IC 25-1-7-13. Ian Matthew, Deputy Attorney General, presented the report to the Board.

PERSONAL APPEARANCES

In the Matter of: Jacob Henning

Re: Initial Application

Mr. Henning appeared for his personal appearance. He answered yes on his initial application. He entered into a plea agreement. He has had no other incidents since 2020. He graduated in 2019 and received his master's degree in 2020. He did not

serve 180 days in jail as it was waived as time served. He is not on probation and his sentence was deemed completed.

A motion was made by Member Skeen and seconded by Member Gettelfinger to approve the issuance of the license.

3-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, and Dale Gettelfinger

APPLICATION REVIEW

Reinstatements

Caleb Hartman

A motion was made by Member Skeen and seconded by Member Gettelfinger to reinstate the license subject to complete of the Notice of Noncompliance.

3-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, and Dale Gettelfinger

CPE HARDSHIP WAIVERS AND EXAM EXTENSION REQUESTS

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the CPE hardship waivers for letters A, B, and D. Letter C will be tabled for more information.

3-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, and Dale Gettelfinger

A motion was made by Member Gettelfinger and seconded by Member Skeen to grant the exam extension requested through 12/31/2023 for letters E, F, and H. Letter G will be tabled for confirmation of dates.

3-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, and Dale Gettelfinger

- A. Deborah Stauffer- CPE Hardship Waiver
- B. Michael Stemen- CPE Hardship Waiver
- C. Angela Hamann- CPE Hardship Waiver/ Extension
- D. Wendy Sohn- CPE Hardship Waiver
- E. Madeline Moeller- Exam Extension Request
- F. Robyn Mitchell- Exam Extension Request
- G. Carlos Cerda- Exam Extension Request
- H. Luke Mark -Exam Extension Request

DISCUSSION ITEMS VOTE REQUIRED

Recommendations Proposed by the GRAC for additional uses of the Accountancy Investigative Fund

Evan Bartel appeared to discuss what is allowed for the purpose of the investigative fund. He said there is nothing in the recommendations that cannot be used. He said an IPLA licensing analyst for accountancy would have to do prorated funding. The Board feels there is a need for a compliance officer versus a licensing analyst (LA) and that person would make accountancy a priority but would still be working with other licensing boards as well. Member Barton asked about an investigator for the Attorney General's office. The position with the Attorney General's office was never filled. Member Barton said he would like to see about using the fund to cover the additional costs for traveling reimbursement for conferences. At the next meeting PLA will have a job description put together for the compliance officer and will get with Ned about the MOU. There is not vote from the Board currently. It will be placed on the May agenda for discussion. The Board wants the compliance officer to reach out to PROC for an update on how things are going, the status of failed reports, and how the Board can help.

Rules Subcommittee

Elizabeth Walker explained the new process for rule changes and the need for the rules subcommittee. Doug Boyle explained HB 1327 and the rule making process.

No vote needed at this time for Items listed in IX.

DISCUSSION ITEMS NO VOTE REQUIRED

Upcoming Rule Changes

This discussion was combined with the Rules Subcommittee discussion.

Investigative Fund Statement

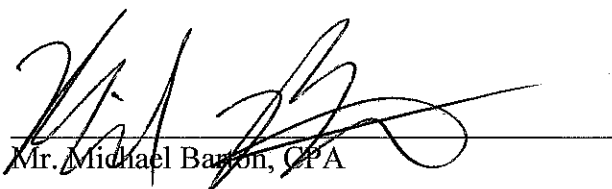
The Board reviewed the investigative fund statement and had no questions at this time.

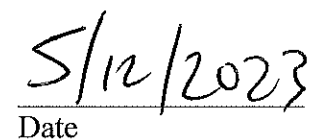
Compliance Officer Report

The compliance report was passed out to the Board for review. Any questions will be asked at the May meeting.

ADJOURNMENT

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 11:17 a.m.


Mr. Michael Barton, CPA


Date

