

INDIANA BOARD OF ACCOUNTANCY

Meeting Minutes

September 22, 2023, at 9:00a.m.
Indiana Professional Licensing Agency
402 W. Washington Street, W064
Indianapolis, IN 46204

CALL TO ORDER AND ESTABLISHMENT OF A QUORUM 9:00 a.m.

Michael Barton of the Indiana Board of Accountancy, called the meeting to order at 9:04 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
Colleen Scheele, Consumer Member

State Officials Present:

Toby Snell, Board Director
Rachelle Cannon-Mason, Compliance Officer
Ned Hannah, Advisory Counsel

ADOPTION OF THE AGENDA

A motion was made by Member Gettelfinger and seconded by Member Skeen to adopt the September 22, 2023, amended agenda.

4-0-0, Motion carried.

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

ADOPTION OF THE JULY 14, 2023, MEETING MINUTES

A motion was made by Member Gettelfinger and seconded by Member Skeen to adopt the July 14, 2023, meeting minutes.

3-0-1, Motion carried.

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

Abstain: Colleen Scheele

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.

ADMINISTRATIVE HEARINGS

9:00 a.m.

The court reporter for this meeting was Margie Addington.

In the Matter of the License of: Pathfinder CPA Group LLC

Cause No.: 2023 IBA 0003

Re: Disciplinary Hearing

Respondent did not appear for the hearing. DAG Ian Mathew appeared for the State. No response from Respondent or appearance here today so the State requests the Board issue a Notice of Proposed Default.

A motion was made by Member Skeen and seconded by Member Gettelfinger to issue a Notice of Proposed Default.

4-0-0, Motion carried.

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

In the Matter of the License of: Homer, Wilson & Co., LTD.

Cause No.: 2023 IBA 0004

Re: Disciplinary Hearing

This matter was continued.

In the Matter of the Licenses of: Katz, Sapper & Miller LLP and Scott Price

Cause Nos.: 2022IBA0016 and 2022IBA0017

Re: Second Proposed Settlement Agreement

Attorney Cacioppo appeared for Katz, Sapper & Miller LLP and Scott Price. The chief operating officer was present as well for KSM LLP. DAG Ian Mathew appeared for the State. Member Gettelfinger stated he participated in the original settlement conference and since there was a second settlement without his involvement must he be recused. Ned, Board Counsel, said recusal was not necessary since Member Gettelfinger was not involved in the second settlement. DAG Ian Mathew presented the second proposed settlement agreement and stated the matters were consolidated. Respondent's attorney just asks for the Board to approve the second proposed settlement agreement.

A motion was made by Member Skeen and seconded by Member Scheele to place the Respondent on indefinite probation in line with a peer review pass letter.

4-0-0, Motion carried.

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

APPLICATION REVIEW

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the transfer of grades applications numbered 1-3 and 5-9.

4-0-0, Motion carried.

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

Transfer of Grades

1. Maria Roman
2. Garrison Reynolds

3. Sarah Majewski
4. Andrew Kolomiets
5. Bailey Martenson
6. Ben Loper III
7. Pauline Odambo
8. Joshua Robbins

This application was tabled for applicant to submit supporting documentation for the 24 hours in accounting requirement.

EXAM EXTENSION REQUESTS

Zach Hulliberger

A motion was made by Member Skeen and seconded by Member Gettelfinger to deny the REG reinstatement/extension request but gran the BEC extension request through 1/1/2024.

4-0-0, Motion carried.

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

Yuan Niu

A motion was made by Member Gettelfinger and seconded by Member Skeen to deny the extension request due to NASBA's blanket extension policy.

4-0-0, Motion carried.

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

Shelly French

This matter was tabled for the November meeting for clarification regarding the AUD exam dates.

Susan Yokem

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the AUD exam extension request through 1/1/2023.

4-0-0, Motion carried.

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

DISCUSSION ITEMS VOTE REQUIRED

Accountancy Draft Rules

The Rules Subcommittee met to discuss the draft rules and its changes on August 11, 2023. The Board reviewed the changes. Ned said the draft needs a little bit of formatting fixes. Board discussed the content of the rule changes: CPE reciprocity, peer review rules updated, accreditation to universities with technical corrections, one year experience requirement, extends time to a rolling 36 months

for exam taking, retired status requirements added to the rules and voluntary role/competent in tax conditions added, and CPE prorated chart updated. Ned will be reformatting the draft rule.

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the draft rule pending formatting then submission.

4-0-0, Motion carried.

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

NASBA Recommendation to Adopt a One-Time Credit Relief

Courney Kincaid of the Indiana CPA Society stated that all state boards have been asked to grant covid related relief with the official dates of 1/20/2020-5/11/2023. The January extension relief has already been granted by the Board but will help ease transition to the new exam. She said there are seven months in between that are in limbo leading to confusion. She said the Society supports NASBA's recommendation. She said the other seven months should just be included in the extension, which are 5/12/2023-1/1/2024. She stated this affects 312 exam sections and over 200 candidates. It extends exams through 6/30/2025.

A motion was made by Member Skeen and seconded by Member Gettelfinger to adopt NASBA's recommendation to adopt a one-time credit relief and include the Indiana CPA Society's suggestion of the extra period of time of 5/12/2023-1/1/2024 within the relief.

4-0-0, Motion carried.

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

BREAK 9:58AM-10:15AM

DISCUSSION ITEMS NO VOTE REQUIRED

Investigative Fund Statement

There is no investigative fund statement report at this time. Once the most recent statement is received staff will email it to the Board members.

Compliance Officer Report

Rachelle Cannon-Mason, Compliance Officer, stated that staff received NASBA's exam pass rate report for the last year. Indiana has a 60.61% pass rate, which puts them at number five in the nation for pass rates. On August 8th she attended the AICPA Board of Examiners update call where they addressed the testing window, financial monitoring, pipeline, and exam data security. PROC met on July 18th for one failed peer review and no more had been received at that time. Alan Parks of

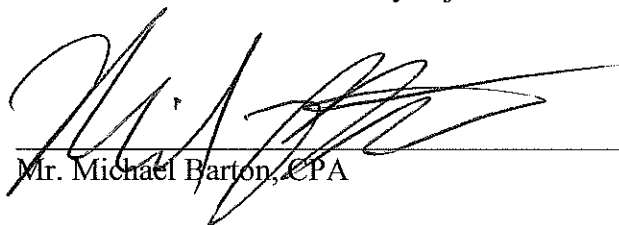
PROC attended a RAB meeting and invited other PROC members to do the same. The PROC members will be attending the November Board meeting for their annual report with the Board. PLA hired an additional licensing analyst for group 14, and he has been trained in accountancy prelicensure. The audit process is already in the works and is moving towards a paperless submission using the online portal.

Board Chair Report

Member Barton stated he submitted his letter of resignation last week. His last meeting will be the November meeting. Member Gettelfinger stated this was his last meeting and his term ends 10/1/2023. Member Gettelfinger stated he enjoyed the liaison work. Member Gettelfinger stated that the peer review system needs a lot of work. Member Barton agrees it is getting harder and harder for small firms to do audits. Director Snell stated that John Wright will be a new CPA Board Member as of 10/1/23. Colleen Scheele is the new consumer member and an attorney.

ADJOURNMENT

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 10:28 a.m.



Mr. Michael Barton, CPA

11/17/2023
Date

