

**INDIANA BOARD OF ACCOUNTANCY:  
PEER REVIEW OVERSIGHT COMMITTEE**

Meeting Minutes

Indiana Government Center South

Indianapolis, Indiana 46204

December 14, 2022

**I. CALL TO ORDER AND ESTABLISHMENT OF A QUORUM**

Mr. Alan Parks called the meeting to order at 2:45 p.m. via video conference and declared a quorum.

**Committee Members Present:**

Alan Parks, CPA, Chair

Shelley Johnson, CPA

Jason Raver, CPA

**State Officials Present:**

Toby Snell, Board Director

Ned Hannah, Advisory Counsel

Rachelle Cannon-Mason, Compliance Officer

**II. ADOPTION OF THE AGENDA**

A motion was made by Member Johnson and seconded by Member Raver to adopt the December 14, 2022, agenda.

3-0-0, Motion carried.

Voting in favor: Alan Parks, Shelley Johnson, and Jason Raver

**III. APPROVAL OF MINUTES FOR THE AUGUST 19, 2022 MEETING**

A motion was made by Member Raver and seconded by Member Johnson to approve the August 19, 2022, meeting minutes.

3-0-0, Motion carried.

Voting in favor: Alan Parks, Shelley Johnson, and Jason Raver

#### **IV. APPROVAL OF MINUTES FOR THE AUGUST 19, 2022 EXECUTIVE SESSION**

A motion was made by Member Johnson and seconded by Member Raver to approve the August 19, 2022, Executive Session meeting minutes.

3-0-0, Motion carried.

Voting in favor: Alan Parks, Shelley Johnson, and Jason Raver

#### **V. DECISION ON FAILED PEER REVIEW REPORTS**

##### **A. FPR-89**

A motion was made by Member Raver and seconded by Member Parks to forward the failed report on to the Office of the Attorney General.

3-0-0, Motion carried.

Voting in favor: Alan Parks, Shelley Johnson, and Jason Raver

##### **B. FPR- 90**

A motion was made by Member Raver and seconded by Member Parks to not forward the failed report on to the Office of the Attorney General.

3-0-0, Motion carried.

Voting in favor: Alan Parks, Shelley Johnson, and Jason Raver

#### **VI. OLD/NEW BUSINESS**

Mr. Parks gave a summary of attending the November Board meeting and presenting to the Board. He stated he went over PROC's role as what it is and should be. Statistical information from AICPA's reports was presented to the Board showing around 1,000 Active Indiana firms, 280 of those were signed up for peer reviews and there was about a 5% fail rate per year. He stated that there was discussion on PLA identifying volunteer leaving of the program versus being dropped from the program due to issues. He hopes that the report next year will help PROC and the Board identify trends, but there will most likely be fewer reports due to firms merging. Mr. Parks also stated that PROC members should sit in on a RAAB meeting one to two times a year. Paul with the Illinois CPA Society stated they are still virtual and meeting many times a week for about 1.5-hour increments and that he would send out a calendar. Paul also stated that around April of next year the Society's PRIMA access will give him an annual report which he can share with PROC and the Board.

**VII. ADJOURNMENT**

There being no further business, and having completed its duties, the meeting of the Peer Review Oversight Committee adjourned at 3:02 p.m.

  
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Alan Parks, CPA

Date