

**MINUTES**  
**INDIANA BOARD OF ACCOUNTANCY**  
**February 21, 2014**

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

Mr. Gregory Coy, Chair of the Indiana Board of Accountancy, called the meeting to order at 10:08 a.m. in Room W064 of the Indiana Government Center South, 402 West Washington Street, Indianapolis, Indiana 46204 and declared a quorum in accordance with IC § 25-2.1-2-8.

**Board Members Present:**

Mr. Gregory Coy, CPA, Chair  
Mr. James O'Brien, CPA, Esq., Vice-Chair left at 1:42p  
Mr. Randall Effner, CPA  
Ms. Angela Zirkelbach, CPA  
Mr. John Kane, CPA

**State Officials Present:**

Ms. Crystal Heard, Board Director  
Ms. Hannah Fichter, Assistant Board Director  
Mr. James Schmidt, DAG, Office of the Attorney General

**ADOPTION OF THE AGENDA**

A motion was made and seconded to adopt the amended agenda.

Kane/Effner

Motion carried 5/0/0

**ADOPTION OF THE MINUTES FROM THE JANUARY 17, 2014 MEETING**

A motion was made and seconded to adopt the amended minutes from the January 17, 2014 Board meeting.

O'Brien/ Zirkelbach

Motion carried 5/0/0

**PERSONAL APPEARANCE**

Benjamin Scoles- appeared before the Board to discuss his positive response on his reinstatement of his CPA license. Mr. Scoles states he has been preparing tax statements. He is not holding himself out as a CPA

**Board Action:** A motion was made to reinstate license on indefinite probation with the right to petition within six months. He is to have no legal issues pertaining to alcohol or substance abuse. He is to be in compliance of having a firm permit as necessary.

Zirkelbach/Kane

Motion carried 5/0/0

Keilman Austgen & Sinal- Brent Taylor attorney for Keilman, Austgen & Sinal Firm permit expired in 2006. Carole Hughes, partner of Keilman Austgen & Sinal stated they have operated without firm permit. Company performs audits, reviews, compilations and has a firm review completed in last cycle.

**Board Action:** A motion was made and seconded to reinstate firm permit with no penalty.

O'Brien/Effner

Motion carried 5/0/0

**ADMINISTRATIVE HEARINGS**

Dianne Lockhart was the court reporter for all administrative hearings

**In the Matter of the License of Bradley Maynard Cause No.: IBA 13-68**

Case Summary: Mr. Maynard appeared before the Board for an oral argument concerning the administrative law judgement. He believes there is a miscalculation of the hours. Mr. Maynard is requesting the Board to reduce the number of hours from 84 hours to 40 hours and have them within the six month time frame.

Exhibit A-I courses in which licensee was either the presenter or attendee of courses.

**Board Action-** A motion was made to affirm administrative law judge's order.

Kane/O'Brien

Motion carried 5/0/0

**In the Matter of the License of Steven Bruni Cause No.: IBA 14-01**

Case Summary: Mr. Bruni appeared before the Board to discuss the denial of the reinstatement of his CPA license. The Board denied the reinstatement due to Mr. Bruni claiming a college level course he has taught as CPE credit. He does have a graduate level course he is including with his application.

**Board Action:** A motion was made to deny the reinstatement application.

O'Brien/ Zirkelbach

Motion carried 5/0/0

**PROPOSED FINDINGS OF FACT, CONCLUSION OF LAW AND ORDER**

Julie Jeffers and Jeffers Associates and Company was combined into one motion.

**Board Action**

O'Brien/Effner- A motion was made to accept proposed settlement.

Motion carried 4/0/1- Mr. Kane recused himself

Matthew Faley- A motion was made to reject proposed order

O'Brien/Zirkelbach

Motion carried 3/1/1

Effner opposed; Kane recused

**OLD/NEW BUSINESS**

**Continuing Education Audit**

Prall, Fred – A motion was made to suspend license O'Brien/Kane Motion carried 5/0/0

Shields, Mary – A motion was made to suspend license due to nonpayment of civil penalty.

Kane/O'Brien

Motion carried 5/0/0

Gaw, Michele Denise – A motion was made to find licensee in compliance

Effner motion died.

A motion was made to suspend license

Zirkelbach/O'Brien

Motion carried 4/1/0 Effner opposed

Bender, Linda A motion was made to suspend license

Kane/Zirkelbach

Motion carried 5/0/0

Armstrong, Brian A motion to change status from conditional to active

Kane/O'Brien

Motion carried 5/0/0

**Administrative Law Judge Orders**

A motion was made to affirm Administrative Law Judges order

Rohs, Joseph  
Kane/Zirkelbach  
Motion carried 4/0/1 O'Brien recused

## **APPLICATION REVIEW**

### **Applications for Certification as a Certified Public Accountant**

A motion was made to table application to request additional information from another verifier or have verifier explain his role of having direct knowledge.

Toles, Michelle.

Kane/O'Brien  
Motion carried 5/0/0

### **Applications for Certification as a Certified Public Accountant via Transfer of Grades:**

A motion was made to approve the following applications:

Montes, Gabriel  
Ernster, Amiee

Effner/Kane  
Motion carried 5/0/0

### **Application for inactive to active**

A motion was made to approve the following applications:

Rowan, Joseph  
Young, Daniel

O'Brien/Zirkelbach  
Motion carried 5/0/0

### **Application for reinstatement of expired Certificate**

A motion was made to approve the following applications:

Loudermilk, Jay  
Conley, Sarah Elizabeth  
Watts, Callie  
White, Gwendolen

O'Brien/Effner  
Motion carried 5/0/0

A motion was made to table the following applications:

Smith, Paul CP1000327- expired 6/30/2009 tabled for Cassady  
Cassady, Whitney CP10900102- expired 06/30/2012- tabled

O'Brien/Kane  
Motion carried 5/0/0

## **DISCUSSION**

Focus Questions from NASBA-Mr. Coy is requesting board members to take a look at questions and submit information to him and he will respond on behalf of the board.

Competency Based CPE- Sherrill Rude from the Indiana CPA Society presented to the board a pilot program for competency based continuing education. Indiana licensees successfully completing the competency based course(s) will be granted a waiver for not more than 16 CPE of educational credits required for license renewal. Board Action: A motion was made to allow the Society to conduct a pilot program.

Kane/Effner. Mr. Kane rescinded motion.

A motion was made for the Board to be supportive of the pilot program and allow a CPE waiver up to 16 hours during the three year reporting period for those licensees participating in the competency based continuing education. The Society will develop a waiver request to present to the Board.  
O'Brien/Kane  
Motion carried 5/0/0

INCPAS comments to Exposure Draft was submitted to the Board for informational purposes.

Language for firm permit renewal- tabled to next meeting.  
Maddox & Associates- tabled to next meeting.

#### **STANDING REPORTS**

**Board Liaison to the Attorney General's Office** – John Kane – No report

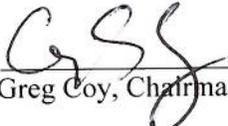
**Indiana Professional Licensing Agency** – Crystal Heard reported to the Board the language for attest, adjusting the compliance fund limit, and the board term extension will be placed in SB421.

**Advisory Counsel** – Jim Schmidt- No report

**Office of the Attorney General** – Joseph Basile – Reported to the Board there are a few old cases that are before the Board as settlements and were heard today. Mr. Basile stated there are a few more that will be presented to the Board as either a hearing or a settlement. There are three peer review cases that are in settlement. There will be a new DAG Paul Shilling that will be presenting cases before the Board.

#### **ADJOURNMENT**

There being no further business and having completed its duties, the Indiana Board of Accountancy adjourned at 1:45 p.

  
\_\_\_\_\_  
Greg Coy, Chairman

4/25/14  
\_\_\_\_\_  
Date