

MINUTES
INDIANA BOARD OF ACCOUNTANCY
September 12, 2014
Indianapolis Professional Licensing Agency
402. W. Washington Street, Room W064
Indianapolis, IN 46204

CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Mr. Gregory Coy of the Indiana Board of Accountancy, called the meeting to order at 10:05 a.m. in Room W064 of the Indiana Government Center South, 302 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, Chairman
Mr. James O'Brien, CPA, Esq.
Mr. Randall Effner, CPA
Ms. Angela Zirkelbach, CPA
Mr. John Kane, CPA
Mr. Michael Vargo, Consumer Member

State Officials Present:

Ms. Shawna Ervin, 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 6/0/0

ADOPTION OF THE MINUTES FROM THE JULY 18, 2014 MEETING

A motion was made and seconded to adopt the amended minutes from the July 18, 2014 minutes as presented.
O'Brien/Vargo
Motion carried 6/0/0

PERSONAL APPEARANCE

A. Geraldine Fernandez – reinstatement of expired license.
Board Action: A motion was made to reinstate license as Inactive
Zirkelbach/Effner
Motion carried 6/0/0

ADMINISTRATIVE HEARINGS

Deanne Hudson was the court reporter for all administrative hearings

In the Matter of the License of Stephens & Soetenga, CPA's 14-12

Stephens & Soetenga was present without counsel. Firm requests petition for review.

Board action: A motion was made to reinstate PC pending receipt of required documents. Firm permit was granted as well.

Effner/Zirkelbach

Motion carried 6/0/0

In the Matter of the License Kevin Curtis Williams 14-11

Mr. Williams is not present in person or by counsel. State requests that the Board issue a Notice of Proposed Default

Board action: A motion was made issue a Notice of Proposed Default

O'Brien/Vargo

Motion carried 6/0/0

In the Matter of the License of Alan S. Wright 14-09

Mr. Wright is present in person. State requests that the Board approve his license. (James O'Brien removed from vote due to association).

Board action: A motion was made to make license active

Effner/Vargo

Motion carried 6/0/0

In the Matter of the License of Charles Spillman 13-63

Mr. Spillman is present in person or by counsel requesting that the Board take no discipline action against his license. Advisory Counsel James Schmidt noted that the wrong Statute was listed on Mr. Spillman's case, causing the Board to take no disciplinary action.

Board action: A motion was made issue to issue no discipline

O'Brien/Vargo

Motion carried 5/1/0

Mr. John Kane voted against

PROPOSED FINDING OF FACT, CONCLUSION OF LAW AND ORDER

A. Kenneth D Smallwood

Board action: A motion was made to approve proposed findings.

O'Brien/Effner

Motion carried 6/0

OLD/NEW BUSINESS

Mike Fritz appeared with a brief presentation from NASBA.

Firm Permit renewal language-continued from previous meetings, we will now consider the issuance a 90-day temporary permit, if peer review is not in process but not completed by the end of the renewal period.

Board action: a motion was made to allow issuance of 90 day permit if peer review is not complete
6/0/0

Brad Maynard Letter- Board requests that Hannah Conner send a letter to Maynard letting him know that the final order stands. The Board finds that no further clarification is needed on the order.

Board action: a motion was made to take no action and that current order stands and no further clarification of the order will be provided
6/0/0

APPLICATION REVIEW

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

1.) Patrick Milburn-approved

Board action: A motion was made to approve application Kane/Effner
Motion carried 6/0/0

2.) Jason Hodges-approved

Board action: A motion was made to approve application Effner/Kane
Motion carried 6/0/0

Application for reinstatement of expired Certificate

1.) Cynthia Bauer-approved

Board action: A motion was made to approve the application. Zirkelbach/Effner
Motion carried 6/0/0

Application for Certification as a Certified Public Accountant via Reciprocity (Non-Substantial Equivalency)

1). John Crowe-tabled

Board action: A motion was made to table the application pending receipt of CPE certificates to determine how many hours were self study. O'Brien/Kane
Motion carried 6/0/0

DISCUSSION

- A. NASBA dues 2014-2015 – Cost of dues is \$6,600. Nick Rhoads approved on the condition that the fees were paid out of the Accountancy Investigative fund.
Board action: A motion was made to approve fees being paid out of the Accountancy Investigative fund

O'Brien/Kane
6/0/0

B. Ralph Seddlemeyer letter requesting a medical waiver of 50% CE self study requirement

Board action: A motion was made to approve the medical waiver of 50% CE self study requirement

Kane/Effner

6/0/0

C. Brad McDowell- requests for waiver of deficient audit course, it was determined that the Board does not have the authority to issue a waiver for the education requirement.

Board action: none taken

STANDING REPORTS

Board Liaison to the Attorney General's Office –John Kane- no report

Indiana Professional Licensing Agency –Shawna Ervin – no report

Advisory Counsel – Jim Schmidt-no report

Office of the Attorney General – Paul Schilling-The year opened with 11 consumer complaints opened 19 so far and has closed 13. The average length of a complaint in the Attorney General's office is 3.25 months. The date of the oldest complaint is November 2013.

ADJOURNMENT

There being no further business and having completed its duties, the Indiana Board of Accountancy adjourned at 2:15 p.m.



Gregory Cox, CPA, Esq.

GSC

11-21-14

Date