

INDIANA BOARD OF ACCOUNTANCY

Meeting Minutes

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

Indiana Professional Licensing Agency

402 W. Washington Street, Conference Center Rooms 1&2

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

John Wright, CPA

Sarah Schenkel, CPA

Board Members Absent:

Colleen Scheele, Consumer Member

State Officials Present:

Toby Snell, Board Director

Rachelle Cannon-Mason, Compliance Officer

Luke Charboneau, Licensing Analyst

Ned Hannah, Advisory Counsel

ADOPTION OF THE AGENDA

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

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

ADOPTION OF THE SEPTEMBER 22, 2023, MEETING MINUTES

A motion was made by Member Skeen and seconded by Member Wright to adopt the September 22, 2023, meeting minutes.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

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 and explained the role of the Attorney General's Office to the new Board members.

ADMINISTRATIVE HEARINGS

9:00 a.m.

The court reporter for the meeting was Margie Addington.

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

Cause No.: 2023 IBA 0003

Re: Default Hearing

Respondent did not appear for their default hearing. Deputy Attorney General (DAG) Ian Mathew appeared for the State.

A motion was made by Member Skeen and seconded by Member Schenkel to grant the State's motion to default Respondent.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

DAG Ian Mathew stated this matter was due to failure to omit records and was connected to Andrew Hamaker (suspended renewal fraud in 2022). The criminal case was dated March 2022 and Hamaker potentially committed theft of over \$50k. The case is still pending. He potentially embezzled from the royal order of the jesters by issuing checks from the organization to himself and his entities such as Pathfinder CPA.

Andrea Mills appeared as the State's witness. Ms. Mills is a licensing enforcement investigator that investigates consumer complaints and has reviewed this file. State's exhibit A was the first consumer complaint received and State's exhibit B was the second consumer complaint received. Both were admitted into evidence. State's exhibit c was Andrew Hamaker's Final Order and was admitted into evidence. State's exhibit D was the criminal documentation and State's Exhibit E was the probable cause affidavit and both were admitted into evidence. There are 3 total counts. DAG Ian Mathew recommends a civil penalty and suspension with violation of all counts.

A motion was made by Member Skeen and seconded by Member Wright to find Respondent in violation of the Statutes within Counts 1, 2, and 3.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

A motion was made by Member Schenkel and seconded by Member Wright to place Respondent's license on indefinite suspension and to issue a \$3000 civil penalty, \$5 health records fee, and court costs.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

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

Cause No.: 2023 IBA 0004

Re: Proposed Settlement Agreement

A motion was made by Member Skeen and seconded by Member Schenkel to accept the proposed settlement agreement.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

In the Matter of the License of: Crowe LLP

Cause No.: 2021 IBA 0020

Re: Proposed Settlement Agreement

A motion was made by Member Skeen and seconded by Member Wright to accept the proposed settlement agreement.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

APPLICATION REVIEW

Transfer of Grades

1. James Linden
2. Xiaoting Zhang
3. Yuanyuan Xue
4. Paige Collins
5. Brandon Minnich

A motion was made by Member Skeen and seconded by Member Wright to approve all the transfer of grades applications.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

EXAM EXTENSION REQUESTS AND CPE HARDSHIP WAIVER REQUESTS

Shelly French: Exam Extension

A motion was made by Member Skeen and seconded by Member Schenkel to grant the BEC exam extension request through 1/1/2024.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

Cody Richards: Exam Extension

A motion was made by Member Wright and seconded by Member Skeen to deny the exam extension request.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

Amy Goodwine: CPE Hardship Waiver

Nathaniel McAfee: CPE Hardship Waiver

A motion was made by Member Skeen and seconded by Member Schenkel to grant the CPE hardship waivers for Amy Goodwine and Nathaniel McAfee. 4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

DISCUSSION ITEMS VOTE REQUIRED

Board Elections

A motion was made by Member Wright and seconded by Member Skeen to elect Michelle Skeen as Board Chair and Sarah Schenkel as Vice Chair.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Michael Barton, Sarah Schenkel, and John Wright

Board Liaison was tabled and will be voted on at the January meeting.

DISCUSSION ITEMS NO VOTE REQUIRED

PROC Annual Report

Alan Parks and Jason Raver appeared and presented the annual report for the Peer Review Oversight Committee. PROC has had two meetings so far this year. Each Committee in each State is different with reporting. The number of firms enrolled in Indiana was 199 this year and last year it was 284. There were 73 peer reviews conducted this year and last year there were 100. There were 43 system reviews this year and 54 last year. There were 30 engagement reviews this year and 47 last year. There were 2 failed system reviews, and 3 failed engagement reviews this year. PROC members sat in on RAB meetings this year to better understand the peer review process with the Illinois CPA Society.

Investigative Fund Statement

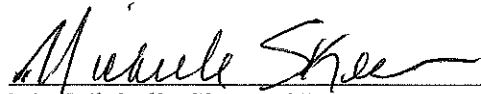
Member Barton explained the purpose of the investigative fund and reviewing the statement. The Board reviewed the investigative fund statement.

Compliance Officer Report

The compliance officer attended NASBA's annual virtual meeting from October 30th- November 1st. One of the hot topics was over AI and its ethical and practical uses (auditing and confidentiality). Model Rule Amendments for peer review were also discussed that could affect the Board's peer review rules. The compliance officer will email the Board members the meeting's packet of information. Otherwise loose ends are being wrapped up in preparation for next year's renewal and audit season.

ADJOURNMENT

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 10:40 a.m.



Ms/Michelle Skeen, CPA

1/12/2024
Date

