

## **INDIANA BOARD OF ACCOUNTANCY**

Meeting Minutes

July 16, 2021 at 8:00a.m.

HELD THROUGH TELEPHONIC AND VIDEO CONFERENCING

VIA TELEPHONE AT: 1-240-454-0887

MEETING CODE: 610915440

OR BY VIDEO AT: <https://IndianaEnhanced.Webex.com/join/PLAWebex>

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

Michael Barton of the Indiana Board of Accountancy, called the meeting to order at 8:04 a.m. via video conference and declared a quorum in accordance with IC § 25-2.1-2-8.

#### **Board Members Present:**

Michael Barton, CPA, Board Chair

Michelle Skeen, CPA

Dale Gettelfinger, CPA

#### **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 Skeen and seconded by Member Gettelfinger to adopt the July 16, 2021, amended agenda.

3-0-0, Motion carried.

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

### **ADOPTION OF THE MAY 21, 2021 MEETING MINUTES**

A motion was made by Member Gettelfinger and seconded by Member Skeen to adopt the May 21, 2021 meeting minutes with amendments.

3-0-0, Motion carried.

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

### **REPORT FROM OFFICE OF THE ATTORNEY GENERAL**

Kiely Keesler, Deputy Attorney General, Office of the Attorney General provided the Board with a report per IC 25-1-7-13.

### **ADMINISTRATIVE HEARINGS**

The official Court Reporter was Lindy Meyer.

#### **In the Matter of the License of: Caroline Byrne**

Cause No.: 2021 IBA 0002

Re: Disciplinary Hearing

This matter was continued by the Board.

**In the Matter of the License of: Andrew Hamaker**

Cause No.: 2021 IBA 0003

Re: Disciplinary Hearing

This matter was continued by the Board.

**In the Matter of the Licenses of: Edward Opperman and  
Edward Opperman, CPA a/k/a Shedjema, Inc.**

Cause No.: 2021 IBA 0004

Re: Disciplinary Hearing

Respondent appeared for their disciplinary hearing. Deputy Attorney General Ian Matthew appeared for the State as Petitioner for the disciplinary hearing. DAG Matthew stated Respondent had PCAOB discipline from March 2018. Respondent stated they take responsibility and that he is not re registering with PCAOB, not doing audited and does tax prep only. DAG Matthew called Natalie Christy as a witness for the State. Christy stated she is an investigator for the Attorney General's Office. DAG Mathew submitted Exhibit A and the Board accepted it into evidence. Christy explained that Exhibit A was the consumer complaint that PLA submitted in regard to the PCAOB disciplinary information. Exhibit B was submitted by DAG Mathew and accepted into evidence by the Board. Christy explained that Exhibit B was the PCAOB order. The order was due to Respondent's firm failing to comply with an engagement quality review. The sanctions were that the firm's registration was revoked, the firm had to pay a \$10,000.00 civil penalty, and Opperman was barred from being an associated person. Respondent stated he had no questions for the witness. Member Gettelfinger asked Christy of the 53 engagements over 2 years how many were Indiana CPA firms? Christy stated she did not have the answer to that. Member Gettelfinger asked Christy if there were other discipline from other Indiana licensing boards or just the consumer complaint? Christy stated that the consumer complaint filed by PLA was from Respondent lying on their renewal application. Member Gettelfinger asked Christy if this was the first time Opperman had been sanctioned by PCAOB? Christy stated she could not say. Member Gettelfinger inquired about the 10/15/2015 being adjudicated. Christy said it was auditor independence requirements. Member Gettelfinger asked if it was separate from this matter. Christy replied yes. Member Gettelfinger asked if there are any other States the Respondent was licensed in. Christy stated Connecticut, Florida, Illinois, and Michigan. Member Gettelfinger asked if there are any complaints there. Christy replied she was not sure. Respondent stated he believed he did not renew in other states and is only current in Indiana. He stated he said no on the renewal because it was not in Indiana or any formal charges so maybe he misunderstood. Respondent stated the issue in 2015 regarded independence in assisting clients and doing financial statements. PCAOB said no so they stopped. Respondent said he violated one rule across 53 engagements. DAG Mathew asked so it was one rule but still 53 instances. Respondent stated yes due to the excel spreadsheet formula being incorrect. DAG Mathew asked if things were individually

evaluated. Respondent said it was approved with a similar process. Member Chair Barton asked how big the firm was. Respondent stated it was 4.5 people. Member Chair Barton asked about the EQR policy. Respondent stated that the other CPA did the bulk of the field work. Member Chair Barton asked if Respondent was not revoked or inactive in other States or was he expired? Respondent said he is not renewing in other states. Member Gettelfinger said explain the nature on engagements and why they're required. Respondent stated it was a broker with one or two representatives and subject to PCAOB rules. Member Gettelfinger asked if it was an investment firm and licensed and did it hold citizens' funds. Respondent stated no that his clients did not hold money. They set up 401K accounts. Member Gettelfinger asked if it was an investment advisor a part of SEC. Respondent stated yes but held no funds. Member Gettelfinger asked if the 53 firms were different. Respondent said that some of the 2016 firms were the same as 2015. Member Gettelfinger asked how many firms were in both years and Respondent said around 30. Member Gettelfinger asked if there were 20 in both years. Respondent agreed. Member Gettelfinger said so 33 different firms. Respondent agreed. Member Gettelfinger asked if Respondent did engagements after this controversy and if there were any issued between 2017-2018. Respondent said no. Member Gettelfinger asked if there were any other complaints with other licensing boards. Respondent said only today's. Member Gettelfinger asked Respondent to elaborate on the 10/2015 offense. Respondent stated it was due to prepping financial statements and assisted the firm in audits with broker dealers. Member Gettelfinger asked if it was a specialized audit. Respondent said yes because of the PCAOB registration. Member Gettelfinger asked if it was a higher standard of care. Respondent said it was a special set of rules and should have a high level of care for all engagements. On the one hand yes due to PCAOB. Member Gettelfinger asked if there were things separate and distinct on these engagements. Respondent said yes. Member Gettelfinger asked what Respondent did to educate himself and to be competent. Respondent said he did CPE and attended PCAOB conferences. Member Gettelfinger asked if there was any coursework. Respondent said no. Member Gettelfinger asked what education involved in securities industry/ regulation. Respondent said a securities license and that firm was involved in that then left. Member Gettelfinger asked what securities licenses. Respondent said 66 and 63 Indiana. Member Gettelfinger asked about a supervisory license requirement. Respondent said he doesn't believe so. Member Gettelfinger asked why he had other state licenses. Respondent said he had clients. Member Gettelfinger stated the revoked term is used but what is their status. Respondent stated he let them expire. Member Gettelfinger asked how he got out of state clients. Respondent stated word of mouth and limited marketing. Member Gettelfinger asked if the securities industry license was the reason for clients. Respondent asked the reason the client hired us? Member Gettelfinger said was the security industry license disclosed in marketing. Respondent said no. DAG Mathew stated there are two counts. Count 1 is the violation of 25-1-11-5(a)7 against the firm and its PCAOB discipline. Count 2 is the same statute but against Opperman himself. DAG Mathew for the State asks the Board to impose sanctions it deems appropriate. Respondent thanked the Board for the opportunity and does not disagree with the violated and takes responsibility and



accepts the discipline. The firm does tax practice only and Respondent wants to keep his license for tax practice.

A motion was made by Member Gettelfinger and seconded by Member Barton to revoke Respondent's licenses.

1-2-0, Motion fails.

Voting in favor: Dale Gettelfinger

Voting against: Michelle Skeen and Michael Barton

A motion was made by Member Barton and seconded by Member Skeen to place the Respondents' licenses on probation with letters of reprimand, a personal appearance once a year, and the \$5 records fee.

3-0-0, Motion carries.

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

**In the Matter of the License of: J. Scott Avery**

Cause No.: 2020 IBA 0007

Re: Disciplinary Hearing

This matter was continued by the Board.

**In the Matter of the Unlicensed Practice of: Peak Advisors, LLC**

Cause No.: 2020 IBA 0006

Re: Proposed Agreed Order

A motion was made by Member Skeen and seconded by Member Barton to accept the Proposed Agreed Order.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Michael Barton

Recused: Dale Gettelfinger

The Board broke at 9:24am and reconvened at 9:33am.

**RENEWAL PERSONAL APPEARANCES**

**Martin Midla**

Mr. Midla appeared for his personal appearance. Mr. Midla stated he was unaware of the live virtual requirements and was short 18 hours for live credits. He currently is in London for Deloitte and with being overseas and COVID he has had issues with obtaining live CPE. UK live CPE did not count for US. He made the missing hours up in 2021. Member Gettelfinger asked if he met the annual requirement. Mr. Midla stated he met each year's individual requirement. Member Skeen asked how long he had been a CPA. Mr. Midla stated 8 years. Member Skeen stated he would not forget the 50%

requirement now. Mr. Midla stated definitely not and he has read the requirements and understands them so going forward he will be compliant.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

### **Heath Riley**

Mr. Riley appeared for his personal appearance. Mr. Riley stated in November 2020 he was at dinner with colleagues and drove home. He was cited for an OWI. He has satisfied the terms of probation and paid the fine. It was over in March 2021. Member Chair Barton asked if he had any other run ins with the law. Mr. Riley stated he had no other issues.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license.

3-0-0, Motion carries.

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

### **Michael Simpson**

Mr. Simpson appeared for his personal appearance. Mr. Simpson stated in 2018 he decided to retire after tax season. He said he called the CPA Society to ask what the CPE requirements would be and was told to call PLA. He said PLA said he would be good until 6/30/2021 since he would not need any CPE if retired. He went back to work in 2019 and so had no CPE in 2018. He stated PLA told him that he needs to do the CPE and send in a letter for a Board decision. Member Chair Barton asked he still wanted to be an active CPA. Mr. Simpson stated yes but he was not doing financial statements or audits.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

### **Nathan Cohen**

Mr. Cohen appeared for his personal appearance. Mr. Cohen stated he has appeared before. He had a manic episode again in 2018 at a fitness center for causing a scent due to having music without headphones playing and a cop was called. He drove off and was arrested for fleeing the police. He also had a manic episode four months ago. It was a criminal charge for yelling, intimidation, and trespassing. He had to join a program for mental health. He has a misdemeanor plea. He has no criminal probation currently. Member Chair Barton asked how it affects his work. Mr. Cohen stated he usually cuts his job when it happens. This time his job said take the time to get better then come back.



Member Chair Barton asked if he was in public accounting. Mr. Cohen said yes. Board advisory counsel Ned Hannah asked if April 2021 was the recent episode. Mr. Cohen replied yes. Board advisory counsel asked if he had pending charges. Mr. Cohen replied yes. Board advisory counsel asked what court. Mr. Cohen replied Marion County. Board advisory counsel asked what city/county/state? Mr. Cohen replied just Marion County and maybe the city. Board advisory counsel asked about the pending charges. Mr. Cohen replied he is waiting to get in a mental health program. Board advisory counsel asked what the charges were. Mr. Cohen replied they were intimidation and two counts of trespassing. Member Gettelfinger asked him to explain the value of his CPA credential and if it's positive with the challenged. Mr. Cohen stated he has done 13 years in tax, and it is everything to him. The CPA credential helps him get jobs. Board advisory counsel asked before April 2021 what the 2018 sanctions were for his pled guilty misdemeanor. Mr. Cohen replied it was one year of probation with a plea in August 2019. Board advisory counsel asked if that was completed. Mr. Cohen replied yes. Board advisory counsel asked if the pending charges were in Marion County. Mr. Cohen replied correct.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license on probation.

3-0-0, Motion carries.

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

### **Jacquelyn Hilgartner**

Ms. Hilgartner appeared for her personal appearance. She stated that she had 31 hours in 2018, 24 hours in 2019, and 15 hours in 2020 so she was 50 hours short, and her CPE waiver was denied. Member Chair Barton asked regarding her CPE if she had internet at home capability. Ms. Hilgartner replied yes.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

### **Dale Ringger**

Mr. Ringger appeared for his personal appearance. He said he has been a CPA since 1998 and a Texas CPA since 2000. He said he has a small tax practice and with juggling CPE he was a month late. Member Gettelfinger asked if he could elaborate on the second paragraph in his letter. Mr. Ringger explained that the renewal should say affirm instead of swear due to religious conviction.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

**Randy Shank**

Mr. Shank appeared for his personal appearance. He stated he lives in Harrison, Ohio and had to put his mom into hospice. He made up the hours in 2021. He requested a CPE hardship waiver.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license and grant the hardship waiver.

3-0-0, Motion carries.

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

**Jose Piazza**

Mr. Piazza appeared for his personal appearance. He stated he had 40 hours in 2018, 40 hours in 2019, and 3 hours in 2020. He had a job change in the last quarter of 2020. He stated he made up the missing hours in 2021. The Board asked why he wanted to keep his Indiana license. He stated it is the state he passed in and his first license was in Indiana.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

The Board broke at 10:26am and reconvened at 10:32am.

**Brian Davenport**

Mr. Davenport appeared for his personal appearance. He stated he missed the 2019 hour requirement due to oversight and starting a new position. He stated that he did do the three year requirement.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

**Thomas Brecht**

Mr. Brecht appeared for his personal appearance. He stated it was an honest mistake. He thought he had the total year requirement, but the CPE did not post until January 2021 making him 1 hour short of the 120 hour total.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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



### **Shannon Bowers**

Ms. Bowers appeared for her personal appearance. She completed 120 hours, but found out on January 6, 2021, that 2 hours did not qualify. She stated she did make the hours up in January 2021.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

### **Nicholas Holton**

Mr. Holton appeared for his personal appearance. He stated that in October 2020 he had an OWI in Marion County. He said in April 2020 he pled guilty in a plea agreement. He stated he was discharged from probation on June 8, 2021, and Monday his driving restrictions would be lifted. Advisory counsel Ned Hannah he would need to submit the MyCase document to show it was closed. Member Skeen stated upon reviewing MyCase he had 56 days of probation from April 2021 and that June 10, 2021, was the order withdrawing probation.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license.

3-0-0, Motion carries.

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

### **Thomas Jacobs**

Mr. Jacobs appeared for his personal appearance. He stated he had an OWI in February 2021 with a formal plea agreement in May 2021. He stated years ago he had another OWI. He said it was taken from a felony to misdemeanor with 6 months home detention and one year of probation that will end December 2022. He had to do an alcohol assessment and a 18 hour class. He stated his firm supports him.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license on probation.

3-0-0, Motion carries.

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

### **Corey Stark**

Mr. Stark appeared for his personal appearance. He said he pled guilty to an OWI in July 2019. He stated he completed his probation in January 2020.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license.

3-0-0, Motion carries.

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



### **Nickolas Huffine**

Mr. Huffine appeared for his personal appearance. He stated on March 5, 2021, he had some drinks with colleagues and then drinks at a friend's house. He received an OWI on his way home. On June 2021 he was placed on a 365 day probation. Member Barton asked if he had any run ins since. Mr. Huffine stated no. Advisory Counsel asked what county he was charged in. Mr. Huffine responded that it as Adams County. Advisory Counsel asked if the probation was just entered on June 14, 2021. Mr. Huffine said yes. Advisory Counsel asked if he will successfully complete the probation by June of next year if all goes well. Mr. Huffine said yes maybe even in December.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license on probation.

3-0-0, Motion carries.

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

### **Derek Steinhiser**

Mr. Steinhiser appeared for his personal appearance. He stated in New York on December 11, 2020, he received a DWI misdemeanor with a conditional discharge for 6/16/2022. He stated he has to have an interlock start device for a year on his vehicle, avoid unlawful place and people, take a drunk driving course on 8/25/2021, pay a \$900 fine, and attend a mothers against drunk driving class.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license on probation.

3-0-0, Motion carries.

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

### **Iyvonne Byers**

Ms. Byers appeared for her personal appearance. She stated she has an HFA license as well. She stated in 2016 she was doing an intern program for someone. The person was precepting for the hospital setting and with the long-term care program. They completed the program and she signed they did the hours. When she turned it in, she did not realize only some of the hours can be done at a different facility. She went to let the Board know, but they already knew due to the complaint. She had a settlement with them with 8 hours in community service, a professionalism course, a letter of reprimand, and \$5 fee, which she paid already. Advisory Counsel asked if she completed the 8 hours of community service. She said yes. Advisory Counsel asked if the CE hours were completed. She said yes.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license.

3-0-0, Motion carries.

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

### **Alexander Rejer**

Mr. Rejer appeared for his personal appearance. He stated that 2.5 years ago he had two beers at a company happy hour and left. He was charged with a misdemeanor and reckless driving due to an incident with a woman on her phone. He blew below a 0.00 and passed the sobriety test. He walked 9 steps during the sobriety test and turned around before the cop said stop so the cop failed him. The charges are still pending.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license on probation.

3-0-0, Motion carries.

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

### **Michael Krumme**

Mr. Krumme appeared for his personal appearance. In August 2020 he received a DUI in Johnson County. He pled guilty to the misdemeanor. He has 12 months of probation. Member Gettelfinger asked about the two responses from Mr. Krumme. Compliance Officer Rachelle Cannon-Mason explained that one was a waiver voted on at the May meeting.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license on probation.

3-0-0, Motion carries.

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

### **James Spear**

Mr. Spear appeared for his personal appearance. He stated he had a consent order with the Arizona Board for attest services in 2016, 2017, and 2018 and it was referred to the Attorney General's Office. Member Gettelfinger stated that the Attorney General's Office closed the matter due to no activity in Indiana.

A motion was made by Member Skeen and seconded by Member Barton to renew the license.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Michael Barton

Recused: Dale Gettelfinger

### **John Murray**

Mr. Murray appeared for his personal appearance. He left public accounting in 2017 and did corporate accounting in 2018, 2019 and 2020. He confused the deadline for CPE between 12/31/2020 and 6/30/2021.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

### **Katherine Palm**

This matter was continued until the September 17, 2021, meeting.

### **Jaroslav Barton**

Mr. Barton appeared for his personal appearance. He completed the total 120 hours but was short in 2018. He was not diligent and there was an oversight in tracking the CPE. He plans to use a CPE spreadsheet for tracking from now on.

---

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

### **Edward Popoola**

Mr. Popoola appeared for his personal appearance. He stated he had also submitted a CPE hardship waiver. Member Chair Barton asked if he had access to internet. Mr. Popoola said yes, but he thought live meant it had to be an in-person course.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license.

3-0-0, Motion carries.

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

### **Joe Krnich**

Mr. Krnich appeared for his personal appearance. He stated he has been a CPA for 40 years. He said this was his first issue and that his wife and daughter both had COVID. Member Gettelfinger asked if he was still practicing. Mr. Krnich said yes.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

### **Peter Magee**

Mr. Magee appeared for his personal appearance. He stated he has worked with the tribe since 1988 and that in April 2018 they had a new councilor that wanted to get all of the whites off the reservation. His contract had a six-month severance and the tribe council is auditing his past pay and wanted him to give money back. California is currently



investigating. Member Chair Barton asked what the issue was. Mr. Magee stated the tribe got new counsel and he was terminated by the tribe. A lawsuit was filed due to pay severance and letter sent to the California Board of Accountancy. Member Gettelfinger said that the answer to question one on the renewal then should have been a no.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license.

3-0-0, Motion carries.

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

### **Andrew Hamaker**

Mr. Hamaker appeared for his personal appearance. He stated he had a misdemeanor and had to do a marijuana diversion program. He stated in 2018 he renewed inadvertently and checked all "no." He has a pending complaint. Advisory counsel stated to renew the license and let the complaint play out.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license.

3-0-0, Motion carries.

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

### **Ken Ahlfeld**

Mr. Ahlfeld appeared for his personal appearance. In December 2020 he stated he had a road rage incident and is sorry for how it played out. The other individual approached his vehicle in anger, and so he pulled his gun out. He pled guilty to pointing a gun at someone. He has one year of probation and forty hours of community service, which he has already completed. It was finalized on June 3<sup>rd</sup> so his probation should end June 3, 2022.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license on probation.

3-0-0, Motion carries.

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

### **Joseph Leja**

Mr. Leja appeared for his personal appearance. He had an OWI in Morgan County in March. He was sentenced to 1.5 years of home detention and 2 years of probation.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license on probation.

3-0-0, Motion carries.

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

**Timothy Bryan**

Mr. Bryan appeared for his personal appearance. He had only 11.4 hours in 2020 and no ethics. He had his dates confused. Total he had 489 hours.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

**Douglas Neumeister**

Mr. Neumeister appeared for his personal appearance. He stated that he miscounted his hours and was 4.5 hours short of the total hours required.

A motion was made by Member Skeen and seconded by Member Gettelfinger to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

**J. Scott Avery**

This matter was continued until the September 17, 2021, meeting.

**Connor Egan**

Mr. Egan appeared for his personal appearance. He was 5 hours short. At the end of 2020 he had the passing of his brother. He was also found short the minimum hours in 2018.

A motion was made by Member Gettelfinger and seconded by Member Skeen to grant the CPE hardship waiver for the 2020 calendar year minimum requirement.

3-0-0, Motion carries.

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

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

**Clarence Utley**

Mr. Utley appeared for his personal appearance. He was short in 2020. Member Chair Barton inquired about his health. Mr. Utley stated in July 2020 he had abdominal surgery then in October 2020 he was diagnosed with Stage IV prostate cancer. He had surgery March 2021 and continues treatment.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license and grant the CPE hardship waiver.

3-0-0, Motion carries.

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

### **John Jeffries**

Mr. Jeffries appeared for his personal appearance. He stated he did all of his hours in 2020 because in 2018 and 2019 all the hours he had were used as makeup hours.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the license and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

The Board broke for lunch at 12:09pm and reconvened at 12:49pm.

## **CONSIDERATION OF NOTICE OF IMMEDIATE SUSPENSION FROM NOTICE OF NONCOMPLIANCE**

### **Reinstatement**

Thomas Talarico

A motion was made by Member Skeen and seconded by Member Gettelfinger to issue a Notice of Immediate Suspension due to failure to pay the civil penalty within 21 days of the issuance of the Notice of Noncompliance.

3-0-0, Motion carries.

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

## **APPLICATION REVIEW**

### **Transfer of Grades**

Diane Sturek

A motion was made by Member Skeen and seconded by Member Gettelfinger to approve the transfer of grades application.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Recused: Michael Barton

## **CPE HARDSHIP WAIVERS AND EXAM EXTENSION REQUESTS**

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the CPE hardship waivers for letters A-F.

3-0-0, Motion carries.

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

A second motion was made by Member Gettelfinger and seconded by Member Skeen to grant the exam extension requests through 9/30/2021 for letters H, I, J, M, and N, to grant



the exam extension request through 8/31/2021 for letter K, and to deny the exam extension request for letter L.

3-0-0, Motion carries.

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

- A. Lisa Lamott: CPE Hardship Waiver
- B. Doug Barclay: CPE Hardship Waiver
- C. Edward Popoola: CPE Hardship Waiver
- D. Linda Cavanaugh: CPE Hardship Waiver
- E. Danny Woods: CPE Hardship Waiver
- F. Joseph Cotter: CPE Hardship Waiver

G. Fidelia Ukoha: CPE Hardship Waiver

---

This matter was tabled for more information.

- H. John McCue: Exam Extension Request
- I. Kristi Stetler: Exam Extension Request
- J. Ying Qian: Exam Extension Request
- K. Nathaniel Swoverland: Exam Extension Request
- L. Kevin Leer: Exam Extension Request
- M. Josh Petriko: Exam Extension Request
- N. Robyn Mitchell: Exam Extension Request

The Board broke at 1:49pm and reconvened at 1:54pm.

## **DISCUSSION**

### **AICPA Model Rules Update**

The Board reviewed NASBA's inquiry regarding business law courses being accountancy or business courses and determined they were business courses.

### **Ethics Training Requirement**

The Board wants the Peer Review Oversight Committee to be subject to the annual ethics course policy.

### **PROC Members**

The Board requested for all potential PROC members to have both a willingness to serve statement and a resume to be considered to serve on PROC. The Board will review these candidates' submissions at their September 17, 2021 meeting.

### **CPA Issuance Letter Templates**

The Board approved the letter templates and requested they be sent to the Indiana CPA Society for final review before updating them for use.

### **2021 Audit Volunteers**


The Board reviewed the volunteers. The Board suggested sending out thank you letters.

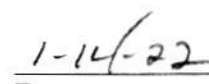
### **2021 NASBA Annual Meeting**

Member Chair Barton suggested the Board Members attend either in person or virtually. He said that it is half the cost to attend virtually and that he will be attending in person.

### **ADJOURNMENT**

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 2:53 p.m.

  
\_\_\_\_\_  
Michelle Skeen, CPA

  
\_\_\_\_\_  
Date