

INDIANA BOARD OF ACCOUNTANCY

Meeting Minutes

March 19, 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 8:02 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:

Rae Harman, 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 March 19, 2021, amended agenda.

3-0-0, Motion carried.

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

ADOPTION OF THE MINUTES

A motion was made by Member Skeen and seconded by Member Gettelfinger to adopt the January 15, 2021 meeting minutes.

3-0-0, Motion carried.

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

REMOTE EXAM TESTING AND CPA EVOLUTION

NASBA representative Colleen Conrad addressed the Board regarding the small pilot program to test the remote CPA exam. NASBA wants to be sure Indiana will accept scores resulting from this pilot program. The launch will occur late June 2021 and it will be for domestic candidates that have tested before with no special accommodations. This acceptance would be for the pilot only and not for long term.

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 Margie Addington.

In the Matter of the License of: Scott Brown

Cause No.: 2020 IBA 0005

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: Motion for Cease and Desist Order

This matter was continued by the Board.

In the Matter of the Unlicensed Practice of: Accounting Unlimited, Inc.

Cause No.: 2021 IBA 0001

Re: Motion for Cease and Desist Order

A motion was made by Member Skeen and seconded by Member Gettelfinger to issue a Notice of Proposed Default.

3-0-0, Motion carries.

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

APPLICATION REVIEW

Reinstatements

Karen Schenk

A motion was made by Member Gettelfinger and seconded by Member Skeen to table the reinstatement as incomplete due to needing more information on the licensee's work history letter and scheduling a personal appearance for the next Board meeting.

3-0-0, Motion carries.

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

Karen Marty

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

3-0-0, Motion carries.

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

Thomas Talarico

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

3-0-0, Motion carries.

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

Janice Bodak

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

3-0-0, Motion carries.

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

Jessica Muhlenkamp

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

3-0-0, Motion carries.

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

Transfer of Grades

Spencer Weller

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

3-0-0, Motion carries.

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

Marissa Zirkelbach

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

3-0-0, Motion carries.

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

Carol Fischer

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

3-0-0, Motion carries.

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

EXTENSION REQUESTS

A motion was made by Member Gettelfinger and seconded by Member Skeen to deny CPE hardship waivers A, D, E, F, H, I, J, and K, approve CPE hardship waivers B and C, and table CPE hardship waiver G.

3-0-0, Motion carried.

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

A motion was made by Member Gettelfinger and seconded by Member Skeen to deny exam extension requests L, M, and N.

3-0-0, Motion carried.

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

- A. Rex Collins: CPE Hardship Waiver
- B. Abbie Foreman: CPE Hardship Waiver
- C. Jenny Jonkman: CPE Hardship Waiver

- D. Clarence Utley: CPE Hardship Waiver
- E. Larry Brodrik: CPE Hardship Waiver
- F. Marcus Miller: CPE Hardship Waiver
- G. Edward Popoola: CPE Hardship Waiver
- H. Scott Osborne: CPE Hardship Waiver
- I. Matthew Mitchell: CPE Hardship Waiver
- J. Charity Maxwell: CPE Hardship Waiver
- K. Lenny Swedarsky: CPE Hardship Waiver
- L. Lei Song: Exam Extension Request
- M. Charles Wheeler: Exam Extension Request
- N. Brandon Phelps: Exam Extension Request

DISCUSSION

Acceptance of Scores from Proposed Remote Testing Pilot (NASBA)

A motion was made by Member Skeen and seconded by Member Gettelfinger to approve the remote testing pilot for Indiana and accept its scores.

3-0-0, Motion carried,

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

College Course Inquiries (NASBA)

The Board is deferring this matter and will review the status of the AICPA curriculum model rules at its May meeting.

Stephania Pfeiffer Letter

The Board is having staff update the issuance letters to include more detailed CPE requirement breakdowns for licensees.

Indiana CPA Society Memo

Rae Harman informed the Board that it is a PLA initiative to look at the notary requirements in each Board's statutes and rules and update the corresponding forms requiring notary signatures. The accountancy form that requires a notary signature was submitted in December 2020 for review, but there is not an update on the time frame of its completion at this time.

NASBA 2021-2022 Committee Cycle

Board Chair Barton informed the Board that he submitted applications for three committees with NASBA: CPE, Peer Review, and Diversity.

ADJOURNMENT

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 11:54 a.m.



Mr. Michael Barton, CPA

5/21/2021
Date