

**INDIANA BOARD OF ACCOUNTANCY**

Meeting Minutes

May 21, 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:**

Michael Minglin, Deputy Director and General Counsel

Toby Snell, Board Director

Dinena Moore, Assistant 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 May 21, 2021, amended agenda.

3-0-0, Motion carried.

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

**ADOPTION OF THE MARCH 19, 2021 MEETING MINUTES**

A motion was made by Member Skeen and seconded by Member Gettelfinger to adopt the March 19, 2021 meeting minutes.

3-0-0, Motion carried.

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

**REPORT FROM OFFICE OF THE ATTORNEY GENERAL**

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

## **REINSTATEMENT PERSONAL APPEARANCE**

### **In the Matter of the License of: Karen Schenk**

Re: Reinstatement Application

Ms. Schenk appeared virtually for her personal appearance. Ms. Schenk stated that her contractor role was only a transition role. Member Gettelfinger inquired if Ms. Schenk was a Kemper CPA employee with a W2 or not an employee with a 1099. Ms. Schenk responded that she receives a 1099 so she is not an employee. Member Gettelfinger inquired if Schenk was familiar with the AICPA Code of Professional Conduct regarding duties. Schenk responded yes. Member Gettelfinger referred to section 1.2-2 and section 9 regarding quality controls policies and procedures and quality control. He stated if she is a subcontractor then she was a CPA firm and is subject to peer review and firm licensure. He stated she did the subcontractor role without appropriate licensure. Ms. Schenk stated that with the new tax laws she was working almost double the amount of hours, so Kemper purchased the firm and now she has reasonable hours again and is helping the transition. Member Barton stated that she has already paid the civil penalties for the firm not being licensed in her Final Order. Board Advisory Counsel Hannah stated that the Final Order from January's count I and count II addresses this matter.

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the reinstatement suspect to the licensee's Final Order.

3-0-0, Motion carries.

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

## **ADMINISTRATIVE HEARINGS**

The official Court Reporter was Margie Addington.

### **In the Matter of the License of: Scott Brown**

Cause No.: 2020 IBA 0005

Re: Proposed Findings of Fact, Conclusions of Law and Order

A motion was made by Member Skeen and seconded by Member Barton to accept the Proposed Findings of Fact, Conclusions of Law and Order.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Michael Barton

Recused: Dale Gettelfinger

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

Cause No.: 2020 IBA 0006

Re: Motion for Cease and Desist Order

A motion was made by Member Skeen and seconded by Member Gettelfinger to accept the Motion to Continue.

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: Accounting Unlimited, Inc.**

Cause No.: 2021 IBA 0001

Re: Notice of Proposed Default

A motion was made by Member Gettelfinger and seconded by Member Skeen to hold Respondent in default.

3-0-0, Motion carries.

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

Respondent failed to appear for the default hearing. Deputy Attorney General, Kiely Keesler, presented the case. DAG Keesler called Rachelle Cannon-Mason, Compliance Officer, as a State witness. Mrs. Cannon-Mason confirmed that the Respondent did not have a firm permit in the State of Indiana. DAG Keesler submitted Exhibits A, B, and C and the Board accepted all three into evidence. Exhibit A was a copy of the initial consumer complaint regarding Respondent's unlicensed practicing as a firm. Exhibit B was a letter indicating Respondent had performed an unlicensed audit. Exhibit C was a printout of Respondent's website that stated the unlicensed firm did audits and financial statements.

A motion was made by Member Skeen and seconded by Member Gettelfinger to issue a Cease and Desist Order.

3-0-0, Motion carries.

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

**RENEWAL PERSONAL APPEARANCES**

**John Carrigan**

Mr. Carrigan appeared for his personal appearance. He stated that in 2018 he had wine with dinner and when traveling from Indianapolis to Greencastle he had pulled over because he was feeling fatigued. An officer then pulled behind him and approached him and did a field test on him and he failed it. He blew over a .08. He received a misdemeanor with 180 days of probation, drug testing and a DWI class. He was discharged in September 2019.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the licensee in Active status.

3-0-0, Motion carries.

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

**Nathan Cohen**

This matter was tabled until the July 2021 meeting.

**Michael Simpson**

This matter was tabled until the July 2021 meeting.

**Larry Callahan**

Mr. Callahan appeared for his personal appearance. The Board reviewed his CPE hours.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the licensee in Active status and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

**Teresa Clark**

Ms. Clark appeared for her personal appearance. The Board reviewed her CPE hours.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the licensee in Active status and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

**Tyler Lasiter**

Mr. Lasiter appeared for his personal appearance. Mr. Lasiter stated that he had 2 OWI incidents and that two were settled and one he pled guilty to in April. He is on work release for two more months and probation for six more months. His 2019 one was just court costs and fines. He has been sober since January 2021. He had a divorce and alcoholism issues. He stated he is an Indiana CPA Society member and AICPA member. Member Skeen asked if he has had any counseling. Mr. Lasiter responded he goes to AA meetings 4-5 times a week and has an alcohol assessment next Tuesday. He stated he did a 30 day residential treatment in November 2020. He also did an intensive outpatient treatment for three hours a day for three times a week. Member Skeen asked if his employment has been maintained. Mr. Lasiter responded yes. Member Skeen asked if his CPE is current. Mr. Lasiter said yes. Board Counsel Ned Hannah asked if his two OWI's are settled and one is pending. Mr. Lasiter said yes. Counsel Hannah asked about the July hearing. Mr. Lasiter said it is a plea agreement. Counsel Hannah asked if there were probation terms. Mr. Lasiter stated that the probation terminates after fees are paid. Counsel Hannah stated that the probation is for 180 days per Johnson County Superior

Court 3. Mr. Lasiter stated that the 180 days starts August 2021. Counsel Hannah asked what the third case is. Mr. Lasiter responded that it is Johnson County and an OWI charged on January 28, 2021. Counsel Hannah asked the result. Mr. Lasiter stated he was suspended and probation in February 2022. Counsel Hannah asked if he agreed for the Board to place him on probation. Mr. Lasiter stated yes.

A motion was made by Member Gettelfinger and seconded by Member Skeen to renew the licensee on Probation until criminal matter resolved.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Recused: Michael Barton

The Board broke at 10am and reconvened at 10:06am.

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

A motion was made by Member Gettelfinger and seconded by Member Skeen to table CPE Hardship Waivers letters A, C, D, F, G, L, E and approved CPE Hardship letters B and H.

3-0, Motion carries.

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

- A. Edward Popoola: CPE Hardship Waiver
- B. James Wallace: CPE Hardship Waiver
- C. Lisa Lamott: CPE Hardship Waiver
- D. Matthew Haakinson: CPE Hardship Waiver
- E. Linda Cavanaugh: CPE Hardship Waiver
- F. Danny Woods: CPE Hardship Waiver
- G. Fidelia Ukoha: CPE Hardship Waiver
- H. Nancy Di Carlo: CPE Hardship Waiver
- I. Ronald Skelton: CPE Hardship Waiver
- J. Jacquelyn Hilgartner: CPE Hardship Waiver
- K. Edward Vance: CPE Hardship Waiver
- L. Douglas Barclay: CPE Hardship Waiver
- M. Nate Swoverland: Exam Extension Request
- N. Xili Cao: Exam Extension Request

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the exam extension.

3-0-0, Motion carries.

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

- O. Charles Wheeler: Exam Extension Request

A motion was made by Member Gettelfinger and seconded by Member Skeen to grant the exam extension.

3-0-0, Motion carries.

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

**P. Paras Shrestha: Exam Extension Request**

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the exam extension.

3-0-0, Motion carries.

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

**Q. Elisha Coffey: Exam Extension Request**

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the exam extension.

3-0-0, Motion carries.

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

**R. Katherine Smith: Exam Extension Request**

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the exam extension.

3-0-0, Motion carries.

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

**DISCUSSION**

**CPA Issuance Letter Templates**

The Board reviewed the edited letter templates and requested for A/A and Ethics columns to be added as well for review at the July meeting.

**PROC Reappointments and Meeting Requirements**

This matter was tabled for the July meeting.

**Board Elections**

A motion was made by Member Gettelfinger and seconded by Member Skeen to reappoint Michael Barton as Board Chair, Michelle Skeen as Vice Chair, and Dale Gettelfinger as Board Liaison.

3-0-0, Motion carries.

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

**Audit 2021**

The Board does want Committee Volunteers. The audit review will take place October 27th and October 28th.

A motion was made by Member Gettelfinger and seconded by Member Skeen appointing Michael Barton as Audit Review Committee Chair and for the audit percentage to be 3% for the 2021 audit.

3-0-0, Motion carries.

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

#### **NASBA Accounting Course Inquiry**

A motion was made by Member Gettelfinger and seconded by Member Skeen to deny the Purdue data analysis and decision making with Microsoft excel course being used for the accounting requirement.

3-0-0, Motion carries.

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

#### **NASBA 2021 Fee Change Implementation Letter**

The letter was reviewed by the Board and was an FYI.

#### **NASBA Regional Meeting**

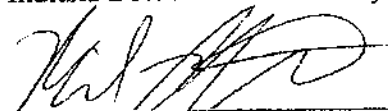
Chair Barton reminded members of the upcoming NASBA regional meeting and registration deadline.

#### **Renewal Reminder**

Chair Barton reminded Board members to renew their licenses by June 30, 2021.

#### **ADJOURNMENT**

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 12:00 p.m.

  
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Mr. Michael Barton, CPA

7/22/2021  
Date