

INDIANA BOARD OF ACCOUNTANCY

Meeting Minutes

November 19, 2021 at 9:00a.m.

Indiana Professional Licensing Agency
402 W. Washington Street, W064
Indianapolis, IN 46204

COMMITTEE MEETING

9:00 a.m.

CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Michael Barton of the Indiana Board of Accountancy, called the meeting to order at 10:00 a.m. and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Michael Barton, CPA, Board Chair
Michelle Skeen, CPA, Vice Chair
Dale Gettelfinger, CPA

State Officials Present:

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 November 19, 2021, amended agenda.

3-0-0, Motion carried.

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

ADOPTION OF THE SEPTEMBER 17, 2021 MEETING MINUTES

A motion was made by Member Gettelfinger and seconded by Member Skeen to adopt the September 17, 2021, meeting minutes.

2-0-1, Motion carried.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Abstain: Michael Barton

A second motion was made by Member Gettelfinger and seconded by Member Skeen to approve attachment A (civil penalty schedule) as edited in the September 17, 2021, meeting minutes.

2-0-1, Motion carried.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Abstain: Michael Barton

REPORT FROM OFFICE OF THE ATTORNEY GENERAL

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

ADMINISTRATIVE HEARINGS

The court reporter was Margie Addington.

In the Matter of the License of: Gatlin Rago CPA Group

Cause No.: 2021 IBA 0006

Re: Motion to Dismiss

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

3-0-0, Motion carries.

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

In the Matter of the License of: Andrew Hamaker

Cause No.: 2021 IBA 0003

Re: Disciplinary Hearing

Respondent failed to appear. Deputy Attorney General Aaron Ridlen was present.

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

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Michael Barton

Recused: Dale Gettelfinger

In the Matter of the License of: Timothy Bryan

Cause No.: 2021 IBA 0016

Re: Notice of Proposed Dismissal

RESPONSE RECEIVED

A motion was made by Member Skeen and seconded by Member Gettelfinger to dismiss the petition for review.

3-0-0, Motion carries.

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

In the Matter of the License of: Katherine Palm

In the Matter of the License of: Katherine Palm

Cause No.: 2021 IBA 0018

Re: Petition for Review

Ms. Palm appeared telephonically for her hearing. Ms. Palm asked the Board if her license can be changed to Inactive status. She wants to avoid the public disclosure on the website of the case. The reason has to do with her current position and the fact that she's not practicing in public accountancy. She is in private practice and acting president of her current company. She wants to know if there is any possibility the record not publicly be available. She stated the full disclosure is that it is a privilege to be a CPA and she would love to have it, but she is worried people will look it up since she's in management positions. She understands if it is not a possibility.

A motion was made by Member Skeen and seconded by Member Gettelfinger to deny the petition for review.

3-0-0, Motion carries.

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

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

Cause No.: 2020 IBA 0007

Re: Proposed Settlement Agreement

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

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Michael Barton

Recused: Dale Gettelfinger

In the Matter of the License of: Caroline Byrne

Cause No.: 2021 IBA 0002

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 facts, conclusions of law, and order.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Michael Barton

Recused: Dale Gettelfinger

APPLICATION REVIEW

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the reinstatements and issue Notices of Noncompliance to numbers 1-4 and 6-14.

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 approve the reinstatement and issue a Notice of Noncompliance to number 5.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Recused: Michael Barton

Reinstatements

1. Nicholas Sutton
2. Jayapradha Nammalwar
3. Bradley Fetherolf
4. Brian Sherer
5. Patrick Barton
6. Deon Rowie
7. Yan Zhang
8. Josie Henneke
9. Shawn Flattery
10. Eric Studt
11. Shane Purdy
12. Scott Dowling
13. Jeffrey McKee
14. Stephanie Obermeyer

CPE HARDSHIP WAIVERS AND EXAM EXTENSION REQUESTS

Traci Saunders: CPE Hardship Waiver

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

3-0-0, Motion carries.

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

Robyn Mitchell: Exam Extension Request

A motion was made by Member Skeen and seconded by Member Gettelfinger to approve the exam extension request through 12/31/2021.

3-0-0, Motion carries.

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

Paras Shrestha: Exam Extension Request

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

3-0-0, Motion carries.

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

Amber Nelson: Exam Extension Request

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the exam extension request through 12/31/2021.

3-0-0, Motion carries.

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

DISCUSSION ITEMS NO VOTE REQUIRED

INCPAS Response to ABS QMS Exposure Draft- Michael Barton

Board Member Michael Barton said he had it added to the agenda previously to show the points of quality inspections for small firms. He stated this is something that local practitioners worry about. He thought the draft warranted being put before the Board. He wanted the Board aware of the AICPA's quality control change. Board Member Gettelfinger asked if the Board takes notice of all exposure drafts. Board Member Barton said if they severely impact practitioners and licensees then yes. Board Member Gettelfinger wants to know where to draw the line for Board. Board Member Barton wants the Board to stay up to date on issues affecting the profession.

Indiana CPA Society

Courtney Kincaid CEO/President of Indiana CPA Society presented to the Board. She stated that there are two professional issues. The Peer Review Oversight Committee met in September and will meet in November. Indiana is part of the Peer Review Alliance through Illinois. The Peer Review Alliance assists PLA staff and the Peer Review Oversight Committee. She encourages them to have a discussion on the Peer Review Oversight Committee meetings. She said that it is also urgent to promulgate the rule to sit for the exam at 120 hours.

Member Barton stated that the NASBA and AICPA items got to have a way for the Board to get the information. He proposed every meeting giving about fifteen minutes to Courtney for an update.

Member Gettelfinger expressed concern about preemptive information. Courtney stated that it is good information to understand what is happening in the profession. Member Gettelfinger said there should be a line drawing for what a Board Member should know and who's responsible for telling them. He is concerned to have these reports in a public forum and them being prejudicial to future matters.

Member Barton stated that the reports are beneficial to the group such as receiving a Peer Review Oversight Committee (PROC) report.

Member Gettelfinger stated that the Attorney General's Office is the official designated body for these types of reports and that the Indiana CPA Society is not and that it could

be seen as lobbying. Member Barton said it is not self-promotion. Member Gettelfinger said it is promoting self-interest. Member Barton stated that if any part seems like lobbying the Board can state they cannot do that and defer to counsel. Member Gettelfinger said the PROC reports could be helpful but could get the Board off their base and be impermissible to have those sorts of discussions. Member Gettelfinger stated that the failed peer reviews go through the AG's office and the Board is not entitled to know about it and that it is a Board member's individual responsibility to stay updated on issues. Member Skeen stated that she perceived the reporting being influential/encouraging.

Member Gettelfinger stated that their counsel reminds them that the Board speaks by their decisions. He stated that he does not think a lobbyist group should make reports to the Board. Member Barton states it would help the pipeline and to stay updated on issues.

Member Gettelfinger asked Courtney about the responsibility to lead the profession. Courtney stated that rule making comes from the Board of Accountancy so in that way the rules/code leads the profession into the future. She said being one of the last States to adopt measures sometimes is challenging. She is hoping to provide the Board information to be aware of issues for rulemaking.

Board Counsel Ned Hannah stated that the Board has power/ authority through the Statutes and Rules.

Courtney said their goal is not to make rules, but that they want the Board to understand the rulemaking process and other considerations when later issues are reviewed. Member Gettelfinger stated he understands the effort but where is the difference between lobbying and educating. Courtney said they are not taking action and that it is just informative.

Board Counsel Hannah stated he would investigate this and craft a memo about what is permissible, what is prejudicial, what is lobbying, and any conflict of interest for these reports.

Member Gettelfinger stated that the Board does not do proactive that they are reactive. Member Barton stated they are reactive to discipline. Board Hannah stated that the Board does decide to amend rules based on stuff from the outside world and that can be seen as proactive if changed before legislature changes it.

2021 Audit Results

The Board reviewed the audit statistics from the 2021 audit and compared its results to the results of the 2015 and 2018 audits. (**Attachment A**).

Compliance Officer Report

Rachelle Cannon-Mason updated the Board on the details of her position duties. She stated that the prior two months were filled with audit duties of receiving packets and correspondence with those selected by audit. The Audit Review Committee also occurred at this time in which she helped answer questions and organize. The next two months

after this meeting would be Notices of Noncompliance and receiving petitions and civil penalties along with the regular everyday duties.

Board Director's Report

Board Director Toby Snell stated that they are now fully staffed. The investigative fund's monthly statement will be available at each meeting starting in **January from Maureen**. On April 27th there is a NASBA Conference in Clearwater, Florida for executive directors and legal counsel. Sherrill assisted in the rule moratorium. Once the final vote occurs on the draft rules then they will move forward to sending over the moratorium budget analysis to the OMB. Her contact in the OMB looks at it prior to officially sending it. Once the final rule is ready, she will send it to him for review and finish the other documents and send those in as well.

DISCUSSION ITEMS THAT NEED TO BE VOTED ON

Readoption of Rules 872 IAC LSA#21-379

A motion was made by Member Skeen and seconded by Member Gettelfinger to readopt the rules.

3-0-0, Motion carries.

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

Rule Change Discussion 13-73

The Board decided to have a virtual meeting regarding the discussion of the rule change to be held on December 3, 2021, at 9:00 a.m.

Need Vote on Electronic Meeting Policy

There are only three appointed Board members, so the majority is two. So, two is quorum currently. There are supposed to be five Board members. Point number three is in regard to letting staff/the Board know in a reasonable amount of time if the Board Member cannot make it to the meeting/ attend in person. Point number six is in regard to that for the record for the public Board members that call in must be audible. Point number nine is an affirmative duty to confirm in writing the Board member's vote and if over the phone the Board member must keep track of their votes and email them in to compare them with the minutes.

A motion was made by Member Gettelfinger and seconded by Member Skeen to accept the rule with item one being corrected to state at least two members.

3-0-0, Motion carries.

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

Audit 2021 Civil Penalty Schedule

The Board stated that the \$500.00 is a flat civil penalty for all deficiencies in the audit except for the total hours' requirement. The September 2021 minutes will be updated to reflect this in its Attachment A.

Audit Notices of Noncompliance: Hardship Letters

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the audit CPE hardship waiver requests for Carson, Waddell, and Sequiera and to deny the audit CPE hardship waiver requests for Effinger, Chen, Perry, and Stiffney.

3-0-0, Motion carries.

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

Audit Notices of Noncompliance: No Submissions (**Attachment B**)

A motion was made by Member Skeen and seconded by Member Gettelfinger to issue Notices of Noncompliance.

3-0-0, Motion carries.

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

Audit Notices of Noncompliance: Deficient 20 Hours or Less (**Attachment C**)

A motion was made by Member Skeen and seconded by Member Gettelfinger to issue Notices of Noncompliance.

3-0-0, Motion carries.

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

Audit Notices of Noncompliance: Deficient 21 Hours or More (**Attachment D**)

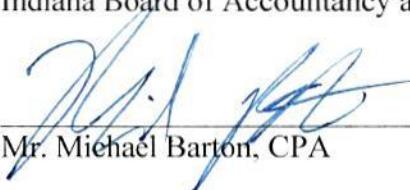
A motion was made by Member Gettelfinger and seconded by Member Skeen to issue Notices of Noncompliance.

3-0-0, Motion carries.

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

ADJOURNMENT

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 1:22p.m.


Mr. Michael Barton, CPA


Date
1/14/2022

2015 Audit Statistics

-Non Compliant: **243 (26%)**

-Compliant: **692 (74%)**

935 grand total audited

2018 Audit Statistics

-Non Compliant: **141 (21%)**

-Compliant: **530 (79%)**

671 grand total audited

Non-Compliant Statistics:

10.5 & Under CPE missing: **100 (41%)**

11-50 CPE missing: **61 (25%)**

Over 50 CPE missing: **82 (34%)**

Non-Compliant Statistics:

10.5 & Under CPE missing: **61 (43%)**

11-50 CPE missing: **45 (32%)**

Over 50 CPE missing: **35 (25%)**

2021 Audit Statistics

-Non Compliant: **69 (24%)**

-Compliant: **222 (76%)**

291 grand total audited

Non-Compliant Statistics:

10.5 & Under CPE missing: **31 (45%)**

11-50 CPE missing: **16 (23%)**

Over 50 CPE missing: **22 (32%)**

ATTACHMENT A

Noncompliant No Submissions

<u>Name</u>	<u>License Number</u>	<u>Makeup CPE</u>	<u>Civil Penalty</u>
1. Bertram, Patricia	CP11100107	180 hours with 12 hours A/A, 4 hours Ethics, only 50% self-study	
2. Biggerstaff, Kristi	CP19800229	180 hours with 12 hours A/A, 4 hours Ethics, only 50% self-study	
3. Ford, Steven	CP18563389	180 hours with 12 hours A/A, 4 hours Ethics, only 50% self-study	
4. Ihsan, Neelam	CP10900007	180 hours with 12 hours A/A, 4 hours Ethics, only 50% self-study	
5. Kersey, Timothy	CP19500445	180 hours with 12 hours A/A, 4 hours Ethics, only 50% self-study	
6. Nguyen, Chi	CP11800349	130 hours for 2018-2020 reporting period, 9 hours in A/A, 4 hours in Ethics, only 50% self-study (prorated)	
7. Phung, Trang	CP11900317	50 hours for 2018-2020 reporting period, 5 hours in A/A, 4 hours in Ethics, only 50% self-study (prorated)	
8. Plummer, Jan	CP19800428	180 hours with 12 hours A/A, 4 hours Ethics, only 50% self-study	
9. Stevens, Charles	CP19800412	180 hours with 12 hours A/A, 4 hours Ethics, only 50% self-study	

ATTACHMENT B

Noncompliant 20 Hours or Less

<u>Name</u>	<u>License Number</u>	<u>Makeup CPE</u>	<u>Civil Penalty</u>
1. Abbott, Sara	CP18600416	8 hours of A/A	
2. Arthur, Benjamin	CP11200257	1 hour of Ethics	
3. Auffart, Lynn	CP10300251	2.5 hours for 2019	
4. Bapple, Lucas	CP11300026	4 hours of A/A	
5. Beardsley, Matthew	CP10900171	3 hours for 2018-2020 reporting period	
6. Britt, Glenda	CP11700036	12 hours of A/A	
7. Bryan, Barbara	CP18567870	6 hours for going over self-study w/ 4 hours in Ethics	
8. Davis, Guy	CP10500070	17 hours for 2018-2020 reporting period (only 10 may be self-study)	
9. Erli, Terry	CP10500235	10.5 hours for 2019	
10. Fagg, Gary	CP19100505	7 hours for 2018-2020 reporting period (only 2 may be self-study)	
11. Feher, Dorina	CP19900329	4 hours of Ethics	
12. Floria, Amy	CP19800033	6 hours for 2019	
13. Fowler, Jeffrey	CP10900181	3 hours of Ethics	
14. Gonzalez, Alyssa	CP12000214	4 hours in Ethics	
15. Gregory, Ryan	CP11600375	2 hours for 2018-2020 reporting period, 4 hours for 2019 (6 hours total)	
16. Harpe, Betsy	CP10600220	9.5 hours for 2018-2020 reporting period, .5 hours in 2018 (10 hours total)	
17. Hendryx, Jo Ann	CP18900024	2 hours for 2018-2020 reporting period	
18. Kaeser, Deborah	CP10600353	9 hours for 2020	
19. Krekeler, Dawn	CP10200193	2.5 hours of A/A	
20. Land, Christopher	CP12000095	1.5 hours of Ethics	
21. Lash, Mark	CP11300303	4 hours for 2018-2020 reporting period, 4 hours in Ethics	
22. Nicklas, John	CP18579809	12 hours of A/A	
23. Opperman, Edward	CP19700406	8 hours of A/A	
24. Painter, Anne	CP18568363	9 hours for 2019, 3 hours over on self-study hours (12 hours total)	
25. Peek, Jeffrey	CP18559170	3 hours for 2018-2020 reporting period	
26. Pickering, Kurt	CP19900287	7 hours for 2018	
27. Prasco, Mary	CP19200182	.5 hours for the 2018-2020 reporting period	
28. Rogers, Candice	CP10100239	9 hours for 2019	
29. Shah, Ravi	CP11500438	5.5 hours for 2019	
30. Shipley, Kent	CP18560030	.5 hours short for 2018-2020 reporting period, 4 hours for 2019 (4.5 hours total)	
31. Stroud, Alec	CP11900274	4.5 hours short for 2018-2020 reporting period	
32. Walter, Kristen	CP10500045	4.5 hours short for 2018-2020 reporting period, 2 hours for A/A, 1 hour for Ethics	
33. Wang, Susan	CP11700002	1.5 hours short for 2018-2020 reporting period	
34. Weir, Daniel	CP19300349	.5 hours for 2020	

ATTACHMENT C

NonCompliant 21 Hours or More

<u>Name</u>	<u>License Number</u>	<u>Makeup CPE</u>	<u>Civil Penalty</u>
1. Barfield, Chris	CP11900250	24 hours for 2018-2020 reporting period, 9 hours for 2019, 4.5 hours A/A (33 hours total)	
2. Burk, Michael	CP10500105	65.5 hours for 2018-2020 reporting period, 8.5 hours for 2018, 9 hours for 2019 (83 total)	
3. Cooley, Brittany	CP11200365	60 hours for no "live" study	
4. Earl II, William	CP19300003	109 hours for 2018-2020 reporting period, 20 hours 2018, 16 hours 2019, 13 hours 2020, 12 A/A, 4 Ethics (158 total)	
5. Faris, Joseph	CP10800400	14.5 hours for 2018-2020 reporting period, 2 hours for 2019, 20 hours for 2020, with 12 hours A/A (36.5 total)	
6. Ford, Robert	CP19400264	52 hours in "live" study (only has 8 "live" study hours)	
7. Hickle, Dennis	CP18572938	79 hours for 2018-2020 reporting period, 14 hours for 2018, 10 hours for 2020, 3 hours A/A (103 hours total)	
8. Johnson, Michael	CP11700431	41.5 hours for 2018-2020 reporting period, 8 hours for 2019 (49.5 hours total)	
9. Michael, Leslie	CP18574613	73.5 hours for 2018-2020 reporting period, 13.5 hours for 2019, 4.5 hours for 2020, 12 hours of A/A (91.5 hours)	
10. Miles, Mike	CP10200482	54 hours for 2018-2020 reporting period, 18 hours for 2020 (72 total hours)	
11. Moore, Emily	CP10300177	45 hours for 2018-2020, 7.5 hours for 2019, 6 hours in A/A (52.5 hours)	
12. Moran, Jane	CP19500560	28 hours for 2018-2020 reporting period (only 19 may be in self-study)	
13. Rayapureddi, Jayanagendra	CP11300397	20.5 hours for 2018-2020 reporting period, 6 hours for 2018, 4 hours of Ethics (26.5 hours total)	
13. Reuter, Laura	CP18703301	12 hours for 2018, 20 hours for 2019 (32 hours total)	
14. Rudy, Michael	CP10300153	15.5 hours short for 2018-2020 reporting period, 12 hours for 2018, 2.5 hours for A/A (27.5 hours total)	
15. Simmons, Catherine	CP18561264	53 hours short for 2018-2020 reporting period, 7 hours for 2018, 1.5 hours for 2019 (61.5 hours total)	
16. Strimmenos, Sarah	CP19800492	91.5 hours for 2018-2020 reporting period, 1.5 hours for 2018, 9.5 hours for 2019, 20 hours for 2020, 10 hours A/A (102.5 hours total)	
17. Todd, Matthew	CP10300231	34.5 hours for 2018-2020 reporting period, 10.5 hours for 2020 (45 hours total)	
18. Wadelton, Thomas	CP11100261	34 hours short for 2018-2020 reporting period	
19. Williamson, Robert	CP18553695	24 hours short for 2018-2020 reporting period, 12 hours for 2018 (36 hours total)	

ATTACHMENT D