

INDIANA BOARD OF ACCOUNTANCY

Meeting Minutes

September 17, 2021 at 9:00a.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

Michelle Skeen of the Indiana Board of Accountancy, called the meeting to order at 9:01 a.m. via video conference and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Michelle Skeen, CPA, Vice Chair

Dale Gettelfinger, CPA

Board Members Absent:

Michael Barton, CPA, Board Chair

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 Gettelfinger and seconded by Member Skeen to adopt the September 17, 2021, amended agenda.

2-0-0, Motion carried.

Voting in favor: Michelle Skeen and Dale Gettelfinger

ADOPTION OF THE JULY 16, 2021 MEETING MINUTES

A motion was made by Member Gettelfinger and seconded by Member Skeen to adopt the July 16, 2021 meeting minutes with amendments.

2-0-0, Motion carried.

Voting in favor: Michelle Skeen and Dale Gettelfinger

REPORT FROM OFFICE OF THE ATTORNEY GENERAL

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

PERSONAL APPEARANCES

Katherine Palm

Ms. Palm appeared for her personal appearance. She said she has a three-year probation and has paid the fee. She went to dinner with friends that was not business related in Beverly Hills, California. She drove and then parked a block away. The police came by a half hour later and determined she was intoxicated. The California Board renewed her license this year with no issues. Member Gettelfinger asked if it was a 36-month probation. She stated yes. Member Gettelfinger asked if it ended November 2023. She stated yes.

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

J. Scott Avery

Mr. Avery appeared for his personal appearance. In 2017 he had a new client for business and personal tax matters. He did not have enough materials to meet the due date and failed to recognize the extension needed to be filed. He had a penalty from the IRS. The client already had a first-time abatement. The client paid the penalty in return the tax returns were at no cost next year. The client then filed a consumer complaint with the Attorney General's office for professional incompetence. Now there is a pending complaint from November 2020 so he said "yes" on the renewal for outstanding matters. There is a pending settlement agreement with a fine and letter of reprimand.

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

In the Matter of the License of: Earl Ridlen III

Mr. Ridlen III appeared for his personal appearance. In 2018 he had a DUI and was pulled over in the driveway. It has been a three-year process. In June 2021 he pled guilty in exchange for no probation and no punitive fines. He was proactive during the process and did an assessment with St. Vincent with no issues, 10 hours of counseling, and a Mother Against Drunk Driving course. Member Skeen asked with the probation ended. Ridlen stated there was not any probation nor any fines. Member Gettelfinger asked Ridlen if he was given a 365-day sentence which would be 363 days suspended and if it would end June 8, 2022. Ridlen stated the attorney and judge said he had minimum of suspension and so no probation. Member Gettelfinger asked Board Counsel Ned Hannah if a suspended sentence was like probation and where issues may arise from it. Board Counsel Hannah stated he was not sure. Board Counsel Hannah asked Ridlen when the

matter was resolved. Ridlen replied per his attorney it is resolved and since they suspended it he does not have to serve it and that the judge said no probation and that the sentence is suspended. Member Gettelfinger stated if the judge closed then it is no issue, but something remains open, therefore, Ridlen is in the same situation as Ms. Palm and subject to probation. Board Counsel Hannah pointed out paragraphs 1 and 2 that all warrants are recalled, for him to pay a couple of fees, and do the risk assessment. Ridlen stated he completed those and there were no additional fines and no reporting. Member Gettelfinger said the court advised a sentence no less and no more than 365 days executed 2 days suspended 363 days. He said something could still happen between no and June 8, 2022. Ridlen explained it was completed. Member Gettelfinger asked if the judge can resurrect the case. Ridlen said his impression was no. Board Counsel Hannah stated that Ridlen had served everything and there is no probation. Ridlen said he was told he was don't by his attorney. Member Gettelfinger said one of the issues is that precedent similar cases have been renewed on probation concurrent with terms amiable to probation with this matter. Ridlen said he is not on probation like in the other cases. Board Counsel Hannah asked if it was in 2019. Ridlen said the event was in 2018 and 2019 it was resolved/ charged. Board Counsel Hannah asked if there were any other OWIs or law issues. Ridlen said other than traffic violations no and will not happen ever again.

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Dustin Stoner

Mr. Stoner appeared for his personal appearance. Mr. Stoner stated that in 2003 there was a conflict with a person's family and an altercation. On February 4, 2004, it resulted in a Class A misdemeanor, one day in jail, a year of probation, and fees of which he paid. He completed probation in 2005. It is 15 years old so expungable and not a felony. Member Skeen asked if it happened in 2004. Mr. Stoner said the incident was in 2003 and he was charged in 2004. Member Skeen asked if probation had passed. Mr. Stoner said yes. Member Skeen asked if there were any other run-ins with the law. Mr. Stoner said he had one speeding ticket and one seat belt ticket, so no. Member Skeen asked if this was his initial application. Mr. Stoner replied yes. Member Gettelfinger asked if he has to answer yes the rest of the time he is licensed. Board Director Toby Snell replied no, renewals say since you last renewed.

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

ADMINISTRATIVE HEARINGS

The official court reporter was Heather Orbough.

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

Cause No.: 2021 IBA 0006

Re: Disciplinary Hearing

This matter was continued by the Board.

In the Matter of the License of: Caroline Byrne

Cause No.: 2021 IBA 0002

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

This matter was tabled until the November 19, 2021, meeting 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 License of: Timothy Bryan

Cause No.: 2021 IBA 0016

Re: Petition to Review

Respondent failed to appear. A motion was made by Member Gettelfinger and seconded by Member Skeen to issue a Notice of Proposed Dismissal
3-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

In the Matter of the License of: Dale Ringger

Cause No.: 2021 IBA 0017

Re: Petition for Review

Mr. Ringger appeared for his petition hearing. He stated he is requesting the \$400.00 civil penalty be waived. He said he is licensed in Indiana and Texas and maintains CPE for both statuses and lives in Texas. He stated the Texas cycle is by his birthday so it is different than the Indiana calendar year cycle and so he made a mistake with the CPE. He said he viewed that if he never made it back to Indiana that his fees were a donation and ease if he ever did move back. He said his first letter was to apologize for being a month late. He said his second letter was requesting the fee to be waived as it was an accident. Member Gettelfinger asked if he knew the difference between a fee and a civil penalty under Statute. Mr. Ringger said no. Member Gettelfinger stated that a civil penalty is issued under Statute in Indiana. Mr. Ringger replied that he understood that. Member Gettelfinger asked if that changed his request. Mr. Ringger said no and he would be

grateful for it to be waived. Member Skeen asked if he practiced in Indiana and Texas. Mr. Ringger stated he practices in Texas but not in Indiana. He practiced in Indiana a long time ago with Deloitte when he first got his license. He said his fees to Indiana were donations and that his occupation now is vegetable farming and a small tax practice. Member Gettelfinger said if he viewed fund to Indiana as donations then for charitable contributions does he shade in A or C. Mr. Ringger clarified that it is a business expense, but personally he thinks of it that way if that makes sense. Member Gettelfinger said no. Mr. Ringger asked if it made sense to anyone else. Member Skeen asked why he would not be Inactive instead of paying all those years. Mr. Ringger said he should have done that. He said for them to put themselves in his shoes and view it as if a parole officer pulled you over and gave you a warning without a civil penalty and that you'd be grateful. He said he is 59 and paid in and been in no trouble and that he is looking for some understanding. ~~Board Counsel Hannah asked what he would like to happen today.~~ Mr. Ringger stated he would like the \$400.00 fee to be waived. Board Counsel Hannah asked if he had anything else at present. Mr. Ringger stated he did not.

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

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

Cause No.: 2020 IBA 0007

Re: Proposed Settlement Agreement

This matter was tabled until the November 19, 2021, meeting by the Board.

The Board broke at 10:11a.m. and reconvened at 10:22a.m.

APPLICATION REVIEW

Reinstatements

Robert McLin

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Emily Wale

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Transfer of Grades
Megan Francis

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

CPE HARDSHIP WAIVERS AND EXAM EXTENSION REQUESTS

Fidelia Ukoha: CPE Hardship Waiver

No ruling needed by the Board due to renewing as Inactive.

Kristina Black: Exam Extension Request

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Jaclyn Barkow: Exam Extension Request

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Stefanie Foddrill: Exam Extension Request

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

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Ying Qian: Exam Extension Request

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the BEC and FAR exam extension requests through 12/31/2021.

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

DISCUSSION

PROC Members

A motion was made by Member Gettelfinger and seconded by Member Skeen to appoint Alan Parks, Shelley Johnson, and Jason Raver to the Peer Review Oversight Committee. 2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Audit 2021

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the 2021 audit civil penalty schedule indicated in Attachment A.

2-0-0, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

ACCT 30280 Data Analytics in Accounting from University of Notre Dame

The Board stated that they do not review these inquiries.

Suzanne Dunne NASBA Exam Application

The Board stated to have her review the Statutes and Rules regarding the requirements.

INCPAS Response to ABS QMS Exposure Draft

This item was for informational purposes only.

Electronic Meeting Policy

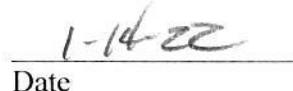
The Board stated they preferred in person meetings and so this will begin in November.

ADJOURNMENT

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 12:37 p.m.



Ms. Michelle Skeen, CPA



Date

1-14-22



Civil Penalty Schedule: 2021 CPE Audit

120 Hour Requirement

20 Hour per Year, Accounting and
Auditing, and Ethics Requirement

Total Hours Deficient on Renewal
0-40=\$1500
41-45=\$1600
46-50=\$1800
51-55=\$2000
56-60=\$2200
61-65=\$2400
66-70=\$2600
71-75=\$2800
76-80=\$3000
81-85=\$3200
86-90=\$3600
91-95=\$4000
96-100=\$4500
101-120=\$5000

\$500 Flat

Attachment A

