

INDIANA BOARD OF ACCOUNTANCY

Meeting Minutes

January 14, 2022 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

10:00 a.m.

Michael Barton of the Indiana Board of Accountancy, called the meeting to order at 10:01 a.m. and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Michael Barton, Board Chair

Michelle Skeen, CPA, Vice Chair

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 January 14, 2022, amended agenda.

3-0-0, Motion carried.

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

ADOPTION OF THE NOVEMBER 19, 2021 MEETING MINUTES

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

3-0, Motion carried.

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

ADOPTION OF THE DECEMBER 03, 2021 MEETING MINUTES

A motion was made by Member Skeen and seconded by Member Gettelfinger to adopt the December 03, 2021, meeting minutes.

3-0, Motion carried.

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

REPORT FROM OFFICE OF THE ATTORNEY GENERAL

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

In the Matter of the License of: Debra Martin

Re: Positive Response on Reinstatement

Ms. Martin appeared for her telephonic personal appearance. Ms. Martin stated that she was out for her birthday with her daughter kayaking. She stated that she drank alcohol after being on the water. She completed a diversion program after 30 days and her charges were dismissed. Member Barton asked if there were other incidents. Ms. Martin stated no sir.

A motion was made by Member Skeen and seconded by Member Gettelfinger to reinstate the license to Active status.

3-0-0, Motion carries.

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

In the Matter of the License of: Rachel Ogden

Re: Positive Response on Initial Application

Ms. Ogden appeared for her personal appearance. She has a pending DUI case. She had a blind date on 8/2020 and they went to a bar where she ordered a drink. She went to the bathroom. The drink came when she was in the bathroom. She took a sip of the drink and doesn't remember anything else. She woke up in jail. Member Barton asked if she has had any other issues. She replied no. Member Skeen asked if this was her first occurrence. She replied yes. Member Gettelfinger asked if the Board can do anything or must they wait for after the resolution of the DUI case. Advisory Counsel Ned Hannah pulled up the case and asked if she was at the pretrial conference. She said no and that on March 9th was the matter of the pending plea agreement. She said she must appear before the judge for that. Advisory Counsel Hannah asked if it was for probation or monitoring. She said it was for completion of a program and suspended license per the agreement.

A motion was made by Member Gettelfinger and seconded by Member Skeen to reinstate the license on Probation pending the completion of the criminal matter.

3-0-0, Motion carries.

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

In the Matter of the License of: Jeffrey Mullen

Cause No.: 2019 IBA 0096

Re: Probation Personal Appearance

Mr. Mullen appeared for his probation personal appearance. Mr. Mullen stated his license is on probation so the personal appearance is an update for the Board due to his settlement agreement terms. Member Barton asked if there have been any issues since. Mr. Mullen stated there have been no issues since and that he has paid the fine, submitted his quarterly reports, and enrolled in the peer review alliance.

Member Barton asked if his peer review was due in 2023. Mr. Mullen stated that was correct. Member Gettelfinger stated that one of the agreements was to take no other clients. Mr. Mullen stated that was correct and there are no new clients. Member Gettelfinger inquired if there was a report on internal efficiencies. Mr. Mullen stated yes. Member Gettelfinger asked if it was satisfactory. Mr. Mullen stated yes. Board thanked him for appearing for his personal appearance.

ADMINISTRATIVE HEARINGS
Court Reporter was Margie Addington.

10:00 a.m.

In the Matter of the License of: ES Partnership, LLP

Cause No.: 2021 IBA 0019

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: Default Hearing

Mr. Hamaker failed to appear for the default hearing. Deputy Attorney General Aaron Ridlen appeared. Member Gettelfinger recused himself due to involvement in the failed settlement agreement. DAG Ridlen stated the respondent failed to appear for his hearing on 11/19/2021 and has not appeared today or responded to his Notice of Proposed Default. DAG Ridlen asked the Board to find Mr. Hamaker in default.

A motion was made by Member Skeen and seconded by Member Barton to find the Respondent in default.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Michael Barton

Recused: Dale Gettelfinger

On his 2018 CPA renewal application he has 1 violation fraud and material deception to obtain his license due to falsely answering “no” about having a diversion agreement since his last renewal. In 2016 he was charged in Hamilton County with a pretrial diversion agreement in October 2017. He was found to have met his obligations and it was dismissed. Six months later he filled out the 2018 renewal and answered “no” to participating in a pretrial agreement. Complaint was filed and he was in Active status but since then he is now in expired status.

Denise Singleton stated she is an investigator for the Office of the Attorney General. She stated she investigates complaints against licensees. DAG Ridlen asked if in 2018 she received a complaint about Hamaker? She replied yes and that she commenced investigation and that he was a licensee. DAG Ridlen asked if she sent a Subpoena for court records from Hamilton County? She replied yes. DAG

Ridlen asked if they were certified documents? She replied yes. DAG Ridlen asked if there was a chronological case summary? She replied yes. DAG Ridlen asked if the pretrial diversion agreement was received? She replied yes. DAG Ridlen asked if Exhibits A, B, C, and D were true and accurate copies? She replied yes. State moves to admit exhibits A, B, C, and D. Barton stated so admitted. DAG Ridlen asked if she recognizes Exhibit A? She said yes and confirmed the address to the DAG. DAG asked her to read Page 3 for the date 10/30/2017. She read that the dismissal order was signed, and the court duly advised successful filled pretrial agreement bond ordered and released. DAG Ridlen asked if State Exhibit C was charging? She said it was and was filed on 8/24/2016. DAG Ridlen asked her what Exhibit D was? She stated it was a pretrial diversion agreement. DAG Ridlen asked for on the last page of Exhibit D, did Hamaker sign it? She stated that he did. DAG Ridlen asked what was the date? She stated it was 10/26/2016.

Rachelle Cannon-Mason stated she was the compliance officer at the Indiana Professional Licensing Agency for the Indiana Board of Accountancy. DAG Ridlen asked to admit Exhibit E. Member Barton stated Exhibit E is admitted. DAG Ridlen asked the witness what Hamaker stated on the renewal form, and she confirmed in 2018 he answered “no” to having a pretrial diversion agreement. She also confirmed his address. DAG Ridlen stated the address matched the one on the court documents from the previous Exhibits.

DAG Ridlen gave a closing statement. He stated the Board heard evidence that Mr. Hamaker falsely answered question three on his 2018 renewal. He stated that the exhibits all had the same address, so it was the same Hamaker. He stated the Board has all the evidence needed for a 25-1-11-5a-1a. violation and it would be up to the Board to propose the appropriate sanction.

Member Barton and Member Skeen stated the violation proven so Count I Respondent was guilty of violating.

A motion was made by Member Skeen and seconded by Member Barton to issue a \$1,000.00 civil penalty with indefinite suspension and no right to petition until the civil penalty is paid.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Michael Barton

Recused: Dale Gettelfinger

In the Matter of the License of: Crowe LLP

Cause No.: 2021 IBA 0020

Re: Disciplinary Hearing

This matter was continued by the Board.

In the Matter of the License of: Nickolas Huffine

Cause No.: 2021 IBA 0013

Re: Petition to Withdraw Probation

Mr. Huffine appeared for his hearing. Mr. Huffine stated he had no opening statement. Member Gettelfinger asked if the probation was lifted and released. He stated yes sir. Member Barton asked if there were any other issues with the law since. He stated no sir.

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

3-0-0, Motion carries.

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

In the Matter of the License of: Patrick Barton

Cause No.: 2021 IBA 0021

Re: Petition for Review

Board Member Michael Barton recused himself and exited Room W064 for Mr. Barton's hearing. Mr. Barton appeared for his hearing. Mr. Barton was granted his license in November of 2017 and his first renewal where he needed to do CPE was for 6/30/2021. He was a few weeks late on his renewal. He had more than 120 hours but unaware the CPE window back dates for the license reinstatement process making the reporting window September 9, 2018- September 9, 2021. He was unaware of how the window would fall. He has 116 hours for that window and is 4 hours short. Member Gettelfinger said he was late. He said yes and so he paid \$155. Member Gettelfinger asked why he was late? He replied that he had a crazy summer with his wife expecting and let it slip. Member Gettelfinger stated he has other due dates he is responsible for and did he understand the importance of those due dates. Barton stated absolutely. Advisory Counsel Ned Hannah asked about his other CPE. He stated he submitted them.

A motion was made by Member Gettelfinger and seconded by Member Skeen to issue a Notice of Noncompliance with 4 makeup CPE hours and a \$100.00 civil penalty as petitioner was found to still be in noncompliance.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Dale Gettelfinger

Recused: Michael Barton

The Board took a break from 10:51a.m.-10:56a.m.

In the Matter of the License of: Shane Purdy

Cause No.: 2021 IBA 022

Re: Petition for Review

Mr. Purdy appeared for his hearing. Mr. Purdy said he laid out the case in the petition letter filed with the Board. He stated he was assessed a civil penalty and

makeup hours and found noncompliant. He believes he is in compliance. Mr. Purdy filed the reinstatement on 9/24/2021 and was informed he was outside the 60-day grace period and subject to reinstatement. He had 72 applicable hours submitted for the window. He said he was informed he was noncompliant because he did not submit the full 120 requirement. His belief was that section 14 is governed under section 16 and should be prorated. The Board granted his license on 6/26/2019 so the prorated hours should be 70 hours with 15 A/A. He submitted 72.1 hours which exceeded the proration threshold. He believes he is in compliance and that the civil penalty and makeup hours are unjustified. Board Member Barton asked when he was licensed. He said on 6/26/2019. He said he was prorated the normal three years and was late so should be subjected to trailing three years. Member Barton said he was late to renew and if he was 90 days earlier, he was compliant but outside 60 days it was reinstatement and subject to 120 hours. Board Advisory Counsel Ned Hannah stated he can give Statute advice during deliberation. Member Gettelfinger asked if he acknowledges he was late. He said yes. He said his daughter was born 4/18 and stepdad had covid and stroke at the same time, so he had family issues. Member Gettelfinger asked if he had other due dates, he was accountable for. He said yes sir I do. Member Gettelfinger asked how he keeps track. He said normally he is very good at keeping due dates it was just his life was not in a normal routine when on paternity leave and he did not get a notice to reapply and lost track of time. Mid July he was back at work, and he forgot. Member Skeen asked if it was his first time to renew. He said yes. He said he wanted to point out he was not a lawyer referencing noncompliance statutes and rules 1-3-16 prorated table requirement established CPE and 8-14-14.5 relapse was governed under section 14. Member Gettelfinger said the statute contravenes everything he just said and is he aware of that? Purdy said no he was not.

Board Advisory Counsel Ned Hannah stated that prorated is for a normal renewal, but prorated hours are only good if you renew timely. Once it has been 60 days or longer 1-3-14 rule requires all 120 to apply now. It uses words at time of issuance, reactivation, renewing (table language) and never uses the word reinstate although it states the statute. Precedent case was in 2018.

Member Barton said they should consider his life circumstances. Member Gettelfinger asked if there was no question of fact here? Board Advisory Counsel Hannah and Member Barton both said right. Member Gettelfinger asked that due to the interpretation of statute there was no question violation? Member Barton said it was inarguable and asked what the options are for sanctions and the precedent? Board Advisory Counsel Hannah said you are either agreeing with him or you're saying he is incorrect and needs to make it up or you can reduce the civil penalty and/or hours.

Member Gettelfinger said that the profession is a factual and due date profession. Clients and contracts have due dates. Federal and state authority have due dates. All with substantial penalties. His sympathy is with the history of the Board and that they play a high value of compliance with deadlines.

Member Barton wants to waive the penalty and keep the makeup hours. He agrees there is a precedent but thinks makeup hours are reasonable. Member Gettelfinger agrees with line of reasoning to distinguish this incident. He agrees to waive civil penalty and give more time to do makeup CPE hours. Member Barton would propose a year. Member Skeen asked if it matters if the hours are live or self-study. Member Barton said he could do 35 in self-study of the 48.5 hours. Member Gettelfinger asked if it was necessary, he appear. Member Barton said he would just provide proof of the CPE hours and there is no need to appear.

A motion was made by Member Skeen and seconded by Member Gettelfinger to deny the petition and instead find the Petitioner noncompliant subject to the waive of the civil penalty and enforcement of the makeup CPE hours with 1 year to complete and submit the hours.

3-0-0, Motion carries.

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

In the Matter of the License of: Eric Studt

Cause No.: 2021 IBA 0023

Re: Petition for Review

Mr. Studt failed to appear for his hearing.

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

3-0-0, Motion carries.

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

APPLICATION REVIEW

A motion was made by Member Skeen and seconded by Member Gettelfinger to reinstate number 1-9 under reinstatements subject to noncompliance.

3-0-0, Motion carries.

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

A motion was made by Member Skeen and seconded by Member Gettelfinger to approve the transfer of grades applications number 1-2.

3-0-0, Motion carries.

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

Reinstatements

1. Robert Carpenter
2. Garry Wells
3. Kristine Gerike
4. Zachary Miller
5. Santosh Rajmane

6. Roberta Hunt Bryant
7. Louis Sacks
8. Theresa Brown
9. David Roberts

Transfer of Grades

1. Tyler Smith
2. Elizabeth Rotatori

CPE HARDSHIP WAIVERS AND EXAM EXTENSION REQUESTS

Svetlana Fridman: CPE Hardship Waiver

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

3-0-0, Motion carries.

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

Terra Skinner: CPE Hardship Waiver

A motion was made by Member Skeen and seconded by Member Gettelfinger to approve the CPE hardship waiver for the twenty-hour minimum of the year 2021.

3-0-0, Motion carries.

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

Reyna Rugelio Villela: 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

Katherine Smith: Exam Extension Request

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the REG exam extension request through 2/28/2022.

3-0-0, Motion carries.

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

Ying Qian: Exam Extension Request

The Board tabled the extension request for the BEC and FAR exams until the March meeting.

IMMEDIATE SUSPENSIONS FROM NOTICES OF NONCOMPLIANCE

A motion was made by Member Skeen and seconded by Member Gettelfinger to issue Notices of Immediate Suspensions for letters A-J.

3-0-0, Motion carries.

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

- A. Jeffrey McKee
- B. Candice Rogers
- C. Leslie Michael
- D. Mike Miles
- E. Jane Moran
- F. Laura Reuter
- G. Kristi Biggerstaff
- H. Steven Ford
- I. Neelam Ihsan
- J. Trang Phung

DISCUSSION ITEMS NO VOTE REQUIRED

Investigative Fund Statement

Board Members reviewed the investigative fund statement. Member Barton asked Board Advisory Counsel Ned Hannah for about the authority of the Board with the fund.

The Board took a break from 11:45a.m.-11:52a.m.

Board Advisory Counsel Hannah said the fund was administered by PLA for administrative and investigative purposes. Member Barton asked if that included the NASBA conference. Counsel Hannah said it could fall under administrative for conferences. Member Barton seeks to reimburse members out of the fund for conferences. Counsel Hannah said they could if they found it to be administrative. Member Barton asked if they wanted to send the compliance officer for firm visits to discuss compliance does it fund that. Counsel Hannah said then the question is how you get access to the fund. Member Gettelfinger said there are allocations for salaries and other charges like office supplies. Member Gettelfinger asked how does the Board use the funds? Member Barton wants Board Director Toby Snell to ask Maureen the process for accessing the fund. Member Skeen asked for a budget. Counsel Hannah said PLA administers it. Member Gettelfinger asks does the Board have access. Counsel Hannah said from Statute does not seem like it.

Compliance Officer Report

Compliance Officer Rachelle Cannon-Mason reported on the duties performed between Board meetings. Highlights were sending out all of the audit Notices of Noncompliance and processing their civil penalties and petition to review requests.

Board Director Report

Toby Snell, Board Director, stated they were down one CSR. She has been working on the rules for finalization and moving forward. There are interviews pending.

Advisory Counsel Memo: PROC Reports

Member Barton said the society educating the Board on general issues that's ok. Counsel Hannah said yes and that the report included examples about past presentations. Statute permits it uses the word appoint but reality is less formal than that. If it is asked, they can be placed on the agenda. Member Barton said if 2 out of 3 of us don't want to do it then they won't hear it. Member Gettelfinger said last time there was no preliminary discussion before the CPA society presented. Member Gettelfinger thanked Ned for the memorandum. He thinks it necessary to distinguish PROC from other items. He cautions the Board to keep in mind that the Board and CPA society have a conflict of interest that is obvious and unavoidable, and the Board should guard against it. The conflict is that the society is a membership organization and promotes the best interest of its members. The Board is charged with protecting the public. Those can be directly in conflict and the Board needs to be aware of that. The CPA Society is in favor of more licensing and a higher standard of licensing. The Board must take into consideration also groups against licensing. The CPA Society if advocating for licensing should the Board also invite contrary groups/ opinions? He is reluctant as a Board to get into one sided deliberation when the other side needs a chance. Member Barton asked about the example of licensing. Member Gettelfinger said whole thing is high standard of licensing and that other groups are against it like 120 to sit, etc. Member Gettelfinger said if one side makes a case then what is responsibility to allow in other voices. He said there are many points of view to being educated on different topics. The CPA Society, NASBA, and AICPA are not the only voices. Member Barton asked how you reach out to the other voices. Member Gettelfinger said we don't reach out at all to any voices. He said the Board is a hearing and rulemaking body and they should stay in their line. Member Barton said he hears him but some of these emerging issues will affect rule governance like the 120 to sit. Member Gettelfinger said he would agree but not it is not his responsibility to be educated by the CPA Society he needs to get his education before coming to a meeting. Member Barton said he does not disagree, but it is hard to dedicate time outside of this to that and he thought the CPA Society could give an idea. Member Gettelfinger says they're not a disinterested body and they are lobbyists. Not that they are wrong just they are not disinterested. They have a point of view/ different standard, so he is reluctant. He said the Board must decide on cases and controversy that come before them. Rulemaking is a different thing and process. He said if they only heard one voice instead of others, they would say why not me. He asked where they draw the line for general issues. Member Barton said updates on what the AICPA and NASBA were talking about, or a general issues update is different. Member Gettelfinger said that's available for them already. Member Barton said the issues are changing more than just yearly. If the Board had 5 members esp. a public member it would be beneficial. Member Gettelfinger said that is the governor's prerogative and selection process requisite background and experience take what's

presented and makes decisions. He said we do not get experience at the meeting we get it outside of here. Member Barton knows meetings are all scheduled. He inquired if a week before the AICPA has an update can members attend or meet with others. Member Gettelfinger said individual members do what is necessary to educate and inform themselves outside the public meeting arena. He said an individual board member needs to be cognizant of the statutes and rules around those instances. Member Gettelfinger feels uncomfortable in public forum on who to invite and not to invite. Member Barton said an issues update is not the best collectively as a group and happen before the meeting not at the meeting. Member Gettelfinger said the most difficult thing is that Statute application number two is making rules as necessary. He said it is a trier of fact. The Board must bring experience to these. Board members are supposed to bring that knowledge to meeting dates, audit dates, and renewal dates. He said if there is a need for more information collectively reach out for all resources.

Member Gettelfinger brought up the PROC reports issue. He asked if it is a confidential practice? Counsel Hannah and Member Barton said yes. Member Gettelfinger said if the process for peer review deficiencies are as follows: generated from AICPA to administering entity Peer Review Alliance Illinois CPA Society, sends failed reports to PROC, PROC refers to OAG as consumer complaint. Where does Indiana CPA society fit into that? Member Barton said nowhere. Ally from the Indiana CPA Society stated that they have no intention to provide a PROC report. Member Gettelfinger said at the last meeting the Indiana CPA society gave a PROC report about how many failed reports there were and does not need to report. Member Barton said they didn't give names just a total number. Counsel Hannah clarified the public meeting is how they knew but the agenda and public meeting only says how many and they are numbered not by name and just vote on forwarding or not. Member Gettelfinger feels we should not have a report and only hear of it when it comes before us for a hearing. Indiana CPA society gave candidates for PROC but has no role on reports. Member Gettelfinger suggested to the Board for the job description for PROC members that Number 9 says they provide reports regularly and annually to the Board meeting. Member Gettelfinger said they should be added to the agenda, and they should have them report or call in on meetings from this point forward. He said PROC should review the job description and give commentary on it. Member Gettelfinger said then we will know if they need resources they don't have and if they do need to figure out how to use funds.

2020 Statistics from NASBA Diversity Committee

Member Barton presented the NASBA Diversity Committee's chart. He stated he would like the Board to be more diverse. Member Barton said he has someone interested in applying for the Board of Accountancy. They have two open spots, and this would fill one.

DISCUSSION ITEMS THAT NEED TO BE VOTED ON

Audit ALJ Board Member

A motion was made by Member Skeen and seconded by Member Gettelfinger to appoint Member Dale Gettelfinger as the Audit’s Administrative Law Judge for the petition hearings.

3-0-0, Motion carries.

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

Examination Rule Changes

Board Director Toby Snell stated she must get approval from Patrick first. There is duplicative language to strike through and remove which means another board vote. Sherrill answered most of the inquiries, but some still need answers. Approving rule changes are subject to Sherrill and Patrick reconciling the differences/issues said Member Barton. Member Gettelfinger asked why not let Patrick have what he wants. He asked what are the substantive comments that deserve our attention. The Board reviewed the draft.

Member Barton said they could accept the rule changes substantial to PLA staff review. Member Gettelfinger said he was reluctant to approve a rule draft without seeing it again. He said we can do another meeting, if need be, for a vote.

Toby said she could schedule a virtual meeting for a vote on the finished draft. The Board tabled the matter until completion of the final draft.

ADJOURNMENT

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 1:19p.m.



Mr. Michael Barton, CPA

3/18/2022

Date