

**Indiana Accountancy Board**  
will meet in person/virtually on  
September 12, 2025 at 9:00 A.M.  
Indiana Government Center South Room W064  
402 W. Washington Street, Indianapolis, IN 46204

| <b>Board Members</b> | <b>Title</b>    | <b>Appointment Date</b> | <b>Expiration Date</b> | <b>Appointing Authority</b> |
|----------------------|-----------------|-------------------------|------------------------|-----------------------------|
| Sarah Schenkel       | CPA Chair       | 09/29/2023              | 09/30/2027             | Governor                    |
| John Wright          | CPA Vice Chair  | 10/01/2023              | 09/30/2027             | Governor                    |
| Erica Emanuel        | CPA             | 05/01/2025              | 04/30/2029             | Governor                    |
| Lauren Hamilton      | CPA             | 05/01/2025              | 04/30/2029             | Governor                    |
| Colleen Scheele      | Consumer Member | 09/13/2023              | 09/30/2027             | Governor                    |

**MEETING MINUTES**

1. **COMMITTEE REVIEW** 9:00 A.M.
2. **CALL TO ORDER AND ESTABLISHMENT OF A QUORUM** 10:00 A.M.  
**Board members present:** Sarah Schenkel, John Wright, Colleen Scheele, Erica Emanuel, Lauren Hamilton  
**Staff Present:** Toby Snell, Ashlee Scott, Bradley Repass
3. **ADOPTION OF THE AGENDA** Motion made by EE and seconded by LH to adopt the agenda with the changes made to number 7 of the agenda, removing Osama Abaza and Steve White  
Motion carries 5-0-0
4. **ADOPTION OF July 11, 2025, MEETING MINUTES** Motion made by CS and seconded by EE to adopt the minutes  
Motion carries 5-0-0
5. **REPORT FROM THE ATTORNEY GENERALS' OFFICE**  
**Report given by** Jerry Smith  
  
**COURT REPORTER** Margie Addington
6. **ADMINISTRATIVE HEARINGS**
  - a. Kimberly Pendzinski CP11100123  
Petition for Review 202503-ACC-0004  
Kimberly Pendzinski appears without counsel  
Motion made by SS and seconded by EE to issue an amended notice of non-compliance and needs to complete 112.5 hours of CPE with 4 hours in ethics and 11 hours in A&A and pay the civil penalty of \$300.00  
Motion carries 5-0-0
  - b. Scott Houser CP19000380  
Petition for Review 202505-ACC-0010  
Scott Houser appears without counsel  
Mr Houser provides additional CPE as exhibits A-C  
Motion made by JW and seconded by CS to issue an amended notice of non-compliance and complete 9.5 hours and pay the civil penalty of \$100.00  
motion carries 5-0-0

- c. John Carvey CP18562919  
Petition for Review 202505-ACC-0012  
John Carvey appears without counsel  
Mr Carvey provides the receipt for proof of payment for board review  
Motion made by SS and seconded by EE to issue an amended notice of non-compliance to complete 17 hours and pay the civil penalty of \$100.00  
Motion carries 5-0-0
- d. Jennifer Harris CP19900056 and Jennifer Harris, CPA & Associates Inc. FP51300047  
Petition to Withdraw Probation 2020 IBA 0001  
Jerry Smith appears on behalf of the state  
Jennifer Harris appears without counsel  
Motion made by SS and seconded by CS to withdraw probation  
Motion carries 5-0-0

## **7. IMMEDIATE SUSPENSIONS FROM AUDIT**

- a. Brad Galbraith
  - b. Hugh Gartrell
  - c. Jeffrey Miller
  - d. Kate Topoll
  - e. Andrew Engel
  - f. Dalton Mudd
  - g. Michael Russell
  - h. Shana Cooper
- Motion made by CS and seconded by EE to suspend the license of letters a-h  
Motion carries 5-0-0

## **8. DISCUSSION ITEMS**

- a. NASBA Audit Discussion  
Courtney discussions with the board about the NASBA Audit they have obtained.  
The board decides not to move forward with the NASBA audit services.
- b. Non-Rule Policy  
Motion made by SS and seconded by CS to approve the non-Rule Policy  
Motion carries 3-2-0
- c. CPA Society Update on Legislative Changes and Proposed Rules

## **9. ADJOURNMENT 11:57 A.M.**

Next Scheduled Meeting:  
November 7, 2025 W064