

INDIANA BOARD OF ACCOUNTANCY

Meeting Minutes

January 12, 2024, at 9:00a.m.

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

CALL TO ORDER AND ESTABLISHMENT OF A QUORUM 9:00 a.m.

Michelle Skeen of the Indiana Board of Accountancy, called the meeting to order at 9:00 a.m. and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Michelle Skeen, Board Chair
Sarah Schenkel, CPA, Vice Chair
John Wright, CPA
Colleen Scheele, Consumer Member

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 Scheele and seconded by Member Schenkel to adopt the January 12, 2024, amended agenda.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Colleen Scheele, Sarah Schenkel, and John Wright

ADOPTION OF THE NOVEMBER 17, 2023, MEETING MINUTES

A motion was made by Member Scheele and seconded by Member Schenkel to adopt the November 17, 2023, meeting minutes.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Colleen Scheele, Sarah Schenkel, and John Wright

REPORT FROM OFFICE OF THE ATTORNEY GENERAL

The Attorney General's Office provided the Board with a report per IC 25-1-7-13. Ian Matthew, Deputy Attorney General, presented the report to the Board.

PERSONAL APPEARANCES

9:00 a.m.

In the Matter of the license of: Michael McArthur

WITHDRAWN

Re: Reinstatement

The licensee withdrew his reinstatement application.

ADMINISTRATIVE HEARINGS

9:00 a.m.

The court reporter was Lindy Meyer.

In the Matter of the License of: CR Williams & Associates, LLC

Cause No.: 2023 IBA 0006

Re: Final Hearing

Joseph Joyner of CR Williams & Associates, LLC, appeared telephonically. DAG Ian Mathew appeared for the State. State called its witness, Denise Singleton. She stated she works for the Office of the Attorney General as an investigator. Exhibit A was a consumer complaint failed peer review submitted on 3/14/22 and was admitted into evidence. IPLA submitted the failed peer review through the consumer complaint. Exhibit B was a peer review report and was admitted into evidence. The failed peer review's basis was a failure in leadership responsibilities, the engagement process, and monitoring. Exhibit C was Respondent's response to the consumer complaint and was admitted into evidence. It addresses each basis of failure in the peer review report. Regarding leadership responsibilities CR Williams is merging with another accounting firm. They are not closed out yet with the peer review alliance. State rests. Respondent stated they had made corrections so feels the violations are not accurate. Respondent disagrees that they are unfit to practice. He stated they maintain staff and submitted CPE and a quarterly review of CPE. He stated the engagement satisfies modification requirements and is being reviewed now and once issuing date is completed, he will have completed the 2022 requirements. State has questions for Respondent. The State asks the size of Respondent's firm and how many CPAs there are. Respondent Joyner stated there is one CPA but when they merged with the other firm there are now additional CPAs but under a different entity so between the two there are 40 CPAs. Respondent stated that HWA Alliance of CPA Firms Inc is out of Ohio. The State asked for the primary area of practice and average client. Respondent stated it was small municipality/ local government. State asked if the case was still open with the peer review alliance. Respondent stated that was correct. The State asked if they are waiting to have follow up. Respondent stated it was not a follow up but a next peer review scheduled/ post issuance report on a single audit engagement is what he is waiting on now. State asked if he had an idea of when. Respondent stated the reviewer has all of the work papers, so he is not sure on the date. State rests questions of the Respondent. Board Member John Wright asked the Respondent if this was the firm's first peer review. Respondent stated no. Board Member Wright asked what the results of prior peer reviews were. Respondent stated that they were always passed and sometimes passed with deficiencies. Board Member Wright asked what he thought happened between the reports. Respondent stated that the biggest issue was documentation of CPE as it was automatically an engagement performance issue by standards which failed the report. Respondent stated they are more vigilant now and the new system allows quarterly review of staff assigned to engagements. Respondent stated that the systems that should have been put in place were not, but the firm has corrected for that. Respondent also stated that the firm has also done a presentation to the entire firm, so all staff understands the

requirements. Respondent stated they are more proactive and provide more CPE. The State's closing statement was that there was violation on alternative counts. The first count was the failed peer review in October 2021. The second count was failure to keep abreast of current professional theory and practice. The State said the precedent case of Risetter was a failed review open with the alliance and the Board placed the license on Probation until they demonstrated to pass a subsequent review and closed out with the alliance but did not impose a fine. The State referred to the Board for the fine and standard fee. Respondent Joyner's closing statement was that he believes the violations have been corrected and taken into consideration. He stated that the issues were related to continued training and modifications have been made along with a better understanding.

A motion was made by Member Scheele and seconded by Member Schenkel to find Respondent in violation of the Statutes within Counts 1 and 2 and place Respondent's license on indefinite probation with no ability to withdraw the probation until Respondent submits proof of a passed peer review along with paying the \$5 health records fee.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Colleen Scheele, Sarah Schenkel, and John Wright

APPLICATION REVIEW

Transfer of Grades

1. Andrew Kolomiets

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

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Colleen Scheele, Sarah Schenkel, and John Wright

EXAM EXTENSION REQUESTS AND CPE HARDSHIP WAIVER REQUESTS

- A. Melissa Ebert- CPE Hardship Waiver**
- B. Tony Miller- CPE Hardship Waiver**
- C. Rosanne Ammirati- CPE Hardship Waiver**
- D. Jeremy Lill- CPE Hardship Waiver**
- E. Amy McDonald- CPE Hardship Waiver**
- F. Elizabeth Miller: CPE Hardship Waiver**
- G. Sam Leverett: CPE Hardship Waiver**
- H. Ann Shutters: CPE Hardship Waiver**
- I. Larry Stoppenhagen: CPE Hardship Waiver**

A motion was made by Member Wright and seconded by Member Scheele to grant the CPE hardship waivers for letters: A, B, C, E, F, H, and I.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Colleen Scheele, Sarah Schenkel, and John Wright

A motion was made by Member Scheele and seconded by Member Schenkel to table the CPE hardship waivers for letters: D and G for more information.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Colleen Scheele, Sarah Schenkel, and John Wright

DISCUSSION ITEMS

Board Elections-Board Liaison

A motion was made by Member Skeen and seconded by Member Wright to elect Board Member Colleen Scheele as the Board Liaison.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Colleen Scheele, Sarah Schenkel, and John Wright

Readoption of Rules

A motion was made by Member Scheele and seconded by Member Schenkel to readopt the current rules.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Colleen Scheele, Sarah Schenkel, and John Wright

NASBA Professional Licensure Task Force: Equivalent Licensure Model

Courtney Kincaid from the Indiana CPA Society explained that there are three pathways to licensure. She stated currently all States required 150 hours, 1 year of experience, and the CPA exam. Minnesota is introducing a pathway that notably differs and will affect mobility and reciprocity by substantial equivalency. Maine passed a resolution task force with twenty-one different state holders looking into this. NASBA has its own task force and they have met twice centering around this topic and what different pathways to licensure might be and how to redefine substantial equivalency. NASBA is asking if Board members want them to continue exploring these other pathways instead of the 150 hours in education. The online survey is a yes/no question and is due by March 31st. Ned Hannah, advisory counsel for the Board, reminded the Board they cannot make public comments and advised the Board against any official letters and that member must speak individually. He and the Indiana CPA Society are going to look into how the Board can respond to NASBA by the March meeting.

Investigative Fund Statement

The Board reviewed the accountancy investigative fund statement.

Compliance Officer Report

The audit materials and forms are finished being updated for this year's upcoming audit. We are excited that CPE documents will be able to be uploaded online this year. Renewals will go out at the end of March by email. This means to be prepared for the influx of personal appearances at the May and July meetings. As of yesterday, we had 10,654 Active CPAs and 1,066 Active Firm Permits.

On January 8th was the Professional Licensure Task Force and National Pipeline Advisory Group update webinar. They covered the topics of possible change to the education model and the importance of substantial equivalency and mobility between the States. We have the slides from the webinar if any Board member would like them. The AICPA National Pipeline Advisory Group will have webinars on January 25th as well.

NASBA's Legal Counsel and Executive Director and Board Staff meeting will be held March 25-27th in Nashville, Tennessee. The Eastern Regional Meeting is from June 4-6th in Louisville, Kentucky for Board members. The annual meeting for both Board members and staff will be October 27th-30th in Orlando, Florida.

ADJOURNMENT

There being no further business, and having completed its duties, a motion was made by Member Scheele and seconded by Member Wright that the meeting of the Indiana Board of Accountancy be adjourned at 10:19 a.m.

4-0-0, Motion carried.

Voting in favor: Michelle Skeen, Colleen Scheele, Sarah Schenkel, and John Wright

Ms. Michelle Skeen CPA
Ms. Michelle Skeen, CPA

3-8-24
Date

