

**STATE OF INDIANA  
BEFORE THE  
ACCOUNTANCY BOARD  
May 10, 2024, beginning at 9:00 A.M.**

**MEETING MINUTES**

**CALL TO ORDER AND ESTABLISHMENT OF A QUORUM**

Michelle Skeen of the Indiana Board of Accountancy, called the meeting to order at 9:00 a.m. in Room W064 of the Indiana Government Center South, 402 West Washington Street, Indianapolis, Indiana 46204 and declared a quorum in accordance with IC § 25-2.1-2-8.

**Board Members Present:**

Michelle Skeen, CPA, Board Chair  
Sarah Schenkel, CPA, Vice Chair  
John Wright, CPA

**State Officials Present:**

Toby Snell, Board Director  
Ashlee Scott, Assistant Board Director  
Rachelle Cannon-Mason, Compliance Officer  
Ned Hannah, Advisory Counsel

**ADOPTION OF THE AGENDA**

A motion was made by Member Wright and seconded by Member Schenkel to adopt the May 10, 2024, amended agenda.

3-0-0, Motion carried.

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

**ADOPTION OF THE MARCH 08, 2024, MEETING MINUTES**

A motion was made by Member Wright and seconded by Member Schenkel to adopt the March 08, 2024, meeting minutes.

3-0-0, Motion carried.

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

**REPORT FROM OFFICE OF THE ATTORNEY GENERAL**

Ian Mathew of the Office of the Attorney General provided the Board with a report per IC 25-1-7-13.

**PERSONAL APPEARANCES**

- A. In the Matter of the License of: Eric Baughman  
Re: Renewal PR

Eric Baughman appeared in person. He was arrested for a DUI and is receiving counseling. He has entered a guilty plea and has 5 months left of criminal probation.

A motion was made by Member Schenkel and seconded by Member Wright to approve the renewal on probation.

3-0-0, Motion carried.

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

B. In the Matter of the License of: Nathan Cohen

Re: Renewal PR

Nathan Cohen appeared in person. He is currently on probation. He was able to get into a mental health facility and his charges were dismissed. All cases have been closed.

A motion was made by Member Schenkel and seconded by Member Wright to approve the renewal.

3-0-0, Motion carried.

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

#### **ADMINISTRATIVE HEARINGS**

The court reporter for these administrative hearings was Margie Addington.

A. In the Matter of the License of: Nathan Cohen

Cause No.: 2021 IBA0007

Re: Order to Show Cause

Nathan Cohen appeared in person without counsel. In 2021 he was placed on probation due to bipolar manic episodes and since 2021 he has received additional criminal charges that have been dismissed. In 2022 he received a charge of disorderly conduct and accepted a misdemeanor plea. He has been seeing a psychiatrist. He has started receiving medication that is now helping him keep things under control.

A motion was made by Member Wright and seconded by Member Schenkel to not impose additional sanctions at this time and dismiss the Order to Show Cause.

3-0-0, Motion carried.

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

- B. In the Matter of the Licenses of: Neal Wallace and Wallace Consulting, LLC  
Cause No.: 2019 IBA 0075 and 2019 IBA 0076  
Re: Petition to Withdraw Probation

Robert Fox, Deputy Attorney General, appeared on behalf of the State. Mr. Wallace appeared with counsel, Dan Blankenburg. The State witness was Rachelle Cannon-Mason, Compliance Officer for the Indiana Professional Licensing Agency. The Board admitted Respondent's exhibits A, B, C, and D into evidence.

A motion was made by Member Wright and seconded by Member Schenkel to withdraw probation.  
3-0-0, Motion carried.  
Voting in favor: Michelle Skeen, Sarah Schenkel, and John Wright

- C. In the Matter of the Licenses of: Jennifer A. Harris and Jennifer A. Harris, CPA & Associates, Inc.  
Cause No.: 2020 IBA 0001  
Re: Petition to Reinstate from Suspension

Robert Fox, Deputy Attorney General, appeared on behalf of the State. Jennifer Harris appeared in person without counsel. Respondent would like to have her license reinstated so that she may return to working in the accountancy field. The State witness was Rachelle Cannon-Mason, Compliance Officer for the Indiana Professional Licensing Agency.

A motion was made by Member Schenkel and seconded by Member Wright to reinstate the license from suspension and place it in indefinite probation for at least 12 months, refund the original \$3,000.00 civil penalty paid by Respondent, and request a personal appearance every 4 months from the Respondent with the first one being in September 2024.  
3-0-0, Motion carried.  
Voting in favor: Michelle Skeen, Sarah Schenkel, and John Wright

- D. In the Matter of the License of: Humphrey CPA Group LLC  
Cause No: 2024 IBA 0001  
Re: Proposed Settlement Agreement

Ian Mathew, Deputy Attorney General, appeared on behalf of the State. A proposed settlement agreement was submitted between the parties, and they would like the Board to accept it.

A motion was made by Member Wright and seconded by Member Schenkel to accept the proposed settlement agreement.

3-0-0, Motion carried.

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

## **CPE HARDSHIP WAIVER REQUESTS**

- A. Jade Colquitt
- B. Colin Curtis
- C. Alicia Boyd
- D. Yihsin Lin
- E. David Cullers
- F. Joseph Tapajna
- G. Tina Bex
- H. William Manuel
- I. E. Myra Chapman
- J. Yayun Zhang
- K. Alice Nesvold
- L. Matthew Swafford

A motion was made by Member Wright and seconded by Member Schenkel to approve letters A, C, E, G, I, J, K, and L, deny letters B, D, and F, and table letter H for more information.

3-0-0, Motion carried.

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

## **DISCUSSION ITEMS**

### **Transfer of Grades Review**

The Board decided to play it by ear if transfer of grades applications would need to be reviewed prior to Board meetings.

### **Audit 2024**

The Board decided that Board Member Michelle Skeen would serve as the Audit Subcommittee Chair and that the random audit percentage for 2024 would be 5%.

### **Compliance Officer Report'**

Rachelle Cannon-Mason, Compliance Officer, reported that she attended NASBA's Legal Counsel and Executive Director and Board staff meeting virtually from March 25-27<sup>th</sup>. She also reported attending the Indiana CPA Society's Educator's Conference on May 3, 2024. She reminded the Board that the Eastern Regional

Meeting is from June 4-6<sup>th</sup> in Louisville, Kentucky and that the annual meeting is from October 27<sup>th</sup>- October 30<sup>th</sup> in Orlando, Florida.

### **ADJOURNMENT**

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy was adjourned at 11:06 a.m.

*Michelle Skeen*

Michelle Skeen, Board Chair