

**Indiana Accountancy Board
Indiana Professional Licensing Agency
402 W. Washington Street, Room W064
Indianapolis, IN 46204
January 16, 2026 Meeting Minutes**

Board Members	Title	Appointment Date	Expiration Date	Appointing Authority
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

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, Colleen Scheele, John Wright, Lauren Hamilton, Erica Emanuel

Staff Present: Toby Snell, Ashlee Scott, Rachelle Mason-Cannon, Donald Hannah

3. ADOPTION OF THE AGENDA

Motion made by EE and seconded by CS to adopt the agenda

Motion carries 5-0-0

4. ADOPTION OF NOVEMBER 7, 2025 MEETING MINUTES

Motion made by JW and seconded by EE to adopt the meeting 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. Baker Tilly US LLP FP52300013

Respondent's Motion to Dismiss

Respondent's Motion to Continue

RE: Administrative Complaint 202510-ACC-0042

Ian Mathew and Gus Petrunaro appear on behalf of the state

Sean Burke and Stanley Parzen appear on behalf of Baker Tilly US

Respondents Joint Stipulations Regarding Pending Motions

Motion made by CS and seconded by EE to approve

Motion carries 5-0-0

Respondents Motion to Dismiss Motion made by EE and seconded by SS to dismiss

Motion carries 5-0-0

Respondents Motion to Continue Motion made by EE and seconded by SS to continue the administrative complaint to March

Motion carries 5-0-0

7. DISCUSSION ITEMS

a. **Makylie Reynolds Extension Request**

Tabled and reach out to find out how much time they are requesting

b. **Ernie Davie CPE Credit Hours**

Motion made by JW and seconded by EE to deny the request for CPE credit
Motion carries 5-0-0

c. **Proposed Late Fee Rule**

Motion made by EE and seconded by CS to approve the late fee proposed rule
Motion carries 5-0-0

d. **Elect Chair, Vice Chair and Liaison**

Chair, Vice Chair and Liaison will remain the same as is

e. **CPA Society**

Gives update on proposed rule
Gives update on Bill 1147

8. Immediate Suspensions

a. **Donald Bates Jr.**

b. **Douglas Walker**

c. **Kim Dahmen**

d. **Larry Johnson**

e. **Leonard Fisher**

f. **Steven Panning**

g. **Thomas Smelser**

h. **Yannick Anegebe**

Motion made by LH and seconded by EE to suspend the license of letters a-h
Motion carries 5-0-0

9. ADJOURNMENT 12:28 P.M.

Next Scheduled Meeting:
March 13, 2026 W064