

**INDIANA BOARD OF ACCOUNTANCY**

Meeting Minutes

May 20, 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 10:03 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 May 20, 2022, amended agenda.

3-0-0, Motion carried.

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

**ADOPTION OF THE MARCH 18, 2022, MEETING MINUTES**

A motion was made by Member Skeen and seconded by Member Gettelfinger to adopt the March 18, 2022, meeting minutes.

3-0, Motion carried.

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

**REPORT FROM OFFICE OF THE ATTORNEY GENERAL**

Amy Osborne, Assistant Attorney General Section Chief, Office of the Attorney General provided the Board with a report per IC 25-1-7-13.

**ADMINISTRATIVE HEARINGS**

**10:00 a.m.**

**The court reporter was Margie Addington.**

**In the Matter of the License of: Crowe LLP**

Cause No.: 2021 IBA 0020

Re: Motion to Dismiss

DAG Aaron Ridlen was present for the State. Jack Barber Illinois attorney and outside counsel to Crowe LLP appeared for Respondent. He said he was not the Indiana counsel. He is here because he has the most factual background on this matter and is here for factual questions for efficiency. DAG Ridlen stated that in December the administrative complaint was filed. He said after reviewing the SEC discipline and reevaluating the facts the State elected not to move forward and asks the Board to dismiss the case. He said the individuals are not licensed in Indiana. He said Crowe was efficient in reporting its deficiency to the Board and SEC and steps were taken to remediate the issue. State is asking the Board not to take additional action against Crowe. Kent Franzen has been representing Crowe LLP since late December for this matter. He stated that he agrees to the dismissal. He stated that Mr. Barber is here if the Board wants to get into what happened. Member Gettelfinger said it is in the complaint, but the matter has to do with lack of independence in audit engagements correct. Mr. Barber said correct, and that Crowe had just violated SEC only. Member Gettelfinger said it is still a violation of independence rules in an audit engagement and that Crowe paid a fine of one million five hundred thousand dollars. Kent said that is correct. Member Gettelfinger said that the firm is in Indiana. Member Barton asked where Crowe is based. Kent said South Bend, Indiana. Kent suggests if it makes the Board more comfortable, they could provide answers to questions. DAG Ridlen does not object if it satisfies the Board. DAG Ridlen will amend the motion to dismiss to include more information and facts for the Board and the remediation Crowe LLP has undergone. Barber said that there are some restrictions due to SEC confidentiality, but Crowe would be happy to do this for the Board. Member Skeen said she does not need to know what other States have decided the Board just needs more information. DAG Ridlen asked would the Board accept a brief from Crowe in support of the State's motion or would they want the State to amend its motion. Member Gettelfinger asked why the state cannot put on its case and Crowe respond. DAG Ridlen replied that the State is determined to dismiss it. Member Gettelfinger said so you are going to dismiss it no matter what. DAG Ridlen said that the authority with the AG's office for the State is to proceed or not proceed. Member Skeen said Board needs to know what actual actions were taken to correct the issue. Member Gettelfinger said we can say no dismissal to just evaluate to dismiss again. Board Counsel Ned Hannah said that the Board can table this matter to get more information. Member Gettelfinger stated he wants the brief Crowe submitted for SEC and to know what happened in other jurisdictions especially those involving the individuals.

Board tabled the matter for further information until the next meeting.

**In the Matter of the License of: Jayanagendra Rayapureddi**

Cause No.: 2021 IBA 0034

Re: Petition to Review

Mr. Rayapureddi appeared for his hearing. Mr. Rayapureddi stated two months ago he appeared before the Board. The Board asked him to come back and obtain other

CPE that were missing in the meantime. Lily, Deloitte, and KPMG were the ones missing. He reached out to all three. He received Lily certificates for 8 hours. Deloitte gave him two certificates but the rest they could not provide even though there were technical difficulties which were three of the certificates. For KPMG he was able to download the certificates with only one missing that he could not download. He got 116 hours. Member Barton asked Compliance Officer Rachelle Cannon-Mason if the hours were received. She stated yes. Member Gettelfinger asked Rachelle for the updated hour totals. Rachelle stated that the Petitioner's new CPE submissions made him compliant with the twenty-hour minimum requirement for 2018 and the 4 hours of ethics requirement. She stated the total hours missing now are reduced to four hours. Member Skeen said he has given great effort to find certificates. Mr. Rayapureddi stated he has 20 CPE's being in good standing with CFA but no documents with him.

A motion was made by Member Skeen and seconded by Member Gettelfinger to continue this matter for a telephonic hearing so Mr. Rayapureddi can gather additional documentation for his CFA continuing education hours.

3-0-0, Motion carried.

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

**In the Matter of the License of: Chris Barfield**

Cause No.: 2021 IBA 0024

Re: Petition to Review

Mr. Barfield appeared for his hearing. Mr. Barfield said he renewed his CPA license for the first-time last year. As part of the certification process, he indicated he was current with the CPE requirements. He thought he was compliant but later found out was not due to misunderstanding the law for the first year needing CPEs. He is contending the language that he falsely made a statement to the Board. At the time he thought he was compliant, so he believes it was not a false statement at the time of renewal. He does not contest the short hours. He wants the Board to strike the language saying he intentionally made a false statement to the Board. Compliance Officer Rachelle Cannon-Mason stated that he was found short in Accounting and Auditing and had not paid the civil penalty yet. Barfield said he has the makeup CPEs and can pay the penalty. He just wants the misleading language stricken.

Board Counsel Ned Hannah stated that when applicants sign renewal applications, they affirm they have the CPE requirements and when audited and found noncompliant then the Board issues the notice with the knowingly and intentionally language because of the missing hours. He stated that every petitioner received that determination. Rachelle sent the Board members his issuance letter with prorated language emailed in 2019. Board Member Barton feels since he has 96 hours total, and he only needed 60 that they can strike the language. Member Skeen feels the same and stated he is ready to pay the fine and submit the CPE.

A motion was made by Member Skeen and seconded by Member Barton to remove the language designation of a false misleading statement, but all other terms remain. 2-0-1, Motion carried.

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

The Board took a break from 11:09AM-11:20AM.

**In the Matter of the License of: Kurt Pickering**

Cause No.: 2021 IBA 0037

Re: Petition to Review

Member Skeen knows Mr. Pickering from employment and has knowledge of the issue at hand. Member Skeen said that she can make an impartial decision. General Counsel Ned Hannah said that the Rule of Necessity would apply due to quorum.

Mr. Pickering appeared for his hearing telephonically. Mr. Pickering said he is applying for a CPE waiver. He said he had medical health issues in 2018. He had the hearing before but did not have the form. He is now filing the form for a 2018 waiver. He renewed knowing he had 124 hours and did not realize he did not complete the minimum in 2018. Member Barton asked what the health issue is. Mr. Pickering said he had a disease and was struggling for his life at that point, and it was life threatening. Member Skeen asked how many hours he was short. Mr. Pickering said he was 7 hours short in 2018 but had 124 in total. Member Barton said he has the total and again we generally want more specific details. Mr. Pickering said he showed proof he was not working. Member Skeen hopes that since then he has been able to manage or get past the medical issues. Mr. Pickering just asks the Board to accept the waiver for 2018.

A motion was made by Member Barton and seconded by Member Skeen to accept the CPE hardship waiver for 2018 which waives the makeup CPE hours and civil penalty as he is now found to be compliant.

2-0-1

Voting in Favor: Michael Barton and Michelle Skeen  
Recused: Dale Gettelfinger  
Dale recused.

**In the Matter of the License of: Kent Shipley**

Cause No.: 2021 IBA 0047

Re: Petition to Review

Mr. Shipley appeared for his hearing telephonically. Mr. Shipley made an opening statement that his petition and supplemental hearing analysis are more than sufficient to convey his concerns about this entire process. He wishes they did not have to deal with the intentional terms with an administrative process. Member Barton asked Compliance Officer Rachele Cannon-Mason for more information

regarding the matter. Rachelle stated that the recommended order lowers the civil penalty to \$500 from the original \$2000 with 4 hours to be made up from the original 4.5 hours and that Mr. Shipley is petitioning the misleading language to be removed and the civil penalty waived per his petition letter. Mr. Shipley said after he submitted the information then Rachelle answered questions regarding where the terms apply. Mr. Shipley said in 40 years in being a CPA he has never had those terms apply to anything he has ever done.

Member Skeen said when you record your CPE you are expected to know you have completed the hours knowing you can be susceptible to an audit. Member Barton asked her if she believes he knowingly misled Board. Member Skeen said he signed that his CPE was accurate but can only go about what he has told them. He is short 4.5 hours and subject to the civil penalty. Member Barton asked has he paid the fine or done the hours. Rachelle said no. Member Barton said there is a potential impact on his law license for being four hours short. Member Barton said for four hours he doesn't think someone would intentionally mislead the board. Member Skeen said where do you draw the line. Member Skeen asked can we have him get the hours and pay his fine then reassess. General Counsel Ned Hannah said no the final decision is today. Member Barton stated Petitioner wants the language to go away.

A motion was made by Member Skeen and seconded by Member Barton to remove the language designation of a false misleading statement, but all other terms remain. 2-0-1, Motion carried.

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

**In the Matter of the License of: Michael Krumme**

Cause No.: 2021 IBA 0014

Re: Petition to Withdraw Probation

Mr. Krumme appeared for his hearing telephonically. Mr. Krumme said he wants his license status removed from probation to active. Member Gettelfinger asked if he was correct that probation was satisfied in the Jackson circuit court. Krumme said that is correct and paperwork was provided as well. Member Barton asked if he had any other run ins with law. Krumme said no. Member Skeen asked was this a onetime offence. Krumme said that is correct.

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

3-0-0, Motion carried.

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

**In the Matter of the License of: Louis Sacks**

Cause No.: 2022 IBA 0013

Re: Dismissal Hearing

A motion was made by Member Gettelfinger and seconded by Member Skeen to dismiss this matter.

3-0-0, Motion carried.

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

**In the Matter of the License of: David Roberts**

Cause No.: 2022 IBA 0014

Re: Dismissal Hearing

A motion was made by Member Gettelfinger and seconded by Member Skeen to dismiss this matter.

3-0-0, Motion carried.

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

**APPLICATION REVIEW**

A motion was made by Member Gettelfinger and seconded by Member Skeen to grant the reinstatements and issue Notices of Noncompliance.

3-0-0, Motion carried.

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

**Reinstatements**

1. John Holloway
2. Timothy Phipps

The Board took a break from 12:07PM-12:18PM.

**DELIBERATIONS AND POSSIBLE ISSUANCE OF FINAL ORDERS**

A motion was made by Member Barton and seconded by Member Skeen to adopt the ALJ Recommended Orders for letters A through R.

2-0-01 Motion carried.

Voting in favor: Michelle Skeen and Michael Barton

Recused: Dale Gettelfinger

**A. In the Matter of the License of: Lynn Auffart**

Cause No.: 2021 IBA 0038

Re: Administrative Law Judge's Recommended Order

**B. In the Matter of the License of: Luzhan Chen**

Cause No.: 2021 IBA 0032

Re: Administrative Law Judge's Recommended Order

- C. In the Matter of the License of: Brittany Cooley**  
Cause No.: 2021 IBA 0033  
Re: Administrative Law Judge's Recommended Order
- D. In the Matter of the License of: Guy Davis**  
Cause No.: 2021 IBA 0025  
Re: Administrative Law Judge's Recommended Order
- E. In the Matter of the License of: William Earl II**  
Cause No.: 2021 IBA 0045  
Re: Administrative Law Judge's Recommended Order
- F. In the Matter of the License of: Michael Effinger**  
Cause No.: 2021 IBA 0036  
Re: Administrative Law Judge's Recommended Order
- G. In the Matter of the License of: Gary Fagg**  
Cause No.: 2021 IBA 0027  
Re: Administrative Law Judge's Recommended Order
- H. In the Matter of the License of: Betsy Harpe**  
Cause No.: 2021 IBA 0044  
Re: Administrative Law Judge's Recommended Order
- I. In the Matter of the License of: Jo Ann Hendryx**  
Cause No.: 2021 IBA 0028  
Re: Administrative Law Judge's Recommended Order
- J. In the Matter of the License of: Timothy Kersey**  
Cause No.: 2021 IBA 0039  
Re: Administrative Law Judge's Recommended Order
- K. In the Matter of the License of: Dawn Krekeler**  
Cause No.: 2021 IBA 0040  
Re: Administrative Law Judge's Recommended Order
- L. In the Matter of the License of: Anne Painter**  
Cause No.: 2021 IBA 0041  
Re: Administrative Law Judge's Recommended Order
- M. In the Matter of the License of: Susan Perry**  
Cause No.: 2021 IBA 0026  
Re: Administrative Law Judge's Recommended Order

- N. In the Matter of the License of: Ravi Shah**  
Cause No.: 2021 IBA 0030  
Re: Administrative Law Judge's Recommended Order
- O. In the Matter of the License of: Charles Stevens**  
Cause No.: 2021 IBA 0029  
Re: Administrative Law Judge's Recommended Order
- P. In the Matter of the License of: Alec Stroud**  
Cause No.: 2021 IBA 0046  
Re: Administrative Law Judge's Recommended Order
- Q. In the Matter of the License of: Mathew Todd**  
Cause No.: 2021 IBA 0035  
Re: Administrative Law Judge's Recommended Order
- R. In the Matter of the License of: Daniel Weir**  
Cause No.: 2021 IBA 0048  
Re: Administrative Law Judge's Recommended Order

#### **CPE HARDSHIP WAIVERS AND EXAM EXTENSION REQUESTS**

Aaron McCormick- Exam Extension Request

A motion was made by Member Skeen and seconded by Member Gettelfinger to grant the FAR exam extension request through 8/15/2022.

3-0-0, Motion carried.

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

Ashley Attar- Exam Extension Request

A motion was made by Member Gettelfinger and seconded by Member Skeen to deny the REG exam extension request through 5/30/2023.

3-0-0, Motion carried.

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

#### **DISCUSSION ITEMS NO VOTE REQUIRED**

Investigative Fund Statement

Member Gettelfinger asked if the current level of expenses is equal to the current level of revenue. Evan said it is tied to the renewal cycle. Money comes in at the renewal cycle and not month to month. Member Skeen said so it is a timing thing and asked what IOT is. Evan stated it is the office of technology. Member Barton said historically at what point do we think how low the balance will get. Member Gettelfinger said seasonality should have washed it out. Member Gettelfinger said it is a break even fund so \$650,000 accumulated. He asked what is that \$650,000 available for and how does the Board get it. Member Skeen is curious how it got so



big. Member Barton said if the Board has the money, then it needs to do something with it. Member Gettelfinger said the Board will have to make a request for funds and hopes PROC evaluates what funds they may need. Member Barton said they need a general brainstorm/ idea of ways to use the money from Toby or Rachelle like on an investigator, etc. Member Gettelfinger asked General Counsel Ned Hannah if the Board has ability to have investigators for just the Board or AG's office only. Ned said that looking at investigative fund statute it says PLA has control of the money to enforce the article and conduct investigations and enforcement and the AG office can use the funds. Member Barton stated so the Board can allocate funds to the AG's fund. Ned said PLA would. Evan said Board would identify an investigator, etc. and the AG office will invoice for the cost. Member Gettelfinger said they can use it for PROC. Sherrill Rude with the Indiana CPA Society said Alan with PROC does not think they need funds and that he just has ideas for more involvement of the members. At one point there was a paid for CPA investigator at AG's office. PROC would appear before the Board in November 2022 regarding the funds and the report. Member Gettelfinger wants a newsletter with what the Board is doing. Board wants staff to reach out to the communications director for the process of doing a newsletter. Sherrill said they can put together a list of ideas.

#### Compliance Officer Report

Compliance Officer Rachelle Cannon-Mason gave her report. She stated that two NASBA exam file boxes had been sent off with files from the 1980's and 1990's and there was only one more to go. She stated she also attended the NASBA legal conference virtually from April 25-27<sup>th</sup>. An interesting takeaway she wanted to provide the Board was how other jurisdictions were using alternate compliance plans in lieu of always doing civil penalties, such as community service, additional CPE hours, and Ethics training courses. She also stated that Indiana was featured a lot on their rulemaking presentations with their 120 to sit for the exam rule.

#### Board Director Report

Toby Snell, Board Director, informed the Board that the wrong rule was submitted so it was withdrawn. The notice of intent was posted yesterday. Hopefully, the public hearing will be at the July meeting. There is a new LSA number as well. The June 10<sup>th</sup> meeting is not happening.

**DISCUSSION ITEMS THAT NEED TO BE VOTED ON**

Board Elections

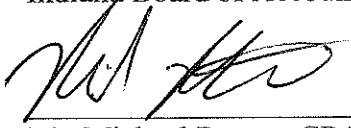
A motion was made by Member Skeen and seconded by Member Gettelfinger for the Board members to retain their current positions with Michael Barton as Board Chair, Michelle Skeen as Vice Chair, and Dale Gettelfinger as Board Liaison.

3-0-0, Motion carried.

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

**ADJOURNMENT**

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 12:59 p.m.



Mr. Michael Barton, CPA

7/29/2022  
Date