

INDIANA BOARD OF ACCOUNTANCY

Meeting Minutes

January 15, 2021 at 8:00a.m.

HELD THROUGH TELEPHONIC AND VIDEO CONFERENCING

VIA TELEPHONE AT: 1-240-454-0887

MEETING CODE: 610915440

OR BY VIDEO AT: <https://IndianaEnhanced.Webex.com/join/PLAWebex>

CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Michael Barton of the Indiana Board of Accountancy, called the meeting to order at 8:03 a.m. via video conference and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Michael Barton, CPA, Board Chair

Michelle Skeen, CPA

Dale Gettelfinger, CPA

State Officials Present:

Rae Harman, Board Director

Rachelle Cannon-Mason, Compliance Officer

James Harry, Advisory Counsel

Kurt Miller, Advisory Counsel

ADOPTION OF THE AGENDA

A motion was made by Member Gettelfinger and seconded by Member Skeen to adopt the January 15, 2021, amended agenda.

3-0-0, Motion carried.

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

ADOPTION OF THE MINUTES

A motion was made by Member Gettelfinger and seconded by Member Skeen to adopt all of the 2020 Board meeting minutes.

3-0-0, Motion carried.

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

REPORT FROM OFFICE OF THE ATTORNEY GENERAL

Kiely Keesler, Deputy Attorney General, Office of the Attorney General provided the Board with a report per IC 25-1-7-13.

ADMINISTRATIVE HEARINGS

The official Court Reporter was Margie Addington.

In the Matter of the Licenses of: Karen L. Schenk and Karen L.

Schenk & Associates, LLC

Cause No.: 2020 IBA 0004

Re: Proposed Findings of Fact, Conclusions of Law and Order

A motion was made by Member Skeen and seconded by Chair Barton to accept the Proposed Findings of Fact, Conclusions of Law and Order.

2-0-1, Motion carried.

Voting in favor: Michelle Skeen and Michael Barton

Abstain: Dale Gettelfinger

In the Matter of the License of: Raymond Slogar, Jr.

Cause No.: 2019 IBA 0080

Re: Default Hearing

A motion was made by Member Gettelfinger and seconded by Member Skeen to find Respondent be held in default.

3-0-0, Motion carried.

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

Respondent failed to appear for his default hearing. Deputy Attorney General Kelsey McKnight appeared for the State as Petitioner for the default hearing. Petitioner stated Respondent has been expired for over nine years. Petitioner called Rachelle Cannon-Mason, Compliance Officer, as a witness. Mrs. Cannon-Mason confirmed that Respondent had been expired since June 30, 2009. Petitioner called Ann Cooper as a witness. Ms. Cooper knew the Respondent through church and hired Respondent to do their taxes. They found out from a different accountant that Respondent's CPA license had been revoked in Ohio. Respondent had errors doing Ms. Cooper's taxes and this resulted in \$20,068.00 owed to the IRS. Member Gettelfinger asked for Ms. Cooper to elaborate on the income tax return error. Ms. Cooper explained it was a \$10,000.00 typo for the refund amount taken out of retirement and that the CPA advised that it was okay to use for their property. Member Gettelfinger inquired if the property retirement issue was in writing. Ms. Cooper was not sure. Member Gettelfinger asked if she filed a lawsuit for malpractice. Ms. Cooper said "no". Member Gettelfinger asked if she intended to do so. Ms. Cooper stated that she did not at the time, due to Respondent being a friend and she was more concerned for the public. Petitioner called Natalie Christy, case analyst, as a witness for the State. Natalie Christy stated she investigates consumer complaints and that two were filed on Respondent. Petitioner shows witness Exhibit A and witness describes it as Ohio certification of records. Board admitted Exhibit A into evidence. Petitioner stated that Respondent petitioned Ohio twice to be reinstated and was denied both times. Board admitted Exhibit C into evidence. Witness stated that Respondent's LinkedIn profile lists that they are a CPA in Indiana and Ohio. Board admitted Exhibit D into evidence. Witness stated that it is a consumer complaint and Respondent misrepresented themselves to investors as a CPA. Page four of the resume states Respondent is a CPA. Witness stated only correspondence with Respondent was a phone call where Respondent stated he knew he was expired and he did not need or want a CPA license, that he was never paid so the accusations never happened, and that he took the test, so he was a CPA. State rested its case.

A motion was made by Member Gettelfinger and seconded by Member Skeen to find Respondent guilty of Counts I, II, III, IV, V, VII, VIII and IX.
3-0-0, Motion carried.

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

A motion was made by Member Gettelfinger and seconded by Member Skeen to revoke the Respondent's license, assess an \$8,000.00 civil penalty, and assess the \$5.00 record's fee.
3-0-0, Motion carried.

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

In the Matter of the License of: Jonathan Michael Smith

Cause No.: 2020 IBA 0003

Re: Default Hearing

A motion was made by Member Skeen and seconded by Member Gettelfinger to find Respondent be held in default.
3-0-0, Motion carried.

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

Respondent failed to appear for their scheduled hearing. Deputy Attorney General Hillary Egan, Petitioner, appeared for the State. Petitioner stated that Respondent's Kentucky CPA license was revoked, and they did not tell Indiana and so PLA filed a consumer complaint against Respondent. In Kentucky Respondent has a 2016 audit issue and had no peer review. Kentucky sent a notice and Respondent failed to attend the Kentucky Board's hearing. The same occurred in 2018 with an ignored notice, which resulted in Kentucky finding Respondent in default and revoking their license. Rachelle Cannon-Mason, Compliance Officer, was called by Petitioner as a witness. Exhibit A was admitted by the Board into evidence. Exhibit A was a copy of Respondent's Indiana consumer complaint filed by Mrs. Cannon-Mason at PLA showing the Kentucky discipline. Petitioner also called as a witness Jaclyn Meza from the Office of the Attorney General. Ms. Meza received certified copies from the Kentucky Board regarding Respondent's discipline. Board admitted Exhibit C into evidence. State rested its case.

A motion was made by Member Skeen and seconded by Member Gettelfinger to find Respondent guilty of Count I.
3-0-0, Motion carried.

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

A motion was made by Member Gettelfinger and seconded by Member Skeen to find Respondent guilty of Counts II, III, IV and V.
3-0-0, Motion carried.

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

A motion was made by Member Gettelfinger and seconded by Member Skeen to revoke Respondent's license, assess a \$5,000.00 civil penalty, and assess the \$5.00 record's fee.
3-0-0, Motion carried,

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

**In the Matter of the Licenses of: Jennifer A. Harris and
Jennifer A. Harris CPA & Associates, Inc.**

Cause No.: 2020 IBA 0001

Re: Default Hearing

RESPONSE RECEIVED

A motion was made by Member Skeen and seconded by Member Gettelfinger to find Respondent be held in default.

3-0-0, Motion carried.

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

Respondent failed to appear for their schedule default hearing. Deputy Attorney General Hillary Egan, Petitioner, appeared for the State. Petitioner stated that Respondent posted on their website that they are still a CPA and CPA firm even though they are expired. Petitioner called Rachelle Cannon-Mason, Compliance Officer, as a witness. Mrs. Cannon-Mason stated that the CPA license expired on June 30, 2018 and the firm permit expired on June 30, 2015. Petitioner called Denise Singleton, investigator, as a witness. Ms. Singleton stated that the consumer complaint was filed by an Indiana consumer. The Board admitted Exhibit A into evidence. Exhibit A demonstrated that the website did show the "CPA" verbiage. The Board admitted Exhibit B into evidence. Exhibit B was a firm permit screenshot showing the expiration of June 30, 2015. The Board admitted Exhibit C into evidence. Exhibit C was the individual CPA license screenshot showing the expiration of June 30, 2018. State rested its case.

A motion was made by Member Gettelfinger and seconded by Member Skeen to find Respondent guilty of Counts I, II, and III.

3-0-0, Motion carried.

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

A motion was made by Member Gettelfinger and seconded by Member Skeen to suspend Respondent's license, assess a \$3,000.00 civil penalty, and assess the \$5.00 record's fee.

3-0-0, Motion carried

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

APPLICATION REVIEW

Reinstatements

Jacob Miller

A motion was made by Member Skeen and seconded by Member Gettelfinger to approve the reinstatement and issue a Notice of Noncompliance.

3-0-0, Motion carries.

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

Karen Schenk

A motion was made by Member Skeen and seconded by Member Barton to table the reinstatement until the fine from her Final Order is paid.

2-0-1, Motion carries.

Voting in favor: Michelle Skeen and Michael Barton

Abstain: Dale Gettelfinger

EXTENSION REQUESTS

Abigail Foreman: CPE Hardship Waiver

This CPE hardship waiver has been tabled for more information.

Matthew Mitchell: CPE Hardship Waiver

This CPE hardship waiver has been tabled for more information.

Babneetpal Tiwana: CPE Hardship Waiver

This CPE hardship waiver has been tabled for more information.

Teresa Clark: CPE Hardship Waiver

A motion was made by Member Gettelfinger and seconded by Member Skeen to deny this CPE hardship waiver.

3-0-0, Motion carried.

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

Charity Maxwell: CPE Hardship Waiver

This CPE hardship waiver has been tabled for more information.

Kristin Richardson: CPE Hardship Waiver

A motion was made by Member Gettelfinger and seconded by Member Skeen to deny this CPE hardship waiver.

3-0-0, Motion carried.

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

Aaron Reames: CPE Hardship Waiver

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve this CPE hardship waiver of 20 hours for the 2018-2020 CPE reporting period.

3-0-0, Motion carried.

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

Jennifer Jonkman: CPE Hardship Waiver

This CPE hardship waiver has been tabled for more information.

Lenny Swedarsky: CPE Hardship Waiver

This CPE hardship waiver has been tabled for more information.

Ray Housel: CPE Hardship Waiver

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the CPE hardship waiver for the 2018 minimum requirement for the 2018-2020 CPE reporting period.

3-0-0, Motion carried.

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

Christopher Hammond: CPE Hardship Waiver

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the CPE hardship waiver for 7.5 hours for the 2018-2020 CPE reporting period.

3-0-0, Motion carried.

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

Michael Krumme: CPE Hardship Waiver

A motion was made by Member Skeen and seconded by Member Gettelfinger to approve the CPE hardship waiver for 25 hours for the 2018-2020 CPE reporting period.

3-0-0, Motion carried.

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

Clarence Utley: CPE Hardship Waiver

This CPE hardship waiver has been tabled for more information.

Caroline Neal: CPE Hardship Waiver

A motion was made by Member Gettelfinger and seconded by Member Skeen to approve the CPE hardship waiver for 20 hours for the 2018-2020 CPE reporting period.

3-0-0, Motion carried.

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

Tina Jacobs: Exam Extension Request

A motion was made by Member Skeen and seconded by Member Gettelfinger to approve the FAR exam extension request.

3-0-0, Motion carried.

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

Richard Ryu: Exam Extension Request

A motion was made by Member Gettelfinger and seconded by Member Skeen to deny the exam extension request.

3-0-0, Motion carried.

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

Lei Song: Exam Extension Request

This exam extension request has been tabled for more information.

Ujval Thakkar: Exam Credit Request

A motion was made by Member Gettelfinger and seconded by Member Skeen to deny the exam credit request.

3-0-0, Motion carried

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

DISCUSSION

NASBA Course Inquiries

The Board tabled NASBA's course inquiries until their next meeting due to requiring more information.

ADJOURNMENT

There being no further business, and having completed its duties, the meeting of the Indiana Board of Accountancy adjourned at 12:20 p.m.



Mr. Michael Barton, CPA

3/23/2021

Date