

IOWA ACCOUNTANCY EXAMINING BOARD
200 East Grand Ave, Suite 350 | Des Moines, IA 50309

Open Session Minutes
Board Meeting
December 8, 2022
10:00 a.m.

Public access to this meeting was available online.

Board members present for all or part of the meeting:

Bradley Hauge – via Zoom
Allen Kockler –
James Smith –
Michelle O’Neill – via Zoom
Jessica Richter – via Zoom

Board members absent:

Lesley Bartholomew
Jennifer Dickey

Staff Present:

Brad Horn, AAG – via Zoom
Robert Lampe, Executive Officer
Lori SchraderBachar, Bureau Chief
Ashley Thompson, PLB Investigator
Demetria Witt, Licensing Specialist

Public Present:

Dawn Latham
Brad Epperly
Patricia Hartman – via Zoom

Call to Order:

O’Neill called the meeting to order at 10:00 a.m.
Roll call was taken and quorum was established.
No corrections or changes made to the agenda.

Motion by Smith to approve closed session minutes from September 22, 2022, as presented.

Seconded by Hauge.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Motion by Kockler to approve open session minutes from September 22, 2022, as presented.

Seconded by Richter.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Chair’s Comments

O’Neill had nothing to report.

Bureau Chief Comments

SchraderBachar had nothing to report.

Executive Officer Comments

Lampe thanked board member Michelle O'Neill for being on the board and advised looking forward to board member Allen Kockler being chair. Lampe introduced Patricia Hartman from NASBA.

Assistant Attorney General Comments
Horn Had nothing to report.

New Business

NASBA – Pat Hartman

Hartman shared 2023 transition timeline and 2024 CPA evaluation. Introduced changes due to wanting to make sure applicants have enough time to test.

NASBA Annual Meeting Report – Smith/ Lampe

Lampe stated meeting focused more on new CPA exam transition.

Smith stated 27% reduction in applicants and also spoke about stats given at the NASBA Annual Meeting.

Vote on Spring 2023 Travel: 1. NASBA ED/Legal Council Meeting, 2. NASBA Reginal Meeting.

Motion by Smith to allow Horne and Lampe Spring 2023 Travel for NASBA ED/Legal Council Meeting and on behalf of the board.

Seconded by Richter.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Motion by Smith to allow Hauge, Lampe, and Smith Spring 2023 Travel for NASBA Reginal Meeting on behalf of the board.

Seconded by Richter.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Vote on Kockler as Chair, 2023-2024.

Motion by Richter to Vote Kockler as Board Chair, 2023-2024.

Seconded by Smith.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Vote Hauge as Vice- Chair, 2023-2024.

Motion by Richter to Vote Hauge as Board Vice- Chair, 2023-2024

Seconded by Smith.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Select 2023 Meeting Dates.

May 25, 2023

July 27, 2023

September 21, 2023

December 14, 2023

Public Comment

Dawn Lathawn introduced self as CEO of ICPA. Lathawn advised board ICPA were visiting high school and colleges around the state of Iowa to gain more interest for the CPA profession. Lathawn went into lengthy discussion about Iowa CPA statistics.

Brad Epperly thanked board and gave lengthy discussion on legislative bills being proposed in relation to CPA profession at the Iowa capital.

Lathawn left meeting at 10:40 a.m.

Epperly left meeting at 10:40 a.m.

Discipline Committee Report and Recommendations:

Motion made by O'Neill to go into Closed Session: In accordance with Iowa Code §§ 21.5(1)(a) & (d) and 272C.6(4), the Board will go into closed session to review pending licensee discipline cases and investigations, including any cases ready for final resolution through closure or consent order.

Seconded by Smith.

Roll Call Vote: Hauge, aye; Kockler, aye; O'Neill, aye; Richter, aye; and Smith, aye.

The Board entered into closed session at 10:50 a.m. and arose at 11:05 a.m.

Motion by Kockler to return to open session.

Seconded by Richter.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Motion by Smith to close cases 22-09, 22-14, and 22-17 as discussed in closed sessions.

Seconded by O'Neill.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Motion by Smith to find probable cause in cases 22-16, 22-18, and 22-19 as discussed in closed session.

Seconded by O'Neill.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Motion by Smith to accept countersign order in case 22-15 as discussed in closed session.

Seconded by O'Neill.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Adjourn

O'Neill adjourned the meeting at 11:09 a.m.

These minutes accurately reflect the minutes approved by the Board at the meeting on:

5/25/23
DATE

[Signature]
BY: Chair