

**ACCOUNTANCY BOARD OF OHIO
MINUTES OF FEBRUARY 06, 2015 MEETING**

The Accountancy Board met on February 6, 2015 at 10:00 a.m. in Room East B on the 31st floor of the Vern Riffe Center for Government and the Arts, 77 South High Street, Columbus, Ohio with the following members present: Michael Comer, CPA (Chair), James Carroll, CPA (Vice-Chair), James Gero, CPA (Secretary), Robert F. Fay, CPA (Immediate Past Chair), W. Michael Fritz, CPA (Past Chair), Adriana Sfalcin (Public Member), James Gottfried, CPA (Member) and Michael Guinigundo, CPA (Member).

Representing the Board staff were John Patterson, Executive Director and Tracey Fithen, Assistant Executive Director. Board counsel present was Rachel Huston, representing the office of the Attorney General.

Mr. Comer opened the meeting with the Pledge of Allegiance at 10:00 a.m.

Present in the audience were Scott D. Wiley, CEO, Barbara Benton, Vice President for Governmental Affairs, Laura Hay of the Ohio Society of Certified Public Accountants (OSCPA) and Joseph Skoda, CPA, representing the National Society of Accountants (NSA).

APPROVAL OF THE DECEMBER 2014 BOARD MEETING MINUTES

Upon motion by Ms. Sfalcin, seconded by Mr. Fay, the Board voted to approve the minutes of the December 8-9, 2014 Board meeting. Motion carried 8-0.

INFORMATION REPORTS AND UPDATES

RENEWAL UPDATE

Ms. Fithen reported the individual licensee renewal ended December 31, 2014 with 1,080 licensees who did not renew.

Ms. Kelly Ann Kelly reported the number of new attest firms this year is 466 which is approximately 100 less than last year. She also discussed the procedure in reviewing those that missed the deadline and steps taken to either notify them as well as begin the disciplinary process.

FINANCIAL UPDATE

Ms. Fithen reported the Governor's budget report was presented to the public and the Accountancy Board of Ohio received their fiscal year 2016 and 2017 budget appropriations. The Board will be able to operate with 10 full-time staff, travel for the board members and maintain operations for both upcoming fiscal years.

RULES UPDATE

Ms. Fithen reviewed the rules that are currently filed and have been approved and are in affect

as of December 25, 2014. Chapter 13 was submitted in November 2014 and is currently before the Governor's office for review. A final filing will be done after their approval.

INVESTIGATIONS REPORT

Ms. Fithen reported that there were six cases opened this year and a total of 20 closed. Currently, there are a total of 10 open cases. She also reported that the cpe verification letters are being mailed on Monday, February 9th to 1,306 licensees which will then be monitored on the report.

EDUCATION ASSISTANCE PROGRAM REPORT

Ms. Fithen reported that the Education Assistance committee met prior to the scheduled board meeting and discussed rule changes and procedural changes in calculating who is qualified for the scholarship and the process to be taken.

The policy was signed by the Chair and Executive Director regarding the procedures and Board delegated authority. Mr. Gero covered the policy procedures individually.

OLD BUSINESS

STATUS OF PAST HEARINGS

Ms. Huston noted there were two appeals, Wolfe and Cook. Per the December 9, 2014 Board meeting, the status of hearings were processed and remedies were ordered.

REQUEST FOR WAIVER OF LATE FILING FEES

JANET S. NEIDHARD

Ms. Neidhard requested a waiver of the \$450 late fee due to missing the December 31, 2005 deadline in renewing her Ohio Registration.

WILLIAM B. MORAND

Mr. Morand requested a waiver of the \$1,000 late fee due to missing the deadline of December 31, 2011 in renewing his Ohio Permit.

DANKO & ASSOCIATES – THOMAS J. DANKO JR.

Mr. Danko requested a waiver of the \$150 late fee due to missing the deadline of

October 31, 2014 in renewing his Ohio Firm Registration.

KRISTEN M. SHEPHERD

Ms. Shepherd requested a waiver of the \$50 late fee due to missing the deadline of December 31, 2014 in renewing his Ohio Registration.

MICHAEL A. TALLARIGO

Mr. Tallarigo requested a waiver of the \$350 late fee due to missing the deadline of December 31, 2011 in renewing his Ohio Registration.

YIWEI (LOUISA) FENG

Ms. Feng requested a waiver of the \$350 late fee due to missing the deadline of December 31, 2012 in renewing his Ohio Registration.

BOARD DECISIONS

LATE FEE WAIVER APPEALS

The Board voted to deny the late fee waiver appeals as follows:

Janet S. Neidhard: Late fee waiver request denied. Motion carried 8-0.

William B. Morand: Late fee waiver request denied. Motion carried 8-0.

Danko & Associates (Thomas J. Danko, Jr.): Late fee waiver request denied. Motion carried 8-0.

Kristen M. Shepherd: Late fee waiver request denied. Motion carried 8-0.

Michael A. Tallarigo: Late fee waiver request denied. Motion carried 8-0.

Yiwei (Louisa) Feng: Late fee waiver request denied. Motion carried 8-0.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson discussed the recalled peer reviews and how he's working with Scott Wiley of the OSCP in coming to an agreement of obtaining information. They are currently discussing and will

hopefully make a decision by April's Board meeting after Mr. Patterson has attended the NASBA Executive Director's meeting where this issue will be discussed.

Mr. Patterson explained all the changes being done to the Board's webpage and the new Military page added per the Governor's directive.

Mr. Patterson presented the policy to the Board members approving the accrual of cpe for attendance at Board meetings by Board members. A Board member may receive up to four hours of CPE for scheduled meetings, not to exceed twenty-eight hours annually. The Board voted 7-1 to approve the policy with Mr. Carroll voting no.

Mr. Patterson updated the Board members on Jesse Dixon's resignation and future replacement. The position will be reclassified and hopefully filled within the next month or so.

Mr. Patterson discussed the rule requiring use of CPE tracking for reporting micro learning and what a large response the OSCP, NASBA and the AICPA are receiving.

CHAIR'S REPORT

Mr. Comer presented the nomination letter of W. Michael Fritz, CPA as Great Lakes Regional Director of NASBA and asked the board to endorse him for a third term. The Board voted 7-0 to endorse Mr. Fritz.

Upon motion by Mr. Comer, seconded by Mr. Gottfried, the Board voted to adjourn. Motion carried 8-0.

MICHAEL S. COMER, CHAIR

JAMES P. GERO, SECRETARY