

**ACCOUNTANCY BOARD OF OHIO
MINUTES OF APRIL 29, 2016 MEETING**

The Accountancy Board met on April 29, 2016 in Room West B and C 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: James Carroll, CPA (Chair), James Gero, CPA (–Vice-Chair), Adriana Sfalcin (Secretary-Public Member), James Gottfried, CPA (Member), Michael Guinigundo, CPA (Member), Margaret Gilmore, CPA (Member), Kenya Watts, CPA (Member), James Redmond, CPA (Member) and Michael Comer, CPA (Immediate Past-Chair).

Representing the Board staff was John E. Patterson, Executive Director and Tracey F. Fithen, Assistant Executive Director and Donna M. Oklok, Investigations Supervisor. Board counsel present was Rachel Huston, Esq., representing the office of the Attorney General.

Present in the audience was Laura Hay, Executive Vice President of the Ohio Society of Certified Public Accountants (OSCPA) and Barbara Benton, Vice President for Governmental Affairs (OSCPA).

Mr. Carroll called the meeting to order at 10:00 a.m., and welcomed the Board's newest Member, James Redmond, CPA and guests in the audience. Mr. Carroll opened the meeting with the Pledge of Allegiance.

FORMAL HEARING: JAMES A. BRICKWEG, CPA

Mr. Carroll opened a disciplinary hearing at 10:02 a.m., pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Brickweg with a violation of section 4701.16(A)(1) of the Revised Code, concerning fraud or deceit in obtaining an Ohio permit; specifically 4701-11-03 continuing education reporting. Mr. Brickweg was present and was not represented by legal counsel. Mr. Brickweg was advised of his right to obtain legal counsel and elected to proceed without representation. The Board was represented by Assistant Attorney General, Rachel Houston.

Ms. Huston called Ms. Donna Oklok as a witness and introduced State's Exhibits A, 1 through 6 and B, 1 through 18. Mr. Brickweg then spoke and was questioned by the Board.

The Board admitted into evidence all exhibits. Mr. Carroll concluded the hearing.

REINSTATEMENT HEARING: RICHARD A. FIDLER/FIDLER & FIDLER LLP

Mr. Carroll opened a reinstatement hearing at 10:24 a.m. pursuant to section 4701-17 of the Revised Code. Mr. Fidler was present.

Ms. Huston called Ms. Oklok as a witness and introduced State's Exhibits A, 1 through 20, B, 1 through 4 and C 1 through 8. Mr. Fidler then spoke and was questioned by the Board.

The Board admitted into evidence all exhibits. Mr. Carroll concluded the hearing.

FORMAL HEARING
RANJAN MANORANJAN, CPA/ANGELA SHAFFER, CPA/MANORANJAN & SHAFFER, INC

Mr. Carroll opened a disciplinary hearing at 10:43 a.m., pursuant to Chapter 119 of the Revised Code. The Board charged the firm of Manoranjan & Shaffer, Inc. with a violation of section 4701.16(A)(9) and (A)(11) of the Ohio Revised Code, regarding failure to obtain a firm registration and failure to comply with section 4701.04 of the Ohio Revised Code regarding firm registration requirements. Ms. Shaffer was present and represented by Mr. John Izzo, Attorney. The Board was represented by Assistant Attorney General, Rachel Houston.

Ms. Huston called Ms. Oklok as a witness and introduced State's Exhibits A, 1 through 8, B, 1 through 5, and C, 1 through 4. Ms. Shaffer then spoke to and was questioned by the Board.

The Board admitted into evidence all exhibits. Mr. Carroll concluded the hearing.

REINSTATEMENT HEARING: JENNIFER M. ERBS

Mr. Carroll opened a reinstatement hearing at 11:09 a.m., pursuant to section 4701-17 of the Revised Code. Ms. Erbs was present.

Ms. Huston called Ms. Oklok as a witness and introduced State's Exhibits A, 1 through 11, and B, 1 through 31. Ms. Erbs then spoke to and was questioned by the Board.

The Board admitted into evidence all exhibits. Mr. Carroll concluded the hearing.

FORMAL HEARING: MICHAEL S. MAYOR, CPA/MAYOR CPA GROUP

Mr. Carroll opened a disciplinary hearing at 11:26 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Mayor with a violation of section 4701.16(A) (11) of the Ohio Revised Code concerning firm registration requirements. Mr. Mayor was present and was not represented by legal counsel. Mr. Mayor was advised of his right to obtain legal counsel and elected to proceed without representation. The Board was represented by Assistant Attorney General, Rachel Houston.

Ms. Huston called Ms. Faith Ottavi as a witness and introduced State's Exhibits A, 1 through 6, B, 1 through 8 and C, 1 and 2.

The Board admitted into evidence all exhibits. Mr. Carroll concluded the hearing.

REINSTATEMENT HEARING: MARK A. SIPOS

Mr. Carroll opened a reinstatement hearing at 11:46 a.m. pursuant to section 4701-17 of the Revised Code. Mr. Sipos was present and represented by Mr. Jack Cooper, Attorney.

Ms. Huston called Ms. Ottavi as a witness and introduced State's Exhibits A, 1 through 4, B, 1 through 5 and C, 1 through 5.

The Board admitted into evidence all exhibits. Mr. Carroll concluded the hearing.

REQUESTS FOR WAIVER OF LATE FILING FEES

MIHIR B. JHAVERI

Mr. Jhaveri requested a waiver of the \$100 late fee due to non-renewal of his Ohio permit because of issues obtaining his User ID and password on December 31, 2015.

JAMES A. BURDEN

Mr. Burden requested a waiver of the \$1,200 late fee due to non-renewal of his Ohio permit due on December 31, 2009 because of personal illness.

MATTHEW YEAGER

Mr. Yeager requested a waiver of the \$150 late fee due to non-renewal of his Ohio registration due on December 31, 2015.

REQUEST FOR REVIEW

Mr. Patterson discussed the closed case review of Allen Nickles vs. Mary Bakewell. The Board voted to take no action.

PEER REVIEW COMMITTEE/OSCPA PRESENTATION

Mr. Gero opened the Peer Review Oversight Committee meeting at 12:21 p.m., along with the OSCPAs Laura Hay, CPA/CAE, Executive Vice President, to discuss the OSCPA's recalled review update and statistics, administration of failed peer review reports, oversight results, future peer review administration and peer review budget and fee structure. Mr. Gero recommended that the Board approve the fee structure. Seconded by Mr. Guinigundo. Motion carried 4-0 on a committee vote and 9-0 as full Board approval.

QUASI-JUDICIAL DELIBERATIONS

The Board went into quasi-judicial deliberations to discuss the requests for waiver of late fees and formal hearings. Motion carried 9-0 on a roll call vote. After discussion, the Board returned to general session.

APPROVAL OF THE FEBRUARY 2016 BOARD MEETING MINUTES

Upon motion by Ms. Sfalcin, seconded by Mr. Gottfried, the Board voted to approve the minutes of February 2016. Motion carried 9-0.

INFORMATION REPORTS AND UPDATES

BUDGET AND FINANCIAL REPORT

Ms. Fithen noted, as of April 28, 2016, the Board is within the guidelines of its fiscal year 2016 budget allotments. She reported that the Board is currently in the 4th quarter of the fiscal year and is on

track with the budget. The Board is currently able to run on the current budget figures without going before the controlling board.

Ms. Fithen also reported the State of Ohio Auditor's office has been conducting the Board's two-year audit. To date, there are no issues found. They will finalize in mid-June by pulling 2-3 deposits in order to cover the entire 2-year reporting period. Mr. Gottfried, as Finance and Audit Committee Chair, has been reviewing the requests made from the Auditor's office.

INVESTIGATIONS REPORT

Ms. Oklok noted there were four disciplinary cases opened since the last Board meeting, two currently in litigation, 15 cases are closed, and a total of 27 cases have been opened during 2016. There are a total of 33 open cases/issues.

EDUCATION ASSISTANCE PROGRAM REPORT

Ms. Fithen noted there is approximately \$25,000 remaining in the Board's scholarship fund through this fiscal year ending June 30th. Because the Board is reaching out to more colleges and universities regarding funds available, the board may need to increase its allocations.

OLD BUSINESS

STATUS OF PAST HEARINGS

Ms. Huston noted that the Wiltz appeal is ongoing, with one appeal remaining. A Board case for Stephanie Millard is also ongoing; Ms. Millard filed a brief in Hamilton County Common Pleas Court on February 29, 2016, and the Board filed a brief in response on April 18, 2016.

NEW BUSINESS

EXECUTIVE COMMITTEE REPORT

Mr. Carroll requested members of the Executive Committee to approve travel for the upcoming NASBA Eastern Regional Conference in Asheville, North Carolina. The committee approved travel for four board members, along with one tentative traveler, planning on attending the conference. Motion carried 9 – 0.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson explained to the Board how the few examination candidates falling under the extended CPA Examination window would be granted extensions.

Mr. Patterson noted that his presentation given at the AAA meeting in Beachwood, Ohio went very well and that he invited anyone in attendance to join one of our scheduled Board meetings. He also suggested that other Board Members offer to speak at different entities.

Mr. Patterson requested Board approval in nominating Theodore Long to NASBA's Board of Directors position of Vice-Chair for 2016-2017. Motion carried 9-0 to approve.

Mr. Patterson discussed the error made on the part of NASBA by listing Ohio as a member of their Experience Verification Service. Ohio has since been removed from their website.

BOARD DECISIONS

LATE FEE WAIVER APPEALS

Upon motion by Ms. Sfalcin, seconded by Mr. Comer, the Board voted to deny the appeals of the following licensees for waiver of the late filing fee and renewal date change:

- Mihir B. Jhaveri
- James A. Burden
- Matthew Yeager

Motion carried 9-0 on a roll call vote.

DISCIPLINARY HEARING: JAMES A. BRICKWEG, CPA

Upon motion by Ms. Sfalcin, seconded by Mr. Gottfried, the Board voted to revoke the CPA certificate of Mr. Brickweg, but stay the revocation subject to the completion of the following requirements by July 31, 2016:

- Payment of a fine of \$2,000.
- Completion of a Board-approved Ohio Professional Standards and Responsibilities course.

Motion carried 9-0 on a roll call vote.

REINSTATEMENT HEARING: RICHARD A. FIDLER/FIDLER & FIDLER LLP

Upon motion by Ms. Sfalcin, seconded by Mr. Gero, the Board voted to reinstate the CPA certificate of Mr. Fidler and the firm registration of Fidler and Fidler subject to the completion of the following requirements by July 31, 2016:

- Payment of a fine of \$2,000, in addition to previous penalties.
- Payment of any applicable late and penalty fees.

Motion carried 9-0 on a roll call vote.

FORMAL HEARING: MANORANJAN & SHAFFER, INC

Upon motion by Ms. Sfalcin, seconded by Ms. Gilmore, the Board voted to reinstate the firm registration of Manoranjan and Shaffer, Inc., subject to the completion of the following requirements by July 31, 2016:

- Payment of a fine of \$500.
- Payment of any applicable late and penalty fees.

Motion carried 9-0 on a roll call vote.

REINSTATEMENT HEARING: JENNIFER M. ERBS

Upon motion by Ms. Sfalcin, seconded by Mr. Guinigundo, the Board voted to reinstate the CPA certificate of Jennifer M. Erbs, subject to the following requirements by July 31, 2016:

- Payment of a reinstatement fee of \$2,500.
- Payment of any applicable late and penalty fees.

Motion carried 9-0 on a roll call vote.

FORMAL HEARING: MICHAEL S. MAYOR, CPA/MAYOR CPA GROUP

Upon motion by Ms. Sfalcin, seconded by Mr. Gottfried, the Board voted to revoke the CPA certificate of Mr. Mayor and firm registration of Mayor CPA Group, but stay the revocation subject to the completion of the following requirements by July 31, 2016:

- Payment of a fine of \$3,000.
- Payment of any applicable late and penalty fees.
- Completion of a Board-approved Ohio Professional Standards and Responsibilities course.

Motion carried 9-0 on a roll call vote.

REINSTATEMENT HEARING: MARK A. SIPOS

Upon motion by Ms. Sfalcin, seconded by Mr. Gero, the Board voted to take no action. The Board also stipulated that any application for reinstatement may not occur before November 1, 2016.

Motion carried 9-0 on a roll call vote.

Upon motion by Mr. Carroll the Board voted to adjourn. Motion carried 9-0.

JAMES J. CARROLL, CHAIR

ADRIANA SFALCIN, SECRETARY