

**ACCOUNTANCY BOARD OF OHIO
MINUTES OF NOVEMBER 7, 2014 MEETING**

The Accountancy Board met on November 7, 2014 in Rooms 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; Robert Fay, CPA (Chair), Michael Comer, CPA (Vice-Chair), James Carroll, CPA (Secretary), W. Michael Fritz, CPA (Immediate Past Chair), Margaret Houston, CPA (Past Chair), Adriana Sfalcin (Public Member), James Gero, CPA (Member), James Gottfried, CPA (Member) and Michael Guinigundo, CPA (Member).

Representing the Board staff was John E. Patterson, Executive Director and Tracey F. Fithen, Assistant Executive Director. Board counsel present was Jennifer Croskey, Esq., representing the office of the Attorney General. The meeting was opened with the Pledge of Allegiance.

Present in the audience were Scott D. Wiley, CAE, President and Chief Executive Officer, Laura Hay, Vice President of the Ohio Society of Certified Public Accountants (OSCPA) and Joseph Skoda, CPA, representing the National Society of Accountants.

Mr. Fay called the meeting to order at 10:04 a.m., and welcomed the guests in the audience.

FORMAL HEARING: DAVID L. COOK BOOKKEEPING SERVICES INC.

Mr. Fay opened a disciplinary hearing at 10:07 a.m. pursuant to Chapter 119 of the Ohio Revised Code. The Board charged Mr. Cook with a violation of section 4701.16(A)(1) & (4) of the Ohio Revised Code; violation of a rule of professional conduct promulgated by the board under the authority granted by this chapter; specifically continuing education verification; fraud & deceit in obtaining an Ohio permit.

Ms. Croskey introduced State's Exhibits (A) 1 through 9 and (B) 1 through 43. Mr. Cook was present but not represented by an attorney. Mr. Patterson asked if he preferred to be represented by an attorney and Mr. Cook agreed. Hearing was rescheduled for December 9, 2014.

Mr. Fay concluded the hearing.

FORMAL HEARING: TOBY L. GROVES (G)

Mr. Fay opened a disciplinary hearing at 10:18 a.m. pursuant to Chapter 119 of the Ohio Revised Code. The Board charged Mr. Groves with a violation of section 4701.16(A)(5) of the Ohio Revised Code; concerning conviction of a felony under the laws of any state or of the United States. Mr. Groves was not present.

Ms. Croskey called Ms. Kochensparger, investigator, as a witness and introduced State's Exhibits (A) 1 through 6 and (B) 1 through 10.

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

FORMAL HEARING: MATHHEW R. WOLFE (G)

Mr. Fay opened a disciplinary hearing at 10:40 a.m. pursuant to Chapter 119 of the Ohio Revised Code. The Board charged Mr. Wolfe with a violation of section 4701.16(A)(5) of the Ohio Revised Code; concerning conviction of a felony under the laws of any state or of the United States. Mr. Wolfe was not present.

Ms. Croskey called Ms. Ottavi, investigator, as a witness and introduced State's Exhibits (A) 1 through 7 and (B) 1 through 8.

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

APPROVAL OF THE SEPTEMBER 2014 BOARD MEETING MINUTES

Upon motion by Ms. Houston, seconded by Mr. Comer, the Board voted to approve the minutes of the September 6, 2013 Board meeting. Motion carried 9-0.

ELECTION OF OFFICERS

Mr. Fay reported that the nominating committee, consisting of Mr. Fritz, Ms. Houston and Mr. Guinigundo, selected by a vote of 3-0 the following slate of officers for the Board year 2014-2015:

- Chair-Michael Comer
- Vice Chair-James Carroll
- Secretary-James Gero

Mr. Fay motioned that the slate of nominees be accepted. Ms. Houston seconded the motion, and the Board approved the motion 9-0 with a roll call vote.

BUDGET REPORT

Ms. Fithen noted that the Board, as of the end of the first quarter for fiscal year 2015, made adjustments to payroll and travel as a result of increases in payroll and insurance. The Board's budget is in balance.

EDUCATION ASSISTANCE PROGRAM REPORT

Ms. Elisabeth Newell, of the board staff, reported a total of \$194,528 in education assistance commitments so far for fiscal year 2015. Ms. Houston and Ms. Newell discussed possibilities in changing how funds are appropriated and reported to the board. Plans to draft changes in the Education Assistance Program were discussed in the Education Assistance Subcommittee meeting.

INVESTIGATIONS REPORT

Ms. Newell reported that there were 42 opened cases in 2014, 16 of those were closed for a remainder of 26 currently open to date. Two cases were referred to the Prosecutor's office.

OLD BUSINESS

STATUS OF PAST HEARINGS

Mr. Patterson noted, per the September 5, 2014 Board meeting, the status of past hearings report has been updated to reflect actions completed, processed and remedies ordered per the request of the Board members.

NEW BUSINESS

ANNUAL REPORT REVIEW

Ms. Fithen presented to the board a draft copy of Fiscal Year 2014 Accountancy Board of Ohio Annual Report. Upon review by the board members, with a few minor corrections, the board approved the FY14 Annual Report for processing and submission to the Governor's office.

REQUESTS FOR WAIVER OF LATE FILING FEES

THOMAS D. SPROUT

Mr. Sprout requested a waiver of the \$150 late fee applicable to the late renewal of his Ohio permit because he had moved and did not receive his renewal.

BRAD JEFFRIES

Mr. Jeffries requested a waiver of the \$300 late fee due to not receiving his notification through the mail.

ROBERT SORIN

Mr. Sorin requested a waiver of the \$350 late fee applicable to the late renewal of his Ohio registration because he was diagnosed with Lymphoma in late 2012.

HOWARD A. JESKO

Mr. Jesko requested a waiver of the \$1,000 late fee applicable to the late renewal of his Ohio CPA permit.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson suggested to the board; agenda items for the upcoming Board retreat on December 8, 2014. Items for discussion was the NASBA meeting in Washington, DC, an Investigator Manual, Disciplinary Manual, Employee Manual and late and disciplinary fees.

CLOSED COMPLAINT APPEALS

ROBERT J. POWERS

The Board took no action.

Mr. Patterson also discussed the tentative board meeting dates for calendar year 2015.

BOARD DECISIONS

LATE FEE WAIVER APPEALS

Upon motion by Mr. Carroll, seconded by Ms. Houston, the Board voted to deny the appeals of the following licensees for waiver of the late filing fee:

- Thomas Sprout, CPA Inc.
- Brad Jeffries
- Robert Sorin
- Howard A. Jesko

Motion carried 9-0 on a roll call vote.

DISCIPLINARY HEARING: TOBY L. GROVES

Upon motion by Mr. Carroll, seconded by Ms. Houston, the Board voted to revoke the CPA certificate of Toby L. Groves. Mr. Groves cannot apply for reinstatement until all terms and conditions of his court ordered requirements are met.

Motion carried 9-0 on a roll call vote.

DISCIPLINARY HEARING: MATTHEW R. WOLFE

Upon motion by Mr. Carroll, seconded by Ms. Sfalcin, the Board voted to revoke the CPA certificate of Matthew R. Wolfe. Mr. Wolfe cannot apply for reinstatement until all terms and conditions of his court ordered requirements are met.

Motion carried 9-0 on a roll call vote.

Upon motion by Mr. Fay, seconded by Ms. Sfalcin, the Board voted to adjourn. Motion carried 9-0.

ROBERT F. FAY, CHAIR

JAMES CARROLL, SECRETARY