

**Board Disciplinary Actions  
1990-Present**

<b>NAME</b>	<b>OHIO REVISED CODE VIOLATION</b>	<b>BOARD ACTION</b>	<b>ORDER</b>
Acheampong, CPA Robert K.	4701.16(A)(5)-Theft of public money, property, or records.	CPA certificate and firm registration revoked.	2005-06-06
Ackerman, CPA Carol J.	4701.16(A)(4)-Failure to comply with continuing education verification requirements.	Fine of \$500.	2006-07-21
Adams, Gregory J.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$5,000 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 12/31/17. <b>Conditions met.</b>	2017-10-02
Adkins, CPA Mark A.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of \$500.	2004-04-23
Ahrns Jr., CPA James R.	4701.16(A)(8)-Denied the privilege of appearing or practicing before the SEC for two years.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-09-26
Albers, CPA Richard H.	4701.16(A)(4) and (A)(10)-Failure to comply with continuing education requirements.	CPA certificate revoked.	2001-10-25
Alex & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500.	2006-06-09
Alexander, CPA Prentice	4701.16(A)(9)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit.	CPA certificate revoked; revocation stayed pending completion of firm registration, Ohio permit, and continuing education requirements by 12/31/04, plus payment of a \$1,000 fine. <b>CPA certificate revoked 2/15/05.</b>	2004-09-10
Alexeeff, Paul R.	4701.16(A)(1) & (4)- Concerning fraud or deceit in obtaining an Ohio permit and failure to comply with the continuing education verification requirements.	CPA certificate revoked, but stayed, pending the completion of a Board approved PSR course and payment of a \$5,000 fine, by 8/31/14. <b>Conditions met; reinstatement granted.</b>	2014-06-13
Align, LLC	4701.16(A) (9) and (11) Concerning failure to comply with firm registration requirements.	Fine of \$500.	2015-04-24
Alvaro, CPA Michelle A.	4701.16(A)(10)-Conduct discreditable to a holder of an Ohio registration as a result of her resignation from the Ohio Bar with discipline pending.	CPA certificate revoked.	2006-01-30
Ambrose, CPA William P.	4701.16(A)(1)-Fraud or deceit in obtaining a license.	Fine of \$1,000.	2008-06-27
Andrews, CPA Craig A.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-12-16
Anthony, CPA Richard J.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of \$2,230.	2006-05-05
Arenberg, CPA David M.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2007-09-28
Arps, CPA Bruce H.	4701.16(A)(5)-Convicted of aggravated theft.	CPA certificate indefinitely suspended.	1992-02-03

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Ashworth, CPA Linda S.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	CPA certificate and Ohio permit revoked.	2005-04-22
Austin & Associates, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Austin, CPA P. Thomas	4701.16(A)(1)-Failure to verify continuing education.	Fine of \$100.	2002-08-02
Azar Jr., CPA Kenneth	4701.16(A)(5)-Wire fraud; bank fraud.	CPA certificate revoked.	2001-10-25
Bailey, CPA Mark D.	4701.16(A)(5)-Convicted of receiving stolen property.	CPA certificate revoked.	2001-04-24
Barber, Jr., CPA Royal H.	4701.16(A)(9)-Failure to obtain an Ohio permit.	Fine of \$500.	2005-08-05
Barber, Royal & Co Barber Jr., CPA Royal H.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2007-08-10
Barnes, CPA Brian C.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2004-10-29
Barnes, CPA Brian C.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate and Ohio permit revoked.	2005-04-22
Barnes, CPA Richard Edwin	4701.16(A)(1)&(4)-Failure to respond to Board communications; fraud or deceit in obtaining a license.	Fine of \$1,000.	2004-10-29
Barnes, CPA Richard Edwin	4701.04(A)(4)-Failure to respond to Board communications. 4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	Fine of \$2,500. <b>Conditions not met; CPA certificate and firm registration revoked. Found guilty of unlawful practice in Delaware County Court.</b>	2006-05-05
Bates, Jr., CPA James F.	4701.16(A)(5)-Convicted of two counts of theft.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-08-08
Bauer, David N. - Bauer & Co. CPA	4701.16(A)(9) &(11)-Failure to obtain an Ohio permit and firm registration; failure to comply with firm registration requirements.	CPA certificate and firm registration revoked on 4/26/13; reinstatement is subject to \$5000 fine, PSR, completed by 6/30/13. <b>Board reinstatement granted.</b>	2013-04-26
Beach, CPA Ronald	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked.	2003-11-03
Beard, Tammy L.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. Cannot apply for reinstatement until after 5/30/19 and having met all court ordered requirements.	2016-09-05
Beck, CPA Peter A.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked/cannot apply for reinstatement until completion of all court ordered requirements.	2015-12-08
Beerman Accounting/ Beerman, Jeffrey A.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate and firm registration revoked.	2007-11-09
Beeson, CPA Mark A.	4701.16(A)(10)-Suspended by AICPA for SEC violation.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2009-04-17
Beistel, CPA Theodore L. - <b>Deceased</b>	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2004-06-11
Belda, CPA Daniel P.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2001-09-05

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Bella, A. Dennis - Burns, O'Hare & Bella, Inc.	4701.16(A)(9) &(11)-Failure to obtain a firm registration, and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. Reinstatement is subject to \$5000 fine and PSR completed by 6/30/13. <b>Conditions met.</b>	2013-04-26
Bertemes, CPA William R.	4701.16(A)(5) - Convicted of obstruction of justice.	Fine of \$1,000.	2008-12-16
Bevan, CPA Andrew R. - <b>Deceased</b>	4701.16(A)(4) - Failure to respond to Board communications.	Fine of \$1,000.	2003-09-15
Biesiada, CPA Edward	4701.16(A)(2)-Gross negligence in the practice of public accounting.	CPA certificate revoked.	2002-11-01
Biagiotti, Filippo	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. May apply for reinstatement after 1/1/17, with 120 CPE, including 10 hours Board-approved PSR.	2016-06-01
Boiarski, CPA Dennis M.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. <b>Revocation order upheld by Ashtabula County Common Pleas Court 2/5/10. Reinstated by Board 4/23/10.</b>	2009-07-10
Bosl, CPA Gregory J.	4701.16(A)(5) - Convicted of aggravated theft and forgery.	CPA certificate revoked.	2007-08-10
Bourke, CPA Timothy M.	4701.16(A)(5) - Convicted of theft.	CPA certificate revoked. <b>Board reinstatement granted.</b>	1996-08-05
Bowman, CPA Gordon S.	4701.16(A)(1)&(A)(4) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit; Board communications	CPA certificate revoked; revocation stayed pending submission of \$5,000 fine, \$10/hr for CPE completed outside the reporting period (\$1,200), and 3 hours of Board-approved PSR by 10/31/17. <b>Conditions met.</b>	2017-07-02
Boyer, CPA Ronald Lee	4701.16(A)(3)&(11)-Unlawful practice; failure to comply with firm registration requirements.	CPA certificate revoked.	2007-11-09
Brackenhoff, Donald L.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed pending submission of \$2,500 fine, documentation of 120 CPE credits completed during reporting period, and/or \$10/hr for CPE completed outside the reporting period by 2/5/18. <b>Conditions not met; CPA certificate revoked.</b>	2017-12-04
Bramlage & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Brand, CPA Joe A.	4701.16(A)(5)-Convicted of forging IRS documents.	CPA certificate revoked.	1998-05-04
Brickweg, James A.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed pending submission of \$2,000 fine, 24 hours of CPE including 3 hours of Board-approved PSR by 7/31/16. <b>Conditions met.</b>	2016-04-04
Brown Accounting/ Brown, CPA David Scott	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2007-08-10
Brown, CPA Charles E.	4701.16(A)(5)-Convicted of gross sexual imposition.	CPA certificate revoked. Fined \$1,000.	1996-12-10
Brown, PA Gerald James	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	PA registration revoked.	2005-12-13

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Browske, CPA James F.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revoked.	2003-04-28
Buckley, CPA Thomas	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-08-02
Budenz, CPA Lawrence J.	4701.16(A)(6)-Convicted of fraud and embezzlement.	CPA certificate revoked.	1996-03-11
Buettner, CPA F. Allen	4701.16(A)(3)(9)&(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked.	2007-06-15
Buffenbarger, CPA David J.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$1,500 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 11/30/16. <b>Conditions met.</b>	2016-09-04
Burcham, Stephen D.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPE certificate revoked; stayed pending payment of \$5,000 fine and completion of PSR course by 3/31/16. <b>Conditions met.</b>	2016-02-01
Burden, CPA James A.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$1,430.	2007-09-28
Burkhart, Anna K.	4701.16(A)(4)&(9)-Failure to obtain an Ohio permit, failure to respond to Board communications.	CPA certificate revoked.	2013-12-10
Burnett, CPA John	4701.16(A)(1)-Failure to verify continuing education.	CPA certificate revoked.	2002-08-02
Buzolith, CPA Cathy L.	4701.16(A)(9)-Failure to obtain an Ohio permit.	CPA certificate revoked.	2005-08-05
Caldwell & Company / Caldwell, CPA Cynthia M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2007-08-10
Caldwell, CPA Phillip L.	4701.16(A)(5)-Convicted of conspiracy to commit a crime against the United States.	CPA certificate revoked.	2005-10-14
Callow, CPA Pamela B.	4701.16(A)(5)-Convicted of aiding and abetting wire fraud.	CPA certificate revoked. <b>Board reinstatement granted.</b>	1998-01-30
Campbell, CPA Harrill S.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2010-12-14
Canestraro, CPA Richard W.	4701.16(A)(5)-Aiding in a bribery conspiracy.	Surrender of CPA certificate accepted.	2002-11-01
Capwill, CPA James A.	4701.16(A)(5)-Convicted of wire fraud, tax evasion, and mail fraud.	CPA certificate revoked.	2003-06-24
Carmichael, PA David M.	4701.16(A)(5)-Convicted of selling unregistered securities.	PA registration revoked.	1996-08-05
Carozza, CPA Daniel L.	4701.16(A)(5)-Convicted of conducting an illegal gambling business and engaging in a monetary transaction in property derived from a specified unlawful activity & aiding and abetting same.	CPA certificate revoked.	2001-04-24
Carrigan, John D.	4701.16(A)(1)&(4)-fraud or deceit in obtaining an Ohio permit; failure to comply with continuing education verification requirements; and failure to respond to Board communications.	CPA certificate revoked; revocation stayed subject to \$5,000 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 12/31/17. <b>Conditions not met; revoked.</b>	2017-10-01
Carr, CPA Bruce P.	4701.16(A)(4)-Failure to respond to Board inquiries concerning complaint.	CPA certificate revoked.	2003-01-31

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Casey, CPA Jeffrey H.	4701.16(A)(5)-Convicted of theft.	\$1,000 fine and one year probation.	2003-04-28
Cavell, Scott J. & Cavell & Associates CPA LLC	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	Firm registration revoked with a stay, \$3,000, PSR, & completion of peer review by 7/31/14. <b>Conditions met.</b>	2014-04-25
Cerasi, CPA Gary D.	4701.16(A)(5)-Convicted of bank fraud.	Fine of \$1,000.	2007-08-10
Charvat, CPA Kelly A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2006-06-09
Christian, H. Jeffrey	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked.	2013-04-26
Cilenti, CPA Joseph C.	4701.16(A)(5)-Conviction of a felony in Federal Court of Title 18 U.S.C. 13490 Conspiracy to Commit Wire Fraud/ Title 18 U.S.C. 1028A(a)(1) and (2) Aggravated Identity Theft.	CPA certificate revoked	2013-02-01
Clark, CPA P. Victor	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$2,200; completion of Board PSR course. <b>Board reinstatement granted.</b>	2009-07-10
Coakley, Billi J.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked, but stayed , pending the fulfillment of her court sanctions, & payment of a \$1,000 fine. <b>Conditions met.</b>	2014-06-13
Coates, CPA Douglas R.	4701.16(A)(8)-Denied the privilege to practice before the SEC.	CPA certificate revoked. <b>Reinstatement granted.</b>	1998-01-30
Cole, CPA Michael D.	4701.16(A)(5)-Convicted of conspiracy to engage in a pattern of corrupt activity.	CPA certificate revoked. <b>Reinstatement requested; granted pending completion of 120 CPE, including 3 PSR by 12/31/17.</b>	2006-09-11
Collier, CPA Gary W.	4701.16(A)(5)-Convicted of making a false statement on an income tax return.	CPA certificate revoked.	2006-10-20
Cook, CPA David L.	4701.16(A)(4),(9)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; failure to respond to Board communications.	Fine of \$5,000.	2004-01-30
Cook, CPA David L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$5,000.	2007-04-27
Cook, CPA David L.	4701.16(A)(1)&(4)-Fraud or deceit in obtaining an Ohio permit, failure to comply with CPE audit.	CPA certificate revoked, with stay pending submission of \$5,000 for fraud or deceit, \$5,000 for CPE audit failure, Board-approved PSR course, and late/penalty fees.	2014-12-09
Copley, Ashley R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked with a stay until 10/31/14, pending submission of \$2,000 fine and completion of a Board approved PSR course by 10/31/14. <b>Conditions met.</b>	2014-07-11
Cordillo, CPA Anthony J.	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$1,000.	2004-04-23

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Couchot, CPA Larry E.	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States	CPA certificate revoked. Cannot apply for reinstatement until all conditions of judgment have been met. <b>Reinstatement granted.</b>	2014-12-09
Cox, CPA Patrick J.	4701.16(A)(10)-SEC barred Mr. Cox from association with any investment adviser & revoked the license of his investment advisory firm; SEC assessed Mr. Cox a \$120,000 penalty.	CPA certificate revoked.	2007-08-10
Cozza and Steuer.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2006-06-09
Creel, CPA Henry Louis	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed, subject to \$1,000 fine and completion of Board PSR course by 9/30/11. <b>Stay of revocation expired; CPA certificate and firm registration revoked 10/11/11.</b>	2011-06-03
Crosby, PA James P.	4701.16(A)(5)-Convicted of aggravated theft.	PA registration revoked.	1992-02-03
Cross & Associates Cross, Ronald R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2007-04-27
Cross, CPA Ronald R./Cross & Associates CPAs, LLC.	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA firm registration revoked, but stayed pending submission of \$2,000 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 9/30/15. <b>All fees and CPE submitted. Board reinstatement granted.</b>	2015-04-24
Crow, CPA Alan B.	4701.16(A)(3)&(9)-Unlawful practice; failure to obtain an Ohio permit.	CPA certificate revoked.	2009-05-29
Csaszar, CPA James J.	4701.16(A)(4)-Violation of the auditing standards.	CPA certificate revoked.	2002-11-01
Cummings, CPA Gene T.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Stay of revocation, Fine of \$1,000, firm registration requirements due by 8/31/04. CPA certificate and firm registration revoked 09/10/04. <b>Board reinstatement granted.</b>	2004-06-11
Dages, Donald T.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked; revocation stayed subject to fine of \$750, completion of Board PSR course and \$10/hr deficient in CPE by 7/31/16. <b>Conditions met.</b>	2016-06-02
D'Andrea, CPA Frank J.	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked; revocation stayed subject to fine of \$5,000, completion of Board PSR course by 8/ 31/13. <b>Conditions met.</b>	2013-07-12
Davey, Jonathan D.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked.	2015-07-10
David B. Karr & Co	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2006-05-05
Davis & Associates/ Davis, CPA Scott E.	4701.16(A)(5)-Convicted of aiding and assisting in the preparation of false income tax returns.	CPA certificate revoked; firm registration of Davis & Associates revoked. <b>Board reinstatement granted.</b>	2010-04-23

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Davis, CPA Don R.	4701.16(A)(4)-Failure to return client records in a timely manner.	Fine of \$500.	2003-04-28
Davis, Lewis Gary	4701-16(A)(8)-Suspension or revocation of the right to practice before any state or federal agency.	CPA certificate revoked.	2016-11-04
Davis, CPA Robert Eugene	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2011-11-04
Dawkins, CPA William C.	4701.16(A)(11)-Failure to comply with peer review requirements.	Surrender of firm registration accepted.	2006-12-12
Dawson, CPA Charles R.	4701.16(A)(5)-Convicted of filing false tax returns.	CPA certificate revoked.	1990-07-30
DeLaat, CPA David A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24
Delaney, CPA John P.	4701.16(A)(10)-Conduct discreditable to the public accounting profession arising from an SEC order.	CPA certificate revoked.	2004-04-23
Dennison, CPA Sandra K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000; completion of Board PSR course. <b>Conditions met.</b>	2009-05-29
Denoewer, CPA Michael F.	4701.16(A)(5)-Convicted of theft under O.R.C. Section 2913.02	CPA certificate revoked. <b>Reinstatement granted 10/20/17.</b>	2013-06-07
Diamond, CPA Murray B.	4701.16(A)(9)&(11)-Failure to obtain a firm registration.	Fine of \$500.	2003-06-24
DiCillo, CPA David M./DiCillo & Associates, Inc.	4701.16(A)(1) & (11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$500 fine, all firm registration forms/fees, completed peer review, and 3 PSR credits by 10/31/15. <b>Conditions met.</b>	2015-06-12
Dimengo & Bail CPAs, Inc. / Dimengo, David C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$1,500 fine, acceptance letter of subject-to requirements from OSCPA, completion of 3 PSR credits, and all firm registration renewal fees and late fees by 06/30/17. CPA certificate revoked. <b>Reinstatement 9/8/17 w/payment of \$1,500 fee &amp; cannot perform attest work or own an attest firm.</b>	2016-11-01
DiPietro, Patrick A.	4701.16(A)(2),(4), &(10)-Concerning dishonesty, fraud, or gross negligence in the practice of public accounting; violation of a rule of professional conduct promulgated by the board (specifically Ohio Administrative Code 4701-9-03, Generally accepted auditing standards).	CPA certificate revoked, but stayed with a deadline of 8/31/14 to pay a \$1,000 fine, to include any late fees and penalties, and a Board approved PSR course. <b>Stay conditions met.</b>	2014-06-13
DiPietro, Patrick A. / DiPietro & Gottesman LLC	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. Cannot apply for reinstatement until resolution of peer review.	2017-12-01
Dolenc, CPA Anton P.	4701.16(A)(3),(9)&(11)-Failure to comply with firm registration requirements, unlawful practice.	Fine of \$500.	2005-10-14

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Dorcas, CPA Cedric F.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2001-09-05
Dougherty, CPA Todd A.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of \$500.	2004-04-23
Doyle, CPA Michael R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2008-08-08
Drake, CPA Charles C.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$1,000; completion of Board PSR course.	2012-02-03
Drake, CPA Charles C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2007-11-09
Drake, CPA Charles C.	4701.16(A)(4)-Failure to return client records.	CPA certificate revoked.	2012-04-27
Dudley, Sr., CPA Edward E.	4701.16(A)(4)&(11)-Violation of the attestation standards; failure to properly register as an attest firm.	Attestation standards: 32 extra hours CPE credit in attest standards, to be completed by 12/31/02; Firm registration: Fine of \$500, registration as an attest firm, and renewal by 10/31/03 including peer review.	2002-04-26
Dugovich, CPA Frank	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Dugovich, CPA Frank	4701.16(A)(3),(9)&(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2005-08-05
Eckert & Eckert	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2005-06-06
Edelen, CPA Michael S.	4701.16(A)(5)-Convicted of attempted child prostitution.	CPA certificate revoked.	2004-10-29
Edwards, CPA Douglas R.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2006-07-21
Elias, Robert & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Elias, CPA Robert F.	4701.16(A)(5)-Convicted of failure to file an income tax return and attempting to evade or defeat tax.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2001-12-14
Ellender Financial Services.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Evans, CPA Lawrence J./LJ Evans & Co.	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$1,000 fine, all firm registration renewal forms/fees, completed peer review, and 6 PSR credits by 10/31/15. <b>Conditions of stay met.</b>	2015-06-12
Everett, CPA Justine T.	4701.16(A)(5)-Convicted of bank fraud.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2003-04-28
Fair, CPA Michael S.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$500; completion of Board PSR course. <b>Conditions met.</b>	2011-07-08



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1990-Present**

Farinacci, Tanya E.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit; Board communications.	CPA certificate revoked.	2017-07-04
Fellman, CPA Kevin J.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$580; completion of Board PSR course. <b>Conditions met.</b>	2012-11-02
Fetterman, CPA Stanley	4701.16(A)(9)-Failure to obtain an Ohio permit; 4701.16(A)(3)-Unlawful practice.	Fine of \$500.	2007-06-15
Fidler, Richard A. / Fidler & Fidler	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked; stayed pending submission of \$2,000 fine, all permit and late fees, 120 hours CPE and 3 hours PSR by 1/31/16. <b>Conditions not met; revoked.</b> Reinstatement hearing 4/29/16: Payment of prior fine +\$2,500, all permit fees & late fees, all firm registration & late fees by 7/31/16. <b>Conditions met.</b>	2015-11-04
Fidler, Richard A. / Fidler & Fidler	4701.16 (A)(2) - Dishonesty, fraud, or gross negligence in the practice of public accounting; 4701.16 (A)(10) - Conduct discreditable to the public accounting profession, per 4701-11-09 (C)(10) failure to file tax returns for others	CPA certificate revoked. Cannot apply for reinstatement until conditions related to the associated civil judgment have been met. <b>Appeal filed 12/17/17 with Franklin County Court of Common Pleas.</b>	2017-12-02
Fink, CPA Teresa L.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2005-06-06
Fink, CPA Teresa L.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2006-07-21
Fink, CPA Teresa L.	4701.16(A)(4)-Failure to respond to Board communications; 4701.16(A)(10)-Conduct discreditable to the public accounting profession.	CPA certificate and firm registration revoked.	2008-12-16
Finks, CPA Thomas M.	4701.16(A)(9)-Failure to obtain an Ohio permit; 4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2003-12-16
Fitch, CPA James E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration of Fitch & Fitch revoked.	2001-09-05
Fitz Financial Services /Fitzharris, CPA Jerome K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$5,000.	2007-04-27
Fitzharris, CPA Jerome K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2004-01-30
Flask, Kusak & Company/ Flask, CPA John	4701.16(A)(3),(9)&(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	Fine of \$5,000; completion of Board PSR course. <b>Conditions not met; revoked.</b>	2009-07-10
Flowers, CPA Anthony J.	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2006-05-05

**Board Disciplinary Actions  
1990-Present**

Floyd Scott & Associates, Inc. / Floyd-Scott, Nicolas	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed subject to fine of \$2,000, completion of Board PSR course, and firm registration requirements by 6/30/12.	2012-04-27
Floyd-Scott, CPA Nick	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Folck, CPA Glen A.	4701.16(A)(10)-Consented to civil penalty of \$50,000 pursuant to SEC action.	CPA certificate revoked.	2003-09-15
Fraley & Company.	4701.16(A)(4)-Issuance of substandard review report.	16 hours CPE for personnel involved with engagement.	2003-01-31
Francis, CPA Paul R.	4701.16(A)(3),(9)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2009-11-06
Franck, CPA Margaret C.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2009-09-11
Freeman, Dale L.	4701.16(A)(5) & (6) - Conviction of a felony under the laws of any state or of the United States; conviction of any crime, an element of which is dishonesty or fraud under the laws of any state or of the United States.	CPA certificate revoked.	2016-11-05
Froehlich, CPA Frederick J.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2012-09-07
Frost, CPA Kenneth B.	3123.47, 3123.58, & 3123.62-Default on child support-no Board hearing required.	CPA certificate suspended.	2005-05-13
Gall & Associates, Inc. / Gall, Steven William	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed, subject to \$500 fine and completion of Board PSR course by 7/31/11. <b>Conditions met.</b>	2011-06-03
Garland, CPA David L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24
Garland, CPA David L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$200.	2003-09-15
Gentile, CPA Kevin T.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Gerhart, CPA, James R. Gerhart & Associates.	3123.47, 3123.58, & 3123.62-Default on child support-no Board hearing required.	CPA certificate and firm registration suspended. <b>Board reinstatement granted.</b>	2004-03-15
Gettman, Glenn J.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2015-04-24
Giovannazzo, CPA, John A.	4701.16(A)(9)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit.	CPA certificate and firm registration revoked; revocation stayed, subject to \$5,000 fine and completion of Board PSR course by 12/31/13. <b>Conditions met.</b>	2013-11-08

**Board Disciplinary Actions  
1990-Present**

Gordon, CPA Joseph B.	4701.16(A)(9)&(11)-Failure to comply with firm registration requirements.	CPA certificate revoked, but stayed pending submission of \$2,500 fine, and 3 PSR credits by 3/31/16. <b>Conditions met.</b>	2015-12-08
Gordon, CPA William J.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$1,500 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 11/30/16. <b>Conditions met.</b>	2016-07-05
Grand, CPA Gary L.	4701.16(A)(10)-Issued cease and desist order by the SEC.	Fine of \$5,000, eight CPE credits in professional ethics.	2004-06-11
Gray, CPA Peter R.	4701.16(A)(5), (A)(7)-Convicted of possessing fraudulent securities; CPA certificate revoked by the North Carolina State Board of Certified Public Accountant Examiners.	CPA certificate revoked.	2008-01-25
Green, CPA Chelsea C.	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of \$1,000,eight CPE credits in professional ethics.	2003-12-16
Green, CPA Richard Kenneth	4701.16(A)(5)-Convicted of Filing a False Claim against the Government in violation of Title 18 section 287 US Code.	CPA certificate revoked.	2006-01-30
Green, CPA Christopher	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States	CPA certificate revoked. Cannot apply for reinstatement until all conditions of judgment have been met.	2014-02-21
Gross, CPA Robert P.	4701.16(A)(5)-Convicted of conspiracy in violation of Title 18 section 371 US Code, and conspiracy to defraud the Internal Revenue Service.	CPA certificate suspended. <b>Board reinstatement granted.</b>	1992-10-26
Gross, CPA Steven H.	4701.16(A)(5)-Convicted of conspiracy to defraud the Internal Revenue Service.	Censured by Board.	1994-08-01
Groves, CPA Toby L.	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States	CPA certificate revoked. Cannot apply for reinstatement until all conditions of judgment have been met.	2014-11-07
Hager, CPA Steven K.	4701.16(A)(11)-Failure to comply with peer review standards.	CPA certificate and firm registration revoked 11/9/07. Board reinstatement of CPA certificate granted 4/28/17 upon payment of reinstatement fee of \$1,000. <b>Conditions met.</b>	2007-11-09
Hager, CPA Steven K.	4701.16(A)(11)-Failure to comply with peer review standards.	Fine of \$1,000; 24 CPE credits in accounting and auditing; accelerated peer review.	2007-01-26
Hammel, Jeffrey S.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for two years.	CPA Certificate revoked. Cannot apply for reinstatement until SEC requirements have been met.	2017-12-03
Haque, CPA Abrar U.	4701.16(A)(5)-Convicted of 61 counts for 15 separate felonies related to RICO and various fraud charges.	CPA certificate and firm registration revoked.	2007-04-27
Harbaugh, CPA Donald A.	4701.16(A)(6)-Convicted of theft.	CPA certificate revoked. <b>Board reinstatement granted.</b>	1997-11-03

**Board Disciplinary Actions  
1990-Present**

Harbrecht, CPA Robert M.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for eighteen months.	CPA certificate revoked.	2008-04-25
Harcar, CPA Daniel J.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2009-2012 reporting period, \$2,000 fine, any applicable late/penalty fees, and completion of Board PSR course by 11/30/2013. <b>Conditions of stay met.</b>	2013-09-06
Harper, Robertson & Associates, Kevin Robertson, Gregory Harper.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked, CPA certificates of Kevin Robertson and Gregory Harper revoked. <b>Board reinstatement granted to CPAs; firm out of business.</b>	2006-07-21
Hart, Thomas J.	4701.16(A)(1)&(A)(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed pending payment of a fine of \$10/hr for CPE completed outside the reporting period (\$280) by 11/8/17. <b>Conditions met.</b>	2017-09-02
Hassan, Amber S.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed pending \$500 fine, applicable late/penalty fees and fees for CPE hours totaling \$3,040. <b>Conditions met.</b>	2015-11-06
Haver, CPA Kenneth W.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked.	2004-06-11
Haynes, CPA Patrick J.	4701.16(A)(3),(9)&(11)-Unlawful practice, failure to obtain an Ohio permit, failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2011-06-03
Heidlebaugh, CPA Flint B.	4701.16(A)(4)-Failure to exercise due care in the performance of a public accounting engagement.	Fine of \$500.	2003-08-01
Herman, Linda A.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2016-07-06
Hesselgesser, Robert D.	4701.16(A)(8)-Privilege to practice before the SEC suspended for two years.	CPA certificate revoked. Can apply for reinstatement after 4/1/18.	2016-09-01
Higgins, CPA Duane K.	4701.16(A)(8)-Privilege to practice before the SEC suspended for two years.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-04-25
Hoffman, CPA Bradley A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed, subject to completion of applicable requirements, a fine of \$500, and professional standards and responsibilities course. <b>Conditions of stay met.</b>	2010-09-10
Hoicowitz, Arthur B.	4701.16(A)(9)-Failure to obtain Ohio permit.	CPA certificate revoked; revocation stayed subject to payment of firm registration and late fees by 1/31/17. <b>Conditions met.</b>	2016-12-01

**Board Disciplinary Actions  
1990-Present**

Holthaus, Barbara J.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked. Revocation Stayed upon completion of 3 CPE PSR, Fine of \$500 and any applicable LF/Penalty fees by 12/31/15. <b>Conditions of stay met.</b>	2015-09-04
Holtzhauser, CPA John R.	4701.16(A)(10)-SEC barred Mr. Holtzhauser from serving as an officer or director of an issuer; fine assessed.	CPA certificate revoked. Reinstatement granted subject to \$1,000 fine, 3 CPE PSR, and \$630 in back/late/permit fees. <b>Conditions met.</b>	2007-11-09
Honsberger, CPA James	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$830, plus professional standards and responsibilities course.	2009-09-11
Hopper, CPA Richard K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2005-10-14
Horner, CPA Kevin R.	4701.16(A)(1)&(A)(4) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit; Board communications.	Board voted to accept retirement affidavit.	2017-07-03
Houze Consulting/ Houze, Armand L. - <b>Retired</b>	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500/revocation stayed pending completion of all requirements by 6/30/04.	2004-04-23
Howe, Ward E.	4701.16(A)(9) & (11)-Failure to obtain a Firm registration; and failure to comply with the firm registration requirements.	CPA certificate revoked.	2014-02-25
Hubbard & Hubbard, CPAs.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24
Hunter III, CPA Harry W.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2012-11-02
Huston, CPA Robert J.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2011-06-03
Huth, CPA Christopher J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revoked; firm registration of Serra & Huth revoked.	2009-05-29
Imbrogno, George E.	4701.16(A)(1)&(A)(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2017-09-03
Isabella, CPA Raymond G.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$3,200.	2007-08-10
Isabella, CPA Raymond G.	4701.16(A)(10)-Failure to comply with Board adjudication order.	Fine of \$500.	2007-12-11
Isabella, Raymond G.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. May not apply for reinstatement until all conditions of judgment have been met.	2013-04-26
Jacobs, CPA David P.	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$3,500 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 11/30/16. <b>Conditions met.</b>	2016-09-06

**Board Disciplinary Actions  
1990-Present**

Janosik, CPA Dennis	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2002-08-02
Jerry M Sutton & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-06-12
Jones, Clifton & Clifton Jones Public Accountant	4701.16(A)(11) and (A)(9)-Failure to comply with firm registration requirements; unlicensed practice.	CPA certificate and firm registration revoked.	2015-06-12
Jones, CPA Harry	4701.16(A)(5)- Federal conviction for Title 26 U.S.C. 7206 (subscribing to a false income tax return).	CPA certificate revoked.	2013-09-06
Jurcago, CPA John J.	4701.16(A)(3),(9)&(11)-Unlawful practice, failure to obtain an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2006-2008 reporting period, \$2,000 fine, and completion of Board PSR course by 9/30/2011. <b>Stay of revocation expired; CPA certificate revoked 10/11/2011. Reinstated by Board 11/4/2011.</b>	2011-09-09
Kaiser & Company Stephen L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Kaiser, Stephen L. & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500; completion of Board PSR course.	2009-05-29
Kaltenecker, CPA Lisa A.	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of \$1,000.	2005-01-28
Kane, Daniel & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2002-08-02
Kane, Merrill E. - Merrill E. Kane & Co. CPA	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked on 4-26-13; reinstatement is subject to \$2000 fine, PSR, completed by 6/30/13. <b>Conditions met.</b>	2013-04-26
Kapron, CPA Jeffrey S.	4701.16(A)(1)&(4)-Failure to respond to Board communications.	CPA certificate revoked. Board reinstatement granted.	2010-09-10
Kaufman, Carolyn C.	4701.16(A)(5) & (6) - Conviction of a felony under the laws of any state or of the United States; conviction of any crime, an element of which is dishonesty or fraud under the laws of any state or of the United States.	Board voted to take no action.	2016-07-01
Kauffman, G.B. & Associates / Kauffman, CPA Gregory B.	4701.16(A)(3),(4)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2010-09-10
Kaysner, CPA Diane E.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked. <b>Board reinstatement granted 6/3/16.</b>	2007-04-27
Keis, Abdallah A.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed subject to submission of \$120 fine by September 31, 2016. <b>Conditions of stay met.</b>	2016-07-02
Kelley, CPA Terance L.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked.	2010-07-09

**Board Disciplinary Actions  
1990-Present**

Kellicker, CPA John	4701.16(A)(8)-Privilege to practice before the IRS suspended indefinitely.	CPA certificate revoked.	2007-06-15
Kelly, CPA David A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2005-06-06
Keplinger, CPA Tab A.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked. Board revocation order upheld by Tuscarawas County Common Pleas Court on 8/19/11. <b>Reinstatement granted on 9/5/14. Firm out of business.</b>	2010-09-10
Kesel, Gerry <b>Deceased</b> & Kesel & West CPAs	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked, with a stay of \$2,000 fine & PSR by 7/31/14. <b>Conditions of stay met. Firm is out of business; both partners deceased.</b>	2014-04-25
Kiesling, CPA C. Mark	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500 and resolve outstanding complaints. <b>CPA certificate revoked 6/11/04.</b>	2002-01-25
Kiesling, CPA C. Mark	4701.16(A)(3)(4)&(9)-Failure to obtain an Ohio permit, unlawful practice, failure to comply with professional auditing standards.	CPA certificate revoked.	2004-06-11
Kiner & Associates/ Kiner, Marc	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500; completion of Board PSR course. <b>Conditions met.</b>	2009-05-29
Klapfish, CPA Michael L.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$500.	2007-08-10
Klein, CPA Avery B.	4701.16(A)(6)-Conviction of gambling and records maintenance.	CPA certificate revoked. <b>Board decision upheld by court.</b>	2006-07-21
Klein, CPA Avery B.	4701.16(A)(6)-Conviction of gambling and records maintenance.	CPA certificate revoked. <b>Appealed, and court ordered a new hearing.</b>	2004-04-23
Knapp, CPA Michelle L.	4701.16(A)(5)-Conviction of aggravated vehicular homicide.	CPA certificate revoked.	2011-12-13
Koch, CPA Thomas Matthew	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of \$1,000.	2004-10-29
Kohl, CPA Anthony W.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked. <b>Board reinstatement granted.</b>	1996-08-05
Kolarik, CPA Jeffery C.	4701.16(A)(5) of the Revised Code -Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2013-07-12
Kollipara, CPA Venkata S.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate, Ohio permit, and firm registration revoked 4/22/05. <b>Board reinstatement granted.</b>	2012-12-11
Komorowski, Ronald M. III & Ronald M. Komorowski Jr. CPA Inc.	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked, with a stay; \$7,500, PSR and completion of peer review by 7/31/14. <b>Stay conditions met.</b>	2014-04-25
Kratz, CPA Ryan	4701.16(A)(5)-Convicted of aggravated theft, tampering with records, misuse of credit cards, and falsification.	CPA certificate revoked.	2011-04-29

**Board Disciplinary Actions  
1990-Present**

Krese, CPA Kenneth P.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2011-07-08
Krupa, CPA Theodore J.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education requirements.	Surrender of CPA certificate accepted by Board.	2005-04-22
Kusak, CPA Thomas A./Flask Kusak & Company	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. May apply for reinstatement after 7/1/16.	2015-06-12
Landis, CPA Larry L.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. May apply for reinstatement after 7/1/17.	2016-09-02
Larsen, CPA Robert K.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$1,000.	2006-09-11
Lee, CPA Kathleen R.	4701.16(A)(5)-Convicted of aiding & assisting in filing of false tax returns.	CPA certificate revoked.	2001-04-24
Leither, CPA Leon N.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2009-09-11
Lenihan, Michael R. & Lenihan & Company Inc.	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked, with a stay of \$7,500 fine & PSR by 7/31/14. <b>Conditions met.</b>	2014-04-25
Lehman, Charles W.	4701.16(A)(7) - Cancellation, revocation, suspension or refusal to renew authority to practice as a certified public accountant, public accountant, or public accounting firm by any other state.	CPA certificate revoked; revocation stayed pending compliance with the requirements issued by the Indiana Board of Accountancy by 12/31/17. <b>Conditions met.</b>	2017-10-03
Lennon & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2006-06-09
Light Jr., CPA H. Buddy - Deceased	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$250.	2002-01-25
Liller, CPA Brent F.	4701.16(A)(5)-Convicted of aggravated theft.	CPA certificate revoked.	2010-04-23
Lucas, CPA Jeffrey K.	4701.16(A)(9), (A)(11), (A)(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked. <b>Court upheld the Board's decision. Board reinstatement granted.</b>	2006-12-12
Lucas, Jerome J.	4701.16(A)(8)-Suspension from practice in New Jersey for one year.	Fine of \$2,500 & PSR by 1/31/16. <b>Stay requirements met.</b>	2015-11-01
Lusher, CPA Charles F.	4701.16(A)(5)-Convicted of aggravated theft.	CPA certificate revoked.	1993-04-27
Lysiak, Theodore A.	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked.	2013-04-26
Mack, Terry & Mack and Mack CPAs, Inc.	4701.16 (A) (1) and (11) Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$1000 fine, 6 CPE PSR and a completed and accepted peer review by 11/30/15. <b>Conditions not met. CPA &amp; Firm registration revoked.</b>	2015-07-10



**Board Disciplinary Actions  
1990-Present**

Malitz, CPA Charles P.	4701.16(A)(5)-Convicted of aiding and abetting the filing of a false tax return.	CPA certificate revoked.	2007-04-27
Maloy Jr., CPA Robert J.	4701.16(A)(8)-Privilege to practice before the IRS suspended indefinitely.	CPA certificate revoked. Reinstated by Board 2/14/14 with \$6,000 fines, \$1,600 late fees, and PSR. <b>Conditions met.</b>	2007-06-15
Mancini, CPA Michael W.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of \$1,000.	2003-11-03
Manoranjan & Shaffer, Inc.	4701.16 (A) (9) and (11) - Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$500 fine, payment of all firm registration fees and late fees, 3 hours Board-approved PSR by 7/31/16. <b>Conditions met.</b>	2016-04-05
Mansour's Consulting CPA Firm.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-04-26
Margolis & Miller	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Marietta III, CPA James M.	4701.16(A)(5)-Convicted of conspiracy to defraud the United States.	CPA certificate suspended; fine of \$1,000.	2007-08-10
Marovich, CPA Jennifer L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2007-11-09
May Jr., John D. Inc., John D. May Jr., CPA	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2012-06-08
Mayor, Michael S., Mayor CPA Group	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$3,000 fine, payment of all firm registration fees and late fees, 3 PSR by 7/31/16; and peer review conditions met by 10/31/16. <b>Conditions met.</b>	2016-04-03
McArthur, CPA Paul D.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Stay of revocation; Fine of \$1,000; 3 CPE credits in professional standards by 6/30/04. CPA certificate revoked 9/3/04. <b>Board reinstatement granted.</b>	2003-12-16
McAtee, CPA Carol L.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for two years.	Fine of \$1,000; suspension of CPA certificate until 6/27/08. <b>Conditions met.</b>	2007-01-26
McCurdy, CPA James T.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for one year.	Fine of \$1,000; CPA certificate suspended for one year. <b>Conditions met.</b>	2005-12-13
McDole, Mark & Mark McDole CPA, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Filed in TMC 12/17/15; bench warrant issued 02/26/2016.</b>	2015-06-12
McGrothers Jr., CPA Charles W.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2007-08-10
McIntosh, CPA Jeffrey R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24

**Board Disciplinary Actions  
1990-Present**

McIntosh, CPA Jeffrey R.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked.	2005-10-14
McNamee & Co / McNamee, CPA Michael M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2004-06-11
McNamee & Co., Michael M. McNamee, CPA	4701.16(A)(10)-Conduct discreditable to the public accounting profession-failure to comply with the terms of a civil judgment.	CPA certificate and firm registration revoked.	2009-11-06
McRae, CPA Robert E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked. <b>Firm registration reinstated.</b>	2010-11-05
Meikle, CPA Paul D.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; stayed subject to fine of \$1,500 & completion of Board PSR course. <b>Conditions met.</b>	2009-05-29
Mellon, CPA Howard J.	4701.16(A)(10)-Conduct discreditable to the public accounting profession-failure to timely file tax returns with the IRS.	Fine of \$500.	2009-04-17
Melosh, CPA Charles L. (deceased)	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate and Firm registration revoked for failure to respond to board communication. <b>Revocation Stayed upon completion of PSR, Fine of \$500 and any applicable LF/Penalty fees by 8/31/13. Stay expired; revoked.</b>	2012-06-08
Merrelli Jr., CPA Joseph J.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Board reinstatement granted with \$750 fine/PSR. Conditions met.	2011-06-03
Messer, Betty J.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked. Board reinstatement granted 4/28/17 pending \$1,000 reinstatement fee by 7/31/17. <b>Conditions met.</b>	2011-11-04
Mette, Mark A.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	Board took no action.	2017-07-01
Meyer, CPA N. Kent	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked.	2005-12-13
Meyers, Herman & Heck /Heck, CPA John W.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2007-09-28
Meyers, Herman & Heck.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked; CPA certificates of Terry B. Herman and John W. Heck, Jr. revoked.	2007-09-28
Meyers, Herman & Heck/ Herman, CPA Terry B.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2007-09-28
Midcap, CPA Ronald C./Midcap & Company	4701.16 (A)(1) & (11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$5,000 fine, all firm registration forms/fees, completed peer review, and 3 PSR credits by 12/31/15. <b>Conditions met.</b>	2015-09-04

**Board Disciplinary Actions  
1990-Present**

Miller, CPA Alexander W.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked. Revocation Stayed upon completion of PSR, Fine of \$500 and any applicable LF/Penalty fees by 8/31/13. <b>Stay conditions met.</b>	2011-12-13
Miller, CPA Craig S.	4701.16(A)(5)-Convicted of obstruction of justice.	Fine of \$1,500; Completion of basic professional standards and responsibilities course. <b>Conditions met.</b>	2008-08-08
Miller, CPA Paul J.	4701.16(A)(3), (A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; unlawful practice; failure to respond to Board communications.	Fine of \$1,000.	2009-04-17
Miller, CPA (CPA #18,119) Richard James	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for five years.	CPA certificate revoked.	2009-09-11
Milovancev, CPA Stanley D.	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked, but stayed pending submission of \$1,000 fine, all applicable permit/late fees, and 3 PSR credits by 9/30/15. <b>Stay conditions met.</b>	2015-04-24
Milton, CPA John A.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked.	2001-04-24
Miskinis, CPA Donald J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500; completion of Board PSR course. <b>Stay conditions met.</b>	2009-05-29
Mohammadpour, CPA Ali	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2009-2012 reporting period, \$2,000 fine, any applicable late/penalty fees, and completion of Board PSR course by 11/30/13. <b>Stay conditions met.</b>	2013-09-06
Moley, James P. & Associates, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed subject to fine of \$500, completion of Board PSR course, and firm registration requirements by 6/30/12. <b>Stay conditions met.</b>	2012-04-27
Moody, Alana R.	4701.16 (A)(9) and (11) - Failure to comply with firm registration requirements.	CPA certificate revoked; stayed subject to submission of \$2,500 fine, completion of 3 hours of Board-approved PSR, submission of all firm registration fees and late fees; and completion of a system peer review by 12/31/16. <b>Stay conditions met.</b>	2016-07-04
Moon, CPA Bryan M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2011-06-03
Mooney, CPA Kevin D.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked.	2005-05-05

**Board Disciplinary Actions  
1990-Present**

Morgan, PA William F.	4701.16(A)(5)-Convicted of felony theft from an elderly person or disabled adult, and prohibited acts and practices.	PA registration revoked.	2013-09-06
Morris, CPA John E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-01-25
Morrison, CPA Charles R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2012-04-27
Musgrave, CPA Paul D.	4701.16(A)(5)-Convicted of wire fraud, bank fraud, conspiracy to commit wire fraud, and submission of false loan applications.	CPA certificate revoked.	2014-09-05
Myers, CPA Robert J.	4701.16(A)(9), (A)(11), (A)(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2009-11-06
Myers, CPA Robert J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2005-06-06
Myers, CPA Robert J.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revocation stayed, subject to fine of \$1,500 and come into compliance with Ohio permit, continuing education, and firm registration requirements by 12/31/05. <b>Revoked.</b>	2005-10-14
Myers, Gerald & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000; completion of Board PSR course. <b>Stay conditions met.</b>	2009-05-29
Nelson, CPA Denver Lee	4701.16(A)(1) of the Revised Code - Concerning committing fraud or deceit in obtaining an Ohio permit; and Section 4701.16(A)(4) of the Revised Code - Concerning failure to comply with the continuing education verification requirements. 4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Reinstatement granted upon completion of PSR, Fine of \$500 and any applicable LF/Penalty fees by 8/31/13. <b>Stay conditions met.</b>	2009-07-10
Nemetz, CPA Robert A.	4701.16(A)(5)-Convicted of providing false statements on a bank loan application.	CPA certificate revoked. Fine of \$1,000.	1995-06-20
Nichols, PA Charles G.	4701.16(A)(5)-Convicted of felony theft.	PA registration indefinitely suspended.	1994-04-25
Nims, Ronald K.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked. Revocation Stayed upon completion of 3 hours of Board-approved PSR, Fine of \$500 and any applicable LF/Penalty fees by 12/31/15. <b>Stay conditions met.</b>	2015-09-04
Nordstrom, CPA Elaine R.	4701.16(A)(1)-Fraud or deceit in obtaining a license.	CPA certificate revoked.	2008-04-25
O'Donnell, CPA Joseph P.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to respond to Board communications, unlawful practice.	Fine of \$2,000; completion of Board PSR course. <b>Stay conditions met.</b>	2011-07-08
Okuley, CPA Anthony R.	4701.16(A)(5)-Convicted of pandering sexually oriented matter involving a minor.	CPA certificate revoked.	2009-04-17
Omohundro Jr., CPA Herschel C.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked. <b>Board decision affirmed by the Franklin County Court of Common Pleas.</b>	2009-09-11

**Board Disciplinary Actions  
1990-Present**

Osborne Accounting Services.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-04-28
Pace, CPA Nicholas J.	4701.16(A)(5) and (A)(6)-Convicted of mail fraud.	CPA certificate revoked.	1997-04-28
Pandorf, CPA Ronald T.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked.	2005-10-14
Paquette, CPA Thomas J.	4701.16(A)(4) and (A)(1)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$500 and obtain an Ohio registration.	2005-10-14
Patriarca, Michael A.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Reinstatement granted at 2/10/17 Board meeting pending payment of \$1,000 fine, penalty fee of \$10 per CPE hour earned in 2017, and completion of 3 PSR credits by 4/30/17. <b>Stay conditions met.</b>	2016-11-03
Patriot Tax & Accounting/ Filippo, CPA Michael G.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000, plus completion of Board professional standards and responsibilities course. <b>Stay conditions met.</b>	2011-12-13
Patterson, CPA John C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2005-06-06
Patterson, Paul L. & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-08-02
Perks, CPA Grant	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Petryszak, CPA James	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Phillips, Natalie J.	4701.16(A)(9) - Failure of a holder of a CPA certificate to obtain an Ohio permit.	CPA certificate revoked; stayed subject to submission of \$250 fine, completion and submission of 120 hours of CPE, to include 3 hours of Board-approved PSR, and a penalty fee of \$10 per CPE hour earned in 2016.	2016-07-03
Pieper, Richard E. & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Pizza, Anthony & Pizza and Pizza	4701.16 (A) (1) and (11) Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$2000 fine, 6 PSR and a completed and accepted peer review by 11/30/15. <b>Stay expired; revoked. Board reinstatement granted.</b>	2015-07-10
Pohl, PA William E.	4701.16(A)(5)-Convicted of mail fraud.	PA registration indefinitely suspended.	1993-04-27

**Board Disciplinary Actions  
1990-Present**

Present, II, CPA Philip S.	4701.16(A)(8)-Denied the privilege to practice before the SEC.	CPA certificate revoked.	1998-05-04
Presswala, CPA Rashi R.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of \$500.	2004-04-23
Prince, CPA Paul W.	4701.16(A)(5)-Convicted of wire fraud.	CPA certificate revoked.	2009-04-17
Purvis, CPA Robert P.	4701.16(A)(4)-Failure to respond to Board communications concerning a complaint.	CPA certificate revoked.	2002-01-25
Quatman, CPA John J.	4701.16(A)(3), (A)(4), (A)(9)-Failure to obtain Ohio permit; unlawful practice; failure to respond to Board communications.	CPA certificate revoked.	2010-06-04
Quebman III, CPA Robert B.	4701.16(A)(11) and (A)(9)-Failure to comply with firm registration requirements; unlicensed practice.	CPA certificate revoked.	2003-09-15
R. K. Smith & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-06-12
Rahe & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-04-26
Rahe, CPA Paul J.	4701.16(A)(3), (A)(9)-Failure to obtain Ohio permit, unlawful practice.	Fine of \$1,000; basic professional standards and responsibilities course. <b>Conditions met.</b>	2008-08-08
Raimer, CPA Russell B.	4701.16(A)(8)-Denied the privilege to practice before the IRS.	Fine of \$1,000; completion of Board PSR course. <b>Stay conditions met.</b>	2009-05-29
Raub, Brent H.	4701.16(A)(4)-Violation of a rule of Professional Conduct (Board Communications).	CPA certificate revoked.	2014-07-11
Reder, CPA H. Ronald	4701.16(A)(5)-Convicted of willfully and knowingly filing false forms with the Internal Revenue Service	CPA certificate suspended. <b>Board reinstatement granted.</b>	1993-04-27
Reder, CPA Mark A.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2003-11-03
Reese, CPA David	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2002-08-02
Reiff, Faye J.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked. Revocation Stayed upon completion of 3 CPE PSR, Fine of \$500 and any applicable LF/Penalty fees by 8/31/15. <b>Conditions of stay met.</b>	2015-07-10
Reigle, CPA James L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$1,240.	2006-06-09
Retz, CPA Terry	4701.16(A)(11)-Failure to comply with firm registration requirements.	Surrender of CPA certificate accepted.	2002-11-01
Rhode, CPA Randolph C.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked.	2013-09-06
Rienerth, Anne M.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	Fine of \$500, completion of 3 CPE PSR by 12/31/16.	2016-11-02
Rike, CPA David V.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2005-08-05

**Board Disciplinary Actions  
1990-Present**

Roberts, CPA Thomas W.	4701.16(A)(7)-His Kentucky CPA certificate was revoked by the Kentucky State Board of Accountancy.	CPA certificate revoked.	2001-07-27
Rodriguez, CPA David A.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for one year.	Fine of \$1,000; CPA certificate suspended until 6/6/07. <b>In good standing.</b>	2007-01-26
Rogers, CPA Mary C.	4701.16(A)(6)-Convicted of conspiracy to commit bank and mail fraud and filing a false income tax return.	CPA certificate revoked.	2011-11-04
Rolfes, CPA Dale A.	4701.16(A)(4), (A)(9)-Failure to obtain Ohio permit, failure to respond to Board communications.	CPA certificate revoked.	2004-04-23
Ronaghy, CPA Hassan	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked.	2002-08-02
Rosenbaum, CPA Charles C.	4701.16(A)(9), (A)(3)-Failure to obtain an Ohio permit, unlawful practice.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2004-06-11
Rosile, CPA Douglas P.	4701.16(A)(7)-His Florida CPA certificate was suspended by the Florida Board of Accountancy twice.	CPA certificate revoked.	1996-01-10
Ross, CPA Daniel P.	4701.16(A)(5) and (A)(6)-Convicted of violations of federal fraud statutes.	CPA certificate revoked.	1997-11-03
Ross, CPA Timothy A.	4701.16(A)(8)-Denied the privilege to practice before the SEC.	CPA certificate revoked.	1998-01-30
Rossi, PA Philip D.	4701.16(A)(5)-Convicted of mail fraud.	PA registration revoked.	2010-02-05
Rowland, CPA Mark C.	4701.16(A)(5)-Convicted of aiding and abetting the filing of a false tax return.	CPA certificate suspended for duration of probation. Fine of \$1,000.	2004-10-29
Rubin, CPA Kimball E.	4701.16(A)(10)-Conduct discreditable to the public accounting profession-failure to file tax returns with the IRS.	Fine of \$3,000.	2007-12-11
Ruper, CPA Jeray M.	4701.16(A)(5)-Convicted of theft and forgery.	CPA certificate revoked.	1993-08-02
Saba, CPA David B.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000; completion of Board PSR course.	2009-05-29
Saba, CPA David B.	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA firm registration revoked, but stayed pending submission of \$1,000 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 9/30/15. <b>Conditions of Stay met; in good standing.</b>	2015-04-24
Sackella, CPA Brad A.	4701.16(A)(5) of the Revised Code -Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked.	2013-07-12
Saffold, CPA Rodger P.	4701.16(A)(8)-Denied the privilege to practice before the IRS.	Fine of \$1,000; completion of Board PSR course; reinstatement application filed with IRS by 12/1/09. <b>In good standing.</b>	2009-07-10
Salisbury, CPA Kirk G.	4701.16(A)(8)-Denied the privilege of practicing before the IRS.	CPA certificate revoked.	2011-09-09
Sarrocchio, CPA Raymond D.	4701.16(A)(5)-Convicted of providing false and fraudulent statements to the Internal Revenue Service.	CPA certificate revoked. Fine of \$1,000.	1995-03-20
Schmidt & Associates - Melissa Schmidt.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2005-12-13

**Board Disciplinary Actions  
1990-Present**

Schmidt & Associates - Melissa Schmidt.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked; CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-08-08
Schmidt & Associates - Michael J. Schmidt.	4701.16(A)(3)-Unlawful public accounting practice.	Revocation stayed: \$2,000 fine, CPE, and completion of Board PSR course for Michael J. Schmidt; \$5,000 fine and peer review for Schmidt & Associates.	2010-12-14
Schmidt, CPA James W.	4701.16(A)(6)-Conviction of unlawful interest in a public contract, soliciting or receiving improper compensation, improper use of office, and unauthorized use of property.	CPA certificate revoked.	2011-06-03
Schmitt, CPA Mark J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2004-06-11
Schrack II, CPA James M.	4701.16(A)(5)-Convicted of making, uttering, or possessing forged securities.	CPA certificate revoked.	2007-08-10
Schultz, CPA Robert W.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. <b>Board decision affirmed by the Medina County Court of Common Pleas.</b>	2008-08-08
Schwartz, CPA Sanford - <b>Deceased</b>	4701.16(A)(4)-Failure to comply with professional auditing standards.	Fine of \$1,000 and completion of 16 additional CPE credits in auditing by 12/31/05.	2005-08-05
Scopetti, CPA April L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked. Board reinstatement of Ms. Scopetti's CPA certificate granted September 6, 2013, subject to \$2,000 fine, 120 CPE credit hours, and Board PSR course by 11/30/13. <b>Stay conditions met.</b>	2012-07-13
Scopetti, Daniel D.	4701.16(A)(9), (A)(3), (A)(4)-Failure to obtain an Ohio permit, unlawful practice, failure to comply with professional auditing standards.	CPA certificate revoked.	2013-11-08
Sensi, CPA Mario De	4701.16(A)(4)-Failure to comply with continuing education verification.	Fine of \$1,000.	2006-05-05
Shafer, CPA David A.	4701.16(A)(5) & (A)(6)-Convicted of conspiracy to commit tax fraud.	CPA certificate revoked. Fined \$1,000.	1996-12-10
Shafer, CPA Dale Bruce	4701.16(A)(8)-Suspended from practicing before the SEC for five years.	CPA certificate revoked.	2013-06-07
Sheets, CPA Dennis D.	4701.16(A)(9)-Failure to obtain an Ohio permit.	Fine of \$500.	2003-08-01
Shells, CPA Vinson T.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$530; completion of Board PSR course.	2009-07-10
Shells, CPA Vinson T.	4701.16(A)(7)-Kansas Accountancy Board revoked his privilege to practice and denied application for reciprocity.	Revocation stayed: \$1,000 fine, completion of Board PSR course and AICPA ethics course by 12/31/13.	2013-09-06
Shen, CPA Wei-I	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2011-07-08
Shiple, Angela W.	4701.16(A)(9), (A)(3) -Failure to obtain an Ohio permit, unlawful practice.	Revocation stayed, pending payment of \$3,500 fine, completion of Board PSR course and all registration/renewal fees and fines. <b>Conditions met.</b>	2015-11-03



**Board Disciplinary Actions  
1990-Present**

Shoemaker, Gaffney & Co.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Shye Jr., CPA Carl W.	4701.16(A)(5)-Conviction of a felony under U.S. Federal Court U.S.C. Section 18:666(a)(1)(A) Public Embezzlement.	CPA certificate revoked.	2013-02-01
Simic CPA & Company/ Simic, Michael	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2012-04-27
Sipos, CPA Mark A./ Arpadian Performance Accounting	4701.16(A)(9),(11)-Failure to obtain a firm registration, failure to comply with 4701.04 of the Ohio Revised Code.	Revocation stayed, pending payment of \$2,000 fine, completion of 120 CPE credits, Board approved PSR, and firm registration compliance by 11/30/14. Failed to meet conditions of stay, certificate revoked 6/16/15.	2014-09-05
Slaybaugh, III, CPA John E.	4701.16(A)(4)-Failure to return client records.	Fine of \$1,000; completion of Board PSR course.	2008-04-25
Slayton, CPA James E.	4701.16(A)(8)-Denied the privilege of practicing before the SEC	CPA certificate revoked.	2002-12-10
Slimbarski, CPA John	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-01-31
Slogar Jr., CPA Raymond J.	4701.16(A)(9)-Failure to follow generally accepted auditing standards; 4701.16(A)(9) and 4701.16(A)(11)-Failure to obtain a firm registration.	CPA certificate revoked.	2011-11-04
Smercina, CPA David C.	4701.16(A)(4)-Failure to return client records.	CPA certificate revoked.	2000-06-01
Smith Denlinger & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Smith, CPA Elizabeth Anne	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2007-12-11
Smith, CPA Elizabeth Anne	4701.16(A)(4)-Failure to return client records; failure to respond to Board communications.	CPA certificate revoked.	2011-02-04
Smith, CPA Joseph H.	4701.16(A)(5)-Convicted of wire fraud and bank fraud.	CPA certificate revoked.	2009-07-10
Smith, CPA Patrick Edward	4701.16(A)(3)-Unlawful public accounting practice.	CPA certificate revoked.	2010-12-14
Smith, CPA Sean Christopher	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2006-12-12
Snoble, CPA John A.	4701.16(A)(5)-Convicted of money laundering conspiracy.	CPA certificate revoked.	2007-04-27
Snow, CPA Ricky D.	4701-16(A)(5)-Convicted of conspiracy to commit wire and securities fraud.	CPA certificate revoked.	2013-06-07
Snyder, CPA Marshae/Snyder Accounting & Tax Service	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$500 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 10/31/15. <b>Conditions met.</b>	2015-06-12
Southworth, CPA Press C.	4701-16(A)(8)-Suspended from practicing before the SEC for two years.	CPA certificate revoked.	2008-04-25

**Board Disciplinary Actions  
1990-Present**

Spey, CPA Gregory E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2006-06-09
Spiers, Bradford H.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Can apply for reinstatement after 10/1/17.	2016-09-03
Spilker, CPA Stephen T.	4701.16(A)(9), (A)(3)-Failure to obtain an Ohio permit, unlawful practice.	CPA certificate revoked.	2012-07-13
Spires, CPA Brian R.	4701-16(A)(8)-Suspended from practicing before the SEC for one year.	CPA certificate revoked 1/25/08. <b>Board reinstatement granted.</b>	2009-07-10
Spires, CPA Pamela Kay	4701.16(A)(7)-Revocation of her CPA certificate by the Tennessee State Board of Accountancy.	CPA certificate revoked.	2006-05-05
Spithas, CPA Steven G.	4701.16(A)(3)-Unlawful practice.	CPA certificate revoked.	2005-06-06
Stamp, CPA James A.	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration.	Fine of \$1,000.	2003-06-24
Stamp, CPA James A.	4701.16(A)(3), (A)(9), (A)(10), A(11)-Failure to obtain an Ohio permit, failure to comply with firm registration requirements, unlawful practice, and discreditable conduct.	CPA certificate and firm registration revoked.	2007-04-27
Steele, CPA Robert L.	4701.16(A)(5)-Convicted of conspiracy to defraud the Internal Revenue Service and filing a false tax return.	CPA certificate suspended for one year. <b>Board reinstatement granted.</b>	1992-02-03
Steinlage, CPA Sheryl A.	4701.16(A)(5)-Convicted of theft.	CPA certificate revoked for 6 months. <b>Board reinstatement granted.</b>	1996-12-10
Stephenson, Bradley E. / Stephenson and Company Inc. CPA	4701.16(A)(9),(11)-Failure to obtain a firm registration, failure to comply with 4701.04 of the Ohio Revised Code.	CPA certificate and firm registration revoked; stayed subject to fine of \$2,500, 3 hours of Board approved PSR, and documented recall of affected audit report by 8/31/17. <b>Conditions met.</b>	2017-06-01
Stewart, CPA Ricky L. - <b>Deceased</b>	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000 for firm and \$1,000 for individual CPA license.	2003-01-31
Stewart, CPA Ricky L. - <b>Deceased</b>	4701.16(A)(10)-Unauthorized practice of law.	Fine of \$1,000; completion of Board PSR course.	2009-04-17
Stoffiere, CPA Richard L.	4701.16(A)(5)-Convicted of theft.	CPA certificate revoked.	2005-04-22
Stone, CPA Clifford J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2003-04-28
Strecker, Margaret M./Margaret M. Strecker CPA	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate and firm registration revoked.	2014-07-11
Strickfaden, PA Charles E.	4701.16(A)(5)-Convicted of grand theft.	PA registration revoked.	1990-10-30
Sutton, Jerry M. & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2005-06-06
Taranto, CPA Michael J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-08-02
Tax Warriors, CPAs / Zagara, CPA Charles	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate of Charles Zagara and firm registration of Tax Warriors revoked.	2011-07-08

**Board Disciplinary Actions  
1990-Present**

Tedrick Jr., CPA Ronald L.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$1,380, plus professional standards and responsibilities course.	2009-09-11
Thomas, CPA David L.	4701.16(A)(5)-Convicted of aiding in preparation and presentation of false tax returns.	Voluntarily surrendered CPA certificate. <b>Board reinstatement granted.</b>	1994-10-26
Thompson, CPA Forrest D.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$820, plus professional standards and responsibilities course. <b>Conditions of stay met.</b>	2009-09-11
Tice & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500.	2006-06-09
Tolbert, CPA Neil F.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. CPA certificate reinstated 4/27/12, subject to \$500 fine.	2011-07-08
Tolbert, CPA Neil F.	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate revoked.	2014-07-11
Turner, CPA Mark A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revocation stayed, subject to fine of \$500 and come into compliance with Ohio permit, continuing education, and firm registration requirements by 12/31/05. <b>CPA certificate revoked.</b>	2005-08-05
Turner, PA Deborah M.	4701.11-CPE violations; 4701.16(A)(2), (A)(4), (A)(10)-Failure to return client records and respond to Board communications.	PA registration revoked. Fine of \$400.	1995-12-19
Ursu, III, CPA Theodore	4701.16(A)(5)-Convicted of making false statements or entries.	CPA certificate revoked.	1999-04-29
Van Fleet, CPA John D.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission.	Fine of \$1,000; CPA certificate suspended until 6/2/07. <b>Reinstatement granted.</b>	2006-01-30
Variable Accounting Services and Barnes, CPA Richard Edwin	4701.16(A)(3), (A)(4), (A)(11)-Failure to comply with firm registration requirements, failure to comply with auditing standards, unlawful practice.	CPA certificate and firm registration revoked.	2006-06-09
Variable Accounting Services and Barnes, CPA Richard Edwin	4701.16(A)(3), (A)(4), (A)(11)-Failure to comply with firm registration requirements, failure to comply with auditing standards, unlawful practice.	Found guilty of unlawful practice in Delaware County Municipal Court 1/26/16. Fined \$250 plus court costs.	--
Vettel, CPA Louis M.	4701.16(A)(5)-Convicted of grand theft.	CPA certificate revoked.	2009-07-10
Wachs, CPA Gary B.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Revocation of CPA certificate stayed, subject to \$2,000 fine, applicable late/penalty fees, submission of 120 CPE credit hours, and completion of the Board professional standards and responsibilities course by 11/30/13.	2013-09-06
Wadkins, CPA Kenneth R.	4701.16(A)(3), (A)(4), (A)(11)-Failure to comply with firm registration requirements, failure to comply with auditing standards, unlawful practice.	Revocation of CPA certificate and firm registration stayed, subject to \$10,000 fine for the three offenses, completion of a peer review by 12/31/05, and completion of the Board professional standards and responsibilities course by all firm professional staff. <b>Conditions not met; revoked.</b>	2005-08-05

**Board Disciplinary Actions  
1990-Present**

Wagner, CPA Alan R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Wagner, CPA Gary S.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, failure to respond to Board communications.	CPA certificate revoked.	2003-11-03
Wagoner, CPA Arthur R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$2,200; completion of Board PSR course. <b>Conditions met.</b>	2009-07-10
Walker, CPA Molly K.	4701.16(A)(6)-Convicted of theft.	CPA certificate suspended for 6 months, plus \$1,000 fine and completion of Board PSR course. <b>Conditions met.</b>	2010-06-04
Wallace & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500.	2006-06-09
Wallace, Gary R. & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration and CPA certificate revoked.	2009-05-29
Walsh, CPA Charles M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Wandtke, CPA Bonnie R.	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked.	2014-04-25
Warden, CPA Joseph E.	4701.16(A)(7)-Missouri State Board of Accountancy revoked Mr. Warden's Missouri CPA certificate.	CPA certificate revoked.	2010-11-05
Wark, CPA Robert M.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$1,880; completion of Board PSR course. <b>Conditions met.</b>	2012-06-08
Watson, Rice & Co.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2005-06-06
Weddington, CPA Daniel D.	4701.16(A)(5)-Convicted of aiding & assisting in the preparation of a false or fraudulent income tax return and obstructing or impeding the administration of the Internal Revenue Service.	CPA certificate revoked.	2012-06-08
Weiss, Daniel K.	4701.16(A)(4)Violation of a rule of professional conduct granted by this chapter; specifically 4701-11-09 Acts Discreditable; 4701.16(A)(6) Conviction of any crime, an element of which is dishonesty or fraud.	Board voted to take no action.	2013-11-08
Welti, CPA Robert C.	4701.16(A)(8)-Denied the privilege to practice before the IRS.	CPA certificate revoked.	2004-01-30
Wetzel, CPA Donald A.	4701.16(A)(1) & (11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed subject to payment of \$5,000 fine, and completion of a Board approved PSR course by 3/31/16. <b>Conditions met.</b>	2015-12-08

**Board Disciplinary Actions  
1990-Present**

Weyler, CPA Keith W.	4701.16(A)(1)(4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate revoked, but stayed, pending payment of \$850 fine, all licensing fees, and completion of a Board approved PSR course by 10/31/14. <b>Conditions met.</b>	2014-07-11
White , Robert L. & Associates, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed subject to fine of \$2,000, completion of Board PSR course, and firm registration requirements by 6/30/12.	2012-04-27
White, CPA Robert L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000; completion of Board PSR course.	2009-05-29
White, Robert L./Robert L. White & Associates Inc.	4701.16(A)(4)-Violation of a rule of Professional Conduct (Board Communications).	CPA certificate & Firm registration revoked with a stay until 10/31/14. Must complete PSR, and pay all late fees and a \$5,000 fine by deadline date.	2014-07-11
White, Robert L./Robert L. White & Associates Inc.	4701.16 (A)(4) Board communications; (10) conduct discreditable to the public accounting profession and (11) failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. No reinstatement request until 12/31/17.	2015-09-04
Whitfield, CPA John	4701.16(A)(4)-Failure to comply with professional auditing standards.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2007-09-28
Whitney, Craig W. & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration and CPA certificate revoked.	2009-05-29
Williams, John P.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed subject to fine of \$1,000, completion of 3 hours of Board-approved PSR, and submission of \$10 for each hour of CPE earned in 2016 by September 30, 2016. <b>Conditions met.</b>	2016-07-07
Williams, CPA Kevin A.	4701.16(A)(5)-Convicted of embezzlement and forgery.	CPA certificate suspended.	1991-10-28
Williams, CPA Paul A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. May not apply for reinstatement until 11/30/16. <b>Convicted of Unauthorized Practice in Mahoning County 6/30/16 &amp; 12/21/17.</b>	2015-12-08
Williams, CPA Susan M.	4701.16(A)(2), (A)(10)-Gross negligence in the practice of public accounting and conduct discreditable to the public accounting profession.	CPA certificate revoked.	2003-09-15
Wohl, CPA Raymond J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-04-28
Wolf & Pflaum, CPAs.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24
Wolfe, CPA Matthew R.	4701.16(A)(5)-Convicted of attempted pandering sexually oriented matter involving a minor.	CPA certificate revoked. Cannot apply for reinstatement until all court ordered requirements are met.	2014-11-07

**Board Disciplinary Actions  
1990-Present**

Wozniak, CPA Samuel J.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; failure to respond to Board communications.	Fine of \$5,000.	2004-01-30
Wozniak, CPA Samuel J.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; unlawful practice.	Fine of \$5,000 for each offense; total fine of \$15,000.	2007-06-15
Wozniak, CPA Samuel J.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; unlawful practice.	CPA certificate and firm registration revoked.	2008-11-07
Wright, Jr., CPA John R./Wright & Assoc. CPA's Inc.	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration.	Fine of \$500, LF/Penalty fees of \$330, PSR course by 7/31/13. <b>Currently in good standing.</b>	2013-06-07
Zakas, CPA Joseph L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000 and completion of firm registration requirements by 12/31/05.	2005-08-05
Zakas, CPA Joseph L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$5,000 by 2/15/08, PSR course by 6/30/08; compilation and review course by 6/30/08.	2008-01-25
Zelenkofske, Andrew B.	4701.16(A)(5), (A)(6) - Convicted of federal wire fraud, and aiding and abetting mail fraud	CPA certificate revoked. Cannot apply for reinstatement until all conditions of the conviction have been met.	2017-12-05
Zgoznic, CPA T. Anton	4701.16(A)(5)-Convicted of conspiracy to commit mail fraud, mail fraud, conspiracy to defraud the IRS, corruptly endeavoring to obstruct & impede, and aiding & assisting preparation of false documents.	CPA certificate revoked.	2010-02-05
Zhang, CPA Tong	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Board reinstatement granted \$500/PSR by 10/31/11. <b>Conditions met.</b>	2011-07-08
Zorn, CPA Timothy H.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Reinstatement request denied.</b>	2010-09-10