Culkar Stachowicz & Co./Louis Stachowicz- Disciplinary Hearing (Agenda item 3A)

Charges: Violation of sections 4701.16(A)(9) & (11) of the Revised Code, concerning failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration, and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

Disciplinary Manual Sections: (1)

Case background: On March 12, 2018, the Board issued a Cease & Desist notice to Culkar Stachowicz for failure to renew their attest firm registration. A field call on 4-18-18 showed the firm to be holding out. The firm's status is currently expired.

Hearing Notice: Mailed on May 4, 2018. **Scheduling Notice**: Mailed on May 17, 2018.

| Hearing began at: | Present? Y / N | Individual | Firm |
|---------------------------|----------------|------------|--------------|
| Decision: Revoke Stay | Reinstate | Fine \$ | + LF/Penalty |
| CPE/PSRO | ther | Due by: | |
| Motion: 2 nd : | vo | TE: Abstai | n: |
| Exhibits (A) (B) | (C) | (D) (E | :) |

Steven D. Troutman, CPA- Disciplinary Hearing (Agenda item 3B) - Goldman

Charges: Violation of section 4701.16(A)(5); of the Revised Code, concerning conviction of a felony under the laws of any state or of the United States.

Disciplinary Manual Sections: (34)

Case background: On October 1, 2015 Mr. Troutman plead guilty to a felony for unlawful sexual conduct with a minor. Mr. Troutman is the owner of a CPA firm, Steven D. Troutman, CPA.

Hearing Notice: Mailed on April 5, 2018. **Scheduling Notice:** Mailed on May 9, 2018.

| Hearing began at: | Present? Y / N | Individual | Firm |
|---------------------------|----------------|-------------|--------------|
| Decision: Revoke Stay | Reinstate | Fine \$ | + LF/Penalty |
| CPE/PSROth | ner | Due by: | |
| Motion: 2 nd : | | VOTE: Absta | ain: |
| Exhibits (A) (B) | (C) | (D) | (E) |

Edward J. Richardson, Jr.- Disciplinary Hearing (Agenda item 3C) - Goldman

Charges: Violation of section 4701.16(A)(8); of the Revised Code, concerning suspension or revocation of the right to practice before any state or federal agency.

Disciplinary Manual Sections: (35)

Case background: On June 14, 2017, Mr. Richardson was suspended from appearing or practicing before the Securities and Exchange Commission for seven years, and permanently suspended from appearing or practicing before the PCAOB.

Hearing Notice: Mailed on December 27, 2017. **Scheduling Notice:** Mailed on February 2, 2018.

| Hearing began at: | | Present? Y / N | Individua | l Firm |
|-------------------|-------------------|----------------|-----------|--------------|
| Decision: Revoke | Stay | Reinstate | Fine \$ | + LF/Penalty |
| CPE/PSR | Other | | D | ue by: |
| Motion: | 2 nd : | | VOTE: | Abstain: |
| Exhibits (A) (| в) | (C) | (D) | (E) |

John E. Strange- Disciplinary Hearing (Agenda item 3D) - Goldman

Charges: Violation of section 4701.16(A)(7); of the Revised Code, concerning revocation of the right to practice before any state or federal agency.

Disciplinary Manual Sections: (35)

Case background: On February 15, 2018, Mr. Strange's Kentucky CPA license was voluntarily surrendered as if revoked, for failure to verify completion of CPE hours.

Hearing Notice: Mailed on April 2, 2018. **Scheduling Notice:** Mailed on May 10, 2018.

| Hearing began at: | P | resent? Y/N | Individu | ual Firm |
|-------------------|---------|-------------|----------|--------------|
| Decision: Revoke | Stay | Reinstate | Fine \$ | + LF/Penalty |
| CPE/PSR | Other _ | | | Due by: |
| Motion: | 2nd: | | VOTE: | Abstain: |
| Exhibits (A) | (B) | _ (C) | (D) | (E) |