

Patrick DiPietro/DiPietro & Gottesman LLC – Disciplinary Hearing (Agenda item 3A)

Charges: Violation of sections 4701.16 (A)(9) and (11) for violation of OAC Rule 4701-13-06 – Peer review program standards; failure of a holder of a CPA certificate to obtain firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

Disciplinary Manual Sections: (1) (23) (27)

Case background: DiPietro & Gottesman’s firm registration expired October 31, 2016. Cease & Desist letter issued 11-28-16, field call revealed firm holding out on 4-13-17, 9-11-17, and 10-10-17.

Hearing Notice: Mailed on April 11, 2017

Scheduling Notice: Mailed on May 9, 2017

Continuance Notice: Mailed on September 6, 2017 and October 17, 2017

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: Revoke _____	Stay _____	Reinstate _____	Fine \$ _____ + LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2 nd : _____	VOTE: _____	Abstain: _____
Exhibits (A) _____	(B) _____	(C) _____	(D) _____ (E) _____

Richard A. Fidler / Fidler & Fidler CPAs, Inc. – Disciplinary Hearing (Agenda item 3B)

Charges: Violation of section 4701.16(A)(2) and (10) of the Revised Code, concerning dishonesty, fraud, or gross negligence in the practice of public accounting, and conduct discreditable to the public accounting profession or to the holder of an Ohio permit, Ohio registration, or foreign certificate, specifically Ohio Administrative Code chapter 4701-11-09 (C)(10), regarding failing to file a tax return or failing to remit taxes collected on behalf of others in a timely manner.

Disciplinary Manual Section: (32), (39)

Case Background: Received complaint form from Mr. Jeff Sharp on behalf of Rascal Animal Hospital (RAH), claiming Mr. Fidler/Fidler & Fidler, CPAs LLP collected a \$2,500 retainer and failed to perform work for RAH related to the agreed-upon terms. A default judgment entry against Mr. Fidler/Fidler & Fidler was entered in Franklin County Common Pleas Court, with damages awarded to RAH in the amount of \$490,705.02.

Hearing Notice: Mailed on March 22, 2017

Scheduling Notice: Mailed on April 21, 2017

Continuance Notice: Mailed on July 22, 2017

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: Revoke _____	Stay _____	Reinstate _____	Fine \$ _____ + LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2 nd : _____	VOTE: _____	Abstain: _____
Exhibits: (A) _____	(B) _____	(C) _____	(D) _____

Jeffrey S. Hammel – Disciplinary Hearing (Agenda item 3C)

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 Section: (35)

Case Background: In January 2017, Mr. Hammel was denied the privilege of appearing or practicing before the Securities and Exchange Commission.

Hearing Notice: Mailed on May 2, 2017.

Scheduling Notice: Mailed on May 23, 2017.

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: Revoke _____	Stay _____	Reinstate _____	Fine \$ _____ + LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2 nd : _____	VOTE: _____	Abstain: _____
Exhibits: (A) _____	(B) _____	(C) _____	(D) _____

Andrew B. Zelenkofske - Disciplinary Hearing (Agenda item 3D)- Goldman

Charges: Violation of section 4701.16(A) (5) and (6)) of the Revised Code, concerning conviction of a felony under the laws of any state or of the United States, and conviction of any crime, an element of which is dishonesty or fraud, under the laws of any state or of the United States.

Disciplinary Manual Sections: (30) (34)

Case background: In December 2014, Mr. Zelenkofske was found guilty of Wire Fraud, and Aiding and Abetting Mail Fraud, in US District Court, Eastern District of Pennsylvania.

Hearing Notice: Mailed on August 8, 2017.

Scheduling Notice: Mailed on October 2, 2017.

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: Revoke _____	Stay _____	Reinstate _____	Fine \$ _____ + LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2 nd : _____	VOTE: _____	Abstain: _____
Exhibits (A) _____	(B) _____	(C) _____	(D) _____ (E) _____

Donald L. Brackenhoff, CPA - Disciplinary Hearing (Agenda item 3E)

Charges: Violation of section 4701.16(A) (1) of the Revised Code, concerning fraud and deceit in obtaining a CPA certificate, PA registration, an Ohio permit, or an Ohio registration.

Disciplinary Manual Sections: (11) (31)

Case background: Mr. Brackenhoff was randomly selected for CPE verification via letter dated January 16, 2017. Mr. Brackenhoff was unable to meet the requirements for the verification process. A cease and desist letter was mailed on April 12, 2017 and May 4, 2017.

Hearing Notice: Mailed on May 30, 2017.

Scheduling Notice: Mailed on June 7, 2017.

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: Revoke _____	Stay _____	Reinstate _____	Fine \$ _____ + LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2nd: _____	VOTE: _____	Abstain: _____
Exhibits (A) _____	(B) _____	(C) _____	(D) _____ (E) _____