

**Dale O. Huber/ Dale O. Huber, CPA- Disciplinary Hearing (Agenda item 3A)**

**Charges:** Violation of sections 4701.16(A)(9) of the Revised Code, concerning failure 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 4701.16 (A)(11) of the Revised Code, concerning failure of a public accounting firm to comply with section 4701.04 of the Revised Code. Specifically, Rule 4701-7-04 Practice of Public Accounting and Regulated Services.

**Disciplinary Manual Sections:** (2) (3)

**Case background:** Mr. Huber’s individual license expired on 12/31/2016 and he continued to operate his tax firm, Dale O. Huber, CPA. After receiving a cease and desist letter, Mr. Huber continued to hold out at his place of business.

**Hearing Notice:** Mailed on November 13, 2017.

**Scheduling Notice:** Mailed on December 15, 2017.

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

**Michael J. Marshall, CPA - Disciplinary Hearing (Agenda item 3B)**

**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, and 4701.16 (A)(6); of the Revised Code, concerning conviction of a crime, an element of which is dishonesty or fraud, under the laws of any state or of the United States.

**Disciplinary Manual Sections:** (34)

**Case background:** Mr. Marshall was convicted of Attempt and Conspiracy to Commit Wire Fraud on November 2, 2017. This offense was reported by his attorney on November 13, 2017. Mr. Marshall was sentenced to three years probation and consented to a personal money judgment in the amount of \$250,000.

**Hearing Notice:** Mailed on December 12, 2017.

**Scheduling Notice:** Mailed on December 29, 2017.

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