

**Patrick DiPietro/DiPietro & Gottesman LLC – Disciplinary Hearing (Agenda item 4A)**

CONTINUED TO DECEMBER 5, 2017

**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 Order issued 11-28-16, field call revealed firm holding out on 4-13-17.

**Hearing Notice:** Mailed on April 11, 2017

**Scheduling Notice:** Mailed on May 9, 2017

**Continuance Notice:** Mailed on September 6, 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) _____

**Richard A. Fidler / Fidler & Fidler CPAs, Inc. – Disciplinary Hearing (Agenda item 4B)**

**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 <sup>nd</sup> : _____	VOTE: _____	Abstain: _____
Exhibits: (A) _____	(B) _____	(C) _____	(D) _____

**John D. Carrigan, CPA - Disciplinary Hearing (Agenda item 4C)- Goldman**

**Charges:** Violation of sections 4701.16(A) (1) and (A)(4); of the Revised Code, concerning fraud and deceit in obtaining an Ohio permit; specifically 4701-15-12, Continuing education reporting and 4701-11-07, Board communications.

**Disciplinary Manual Sections:** (11) (31)

**Case background:** Mr. Carrigan was randomly selected for CPE verification via letter dated January 16, 2017. Mr. Carrigan was unable to meet the requirements for the verification process. A cease and desist letter was mailed on March 27, 2017. Mr. Carrigan is the owner of John D. Carrigan CPA, a registered peer review firm.

**Hearing Notice:** Mailed on May 2, 2017

**Scheduling Notice:** Mailed on June 13, 2017

**Continuance Notice:** Mailed on July 24, 2017 and 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 <sup>nd</sup> : _____	VOTE: _____	Abstain: _____
Exhibits (A) _____	(B) _____	(C) _____	(D) _____ (E) _____

**Gregory J. Adams, CPA - Disciplinary Hearing (Agenda item 4D)- Goldman**

**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. Adams was randomly selected for CPE verification via letter dated November 10, 2016. Mr. Adams submitted 59.2 hours and was unable to meet the requirements for the verification process. A cease and desist letter was mailed on May 4, 2017.

**Hearing Notice:** Mailed on May 30, 2017 and July 6, 2017

**Scheduling Notice:** Mailed on August 14, 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 F. DeNoewer, CPA - Reinstatement Hearing (Agenda item 4E)**

**Reinstatement hearing request:** Mr. DeNoewer requested a reinstatement hearing in an email to Executive Director, John E. Patterson, dated September 13, 2017.

**Case background:** In June 2013, Mr. DeNoewer appeared before the Board for a conviction of a felony with an element of dishonesty or fraud. His CPA certificate was revoked.

**Hearing Notice:** Mailed on May 30, 2017

**Scheduling Notice:** Mailed on June 7, 2017

**Continuance Notice:** Mailed on September 11, 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) _____

**Charles W. Lehman, CPA - Disciplinary Hearing (Agenda item 4F)**

**Charges:** Violation of section 4701.16(A) (7) of the Revised Code, concerning cancellation, revocation, suspension, or refusal to renew authority to practice as a certified public accountant, a public accountant, or a public accounting firm by any other state, for any cause other than failure to pay registration fees in that other state.

**Disciplinary Manual Sections:** (33)

**Case background:** The Indiana Board of Accountancy revoked Mr. Lehman’s Indiana CPA license due to noncompliance with the continuing education requirement. Mr. Lehman was selected for CPE audit, but did not provide evidence of completion of at least 120 CPE hours for the reporting period January 1, 2012 through December 31, 2014. Mr. Lehman was ordered to complete 180 CPE hours and pay a fine of \$5,000 within 6 months of January 8, 2016 in order to reinstate his Indiana CPA license. To date, Mr. Lehman has not completed the conditions.

**Hearing Notice:** Mailed on July 20, 2017

**Scheduling Notice:** Mailed on August 8, 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) _____