

**Gene T. Cummings - Reinstatement Hearing (Agenda item 3A)**

**Reinstatement hearing request:** Mr. Cummings requested a reinstatement hearing, through counsel, in a letter sent via email to Investigations Supervisor, Donna Oklok, dated July 2, 2018.

**Case background:** On April 27, 2018, Mr. Cummings appeared before the Board due to an indefinite suspension from practice before the IRS. His CPA certificate, license to practice, and firm registration were revoked.

**Reinstatement Hearing Notice:** Mailed on July 5, 2018.

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) _____

**Joseph M. Brenner - Disciplinary Hearing (Agenda item 3B)**

**Charges:** Violation of sections 4701.16(A)(1), (A)(4) and (A)(11); of the Revised Code, concerning fraud and deceit in obtaining a CPA certificate, violation of a rule of professional conduct promulgated by the board, specifically Board Rule 4701-15-12-Continuing Education Verification and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

**Disciplinary Manual Sections:** (31)

**Case background:** On January 16, 2018, a letter was sent to Mr. Brenner informing him to verify CPE requirements, with a deadline of March 16, 2018. Mr. Brenner was deficient in CPE hours and submitted hours completed in 2018 to make up for the deficiency, past the deadline.

**Hearing Notice:** Mailed on April 18, 2018.

**Scheduling Notice:** Mailed on May 24, 2018

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) _____

**George Michael Brown/G. Michael Brown & Associates, Inc. - Disciplinary Hearing (Agenda item 3C) - Goldman**

**Charges:** Violation of sections 4701.16(A)(4), (A)(9) and (A) (11); of the Revised Code, concerning failure of an attest firm to obtain a firm registration, board communications and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

**Disciplinary Manual Sections:** (1)

**Case background:** Mr. Brown was to renew his firm registration no later than October 31, 2017. Mr. Brown has not completed a peer review.

**Hearing Notice(s):** Mailed on May 7, 2018

**Goldman Hearing Scheduling Notice:** Mailed on June 13, 2018

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) _____