



**ACCOUNTANCY BOARD OF OHIO**

77 SOUTH HIGH STREET, 18TH FLOOR  
COLUMBUS, OHIO 43215-6128  
PHONE: 614.466.4135 FAX: 614.466.2628  
WWW.ACC.OHIO.GOV

John R. Kasich, Governor  
John E. Patterson, Executive Director

November 9, 2015

BRADD SCOTT SMITH  
HELVEY SMITH MALAK & WILLIAMS INC  
5800 MONROE STREET  
SYLVANIA, OH 43560-2263

**ADJUDICATION ORDER 2015-11-08**

Dear Mr. Smith:

The Accountancy Board of Ohio (Board) conducted a formal disciplinary hearing on November 6, 2015 at 1:15 p.m. The purpose of the hearing was to determine what action should be taken against you for a violation of division 4701.16 (A) (1) of the Ohio Revised Code concerning fraud and deceit in obtaining a CPA Permit; specifically 4701-15-03 Continuing education reporting.

Our records indicate that you did not request a hearing and you were present at that hearing. Section 4701.16(B) of the Revised Code provides that the Board may take action against your CPA certificate for violation of division 4701.16(A) (1). The Board members present voted 9-0 to revoke your CPA certificate, but to stay the revocation subject to you satisfying the following conditions by January 31, 2016:

- (1) A fine of \$1,500.00;
- (2) Completion of 3 hours of CPE of Board-approved professional standards and responsibilities courses, specific to Ohio laws and rules;
- (3) Submission of 44 CPE credit hours, and a penalty fee of \$10.00 per CPE credit earned after 12/31/14.

**TIME AND METHOD TO PERFECT AN APPEAL**

Any party desiring to appeal this Order shall file a Notice of Appeal with the Accountancy Board of Ohio, 77 South High Street, Columbus, Ohio 43215-6128, setting forth the order appealed from and stating that the agency's order is not supported by reliable, probative, and substantial evidence and is not in accordance with law. The notice of appeal may, but need not, set forth the specific grounds of the party's appeal beyond the statement that the agency's order is not supported by reliable, probative, and substantial evidence and is not in accordance with law. The Notice of Appeal shall also be filed by the appellant with the (appropriate court of common pleas). Such notices of appeal shall be filed within fifteen (15) days after the mailing of the notice of the Accountancy Board of Ohio's Order as provided in Section 119.12 of the Ohio Revised Code.

A copy of your notice of appeal must also be timely filed with the Court of Common Pleas of the appropriate county pursuant to the following provisions of Section 119.12 of the Ohio Revised Code:

Any party adversely affected by any order of an agency issued pursuant to an adjudication...denying the issuance or renewal of a license or registration of a licensee, or revoking or suspending a license...may appeal from the order of the agency to the court of common pleas of the county in which the place of business of the licensee is located or the county in which the licensee is a resident... If any party appealing from the order is not a resident of and has no place of business in this state, the party may appeal to the court of common pleas of Franklin County. Any party adversely affected by any order of an agency issued pursuant to any other adjudication may appeal to the court of common pleas of Franklin County...

You must determine the appropriate court in which to file your notice of appeal in light of the action taken by the Board. You may wish to obtain legal advice in making this decision.

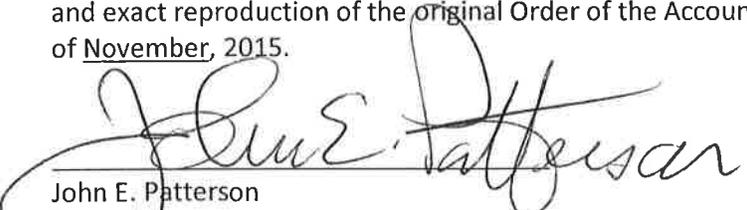
Simply filing a notice of appeal will not prevent this adjudication order from taking effect. If you wish to stay the effect of the adjudication order pending the outcome of the appeal, you must apply for and receive a stay order from the court of common pleas in which you filed your notice of appeal pursuant to Section 119.12 of the Ohio Revised Code.

If you have any questions, please contact me at (614) 995-0192, or: [john.e.patterson@acc.ohio.gov](mailto:john.e.patterson@acc.ohio.gov)

#### CERTIFICATION

The State of Ohio,  
County of Franklin, SS

I, the undersigned Executive Director for the Accountancy Board of Ohio, hereby certify that the foregoing is a true and exact reproduction of the original Order of the Accountancy Board of Ohio entered on its journal, on the 6th day of November, 2015.

  
\_\_\_\_\_  
John E. Patterson  
Executive Director  
November 9, 2015

(SEAL)

Via Certified Mail: 7011 1150 0001 6785 4405

cc: Office of the Attorney General  
JEP/jk