



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 E. PATTERSON, EXECUTIVE DIRECTOR

February 28, 2014

Robert J. Maloy
1245 State Route 598-N
Galion, Ohio 44833

REINSTATEMENT HEARING DECISION

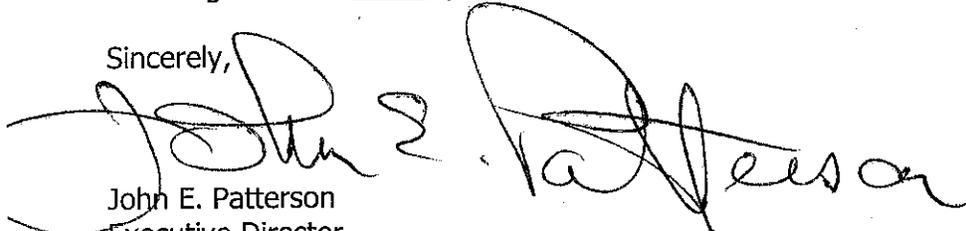
Dear Mr. Maloy:

The Accountancy Board of Ohio (Board) conducted a formal reinstatement hearing on February 21, 2014. The purpose of the hearing was to determine whether the Board should reinstate your CPA certificate pursuant to your request. Our records indicate that you were present at that hearing and represented by counsel. The Board members present voted 9-0 to reinstate your CPA certificate subject to fulfillment of the following conditions by April 30, 2014:

- (1) Payment of a fine of \$5,000.00;
- (2) Completion of a Board-approved PSR/Ethics course (<http://acc.ohio.gov/CPE/PSR.aspx>)
- (3) Submission of Ohio permit fees, including late and penalty fees, totaling \$1,600.00.
- (4) Payment of a \$1,000.00 fine, initially assessed by the Board on June 18, 2007, in Adjudication Order 2007-06-05.

If you have any questions, please contact me at (614) 995-0192, or you may e-mail me at the following address: John.e.patterson@acc.ohio.gov

Sincerely,


John E. Patterson
Executive Director

Sent by certified mail # 7010 2780 0000 1495 2127

cc: Office of the Attorney General

JEP/fo



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RONALD J. ROTARU, EXECUTIVE DIRECTOR

June 18, 2007

Robert J. Maloy
1245 State Route 598 North
Galion, OH 44833

**CERTIFIED MAIL 7007 0710 0005 4060 5408
ADJUDICATION ORDER 2007-06-05**

Dear Mr. Maloy:

The Accountancy Board of Ohio (Board) conducted a formal disciplinary hearing on June 15, 2007 at 11:30 a.m. The purpose of the hearing was to determine what action should be taken against you for a violation of division 4701.16(A)(8) of the Revised Code, pertaining to your suspension or revocation of the right to practice before a state or federal agency. Our records indicate that you requested a hearing in a timely manner, and that 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 and firm registration for a violation of division 4701.16(A)(8). The Board members present voted 6-0 to revoke your CPA certificate and firm registration pursuant to division 4701.16(B)(1) of the Revised Code.

CEASE AND DESIST ORDER AND REQUIREMENTS FOR COMPLIANCE

Section 4701.99 makes it a criminal offense to use the designation "certified public accountant" or the title "CPA" in any manner if you are not authorized to do so. The Board therefore orders you to cease and desist all use of the CPA designation in Ohio. We must receive written confirmation of your intent to comply with this order no later than July 18, 2007.

The Board will permit you to request reinstatement of your CPA certificate after June 15, 2008, provided that you are reinstated by the Internal Revenue Service and pay a fine at that time of \$1,000.

APPEAL RIGHTS

If you desire to appeal this order to the Court of Common Pleas of Franklin County, Ohio, you must file a notice of appeal with the Board setting forth the order appealed from and the grounds of your appeal. You must file a copy of the notice of appeal with the court. Your notices of appeal must be filed within fifteen days after the mailing date of this order.

If you have any questions, please contact me at (614) 466-4135, or you may e-mail me at the following address:
Ronald.Rotaru@acc.state.oh.us

Sincerely,

Ronald J. Rotaru
Executive Director

cc: Office of the Attorney General

RJR/rdj