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

June 15, 2015

Thomas A. Kusak
Flask Kusak & Company
5923 Broadview Road
Parma, Ohio 44134

ADJUDICATION ORDER 2015-06-04

Dear Mr. Kusak:

The Accountancy Board of Ohio (Board) conducted a formal disciplinary hearing on June 12, 2015 at 11:16 a.m. The purpose of the hearing was to determine what action should be taken against you for violation of Ohio Revised Code Section 4701.16(A)(11) for failure of a public accounting firm to comply with section 4701.04 of the Revised Code concerning firm registration.

Our records indicate that you did not request a hearing in a timely manner and that you were not 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 violation of division 4701.16(A)(11). The Board members voted 9-0, to revoke your CPA certificate and firm registration. You may not apply for reinstatement of your CPA certificate and firm registration until July 1, 2016.

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 <u>timely</u> 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 via e-mail at the following address: 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 12th day of June, 2015.

John E. Patterson
Executive Director
June 15, 2015

(SEAL)

Via Certified Mail #7014 2120 0001 8483 4193

cc: Office of the Attorney General

JEP/fo