



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

April 29, 2013

Merrill E. Kane
140 North Fulton Street
Wauseon, Ohio 43567

ADJUDICATION ORDER 2013-04-02

Dear Mr. Kane:

The Accountancy Board of Ohio (Board) conducted a formal disciplinary hearing on April 26, 2013 at 11:10 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)(9) and (11) of the Ohio Revised Code pertaining to the failure of a public accounting firm to obtain a firm registration; and for the failure of a public accounting firm to comply with section 4701.04 of the Revised Code. 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 for violation of division 4701.16(A)(9) and (11). The Board members present voted 9-0 to revoke your CPA certificate and firm registration. The Board may reinstate your CPA certificate and firm registration subject to you satisfying the following conditions by June 30, 2013: submission of a \$2,000.00 fine, proof of completion of a three-hour Board approved course in Professional Standards and Responsibilities, 120 documented continuing education credits for the reporting period January 1, 2010-March 2, 2013, and all fees and renewal forms necessary to bring your individual license and firm registration into compliance. Please contact the Board office to determine exact fees necessary when you are prepared to submit all other required materials. Further, you must cease and desist from representing yourself as a "CPA" or performing public accounting services until you have met all conditions established by the Board and been officially notified that you are in compliance.

NOTICE OF RIGHT TO APPEAL

You have the right to appeal this adjudication order. Your right to appeal is controlled by Section 119.02 of the Ohio Revised Code. This section states that if you wish to appeal, you must file the original of your notice of appeal with the Accountancy Board of Ohio within fifteen (15) days from the date of this order. The notice of appeal must actually be received by the Board, at the offices of the Accountancy Board of Ohio, 77 South High Street, Columbus, Ohio 43215-6128, within fifteen (15) days from the date of this order. The notice of appeal must set 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.

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 you may e-mail me 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 26th day of April, 2013.



John E. Patterson
Executive Director
April 29, 2013

(SEAL)

Sent by certified mail: 7010 2780 0000 1495 0574

cc: Office of the Attorney General

JEP/fo