



Accountancy Board of Ohio

WINTER 2020
ISSUE 1 VOLUME 7

CHAIR MESSAGE



Kenya Watts, CPA, Chair



*Maggie Gilmore, CPA,
Immediate Past Chair*

It is a privilege to serve as chair of the Accountancy Board of Ohio. I will perform my duties as chair with thoughtfulness, professionalism and integrity. I would like to thank the outgoing chair, Margaret (Maggie) A. Gilmore. Maggie advanced the mission of the board with finesse even as we found ourselves in the middle of a pandemic. It is an honor to follow her in chairing the board. I look forward to her leadership and partnership as she serves in the past chair role. A special thank you to Michael M. Guinigundo. Mike is the outgoing board member, completing his seven years of service and role as past chair. His knowledge, experience and camaraderie will be missed.

Joining me on the executive committee will be James Redmond as vice-chair and Gerald Weinstein as secretary. Together we will partner with board staff in upholding the mission of the Accountancy Board of Ohio.

This will be a busy year for the board. The agenda will include addressing issues/challenges impacting CPAs, PAs and Ohio citizens and businesses. To ensure the mission of protecting our stakeholders, the board will partner with NASBA and AICPA to continue to advance the work around CPA Evolution, protecting the profession from deregulation, considering the possibilities of remote testing in emergency situations and any other matters that may arise. As we embark on this journey my hope is that

you will continue to contribute your observations and volunteerism to the agenda.

Sincerely,
Kenya Y. Watts, CPA, Chair

PAST CHAIR MESSAGE

I would like to start by welcoming Kenya Watts as incoming Chair, James Redmond as incoming Vice Chair, and Gerald Weinstein as incoming Secretary. I am honored to continue with the Board as Past Chair, and I am extremely confident in the leadership of our Executive Committee and our Board members. Thank you to all for your willingness to offer your talents and time to our great state.

With sadness, I say goodbye and thank you to Michael Guinigundo, our outgoing Past Chair. Your guidance, steadiness, and humor have been a great asset to our Board. You will be missed, and I look forward to the day we can take in a Blue Jackets game together in a very full hockey arena.

I would be remiss if I didn't say this year has not been like any other. What a challenge for the Board staff. To pivot from fully in-person Board meetings and day to day Board

CLOSING THOUGHTS FROM OUR PAST CHAIR

2020 has ended, and the Accountancy Board of Ohio has not only survived the challenges presented by the pandemic and civic unrest, but has adapted, evolved, and persevered. I have been privileged to chair this fine board and serve the state of Ohio.

Accountancy Board of Ohio

PAST CHAIR MESSAGE CONT'D

operations, to being fully virtual while consistently serving the CPAs of Ohio and supporting our public mission, has been nothing short of understanding. Not to be cliché, but the Board staff did not miss a beat. Well done, and many, many thanks.

Due to the pandemic, many of the Board's plans were upended. We had planned for our September Board meeting to be held at the University of Dayton (Go Flyers!), but we had to cancel our on-campus visit. However, we did move forward with a coordinated virtual meeting with Ohio colleges at our October meeting, with presentations from the Ohio Society of CPAs (OSCPA) and from the National Alliance of State Boards of Accountancy (NASBA). The Board and staff continued its work of communicating frequently with NASBA regarding the adjustments needed for CPA exam scheduling and testing, along with its regular communications regarding legislation impacting the CPA licensure and profession.

Board and staff members also participated in various committees, initiatives and task forces with the American Institute of CPAs (AICPA) and NASBA, including continued work on the CPA Exam Evolution project. Face-to-face meetings became virtual, but this adjustment did not impede the Board and the ABO staff's work. That being said, I look forward to the day when we can share ideas

across a table instead of through a screen.

Thank you to John Patterson, Executive Director, Tracey Fithen, Assistant Executive Director, Donna Oklok, Investigations Supervisor, and all the ABO staff members for all of their support, professionalism, and dedication to the CPAs of the state of Ohio. They kept me informed, prepared, and ready to lead our meetings; I can't express how much I appreciate what they do day in and day out.

My favorite part of serving on this Board is working with a coalition of Board members from across our state, across party lines, across backgrounds – in short, Ohioans that simply want to serve and protect the Ohio public. The professionalism and the sharing of ideas, insights, and civil debate has been a joy during these tumultuous times. Thank you for allowing me to serve as your Chair, it has been a tremendous honor.

Sincerely,
Margaret A. Gilmore, CPA
Immediate Past Chair

DISTINGUISHED SERVICE
AWARD PRESENTED TO
MR. MIKE GUINIGUNDO,
CPA



Mike Guinigundo, CPA

Accountancy Board of Ohio

POWERING THROUGH A PANDEMIC:

Working Virtually

COVID-19 has become a part of everyday vocabulary as the virus has spread worldwide since the end of 2019. While all have been impacted by the virus in some way or another, some persist on trying to do business as usual--Well, as usual as can be.

The Accountancy Board of Ohio is one of those who have persisted, and fortunate enough to not have had to close its services to the CPA's of Ohio. ABO members and workers have been teleworking since mid-March, trying their best to make sure CPA's are still being held to the same standards, especially when the to-be-extended tax season was right around the corner.

With the help of technology, most forms and licensing had already made their way into the virtual realm, and has allowed working from home to go smoothly. With the use of eLicense and NASBA's CPE Audit Service, CPA's have several tools at the click of a mouse to make sure they stay current with their CPE and to renew their licenses.

Communication apps have seen a boost as social distancing would cause many physical meetings to be canceled or delayed. Applications such as Skype for Business, Zoom, and Teams have been used to host meetings between ABO workers, Board members and even for the June and July Board meetings.

Will virtual become the new reality? Only time will tell as the end of teleworking gets pushed further and further back and is currently set for mid 2021.

FUTURE BOARD MEETINGS

2021 Accountancy Board of Ohio Schedule*:

- February 5, 2021 (Friday) 9:00 a.m.
- April 30, 2021 (Friday) 9:00 a.m.
- June 11, 2021 (Friday) 9:00 a.m.
- July 9, 2021 (Friday) 9:00 a.m.
- September 20, 2021 (Friday) 9:00 a.m.
- October 15, 2021 (Friday) 9:00 a.m.
- December 6-7, 2021 (Mon-Tues) 1:00 p.m.

*Board meetings may be done virtually on Microsoft Teams.

eLicense Login

Having trouble accessing your eLicense Dashboard? Call the helpdesk at **855-405-5514**. Technical support hours are Monday-Friday, 8am-5pm Eastern time. Licensing and non-technical questions can be directed to the Board via email at: ACCBD-Ohio@acc.state.oh.us.



*Screenshot from July 10, 2020
Virtual Board meeting.*



*Screenshot from December 7, 2020
Virtual Board meeting.*

Accountancy Board of Ohio

WELCOME TO THE TEAM!

New Staff Members



Sarah Sarnowski



Rikki Johnson

This past year the Accountancy Board added new members to its Investigation and Administration teams: Sarah Sarnowski (Investigation) and Rikki Johnson (Administration). Let's meet them.

SARAH SARNOWSKI:

"I am a Toledo native and University of Toledo 2015 graduate. Prior to working with the board, I worked in loss prevention for five years at large retailers. I am a Wicklander-Zulawski certified interviewer. When I am not working I enjoy reading, trying out new recipes, running, and spending time with friends."

RIKKI JOHNSON

"I joined the Admin team at the beginning of March 2020. I have a few years of managerial/administrative work experience and I have an Associates in Graphic Design. In my free time I enjoy doing various art projects, playing video and board games, and reading."

MEGAN DURST, CPA

Also a big welcome to the newest member of the Board. The Board and staff look forward to working with you!

NEED TO VERIFY A LICENSE?

Please go to: https://elicense.ohio.gov/oh_verifylicense

CPE AUDIT SERVICE

Stay on Track

The Accountancy Board of Ohio, in cooperation with the National Association of State Boards of Accountancy (NASBA), is now offering a continuing professional education (CPE) audit service application for all Ohio CPAs. The CPE Audit Service is available for your use to track and store all your CPE records in one location, review your ongoing compliance with the CPE requirements of the Board as you complete CPE, and submit CPE records and documentation in response to an audit by the Board.

If you have not signed in to CPE Audit Service yet, you may email the Accountancy Board office for your initial registration information.

CONTINUING EDUCATION REQUIREMENT

The basic continuing professional education (CPE) requirement to or renew an Ohio permit is 120 credits over a three-year period, to include three (3) credits of Board approved professional standards and responsibilities (PSR). New CPAs holding an Ohio permit are required to report 40 CPE credits in any subject over the initial two-year licensing period.

The triennial reporting period begins on January first and ends on December thirty-first three years later.

An Ohio permit holder must complete a minimum of twenty CPE credits annually. Failure to complete twenty CPE credits annually will result in a fine of ten dollars for every CPE credit deficient.

Accountancy Board of Ohio

NEED TO CHANGE YOUR INFORMATION?

Address and email updates can be made via your Ohio eLicense Dashboard, under Options - Change Address (physical address) and Manage Profile (email and telephone).

Name changes can be made via your Ohio eLicense Dashboard, under Options - Change Name. You will be required to upload appropriate documentation:

- * valid driver's license or state identification card (clearly showing picture and updated name of the licensee)

- * marriage certificate

- * divorce or dissolution decree

indicating current name of licensee

- * probate or other court order approving a legal name change

- * US Immigration and

Citizenship Services issued Green Card (must clearly show the picture and updated name of the licensee)

CPA LICENSE FAQs

Things to Keep in Mind

Q: What are the differences among the "practicing" license, the "non-practicing" license, and the "inactive" license?

A: The two types of licenses are, legally speaking, the Ohio permit and the Ohio registration. Since the Ohio permit is the authorization to practice public accounting, it is also known as the "permit to practice" or the "practicing license." Continuing education is required in order to obtain or renew an Ohio permit. The Ohio registration is considered a "non-practicing" or "inactive" license. A CPA or PA who holds an Ohio registration must use the term "Inactive" after the CPA or PA designation, since continuing education is not required.

Q: What are the differences between a "permit" and a "permit - employed in public accounting"?

A: These two designations confer equal status to their holder, and the general requirements are the same. However, those CPAs who are employed in any client-facing role at a registered public accounting firm need to select permit-employed in public accounting for the purposes of reporting and late fee calculation.

Q: I would like to do bookkeeping and tax work without using the CPA designation. How may I do this?

A: You may perform bookkeeping and tax work without using the CPA designation. However, if you sign tax returns as a CPA, you need to hold a permit to practice, as you are performing regulated services. Any CPA who is associated with financial statements is required to follow public accounting standards. There is no provision in the

accountancy law that permits a CPA to act, in essence, as a non-CPA with respect to accounting work.

Q: I no longer use the CPA designation, I am over age 55, and I wish to retire my license. How may I do this?

A: Retiring your CPA certificate is considered a final act. To permanently change your credentials to "CPA-Retired," you need to complete an Affidavit for Retired CPA/PA Status and CPE Exemption form, have it notarized and submit it to this office.

Q: I do not have my own CPA firm, but I do some taxes and consulting for friends and neighbors. What license should I obtain?

A: You should obtain an Ohio permit, because you are practicing public accounting and signing documents as a CPA. Since you do not advertise to the public as a CPA firm, you are not required to register with the Board as a public accounting firm, although you may do so.

LOOKING FOR APPROVED PSR COURSES?

You will find the list of approved PSR courses on our website at www.acc.ohio.gov/cpe/psr. If you need Ohio specific PSR for initial licensure, return to practice, or for disciplinary compliance, only the courses listed in red will qualify.



Accountancy Board of Ohio

ACCOUNTANCY BOARD OF OHIO 2021 MEMBERS

OFFICERS:

Kenya Y. Watts, CPA, Chair
James B. Redmond, CPA,
Vice-Chair
Gerald P. Weinstein, CPA,
Secretary

MEMBERS:

John E. Soucie, CPA
Richard (Scott) Blake,
Public Member
Brendan P. Fitzgerald, CPA
Louise A. Jackson, CPA
Megan E. Durst, CPA
Margaret A. Gilmore, CPA
(Past Chair)

ACCOUNTANCY BOARD STAFF

Executive Director:

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Assistant Executive Director:

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Investigations Supervisor:

Donna Oklok

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