

**Accountancy Board of Ohio  
State of Ohio**

Virtual Public Meeting Minutes of June 11, 2021  
77 S. High St, Suite 1820  
Columbus, Ohio 43215-6128

**ATTENDANCE**

The Accountancy Board of Ohio (Board) met via teleconference with the following members present:

**Board Members Present:**

Kenya Y. Watts, CPA, Chair  
Gerald P. Weinstein, CPA, Secretary  
John E. Soucie, CPA, Member  
Richard (Scott) Blake, Public Member  
Brendan P. Fitzgerald, CPA, Member  
Louise A. Jackson, CPA, Member  
Megan E. Durst, CPA, Member

**Board Staff Present:**

John E. Patterson, Executive Director  
Tracey F. Fithen, Assistant Executive Director  
Donna M. Oklok, Investigations Supervisor  
Charlene A. Nortey, Investigator  
Sarah J. Sarnowski, Investigator

**Guests Present:**

Barbara Benton, Vice President of Government Affairs, Ohio Society of CPAs (OSCPA)  
Levi Tkach, Graff and McGovern LLP.

**CALL TO ORDER**

Ms. Watts noted a quorum was present and at 9:06 a.m., called the meeting to order and welcomed the guests in the audience.

**EXECUTIVE DIRECTOR'S REPORT/REQUEST FOR RECONSIDERATION**

Mr. Patterson opened his report with the resignation of Board member, James Redmond and explained the Board would need to appoint a new vice chair and a new board member. Ms. Watts, Mr. Weinstein, and Mr. Fitzgerald discussed the process of selecting a vice chair and secretary due to the appointment dates of Board members.

Ms. Watts introduced a motion, seconded by Mr. Soucie, to fulfill current vice chair vacancy with Mr. Weinstein and to nominate Mr. Fitzgerald to the secretary position that would become vacant after Mr. Weinstein's ascension to vice-chair. Ms. Watts asked for further discussion, and upon hearing none, held a roll call vote. Motion passed 7-0.

Mr. Patterson discussed Robert's Rules of Order, their relation to the Ohio Administrative Code, and their usage in the Board meetings.

Mr. Patterson explained how the Board must produce public records if we have them, and how certain records being kept could violate the privacy of our licensees.

Ms. Fithen discussed the annual Board retreat dinner. This is scheduled and will happen as planned. Ms. Watts asked about the attendance of NASBA staff and Ms. Fithen confirmed they will be invited to attend. Mr. Patterson will reach out to the University of Dayton to confirm if the September Board meeting can be held there.

Mr. Patterson introduced the request for reconsideration submitted by Ms. Machingo. Mr. Patterson noted Ohio's policy on exam extensions falls in the middle as some states provide extensions only for military deployment while others grant one single extension to any candidate who makes the request.

## INFORMATION REPORTS AND UPDATES

### BUDGET AND FINANCIAL UPDATE

Ms. Fithen provided information about the budget, and the Board is in line and not behind budget. Ms. Fithen discussed the cost of eLicense and the steps being taken for next year's eLicense cost budgeting. Ms. Watts asked about the cost of rent for the Board offices. Ms. Fithen stated that the actual cost of rent is not known until following budget allocations and the start of the next fiscal year, and Mr. Patterson noted that because of the amount of stored paperwork it is not feasible for the Board to downsize its office space at this time. Mr. Patterson discussed hybrid scheduling for Board staff briefly.

### EDUCATION ASSISTANCE REPORT

Ms. Fithen reported on the education assistance fund, and the number of scholarship applications received. There will be money left over from the amount allocated this fiscal year. Mr. Weinstein asked about the Board meeting to be held at University of Dayton. Mr. Patterson responded by noting he would contact the University for confirmation. Mr. Patterson also discussed the legislation surrounding virtual meetings.

Mr. Blake asked if the legislative committee had any comments on the Board's information regarding minority data related to the scholarship fund. Mr. Patterson answered the committee responded positively to the Board's response.

### REQUEST FOR RECONSIDERATION

Ms. Watts asked for further information about the request for reconsideration. Mr. Patterson provided the Board with a summary of the request. The Board discussed the issues in this specific request and the impact of extending testing timeframes to complete the CPA exam.

Ms. Jackson moved to grant one three-month extension to Ms. Machingo for her CPA exam, which was seconded by Mr. Blake. Mr. Patterson called for further discussion. There was no further discussion and Ms. Watts called for a roll call vote. The motion passed 5-2.

### RULES UPDATE

Ms. Oklok discussed her conversations with colleges about how the updated rules may affect their current students. Ms. Oklok reported that the OSCPA provided comments as well, and the rules process will proceed once the comment period ends.

## INVESTIGATION REPORT

Ms. Oklok talked about the status of current investigations and the case load of the Board. Currently lower in complaints due to the House Bill 404 extended renewal deadline. Ms. Oklok discussed the steps that will be taken for firms and individual CPAs working at firms who do not renew by the July 1 deadline.

## OLD BUSINESS

### Status of Past Hearings

Ms. Oklok reported that there are no open, active appeals and that CPAs are following Board conditions set forth in previous disciplinary hearings.

## APPROVAL OF APRIL 30, 2021 BOARD MEETING MINUTES

Mr. Weinstein moved to approve the April 30<sup>th</sup>, 2021 Board meeting minutes, which was seconded by Mr. Fitzgerald. A roll call vote was held and the motion passed 7-0.

## CHAIR'S REPORT

### DISCIPLINARY ADVISORY COMMITTEE

Ms. Watts led this meeting as former Board member James Redmond was its chair. First, the committee discussed the national reporting of complaints through CPA Verify. Currently, it reports all complaints in the eLicense system instead of only complaints that have resulted in disciplinary actions. Ms. Watts introduced a motion to the Board at large to change the reporting to only complaints that have resulted in disciplinary actions, which was seconded by Mr. Soucie. Motion passed 7-0.

The second topic was if firms and individual CPAs are required to self-report to the Board convictions, disciplinary actions from other regulatory bodies, or civil suits. Board members and staff discussed potential new rules and Mr. Soucie suggested that staff reach out to other Boards for their requirements in this area. Ms. Oklok explained how the Board currently receives this information: staff uses publicly available websites and relies on other Boards and the public to discover actions against CPAs or firms, and there is no specific statute or rule requiring our licensees to report this information to the Board.

Mr. Soucie asked if Ms. Watts can fill the spot on the committee left by the member who resigned, and Ms. Watts confirmed that she will fill the spot for the remainder of the year. Mr. Fitzgerald asked about the process to fill the vacancy on the Board. Mr. Patterson answered his question. Ms. Jackson asked if there can be updates to the Board roster indicating who fulfills what role for future reference. Mr. Patterson confirmed that this can be provided.

## REQUESTS FOR WAIVER

### SUI (EDDIE) CHEN

Mr. Chen requested a waiver of the \$200 CPE fine, due to not completing at least 20 CPE hours per year.

### RICHARD G. DACKO

Mr. Dacko requested a waiver of the \$400 CPE fine, due to not completing at least 20 CPE hours per year.

### PAUL E. HELTON

Mr. Helton requested a waiver of the \$160 CPE fine, due to not completing at least 20 CPE hours per year.

**FORMAL HEARINGS****FORMAL HEARING: KEITH S. MARSHALL (Case#2021-1750)**

Ms. Watts opened a disciplinary hearing at 10:10 am pursuant to Chapter 119 of the Revised Code.

Mr. Marshall timely requested a hearing but was not present at the hearing. Ms. Nortey attempted to contact Mr. Marshall and was unable to do so.

Ms. Karamali detailed the communication efforts from the Board to Mr. Marshall and confirmed he was aware of the time and date of this hearing.

Ms. Karamali provided an opening statement.

Ms. Karamali called Charlene Nortey, Board Investigator, to testify to the accuracy of the records of the Board and introduced State's Exhibits, Exhibit A.

Ms. Karamali asked for admission of Exhibit A into evidence.

Members of the board asked questions.

Ms. Nortey answered questions from the Board.

The Board admitted into evidence all exhibits.

Ms. Watts concluded the hearing.

**QUASI-JUDICIAL DELIBERATIONS**

Upon Ms. Watts' discretion the Board entered quasi-judicial deliberations to discuss the formal hearings, request for waivers of late fees and CPE deficiency fees, and board requests. After discussion, the Board returned to general session.

**HEARING DECISIONS****KEITH S. MARSHALL (Case #2021-1750)**

Upon the motion by Mr. Fitzgerald and seconded by Mr. Weinstein, the Board voted to revoke the CPA certificate of Mr. Marshall. He cannot request reinstatement until he has been reinstated by the IRS.

Motion carried 7-0 on a roll call vote.

**CPE DEFICIENCY FEE WAIVER REQUESTS**

Upon the motion by Mr. Fitzgerald and seconded by Mr. Weinstein, the Board voted to deny the requests for waiver for Mssrs. Chen, Dacko, and Helton.

Motion carried 7-0 on a roll call vote.

**SUMMARY OF BOARD REQUESTS**

Mr. Patterson noted the request made to define roles that the Board members fulfill. Mr. Patterson requested that a telephone conference be scheduled based on a request by Ms. Watts.

**ADJOURNMENT**

Ms. Watts asked if there were any additional information, or questions, of the Board. Noting that there were no other comments and upon motion by Ms. Watts and seconded by Mr. Fitzgerald, the Board voted to adjourn at 10:55 am.

Motion carried 7-0.

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**Kenya Y. Watts, Chair**

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**Brendan Fitzgerald, Secretary**