

**Board Disciplinary Actions  
1990-Present**

NAME	OHIO REVISED CODE VIOLATION	BOARD ACTION	ORDER
Acheampong, Robert K.	4701.16(A)(5)-Theft of public money, property, or records.	CPA certificate and firm registration revoked.	2005-06-06
Ackerman, Carol J.	4701.16(A)(4)-Failure to comply with continuing education verification requirements.	Fine of \$500.	2006-07-21
Adams, Gregory J.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$5,000 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 12/31/17. <b>Conditions met.</b>	2017-10-02
Adkins, Mark A.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of \$500.	2004-04-23
Ahrns Jr., James R.	4701.16(A)(8)-Denied the privilege of appearing or practicing before the SEC for two years.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-09-26
Albers, Richard H.	4701.16(A)(4) and (A)(10)-Failure to comply with continuing education requirements.	CPA certificate revoked.	2001-10-25
Alex & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500.	2006-06-09
Alexander, CPA Prentice	4701.16(A)(9)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit.	CPA certificate revoked; revocation stayed pending completion of firm registration, Ohio permit, and continuing education requirements by 12/31/04, plus payment of a \$1,000 fine. <b>CPA certificate revoked 2/15/05.</b>	2004-09-10
Alexeeff, Paul R.	4701.16(A)(1) & (4)- Concerning fraud or deceit in obtaining an Ohio permit and failure to comply with the continuing education verification requirements.	CPA certificate revoked, but stayed, pending the completion of a Board approved PSR course and payment of a \$5,000 fine, by 8/31/14. <b>Conditions met; reinstatement granted.</b>	2014-06-13
Align, LLC	4701.16(A) (9) and (11) Concerning failure to comply with firm registration requirements.	Fine of \$500.	2015-04-24
Alvaro, CPA Michele A.	4701.16(A)(10)-Conduct discreditable to a holder of an Ohio registration as a result of her resignation from the Ohio Bar with discipline pending.	CPA certificate revoked.	2006-01-30
Ambrose, William P.	4701.16(A)(1)-Fraud or deceit in obtaining a license.	Fine of \$1,000.	2008-06-27
Andrews, Craig A.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-12-16
Anthony, CPA Richard J.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of \$2,230.	2006-05-05
Arenberg, David M.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2007-09-28
Arps, Bruce H.	4701.16(A)(5)-Convicted of aggravated theft.	CPA certificate indefinitely suspended.	1992-02-03

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Ashworth, Linda S.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	CPA certificate and Ohio permit revoked.	2005-04-22
Austin & Associates, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Austin, CPA P. Thomas	4701.16(A)(1)-Failure to verify continuing education.	Fine of \$100.	2002-08-02
Azar Jr., Kenneth	4701.16(A)(5)-Wire fraud; bank fraud.	CPA certificate revoked.	2001-10-25
Bailey, Mark D.	4701.16(A)(5)-Convicted of receiving stolen property.	CPA certificate revoked.	2001-04-24
Barber, Jr., Royal H.	4701.16(A)(9)-Failure to obtain an Ohio permit.	Fine of \$500.	2005-08-05
Barber, Royal & Co / Barber Jr., CPA Royal H.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2007-08-10
Barnes, Brian C.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2004-10-29
Barnes, Brian C.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2005-04-22
Barnes, Richard Edwin	4701.16(A)(1)&(4)-Failure to respond to Board communications; fraud or deceit in obtaining a license.	Fine of \$1,000.	2004-10-29
Barnes, Richard Edwin	4701.04(A)(4)-Failure to respond to Board communications. 4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	Fine of \$2,500. <b>Conditions not met; CPA certificate and firm registration revoked. Found guilty of unlawful practice in Delaware County Court.</b>	2006-05-05
Barrett, William J. / Barrett & Associates, Inc.	4701.16(A)(4), (A)(9), & (A)(11)-Violation of a rule of professional conduct, 4701-7-04 Practice of Public Accounting & Regulated Services; failure to obtain a firm registration; failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; stayed pending payment of \$1000 fine, compliance with all firm registration requirements, and 3 credits of Board-approved, Ohio-based professional standards and responsibilities. <b>Conditions met.</b>	2020-09-01
Bates, Jr., James F.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-08-08
Bauer, David N. / Bauer & Co. CPA	4701.16(A)(9) &(11)-Failure to obtain an Ohio permit and firm registration; failure to comply with firm registration requirements.	CPA certificate and firm registration revoked on 4/26/13; reinstatement is subject to \$5000 fine, PSR, completed by 6/30/13. <b>Board reinstatement granted.</b>	2013-04-26
Beach, Ronald - <b>Deceased</b>	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked.	2003-11-03
Beard, Tammy L.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. Cannot apply for reinstatement until after 5/30/19 and having met all court ordered requirements.	2016-09-05
Beck, Peter A.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked/cannot apply for reinstatement until completion of all court ordered requirements. <b>Board reinstatement granted.</b>	2015-12-08
Beerman Accounting/ Beerman, Jeffrey A.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate and firm registration revoked.	2007-11-09

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Beeson, Mark A.	4701.16(A)(10)-Suspended by AICPA for SEC violation.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2009-04-17
Beistel, Theodore L. - <b>Deceased</b>	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2004-06-11
Belda, Daniel P.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2001-09-05
Bella, A. Dennis - Burns, O'Hare & Bella, Inc.	4701.16(A)(9) & (11)-Failure to obtain a firm registration, and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. Reinstatement is subject to \$5000 fine and PSR completed by 6/30/13. <b>Conditions met.</b>	2013-04-26
Bertemes, William R.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	Fine of \$1,000.	2008-12-16
Bevan, Andrew R. - <b>Deceased</b>	4701.16(A)(4) - Failure to respond to Board communications.	Fine of \$1,000.	2003-09-15
Biagiotti, Filippo	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. May apply for reinstatement after 1/1/17, with 120 CPE, including 10 hours Board-approved PSR.	2016-06-01
Biesiada, Edward	4701.16(A)(2)-Gross negligence in the practice of public accounting.	CPA certificate revoked.	2002-11-01
Boiarski, Dennis M.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Revocation order upheld by Ashtabula County Common Pleas Court 2/5/10. <b>Reinstated by Board 4/23/10.</b>	2009-07-10
Bosl, Gregory J.	4701.16(A)(5) - Convicted of aggravated theft and forgery.	CPA certificate revoked.	2007-08-10
Bourke, Timothy M.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. <b>Board reinstatement granted.</b>	1996-08-05
Bowman, Gordon S.	4701.16(A)(1)&(A)(4) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit; Board communications	CPA certificate revoked; revocation stayed pending submission of \$5,000 fine, \$10/hr for CPE completed outside the reporting period (\$1,200), and 3 hours of Board-approved PSR by 10/31/17. <b>Conditions met.</b>	2017-07-02
Boyer, CPA Ronald Lee	4701.16(A)(3)&(11)-Unlawful practice; failure to comply with firm registration requirements.	CPA certificate revoked.	2007-11-09
Brackenhoff, Donald L.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed pending submission of \$2,500 fine, documentation of 120 CPE credits completed during reporting period, and/or \$10/hr for CPE completed outside the reporting period by 2/5/18. <b>Conditions not met; CPA certificate revoked.</b>	2017-12-04
Bramlage & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Brand, Joseph A.	4701.16(A)(5)-Convicted of forging IRS documents.	CPA certificate revoked.	1998-05-04

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Brenner, Joseph M.	4701.16(A)(1)&(4)-Fraud or deceit in obtaining an Ohio permit; failure to comply with continuing education verification requirement.	CPA certificate revoked; revocation stayed pending submission of \$500 fine, and \$10/hr for CPE completed outside the reporting period, by 9/30/18. <b>Conditions met.</b>	2018-07-01
Brickweg, James A.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed pending submission of \$2,000 fine, 24 hours of CPE including 3 hours of Board-approved PSR by 7/31/16. <b>Conditions met.</b>	2016-04-04
Brubeck, Bridget A.	4701.16(A)(1)&(4)-Fraud or deceit in obtaining an Ohio permit; failure to comply with continuing education verification requirement.	CPA certificate revoked.	2019-09-04
Brown, Charles E.	4701.16(A)(5)-Convicted of gross sexual imposition.	CPA certificate revoked. Fined \$1,000.	1996-12-10
Brown, David Scott / Brown Accounting	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2007-08-10
Brown, G. Michael & Associates, CPA	4701.16(A)(4), (A)(9), (A)(11)-Board communications; Failure to obtain firm registration or renew permit; failure to comply with section 4701.04.	CPA certificate and firm registration revoked. <b>Unlawful practice charges filed in Hamilton County 2/14/19.</b>	2018-07-02
Brown, Gerald James	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	PA registration revoked.	2005-12-13
Browske, James F.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revoked.	2003-04-28
Buckley, CPA Thomas	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-08-02
Budenz, Lawrence J.	4701.16(A)(6)-Convicted of fraud and embezzlement.	CPA certificate revoked.	1996-03-11
Buettner, CPA F. Allen	4701.16(A)(3)(9)&(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked.	2007-06-15
Buffenbarger, David J.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$1,500 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 11/30/16. <b>Conditions met.</b>	2016-09-04
Burcham, Stephen D.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPE certificate revoked; stayed pending payment of \$5,000 fine and completion of PSR course by 3/31/16. <b>Conditions met.</b>	2016-02-01
Burden, James A.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$1,430.	2007-09-28
Burkhart, Anna K.	4701.16(A)(4)&(9)-Failure to obtain an Ohio permit, failure to respond to Board communications.	CPA certificate revoked.	2013-12-10
Burnett, John R.	4701.16(A)(1)-Failure to verify continuing education.	CPA certificate revoked.	2002-08-02

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Bush, Roger	4701.16(A)(3), (A)(9), & (A)(11)- failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.	CPA certificate revoked; stayed pending payment of \$2,000 fine and completion of a three hour, board approved PSR course by 03/31/2020. <b>Conditions met.</b>	2020-02-07
Buttelwerth, Jeffrey P.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. Cannot apply for reinstatement until all court ordered requirements are met.	2019-09-05
Buzolith, Cathy L.	4701.16(A)(9)-Failure to obtain an Ohio permit.	CPA certificate revoked.	2005-08-05
Caldwell & Company / Caldwell, Cynthia M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2007-08-10
Caldwell, Phillip L.	4701.16(A)(5)-Convicted of conspiracy to commit a crime against the United States.	CPA certificate revoked.	2005-10-14
Callow, Pamela B.	4701.16(A)(5)-Convicted of aiding and abetting wire fraud.	CPA certificate revoked. <b>Board reinstatement granted.</b>	1998-01-30
Campbell, Harrill S.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2010-12-14
Canestraro, Richard W. - <b>Deceased</b>	4701.16(A)(5)-Aiding in a bribery conspiracy.	Surrender of CPA certificate accepted.	2002-11-01
Capwill, James A.	4701.16(A)(5)-Convicted of wire fraud, tax evasion, and mail fraud.	CPA certificate revoked.	2003-06-24
Cardenas, Daniel A.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed subject to \$1,000 fine and \$10 per CPE credit earned in 2019 by 3/31/2020. <b>Conditions met.</b>	2019-12-04
Carey, Darrell / Carey & Associates, Inc.	4701.16(A)(3),(A)(9)&(A)(11)- Failure of a public accounting firm to obtain a firm registration and for failure of a public accounting firm to comply with section 4701.04 of the Revised Code concerning firm registration requirements.	CPA certificate revoked; stayed subject to \$1,000 fine, completion of 3 credit hours of board approved PSR, completion of a peer review, and payment of all firm registration fees and late fees. <b>Conditions not met; CPA certificate and firm registration revoked at 4/30/2021 meeting.</b>	2020-02-07/ 2021-04-01
Carey, Joshua A.	4701.16(A)(4)-Failure to file a tax return or failing to remit taxes collected on behalf of others in a timely manner.	CPA certificate revoked; stayed subject to \$500 fine and three credit hours of board approved PSR. <b>Conditions met.</b>	2021-04-02
Carmichael, David M. - <b>Deceased</b>	4701.16(A)(5)-Convicted of selling unregistered securities.	PA registration revoked.	1996-08-05
Carozza, Daniel L.	4701.16(A)(5)-Convicted of conducting an illegal gambling business and engaging in a monetary transaction in property derived from a specified unlawful activity & aiding and abetting same.	CPA certificate revoked.	2001-04-24

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Carr, Bruce P.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2003-01-31
Carrigan, John D.	4701.16(A)(1)&(4)-fraud or deceit in obtaining an Ohio permit; failure to comply with continuing education verification requirements; and failure to respond to Board communications.	CPA certificate revoked; revocation stayed subject to \$5,000 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 12/31/17. <b>Conditions not met; revoked. Convicted of unlawful practice in Tiffin-Fostoria Municipal Court 4/3/19.</b>	2017-10-01
Casey, Jeffry H.	4701.16(A)(5)-Convicted of theft.	\$1,000 fine and one year probation.	2003-04-28
Cavell, Scott J. & Cavell & Associates CPA LLC	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	Firm registration revoked with a stay, \$3,000, PSR, & completion of peer review by 7/31/14. <b>Conditions met.</b>	2014-04-25
Cerasi, Gary D.	4701.16(A)(5)-Convicted of bank fraud.	Fine of \$1,000.	2007-08-10
Charvat, CPA Kelly A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2006-06-09
Christian, H. Jeffrey	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked.	2013-04-26
Cilenti, Joseph C.	4701.16(A)(5)-Conviction of a felony in Federal Court of Title 18 U.S.C. 13490 Conspiracy to Commit Wire Fraud/ Title 18 U.S.C. 1028A(a)(1) and (2) Aggravated Identity Theft.	CPA certificate revoked	2013-02-01
Clark, P. Victor - <b>Deceased</b>	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$2,200; completion of Board PSR course. <b>Board reinstatement granted.</b>	2009-07-10
Coakley, Billi J.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked, but stayed , pending the fulfillment of her court sanctions, & payment of a \$1,000 fine. <b>Conditions met.</b>	2014-06-13
Coates, Douglas R.	4701.16(A)(8)-Denied the privilege to practice before the SEC.	CPA certificate revoked.	1998-01-30
Cole, Michael D.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. <b>Reinstatement granted.</b>	2006-09-11
Collier, Gary W.	4701.16(A)(5)-Convicted of making a false statement on an income tax return.	CPA certificate revoked.	2006-10-20
Connelly-Hill, Anne / Hill, Lloyd and Welsh, LLC	4701.16(A)(4), (A)(9), (A)(11)-Board communications; Failure to obtain firm registration or renew permit; failure to comply with section 4701.04.	CPA certificate and firm registration revoked; stayed subject to \$1,500 fine, completion of all peer review requirements and firm registration requirements, completion of 120 CPE credits/3 PSR, and \$10/credit for CPE earned in 2018 by 12/31/2018. <b>Conditions of stay not met; revoked.</b>	2018-10-01

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Cook, David L.	4701.16(A)(1)&(4)-Fraud or deceit in obtaining an Ohio permit, failure to comply with CPE audit.	CPA certificate revoked, with stay pending submission of \$5,000 for fraud or deceit, \$5,000 for CPE audit failure, Board-approved PSR course, and late/penalty fees.	2014-12-09
Cook, CPA David L.	4701.16(A)(4),(9)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; failure to respond to Board communications.	Fine of \$5,000.	2004-01-30
Cook, CPA David L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$5,000.	2007-04-27
Copley, Ashley R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked with a stay until 10/31/14, pending submission of \$2,000 fine and completion of a Board approved PSR course by 10/31/14. <b>Conditions met.</b>	2014-07-11
Cordillo, Anthony J.	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$1,000.	2004-04-23
Couchot, Larry E.	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States	CPA certificate revoked. Cannot apply for reinstatement until all conditions of judgment have been met. <b>Reinstatement granted.</b>	2014-12-09
Cox, Patrick J.	4701.16(A)(10)-SEC barred Mr. Cox from association with any investment adviser & revoked the license of his investment advisory firm; SEC assessed Mr. Cox a \$120,000 penalty.	CPA certificate revoked.	2007-08-10
Cozza and Steuer / Steuer, Arlene	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2006-06-09
Creel, Henry Louis	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed, subject to \$1,000 fine and completion of Board PSR course by 9/30/11. <b>Stay of revocation expired; CPA certificate and firm registration revoked 10/11/11.</b>	2011-06-03
Crosby, James P.	4701.16(A)(5)-Convicted of aggravated theft.	PA registration revoked.	1992-02-03
Cross & Associates / Cross, Ronald R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2007-04-27
Cross, CPA Ronald R./Cross & Associates CPAs, LLC.	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA firm registration revoked, but stayed pending submission of \$2,000 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 9/30/15. <b>All fees and CPE submitted. Board reinstatement granted.</b>	2015-04-24
Crow, Alan B.	4701.16(A)(3)&(9)-Unlawful practice; failure to obtain an Ohio permit.	CPA certificate revoked.	2009-05-29
Csaszar, James J.	4701.16(A)(4)-Violation of the auditing standards.	CPA certificate revoked.	2002-11-01

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Cummings, CPA Gene T.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Stay of revocation, Fine of \$1,000, firm registration requirements due by 8/31/04. CPA certificate and firm registration revoked 09/10/04.	2004-06-11
Cummings, Gene T.	4701.16(A)(8)-Suspension of right to practice before the IRS.	CPA certificate and firm registration revoked; may not apply for reinstatement until the reinstatement of his ability to practice before the IRS, or December 31, 2019, whichever is earlier. <b>Board reinstatement granted.</b>	2018-04-01
Dages, Donald T.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to fine of \$750, completion of Board PSR course and \$10/hr deficient in CPE by 7/31/16. <b>Conditions met.</b>	2016-06-02
D'Andrea, Frank J.	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked; revocation stayed subject to fine of \$5,000, completion of Board PSR course by 8/ 31/13. <b>Conditions met.</b>	2013-07-12
Davey, Jonathan D.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked.	2015-07-10
David B. Karr & Co	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2006-05-05
Davis & Associates/ Davis, Scott E.	4701.16(A)(5)-Convicted of aiding and assisting in the preparation of false income tax returns.	CPA certificate revoked; firm registration of Davis & Associates revoked. <b>Board reinstatement granted.</b>	2010-04-23
Davis, Don R.	4701.16(A)(4)-Failure to return client records in a timely manner.	Fine of \$500.	2003-04-28
Davis, Robert Eugene	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2011-11-04
Davis, Lewis Gary	4701-16(A)(8)-Suspension or revocation of the right to practice before any state or federal agency.	CPA certificate revoked.	2016-11-04
Dawkins, William C.	4701.16(A)(11)-Failure to comply with peer review requirements.	Surrender of firm registration accepted.	2006-12-12
Dawson, Charles R. - <b>Deceased</b>	4701.16(A)(5)-Convicted of filing false tax returns.	CPA certificate revoked.	1990-07-30
DeLaat, CPA David A. - <b>Deceased</b>	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24
Delaney, John P.	4701.16(A)(10)-Conduct discreditable to the public accounting profession arising from an SEC order.	CPA certificate revoked.	2004-04-23
Dennison, CPA Sandra K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000; completion of Board PSR course. <b>Conditions met.</b>	2009-05-29
Denoewer, Michael F.	4701.16(A)(5)-Convicted of theft under O.R.C. Section 2913.02	CPA certificate revoked. <b>Reinstatement granted.</b>	2013-06-07
Diamond, CPA Murray B.	4701.16(A)(9)&(11)-Failure to obtain a firm registration.	Fine of \$500.	2003-06-24



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DiCillo, CPA David M./DiCillo & Associates, Inc.	4701.16(A)(1) & (11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$500 fine, all firm registration forms/fees, completed peer review, and 3 PSR credits by 10/31/15. <b>Conditions met.</b>	2015-06-12
Dimengo & Bail CPAs, Inc. / Dimengo, David C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$1,500 fine, acceptance letter of subject-to requirements from OSCPA, completion of 3 PSR credits, and all firm registration renewal fees and late fees by 06/30/17. CPA certificate revoked. <b>Reinstatement 9/8/17 w/payment of \$1,500 fee &amp; cannot perform attest work or own an attest firm.</b>	2016-11-01
DiPietro, Patrick A.	4701.16(A)(2),(4), &(10)-Concerning dishonesty, fraud, or gross negligence in the practice of public accounting; violation of a rule of professional conduct promulgated by the board (specifically Ohio Administrative Code 4701-9-03, Generally accepted auditing standards).	CPA certificate revoked, but stayed with a deadline of 8/31/14 to pay a \$1,000 fine, to include any late fees and penalties, and a Board approved PSR course. <b>Stay conditions met.</b>	2014-06-13
DiPietro, Patrick A. / DiPietro & Gottesman LLC	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. Cannot apply for reinstatement until resolution of peer review.	2017-12-01
Dolenc, CPA Anton P.	4701.16(A)(3),(9)&(11)-Failure to comply with firm registration requirements, unlawful practice.	Fine of \$500.	2005-10-14
Dolezal, Michael D.	4701.16(A)(1), (A)(3), & (A)(4)-Fraud or deceit in obtaining a license; unlawful practice; failure to comply with continuing education verification.	CPA certificate and firm registration revoked; stayed pending payment of \$250 fine, CPE penalty of \$10/credit earned after renewal date; and 3 credits of Board-approved, Ohio-based PSR by 1/31/2021. <b>Conditions met.</b>	2020-12-01
Dorcas, CPA Cedric F.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2001-09-05
Dougherty, Todd A.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of \$500.	2004-04-23
Doyle, Michael R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2008-08-08
Drake, Charles C.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$1,000; completion of Board PSR course.	2012-02-03
Drake, CPA Charles C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2007-11-09
Drake, Charles C.	4701.16(A)(4)-Failure to return client records.	CPA certificate revoked.	2012-04-27

**Board Disciplinary Actions  
1990-Present**

Dudley, Sr., Edward E.	4701.16(A)(4)&(11)-Violation of attestation standards; failure to properly register as an attest firm.	Attestation standards: 32 extra hours CPE credit in attest standards, to be completed by 12/31/02; Firm registration: Fine of \$500, registration as an attest firm, and renewal by 10/31/03 including peer review.	2002-04-26
Dugovich, CPA Frank	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Dugovich, CPA Frank	4701.16(A)(3),(9)&(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2005-08-05
Eckert & Eckert	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2005-06-06
Edelen, Michael S.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked.	2004-10-29
Edwards, Douglas R.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2006-07-21
Elias, Robert & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Elias, Robert F.	4701.16(A)(5)-Convicted of failure to file an income tax return and attempting to evade or defeat tax.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2001-12-14
Ellender Financial Services	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Eramo, Jodi S.	4701.16(A)(3), (A)(9), (A)(11)-Unlawful practice, failure to obtain firm registration, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate revoked until proof of notification is sent to all states sent a non-conforming audit, completion of three credits of PSR, and payment of \$5,000 fine.	2021-09-02
Evans, Lawrence J./LJ Evans & Co.	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$1,000 fine, all firm registration renewal forms/fees, completed peer review, and 6 PSR credits by 10/31/15. <b>Conditions of stay met.</b>	2015-06-12
Everett, Justine T.	4701.16(A)(5)-Convicted of bank fraud.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2003-04-28
Fair, Michael S.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$500; completion of Board PSR course. <b>Conditions met.</b>	2011-07-08
Farinacci, Tanya E.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit; Board communications.	CPA certificate revoked.	2017-07-04

**Board Disciplinary Actions  
1990-Present**

Fellman, Kevin J.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$580; completion of Board PSR course. <b>Conditions met.</b>	2012-11-02
Fetterman, Stanley	4701.16(A)(9)-Failure to obtain an Ohio permit; 4701.16(A)(3)-Unlawful practice.	Fine of \$500.	2007-06-15
Fidler, Richard A. / Fidler & Fidler	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked; stayed pending submission of \$2,000 fine, all permit and late fees, 120 hours CPE and 3 hours PSR by 1/31/16. <b>Conditions not met; revoked.</b> Reinstatement hearing 4/29/16: Payment of prior fine +\$2,500, all permit fees & late fees, all firm registration & late fees by 7/31/16. <b>Conditions met.</b>	2015-11-04
Fidler, Richard A. / Fidler & Fidler	4701.16 (A)(2) - Dishonesty, fraud, or gross negligence in the practice of public accounting; 4701.16 (A)(10) - Conduct discreditable to the public accounting profession, per 4701-11-09 (C)(10) failure to file tax returns for others	CPA certificate & firm registration revoked. Cannot apply for reinstatement until conditions related to the associated civil judgment have been met. <b>Board decision upheld by Franklin County Common Pleas Court. Board reinstatement granted.</b>	2017-12-02
Fink, Teresa L.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2005-06-06
Fink, Teresa L.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2006-07-21
Fink, CPA Teresa L.	4701.16(A)(4)-Failure to respond to Board communications; 4701.16(A)(10)-Conduct discreditable to the public accounting profession.	CPA certificate and firm registration revoked.	2008-12-16
Finks, Thomas M.	4701.16(A)(9)-Failure to obtain an Ohio permit; 4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2003-12-16
Fitch, CPA James E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration of Fitch & Fitch revoked.	2001-09-05
Fitz Financial Services /Fitzharris, CPA Jerome K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$5,000.	2007-04-27
Fitzharris, CPA Jerome K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2004-01-30
Flask, Kusak & Company/ Flask, CPA John	4701.16(A)(3),(9)&(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	Fine of \$5,000; completion of Board PSR course. <b>Conditions not met; revoked. Board reinstatement granted.</b>	2009-07-10
Flowers, Anthony J.	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2006-05-05
Floyd Scott & Associates, Inc. / Floyd-Scott, Nicholas	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed subject to fine of \$2,000, completion of Board PSR course, and firm registration requirements by 6/30/12.	2012-04-27

**Board Disciplinary Actions  
1990-Present**

Floyd-Scott, CPA Nick	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Folck, Glen A.	4701.16(A)(10)-Consented to civil penalty of \$50,000 pursuant to SEC action.	CPA certificate revoked.	2003-09-15
Fralely & Company	4701.16(A)(4)-Issuance of substandard review report.	16 hours CPE for personnel involved with engagement.	2003-01-31
Francis, CPA Paul R.	4701.16(A)(3),(9)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2009-11-06
Franck, Margaret C.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2009-09-11
Freeman, Dale L.	4701.16(A)(5) & (6) - Conviction of a felony under the laws of any state or of the United States; conviction of any crime, an element of which is dishonesty or fraud under the laws of any state or of the United States.	CPA certificate revoked.	2016-11-05
Froehlich, Frederick J.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2012-09-07
Frost, Kenneth B.	3123.47, 3123.58, & 3123.62-Default on child support-no Board hearing required.	CPA certificate suspended.	2005-05-13
Gall & Associates, Inc. / Gall, Steven William	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed, subject to \$500 fine and completion of Board PSR course by 7/31/11. <b>Conditions met.</b>	2011-06-03
Garland, CPA David L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24
Garland, CPA David L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$200.	2003-09-15
Gentile, CPA Kevin T.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Gerhart, James R. / Gerhart & Associates.	3123.47, 3123.58, & 3123.62-Default on child support-no Board hearing required.	CPA certificate and firm registration suspended. <b>Board reinstatement granted.</b>	2004-03-15
Gettman, Glenn J.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2015-04-24
Giovannazzo, CPA, John A.	4701.16(A)(9)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit.	CPA certificate and firm registration revoked; revocation stayed, subject to \$5,000 fine and completion of Board PSR course by 12/31/13. <b>Conditions met.</b>	2013-11-08
Gordon, CPA Joseph B.	4701.16(A)(9)&(11)-Failure to comply with firm registration requirements.	CPA certificate revoked, but stayed pending submission of \$2,500 fine, and 3 PSR credits by 3/31/16. <b>Conditions met.</b>	2015-12-08

**Board Disciplinary Actions  
1990-Present**

Gordon, William J.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$1,500 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 11/30/16. <b>Conditions met.</b>	2016-07-05
Grand, Gary L.	4701.16(A)(10)-Issued cease and desist order by the SEC.	Fine of \$5,000, eight CPE credits in professional ethics.	2004-06-11
Gray, Peter R.	4701.16(A)(5), (A)(7)-Convicted of possessing fraudulent securities; CPA certificate revoked by the North Carolina State Board of Certified Public Accountant Examiners.	CPA certificate revoked.	2008-01-25
Green, Chelsea C.	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of \$1,000,eight CPE credits in professional ethics.	2003-12-16
Green, Richard Kenneth	4701.16(A)(5)-Convicted of Filing a False Claim against the Government in violation of Title 18 section 287 US Code.	CPA certificate revoked.	2006-01-30
Green, Christopher	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. Cannot apply for reinstatement until all conditions of judgment have been met.	2014-02-21
Gross, Robert P.	4701.16(A)(5)-Convicted of conspiracy in violation of Title 18 section 371 US Code, and conspiracy to defraud the Internal Revenue Service.	CPA certificate suspended. <b>Board reinstatement granted.</b>	1992-10-26
Gross, Steven H.	4701.16(A)(5)-Convicted of conspiracy to defraud the Internal Revenue Service.	Censured by Board.	1994-08-01
Groves, Toby L.	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States	CPA certificate revoked. Cannot apply for reinstatement until all conditions of judgment have been met.	2014-11-07
Hager, CPA Steven K.	4701.16(A)(11)-Failure to comply with peer review standards.	CPA certificate and firm registration revoked 11/9/07. Board reinstatement of CPA certificate granted 4/28/17 upon payment of reinstatement fee of \$1,000. <b>Conditions met.</b>	2007-11-09
Hager, CPA Steven K.	4701.16(A)(11)-Failure to comply with peer review standards.	Fine of \$1,000; 24 CPE credits in accounting and auditing; accelerated peer review.	2007-01-26
Hallbank, Renee L.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked; revocation stayed pending submission of a \$250 fine, and penalty fee of \$10/credit earned to meet compliance with prior CPE requirements by 12/31/2019. <b>Conditions met.</b>	2019-10-01

**Board Disciplinary Actions  
1990-Present**

Hammel, Jeffrey S.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for two years.	CPA Certificate revoked. Cannot apply for reinstatement until SEC requirements have been met. <b>Board reinstatement granted 4/26/19 pending \$250 reinstatement fee &amp; 120 CPE, in addition to license fees.</b>	2017-12-03
Hanzak, Janice / JC Hanzak & Company, CPAs	4701.16(A)(3), (A)(9), & (A)(11)- Unlawful practice; failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate and firm registration revoked. <b>Charges filed in Painesville Municipal Court.</b>	2020-06-01
Haque, CPA Abrar U.	4701.16(A)(5)-Convicted of 61 counts for 15 separate felonies related to RICO and various fraud charges.	CPA certificate and firm registration revoked.	2007-04-27
Harbaugh, Donald A.	4701.16(A)(6)-Convicted of theft.	CPA certificate revoked. <b>Board reinstatement granted.</b>	1997-11-03
Harbrecht, Robert M.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for eighteen months.	CPA certificate revoked.	2008-04-25
Harcar, Daniel J.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2009-2012 reporting period, \$2,000 fine, any applicable late/penalty fees, and completion of Board PSR course by 11/30/2013. <b>Conditions of stay met.</b>	2013-09-06
Harper, Robertson & Associates / Kevin Robertson, Gregory Harper	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked, CPA certificates of Kevin Robertson and Gregory Harper revoked. <b>Board reinstatement granted to CPAs; firm out of business.</b>	2006-07-21
Hart, Thomas J.	4701.16(A)(1)&(A)(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed pending payment of a fine of \$10/hr for CPE completed outside the reporting period (\$280) by 11/8/17. <b>Conditions met.</b>	2017-09-02
Hassan, Amber S.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed pending \$500 fine, applicable late/penalty fees and fees for CPE hours totaling \$3,040. <b>Conditions met.</b>	2015-11-06
Haver, Kenneth W.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked.	2004-06-11
Haynes, Patrick J.	4701.16(A)(3),(9)&(11)-Unlawful practice, failure to obtain an Ohio permit, failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2011-06-03

**Board Disciplinary Actions  
1990-Present**

Heidlebaugh, Flint B.	4701.16(A)(4)-Failure to exercise due care in the performance of a public accounting engagement.	Fine of \$500.	2003-08-01
Herman, Linda A.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2016-07-06
Herrington, Patricia C.	4701.16(A)(4) - Failure to respond to Board communications.	CPA certificate revoked.	2021-09-01
Hesselgesser, Robert D.	4701.16(A)(8)-Privilege to practice before the SEC suspended for two years.	CPA certificate revoked. Can apply for reinstatement after 4/1/18. <b>Board reinstatement granted.</b>	2016-09-01
Higgins, Duane K.	4701.16(A)(8)-Privilege to practice before the SEC suspended for two years.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-04-25
Hoffman, CPA Bradley A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed, subject to completion of applicable requirements, a fine of \$500, and professional standards and responsibilities course. <b>Conditions of stay met.</b>	2010-09-10
Hoicowitz, Arthur B.	4701.16(A)(9)-Failure to obtain Ohio permit.	CPA certificate revoked; revocation stayed subject to payment of firm registration and late fees by 1/31/17. <b>Conditions met.</b>	2016-12-01
Holthaus, Barbara J.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked. Revocation stayed upon completion of 3 CPE PSR, fine of \$500 and any applicable LF/Penalty fees by 12/31/15. <b>Conditions of stay met.</b>	2015-09-04
Holthues & Associates, Inc. / Douglas Holthues	4701.16(A)(3), (A)(9), (A)(11)-Unlawful practice, failure to obtain firm registration, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate revoked. Revocation stayed upon completion of 3 CPE PSR, fine of \$2,500 by 8/15/19; and completion/submission of required peer review with all license and late fees by 10/15/19. <b>Conditions not met; revoked.</b>	2019-06-01
Holtzhauser, John R.	4701.16(A)(10)-SEC barred Mr. Holtzhauser from serving as an officer or director of an issuer; fine assessed.	CPA certificate revoked. Reinstatement granted subject to \$1,000 fine, 3 CPE PSR, and \$630 in back/late/permit fees. <b>Conditions met.</b>	2007-11-09
Honsberger, James	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$830, plus professional standards and responsibilities course.	2009-09-11
Hopper, CPA Richard K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2005-10-14
Horner, Kevin R.	4701.16(A)(1)&(A)(4) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit; Board communications.	Board voted to accept retirement affidavit.	2017-07-03

**Board Disciplinary Actions  
1990-Present**

Houze Consulting/ Houze, Armand L. - <b>Retired</b>	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500/revocation stayed pending completion of all requirements by 6/30/04.	2004-04-23
Howe, Ward E.	4701.16(A)(9) & (11)-Failure to obtain a Firm registration; and failure to comply with the firm registration requirements.	CPA certificate revoked.	2014-02-25
Hubbard & Hubbard, CPAs / Bascum L. Hubbard	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24
Huber, CPA Dale O.	4701.16(A)(9) & (A)(11)-Failure to obtain an Ohio permit; and failure to comply with the firm registration requirements under 4701-7-04, Practice of Public Accounting and Regulated Services.	CPA certificate and firm registration revoked; revocation stayed pending \$1,500 fine, completion of 3 credits of Board approved PSR, and submission of \$10/credit for deficient CPE credits earned in 2017. <b>Conditions of stay met.</b>	2018-02-02
Hudak & Vrana CPAs / Vrana, John J. & Hudak, Andrew J.	4701.16 (A)(9) & (A)(11)-Failure to obtain firm registration, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate & firm registration revoked; revocation stayed pending submission of \$1,500 fine, completion of three credits of Board approved PSR, and payment of all firm registration & late fees by September 30, 2020.	2020-07-04
Hunter III, Harry W.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2012-11-02
Huston, Robert J.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2011-06-03
Huth, CPA Christopher J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revoked; firm registration of Serra & Huth revoked.	2009-05-29
Imbrogno, George E.	4701.16(A)(1)&(A)(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2017-09-03
Isabella, Raymond G.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$3,200.	2007-08-10
Isabella, Raymond G.	4701.16(A)(10)-Failure to comply with Board adjudication order.	Fine of \$500.	2007-12-11
Isabella, Raymond G.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. May not apply for reinstatement until all requirements of the court have been met.	2013-04-26
Jackson, Harry E.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. May not apply for reinstatement until all requirements of the court have been met.	2018-04-02
Jacobs, David P.	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$3,500 fine, 3 credits PSR, and \$10 per CPE hour short by 11/30/16. <b>Conditions met.</b>	2016-09-06
Janosik, CPA Dennis	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2002-08-02



**Board Disciplinary Actions  
1990-Present**

Jasko, Eugene / Kissling, Jasko, Bonds & Co.	4701.16(A)(4)&(11)-Failure to notify Board of recalled peer review, failure of a public accounting firm to comply with 4701.04.	Mr. Jasko is no longer permitted to engage in the performance of or offer to perform any engagement that will result in the issuance of any report in accordance with professional standards outlined in rules 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06.	2019-10-04
Jeffers, Kevin Michael / MK Jeffers & Company	4701.16(A)(9)&(A)(11)-Failure to obtain firm registration, failure to comply with 4701.04.	CPA certificate and firm registration revoked until conditions have been met: \$5,000 fine, payment of all fines/fees, 3 credits PSR, compliance with firm registration requirements, and notification of all parties. Appeal untimely filed in Franklin County 12/28/2018. <b>Conditions met.</b>	2018-12-01
Jones, Clifton & Clifton Jones Public Accountant	4701.16(A)(11) and (A)(9)-Failure to comply with firm registration requirements; unlicensed practice.	CPA certificate and firm registration revoked.	2015-06-12
Jones, Harry	4701.16(A)(5)- Federal conviction for Title 26 U.S.C. 7206 (subscribing to a false income tax return).	CPA certificate revoked.	2013-09-06
Jurcago, CPA John J.	4701.16(A)(3),(9)&(11)-Unlawful practice, failure to obtain an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2006-2008 reporting period, \$2,000 fine, and completion of Board PSR course by 9/30/2011. <b>Stay of revocation expired; CPA certificate revoked 10/11/2011. Board reinstatement granted.</b>	2011-09-09
Kaiser, Stephen L. / Keiser & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Kaiser, Stephen L. & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500; completion of Board PSR course.	2009-05-29
Kaltenecker, Lisa A.	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of \$1,000.	2005-01-28
Kane, Daniel & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2002-08-02
Kane, Merrill E. - Merrill E. Kane & Co. CPA	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked on 4-26-13; reinstatement is subject to \$2000 fine, PSR, completed by 6/30/13. <b>Conditions met.</b>	2013-04-26
Kapron, Jeffrey S.	4701.16(A)(1)&(4)-Failure to respond to Board communications.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2010-09-10
Kauffman, G.B. & Associates / Kauffman, CPA Gregory B.	4701.16(A)(3),(4)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2010-09-10

**Board Disciplinary Actions  
1990-Present**

Kaufman, Carolyn C.	4701.16(A)(5) & (6) - Conviction of a felony under the laws of any state or of the United States; conviction of any crime, an element of which is dishonesty or fraud under the laws of any state or of the United States.	Board voted to take no action.	2016-07-01
Kayser, Diane E.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2007-04-27
Keis, Abdallah A.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed subject to submission of \$120 fine by September 31, 2016. <b>Conditions of stay met.</b>	2016-07-02
Kelley, Terance L.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked.	2010-07-09
Kellicker, John	4701.16(A)(8)-Privilege to practice before the IRS suspended indefinitely.	CPA certificate revoked.	2007-06-15
Kelly, CPA David A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2005-06-06
Keplinger, Tab A.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked. Board revocation order upheld by Tuscarawas County Common Pleas Court on 8/19/11. <b>Reinstatement granted on 9/5/14. Firm out of business.</b>	2010-09-10
Kerwin, Terry D.	4701.16(A)(5)-Conviction of a felony under the laws of this state or any other state or of the United States.	PA registration revoked.	2019-02-03
Kesel, Gerry <b>Deceased</b> & Kesel & West CPAs	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked, with a stay of \$2,000 fine & PSR by 7/31/14. <b>Conditions of stay met. Firm is out of business; both partners deceased.</b>	2014-04-25
Kiesling, CPA C. Mark	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500 and resolve outstanding complaints. <b>CPA certificate revoked 6/11/04.</b>	2002-01-25
Kiesling, C. Mark	4701.16(A)(3)(4)&(9)-Failure to obtain an Ohio permit, unlawful practice, failure to comply with professional auditing standards.	CPA certificate revoked.	2004-06-11
Kiner & Associates / Kiner, Marc	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500; completion of Board PSR course. <b>Conditions met.</b>	2009-05-29
Kissling, Clement J. / Kissling, Jasko, Bonds & Co.	4701.16(A)(4)&(11)-Failure to notify Board of recalled peer review, failure of a public accounting firm to comply with 4701.04.	Mr. Kissling is no longer permitted to engage in the performance of or offer to perform any engagement that will result in the issuance of any report in accordance with professional standards outlined in rules 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06.	2019-10-04
Klapfish, Michael L.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$500.	2007-08-10

**Board Disciplinary Actions  
1990-Present**

Klein, Avery B.	4701.16(A)(6)-Conviction of gambling and records maintenance.	CPA certificate revoked. <b>Board decision upheld by court.</b>	2006-07-21
Klein, Avery B.	4701.16(A)(6)-Conviction of gambling and records maintenance.	CPA certificate revoked. <b>Appealed, and court ordered a new hearing.</b>	2004-04-23
Knapp, Michelle L.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2011-12-13
Koch, Thomas Matthew	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of \$1,000.	2004-10-29
Kohl, Anthony W.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked. <b>Board reinstatement granted.</b>	1996-08-05
Kolarik, Jeffery C.	4701.16(A)(5) of the Revised Code -Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2013-07-12
Kollipara, CPA Venkata S.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate, Ohio permit, and firm registration revoked 4/22/05. <b>Board reinstatement granted.</b>	2012-12-11
Komorowski, Ronald M. III & Ronald M. Komorowski Jr. CPA Inc.	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked, with a stay; \$7,500, PSR and completion of peer review by 7/31/14. <b>Stay conditions met.</b>	2014-04-25
Kratz, Ryan	4701.16(A)(5)-Convicted of aggravated theft, tampering with records, misuse of credit cards, and falsification.	CPA certificate revoked.	2011-04-29
Krese, Kenneth P.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2011-07-08
Krupa, Theodore J.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education requirements.	Surrender of CPA certificate accepted by Board.	2005-04-22
Kusak, CPA Thomas A./Flask Kusak & Company	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. May apply for reinstatement after 7/1/16.	2015-06-12
Landis, Larry L.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. May apply for reinstatement after 7/1/17.	2016-09-02
Lapp, Daniel T.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked; revocation stayed pending payment of \$500 fine, completion of three credits of Board approved PSR by 1/31/2021. <b>Conditions met.</b>	2020-12-02
Larsen, Robert K.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$1,000.	2006-09-11
Lasalle, Andre P.	4701-16(A)(3),(A)(9)&(A)(11)- Failure of a public accounting firm to obtain a firm registration. Failure of a public accounting firm to comply with section 4701.4 of the Revised Code concerning firm registration requirements.	CPA certificate revoked; revocation stayed pending payment of \$1,000 fine. Completion of three credits of board-approved PSR. Completion of peer review. Payment of all firm registration fees and late fees. <b>Conditions met.</b>	2020-02-07

**Board Disciplinary Actions  
1990-Present**

Lee, Kathleen R.	4701.16(A)(5)-Convicted of aiding & assisting in filing of false tax returns.	CPA certificate revoked.	2001-04-24
Lehman, Charles W.	4701.16(A)(7) - Cancellation, revocation, suspension or refusal to renew authority to practice as a certified public accountant, public accountant, or public accounting firm by any other state.	CPA certificate revoked; revocation stayed pending compliance with the requirements issued by the Indiana Board of Accountancy by 12/31/17. <b>Conditions met.</b>	2017-10-03
Leicht, William D. & William D. Leicht & Associates	4701.16(A)(4)-Violations of rules of professional conduct: failure to follow specialized engagement requirements, and generally accepted auditing standards.	CPA certificate and firm registration revoked; revocation stayed pending payment of \$1,000 fine by 9/30/19; and neither Mr. Leicht nor firm may perform any audits subject to USDOL review, or employee benefit plan audits without prior Board approval.	2019-07-01
Leither, Leon N.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2009-09-11
Lenihan, Michael R. & Lenihan & Company Inc.	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked, with a stay of \$7,500 fine & PSR by 7/31/14. <b>Conditions met.</b>	2014-04-25
Lennon & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2006-06-09
Light Jr., CPA H. Buddy - Deceased	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$250.	2002-01-25
Liller, Brent F.	4701.16(A)(5)-Convicted of aggravated theft.	CPA certificate revoked.	2010-04-23
Lucas, CPA Jeffrey K.	4701.16(A)(9), (A)(11), (A)(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked. <b>Court upheld the Board's decision. Board reinstatement granted.</b>	2006-12-12
Lucas, Jerome J.	4701.16(A)(8)-Suspension from practice in New Jersey for one year.	Fine of \$2,500 & PSR by 1/31/16. <b>Stay requirements met.</b>	2015-11-01
Lusher, Charles F.	4701.16(A)(5)-Convicted of aggravated theft.	CPA certificate revoked.	1993-04-27
Lysiak, Theodore A.	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked.	2013-04-26
Mack, Terry & Mack and Mack CPAs, Inc.	4701.16 (A) (1) and (11) Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$1000 fine, 6 CPE PSR and a completed and accepted peer review by 11/30/15. <b>Conditions not met. CPA &amp; Firm registration revoked.</b>	2015-07-10
Malitz, Charles P.	4701.16(A)(5)-Convicted of aiding and abetting the filing of a false tax return.	CPA certificate revoked.	2007-04-27
Maloy Jr., Robert J.	4701.16(A)(8)-Privilege to practice before the IRS suspended indefinitely.	CPA certificate revoked. Reinstated by Board 2/14/14 with \$6,000 fines, \$1,600 late fees, and PSR. <b>Conditions met.</b>	2007-06-15

**Board Disciplinary Actions  
1990-Present**

Mancini, Michael W.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of \$1,000.	2003-11-03
Manoranjan & Shaffer, Inc.	4701.16 (A) (9) and (11) - Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$500 fine, payment of all firm registration fees and late fees, 3 hours Board-approved PSR by 7/31/16. <b>Conditions met.</b>	2016-04-05
Mansour's Consulting CPA Firm	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-04-26
Margolis & Miller	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Marietta III, James M.	4701.16(A)(5)-Convicted of conspiracy to defraud the United States.	CPA certificate suspended; fine of \$1,000.	2007-08-10
Marovich, Jennifer L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2007-11-09
Marshall, Keith S.	4701.16(A)(8)-Disbarred from appearing before the IRS.	CPA certificate revoked.	2021-06-01
Marshall, Michael J.	4701.16(A)(5) and (A)(6)-Convicted of felony wire fraud and attempted wire fraud.	CPA certificate and firm registration revoked. Cannot apply for reinstatement until all court-ordered requirements have been met. <b>Reinstatement hearing scheduled.</b>	2018-02-02
May Jr., John D. Inc., John D. May Jr., CPA	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2012-06-08
Mayor, Michael S. - Deceased, Mayor CPA Group	4701.16(A)(4)-Violation of rules of professional conduct, 4701-11-06 Retention of Client Records & 4701-11-07 Board Communications.	Firm registration revoked.	2020-09-02
Mayor, Michael S. - Deceased, Mayor CPA Group	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$3,000 fine, payment of all firm registration fees and late fees, 3 PSR by 7/31/16; and peer review conditions met by 10/31/16. <b>Conditions met.</b>	2016-04-03
McArthur, Paul D.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Stay of revocation; Fine of \$1,000; 3 CPE credits in professional standards by 6/30/04. CPA certificate revoked 9/3/04. <b>Board reinstatement granted.</b>	2003-12-16
McAtee, Carol L.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for two years.	Fine of \$1,000; suspension of CPA certificate until 6/27/08. <b>Conditions met.</b>	2007-01-26
McCurdy, James T.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for one year.	Fine of \$1,000; CPA certificate suspended for one year. <b>Conditions met.</b>	2005-12-13
McDole, Mark & Mark McDole CPA, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Filed in TMC 12/17/15; bench warrant issued 02/26/2016.</b>	2015-06-12

**Board Disciplinary Actions  
1990-Present**

McDorman, W. Scott	4701.16(A)(1) - Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed pending payment of a fine of \$250; submission of a penalty fee of \$10/CPE credit deficient; and completion of 3 credits of PSR by 11/30/19. <b>Conditions not met; revoked.</b>	2019-09-02
McGrothers Jr., CPA Charles W.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2007-08-10
McIntosh, CPA Jeffrey R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24
McIntosh, CPA Jeffrey R.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked.	2005-10-14
McNamee & Co / McNamee, CPA Michael M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2004-06-11
McNamee & Co., Michael M. McNamee, CPA	4701.16(A)(10)-Conduct discreditable to the public accounting profession-failure to comply with the terms of a civil judgment.	CPA certificate and firm registration revoked.	2009-11-06
McRae, Robert E.	4701.16(A)(1), (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification.	CPA certificate and firm registration revoked.	2019-12-03
McRae, CPA Robert E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked. <b>Firm registration reinstated.</b>	2010-11-05
Meikle, CPA Paul D.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; stayed subject to fine of \$1,500 & completion of Board PSR course. <b>Conditions met.</b>	2009-05-29
Meles, Victor	4701.16(A)(1)-Fraud or deceit in obtaining a CPA permit.	CPA license moved to non-practicing registration with no Board action.	2018-09-03
Mellon, Howard J.	4701.16(A)(10)-Conduct discreditable to the public accounting profession-failure to timely file tax returns with the IRS.	Fine of \$500.	2009-04-17
Melosh, Charles L. - <b>Deceased</b>	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate and Firm registration revoked for failure to respond to board communication. Revocation Stayed upon completion of PSR, Fine of \$500 and any applicable LF/Penalty fees by 8/31/13. Stay expired; revoked.	2012-06-08
Mendham. Shawn J.	4701.16(A)(4)-Violation of rules of professional conduct, 4701-15-12 Continuing Education Verification and 4701-11-07 Board Communications.	CPA Certificate revoked.	2020-10-01
Merrelli Jr., Joseph J.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Board reinstatement granted with \$750 fine/PSR. <b>Conditions met.</b>	2011-06-03

**Board Disciplinary Actions  
1990-Present**

Messer, Betty J.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked. Board reinstatement granted 4/28/17 pending \$1,000 reinstatement fee by 7/31/17. <b>Conditions met.</b>	2011-11-04
Mette, Mark A.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	Board took no action.	2017-07-01
Meyer, N. Kent	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked.	2005-12-13
Meyers, Herman & Heck /Heck, CPA John W.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2007-09-28
Meyers, Herman & Heck.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked; CPA certificates of Terry B. Herman and John W. Heck, Jr. revoked.	2007-09-28
Meyers, Herman & Heck/ Herman, CPA Terry B.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2007-09-28
Midcap & Company/Midcap, Ronald C.	4701.16 (A)(1) & (11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$5,000 fine, all firm registration forms/fees, completed peer review, and 3 PSR credits by 12/31/15. <b>Conditions met.</b>	2015-09-04
Middendorf, David J.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked.	2020-02-07
Millard, Stephanie G.	4701.16(A)(6)-Conviction of two counts of unauthorized use of property.	CPA certificate and firm registration revoked; decision upheld by Second District Court of Appeals on 09/20/2017. <b>Board reinstatement granted.</b>	2015-11-02
Miller, Alexander W.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked. Revocation Stayed upon completion of PSR, Fine of \$500 and any applicable LF/Penalty fees by 8/31/13. <b>Stay conditions met.</b>	2011-12-13
Miller, Craig S.	4701.16(A)(5)-Convicted of obstruction of justice.	Fine of \$1,500; Completion of basic professional standards and responsibilities course. <b>Conditions met.</b>	2008-08-08
Miller, CPA Paul J.	4701.16(A)(3), (A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; unlawful practice; failure to respond to Board communications.	Fine of \$1,000.	2009-04-17
Miller, CPA (CPA #18,119) Richard James	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for five years.	CPA certificate revoked.	2009-09-11
Milovancev, Stanley D.	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked, but stayed pending submission of \$1,000 fine, all applicable permit/late fees, and 3 PSR credits by 9/30/15. <b>Stay conditions met.</b>	2015-04-24
Milton, John A.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked.	2001-04-24

**Board Disciplinary Actions  
1990-Present**

Miskinis, CPA Donald J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500; completion of Board PSR course. <b>Stay conditions met.</b>	2009-05-29
Mohammadpour, Ali	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2009-2012 reporting period, \$2,000 fine, any applicable late/penalty fees, and completion of Board PSR course by 11/30/13. <b>Stay conditions met.</b>	2013-09-06
Moley, James P. & Associates, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed subject to fine of \$500, completion of Board PSR course, and firm registration requirements by 6/30/12. <b>Stay conditions met.</b>	2012-04-27
Moody, Alana R.	4701.16 (A)(9) and (11) - Failure to comply with firm registration requirements.	CPA certificate revoked; stayed subject to submission of \$2,500 fine, completion of 3 hours of Board-approved PSR, submission of all firm registration fees and late fees; and completion of a system peer review by 12/31/16. <b>Stay conditions met.</b>	2016-07-04
Moon, CPA Bryan M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2011-06-03
Mooney, Kevin D.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked.	2005-05-05
Morgan, William F.	4701.16(A)(5)-Convicted of felony theft from an elderly person or disabled adult, and prohibited acts and practices.	PA registration revoked.	2013-09-06
Morris, CPA John E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-01-25
Morrison, CPA Charles R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2012-04-27
Mossbarger, Brenda K. / Mossbarger & Smithson CPAs	4701.16(A)(3), (A)(4), (A)(9)-Unlawful practice, practice of public accounting & regulated services, failure to obtain an Ohio permit.	CPA certificate and firm registration revoked; stayed subject to fine of \$500, completion of Board PSR course, and fine of \$10/credit earned in 2019 by 3/31/2020. <b>Conditions met.</b>	2019-12-04
Murray, David C. CPA	4701.16(A)(3), (A)(9), (A)(11)-Unlawful practice, failure to obtain firm registration, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate and firm registration revoked until completion of peer review requirements, submission of firm registration renewal and payment of firm fees.	2021-09-03
Musgrave, Paul D.	4701.16(A)(5)-Convicted of wire fraud, bank fraud, conspiracy to commit wire fraud, and submission of false loan applications.	CPA certificate revoked.	2014-09-05



**Board Disciplinary Actions  
1990-Present**

Myers, CPA Robert J.	4701.16(A)(9), (A)(11), (A)(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2009-11-06
Myers, CPA Robert J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2005-06-06
Myers, Robert J.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revocation stayed, subject to fine of \$1,500 and come into compliance with Ohio permit, continuing education, and firm registration requirements by 12/31/05. <b>Revoked.</b>	2005-10-14
Myers, Gerald & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000; completion of Board PSR course. <b>Stay conditions met.</b>	2009-05-29
Myers, Gerald & Associates	4701.16(A)(4), (A)(9), (A)(11)-Board communications; Failure to obtain firm registration or renew permit; failure to comply with section 4701.04.	CPA certificate and firm registration revoked.	2018-10-03
Nartker, Brian / The Robert Halliday Company	4701.16(A)(9)&(11)-Failure to obtain a firm registration, failure to comply with 4701.04.	Firm registration revoked. <b>Prosecuted for unlawful practice in Solon Municipal Court April 2021.</b>	2019-10-02
Nartker, Brian	4701.16(A)(4)-Retention of Client Records, Board Communications	CPA certificate revoked. Reinstatement requested.	2021-02-01
Nelson, Denver Lee	4701.16(A)(1) of the Revised Code - Concerning committing fraud or deceit in obtaining an Ohio permit; and Section 4701.16(A)(4) of the Revised Code - Concerning failure to comply with the continuing education verification requirements. 4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Reinstatement granted upon completion of PSR, Fine of \$500 and any applicable LF/Penalty fees by 8/31/13. <b>Stay conditions met.</b>	2009-07-10
Nemetz, Robert A.	4701.16(A)(5)-Convicted of providing false statements on a bank loan application.	CPA certificate revoked. Fine of \$1,000.	1995-06-20
Nichols, Charles G.	4701.16(A)(5)-Convicted of felony theft.	PA registration indefinitely suspended.	1994-04-25
Nims, Ronald K.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked. Revocation Stayed upon completion of 3 hours of Board-approved PSR, Fine of \$500 and any applicable LF/Penalty fees by 12/31/15. <b>Stay conditions met.</b>	2015-09-04
Nordstrom, Elaine R.	4701.16(A)(1)-Fraud or deceit in obtaining a license.	CPA certificate revoked.	2008-04-25
O'Donnell, CPA Joseph P.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to respond to Board communications, unlawful practice.	Fine of \$2,000; completion of Board PSR course. <b>Stay conditions met.</b>	2011-07-08
Okuley, Anthony R.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked.	2009-04-17
Omohundro Jr., CPA Herschel C.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked. <b>Board decision affirmed by the Franklin County Court of Common Pleas.</b>	2009-09-11

**Board Disciplinary Actions  
1990-Present**

Osborne Accounting Services.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-04-28
Pace, Nicholas J.	4701.16(A)(5) and (A)(6)-Convicted of mail fraud.	CPA certificate revoked.	1997-04-28
Pandorf, CPA Ronald T.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked.	2005-10-14
Paquette, Thomas J.	4701.16(A)(4) and (A)(1)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$500 and obtain an Ohio registration.	2005-10-14
Patriarca, Michael A.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Reinstatement granted at 2/10/17 Board meeting pending payment of \$1,000 fine, penalty fee of \$10 per CPE hour earned in 2017, and completion of 3 PSR credits by 4/30/17. <b>Stay conditions met.</b>	2016-11-03
Patriot Tax & Accounting / Filippo, Michael G.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000, plus completion of Board professional standards and responsibilities course. <b>Stay conditions met.</b>	2011-12-13
Patterson, CPA John C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2005-06-06
Patterson, Paul L. & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-08-02
Perks, CPA Grant	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Petryszak, CPA James	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Phillips, Natalie J.	4701.16(A)(9) - Failure of a holder of a CPA certificate to obtain an Ohio permit.	CPA certificate revoked; stayed subject to submission of \$250 fine, completion and submission of 120 hours of CPE, to include 3 hours of Board-approved PSR, and a penalty fee of \$10 per CPE hour earned in 2016. <b>Conditions met.</b>	2016-07-03
Pieper, Richard E. & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Pizza, Anthony & Pizza and Pizza	4701.16 (A) (1) and (11) Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$2000 fine, 6 PSR and a completed and accepted peer review by 11/30/15. <b>Stay expired; revoked. Board reinstatement granted.</b>	2015-07-10

**Board Disciplinary Actions  
1990-Present**

Pizzola, Paul J.	4701.16(A)(4)-Violation of rules of professional conduct, 4701-15-12 Continuing Education Verification and 4701-11-07 Board Communications.	CPA certificate revoked.	2020-09-03
Pohl, William E.	4701.16(A)(5)-Convicted of mail fraud.	PA registration indefinitely suspended.	1993-04-27
Present, II, Philip S.	4701.16(A)(8)-Denied the privilege to practice before the SEC.	CPA certificate revoked.	1998-05-04
Presswala, Rashi R.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of \$500.	2004-04-23
Prince, Paul W.	4701.16(A)(5)-Convicted of wire fraud.	CPA certificate revoked.	2009-04-17
Purvis, Robert P.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2002-01-25
Quatman, John J.	4701.16(A)(3), (A)(4), (A)(9)-Failure to obtain Ohio permit; unlawful practice; failure to respond to Board communications.	CPA certificate revoked.	2010-06-04
Quebman III, CPA Robert B.	4701.16(A)(11) and (A)(9)-Failure to comply with firm registration requirements; unlicensed practice.	CPA certificate revoked.	2003-09-15
R. K. Smith & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-06-12
Rahe & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-04-26
Rahe, Paul J.	4701.16(A)(3), (A)(9)-Failure to obtain Ohio permit, unlawful practice.	Fine of \$1,000; basic professional standards and responsibilities course. <b>Conditions met.</b>	2008-08-08
Raimer, Russell B.	4701.16(A)(8)-Denied the privilege to practice before the IRS.	Fine of \$1,000; completion of Board PSR course. <b>Stay conditions met.</b>	2009-05-29
Rasmussen, Eric W. / EWR, Inc.	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2020-12-03
Raub, Brent H.	4701.16(A)(4)-Violation of a rule of Professional Conduct (Board Communications).	CPA certificate revoked.	2014-07-11
Reder, H. Ronald	4701.16(A)(5)-Convicted of willfully and knowingly filing false forms with the Internal Revenue Service	CPA certificate suspended. <b>Board reinstatement granted.</b>	1993-04-27
Reder, Mark A.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of \$500.	2003-11-03
Reese, CPA David	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2002-08-02
Reiff, Faye J.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked. Revocation Stayed upon completion of 3 CPE PSR, Fine of \$500 and any applicable LF/Penalty fees by 8/31/15. <b>Conditions of stay met.</b>	2015-07-10
Reigle, James L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$1,240.	2006-06-09
Retz, CPA Terry	4701.16(A)(11)-Failure to comply with firm registration requirements.	Surrender of CPA certificate accepted.	2002-11-01

**Board Disciplinary Actions  
1990-Present**

Rhode, Randolph C.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked.	2013-09-06
Richardson, Jr., Edward J.	4701.16(A)(8)-Suspended from practicing before the SEC for seven years; and permanently suspended from practicing before the PCAOB.	CPA certificate revoked.	2018-12-02
Rienerth, Anne M.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	Fine of \$500, completion of 3 CPE PSR by 12/31/16.	2016-11-02
Rike, CPA David V.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2005-08-05
Roberts, Thomas W.	4701.16(A)(7)-His Kentucky CPA certificate was revoked by the Kentucky State Board of Accountancy.	CPA certificate revoked.	2001-07-27
Rodriguez, David A.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for one year.	Fine of \$1,000; CPA certificate suspended until 6/6/07. <b>In good standing.</b>	2007-01-26
Rogers, Mary C.	4701.16(A)(6)-Convicted of conspiracy to commit bank and mail fraud and filing a false income tax return.	CPA certificate revoked.	2011-11-04
Rolfes, Dale A.	4701.16(A)(4), (A)(9)-Failure to obtain Ohio permit, failure to respond to Board communications.	CPA certificate revoked.	2004-04-23
Ronaghy, CPA Hassan	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked.	2002-08-02
Rosenbaum, Charles C.	4701.16(A)(9), (A)(3)-Failure to obtain an Ohio permit, unlawful practice.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2004-06-11
Rosile, Douglas P.	4701.16(A)(7)-His Florida CPA certificate was suspended by the Florida Board of Accountancy twice.	CPA certificate revoked.	1996-01-10
Ross, Daniel P.	4701.16(A)(5) and (A)(6)-Convicted of violations of federal fraud statutes.	CPA certificate revoked.	1997-11-03
Ross, Timothy A.	4701.16(A)(8)-Denied the privilege to practice before the SEC.	CPA certificate revoked.	1998-01-30
Rossi, Philip D.	4701.16(A)(5)-Convicted of mail fraud.	PA registration revoked.	2010-02-05
Rowland, Mark C.	4701.16(A)(5)-Convicted of aiding and abetting the filing of a false tax return.	CPA certificate suspended for duration of probation. Fine of \$1,000.	2004-10-29
Rubin, Kimball E.	4701.16(A)(10)-Conduct discreditable to the public accounting profession-failure to file tax returns with the IRS.	Fine of \$3,000.	2007-12-11
Ruper, Jeray M.	4701.16(A)(5)-Convicted of theft and forgery.	CPA certificate revoked.	1993-08-02
Saba, CPA David B.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000; completion of Board PSR course.	2009-05-29
Saba, CPA David B.	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA firm registration revoked, but stayed pending submission of \$1,000 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 9/30/15. <b>Conditions of Stay met; in good standing.</b>	2015-04-24

**Board Disciplinary Actions  
1990-Present**

Sackella, Brad A.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2013-07-12
Saffold, Rodger P.	4701.16(A)(8)-Denied the privilege to practice before the IRS.	Fine of \$1,000; completion of Board PSR course; reinstatement application filed with IRS by 12/1/09. <b>In good standing.</b>	2009-07-10
Salisbury, Kirk G.	4701.16(A)(8)-Denied the privilege of practicing before the IRS.	CPA certificate revoked.	2011-09-09
Sarrocchio, Raymond D.	4701.16(A)(5)-Convicted of providing false and fraudulent statements to the Internal Revenue Service.	CPA certificate revoked. Fine of \$1,000.	1995-03-20
Schmidt & Associates - Melissa Schmidt	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2005-12-13
Schmidt & Associates - Melissa Schmidt	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked; CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-08-08
Schmidt & Associates - Michael J. Schmidt	4701.16(A)(3)-Unlawful public accounting practice.	Revocation stayed: \$2,000 fine, CPE, and completion of Board PSR course for Michael J. Schmidt; \$5,000 fine and peer review for Schmidt & Associates.	2010-12-14
Schmidt, James W.	4701.16(A)(6)-Conviction of unlawful interest in a public contract, soliciting or receiving improper compensation, improper use of office, and unauthorized use of property.	CPA certificate revoked.	2011-06-03
Schmitt, CPA Mark J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2004-06-11
Schrack II, James M.	4701.16(A)(5)-Convicted of making, uttering, or possessing forged securities.	CPA certificate revoked.	2007-08-10
Schroeck, William J.	4701.16(A)(1), (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification.	CPA certificate revoked; stayed subject to \$1,500 fine, 120 CPE credit hours/3 PSR, and \$10/credit earned in 2018 by 12/31/2018. <b>Stay conditions met.</b>	2018-10-02
Schultz, Robert W.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. <b>Board decision affirmed by the Medina County Court of Common Pleas.</b>	2008-08-08
Schwartz, CPA Sanford - <b>Deceased</b>	4701.16(A)(4)-Failure to comply with professional auditing standards.	Fine of \$1,000 and completion of 16 additional CPE credits in auditing by 12/31/05.	2005-08-05
Scopetti, April L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked. Board reinstatement of Ms. Scopetti's CPA certificate granted September 6, 2013, subject to \$2,000 fine, 120 CPE credit hours, and Board PSR course by 11/30/13. <b>Stay conditions met.</b>	2012-07-13
Scopetti, Daniel D.	4701.16(A)(9), (A)(3), (A)(4)-Failure to obtain an Ohio permit, unlawful practice, failure to comply with professional auditing standards.	CPA certificate revoked.	2013-11-08
Sensi, CPA Mario De	4701.16(A)(4)-Failure to comply with continuing education verification.	Fine of \$1,000.	2006-05-05

**Board Disciplinary Actions  
1990-Present**

Shafer, David A.	4701.16(A)(5) & (A)(6)-Convicted of conspiracy to commit tax fraud.	CPA certificate revoked. Fined \$1,000.	1996-12-10
Shafer, Dale Bruce	4701.16(A)(8)-Suspended from practicing before the SEC for five years.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2013-06-07
Sheets, Dennis D.	4701.16(A)(9)-Failure to obtain an Ohio permit.	Fine of \$500.	2003-08-01
Shells, Vinson T.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$530; completion of Board PSR course.	2009-07-10
Shells, Vinson T.	4701.16(A)(7)-Kansas Accountancy Board revoked his privilege to practice and denied application for reciprocity.	Revocation stayed: \$1,000 fine, completion of Board PSR course and AICPA ethics course by 12/31/13.	2013-09-06
Shen, Wei-I	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2011-07-08
Shiple, Angela W.	4701.16(A)(9), (A)(3) -Failure to obtain an Ohio permit, unlawful practice.	Revocation stayed, pending payment of \$3,500 fine, completion of Board PSR course and all registration/renewal fees and fines. <b>Conditions met.</b>	2015-11-03
Shoemaker, Gaffney & Co.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02
Shye Jr., Carl W.	4701.16(A)(5)-Conviction of a felony under U.S. Federal Court U.S.C. Section 18:666(a)(1)(A) Public Embezzlement.	CPA certificate revoked.	2013-02-01
Simic CPA & Company/ Simic, Michael	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2012-04-27
Sipos, CPA Mark A./ Arpadian Performance Accounting	4701.16(A)(9),(11)-Failure to obtain a firm registration, failure to comply with 4701.04 of the Ohio Revised Code.	Revocation stayed, pending payment of \$2,000 fine, completion of 120 CPE credits, Board approved PSR, and firm registration compliance by 11/30/14. Failed to meet conditions of stay, certificate revoked 6/16/15.	2014-09-05
Slaybaugh, III, John E.	4701.16(A)(4)-Failure to return client records.	Fine of \$1,000; completion of Board PSR course.	2008-04-25
Slayton, James E.	4701.16(A)(8)-Denied the privilege of practicing before the SEC	CPA certificate revoked.	2002-12-10
Slimbarski, CPA John	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-01-31
Slogar Jr., CPA Raymond J.	4701.16(A)(9)-Failure to follow generally accepted auditing standards; 4701.16(A)(9) and 4701.16(A)(11)-Failure to obtain a firm registration.	CPA certificate revoked.	2011-11-04
Smercina, CPA David C.	4701.16(A)(4)-Failure to return client records.	CPA certificate revoked.	2000-06-01
Smith Denlinger & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
Smith, CPA Elizabeth Anne	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board reinstatement granted.</b>	2007-12-11
Smith, CPA Elizabeth Anne	4701.16(A)(4)-Failure to return client records; failure to respond to Board communications.	CPA certificate revoked.	2011-02-04
Smith, Joseph H.	4701.16(A)(5)-Convicted of wire fraud and bank fraud.	CPA certificate revoked.	2009-07-10

**Board Disciplinary Actions  
1990-Present**

Smith, Patrick Edward	4701.16(A)(3)-Unlawful public accounting practice.	CPA certificate revoked.	2010-12-14
Smith, Sean Christopher	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2006-12-12
Smith, Tracy M.	4701.16(A)(1), (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification.	CPA certificate revoked.	2019-06-02
Snoble, John A.	4701.16(A)(5)-Convicted of money laundering conspiracy.	CPA certificate revoked.	2007-04-27
Snow, Ricky D.	4701-16(A)(5)-Convicted of conspiracy to commit wire and securities fraud.	CPA certificate revoked.	2013-06-07
Snyder, CPA Marshae/Snyder Accounting & Tax Service	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$500 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 10/31/15. <b>Conditions met.</b>	2015-06-12
Southworth, Press C.	4701-16(A)(8)-Suspended from practicing before the SEC for two years.	CPA certificate revoked.	2008-04-25
Spey, Gregory E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2006-06-09
Spiers, Bradford H.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Can apply for reinstatement after 12/1/2020.	2016-09-03
Spilker, Stephen T.	4701.16(A)(9), (A)(3)-Failure to obtain an Ohio permit, unlawful practice.	CPA certificate revoked.	2012-07-13
Spires, Brian R.	4701-16(A)(8)-Suspended from practicing before the SEC for one year.	CPA certificate revoked 1/25/08. <b>Board reinstatement granted.</b>	2009-07-10
Spires, Pamela Kay	4701.16(A)(7)-Revocation of her CPA certificate by the Tennessee State Board of Accountancy.	CPA certificate revoked.	2006-05-05
Spithas, Steven G.	4701.16(A)(3)-Unlawful practice.	CPA certificate revoked.	2005-06-06
Spolar, Michael	4701.16 (A)(4), (A)(8), & (A)(10)-Violation of a rule of professional conduct (4701-11-09(C)(4) deceptive trade practices); suspension or revocation of the right to practice before any state or federal agency [FINRA]; & conduct discreditable to the public accounting profession.	CPA certificate revoked. Cannot apply for reinstatement prior to the end of FINRA suspension. <b>Reinstatement granted.</b>	2020-07-03
Stachowicz, Louis / Culkar Stachowicz & Co. CPAs	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	Firm registration revoked; revocation stayed pending payment of \$1,500 fine, completion of three credits of PSR by both firm owners, and compliance with firm registration requirements by 11/30/18. <b>Conditions met.</b>	2018-09-01
Stamp, CPA James A.	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration.	Fine of \$1,000.	2003-06-24

**Board Disciplinary Actions  
1990-Present**

Stamp, James A.	4701.16(A)(3), (A)(9), (A)(10), A(11)-Failure to obtain an Ohio permit, failure to comply with firm registration requirements, unlawful practice, and discreditable conduct.	CPA certificate and firm registration revoked.	2007-04-27
Stansbery, Peter D.	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate revoked; revocation stayed pending payment of \$500 fine, completion & submission of 120 CPE credits, including three credits of Board approved PSR, & a penalty fee of \$10 per credit for all CPE credits earned after 12/31/2019 by 1/31/2021. <b>Conditions met.</b>	2020-07-02 (Revised)
Steele, Robert L.	4701.16(A)(5)-Convicted of conspiracy to defraud the Internal Revenue Service and filing a false tax return.	CPA certificate suspended for one year. <b>Board reinstatement granted.</b>	1992-02-03
Steinlage, Sheryl A.	4701.16(A)(5)-Convicted of theft.	CPA certificate revoked for 6 months. <b>Board reinstatement granted.</b>	1996-12-10
Stephenson, Bradley E. / Stephenson and Company Inc. CPA	4701.16(A)(9),(11)-Failure to obtain a firm registration, failure to comply with 4701.04 of the Ohio Revised Code.	CPA certificate and firm registration revoked; stayed subject to fine of \$2,500, 3 hours of Board approved PSR, and documented recall of affected audit report by 8/31/17. <b>Conditions met.</b>	2017-06-01
Stewart, CPA Ricky L. - <b>Deceased</b>	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000 for firm and \$1,000 for individual CPA license.	2003-01-31
Stewart, CPA Ricky L. - <b>Deceased</b>	4701.16(A)(10)-Unauthorized practice of law.	Fine of \$1,000; completion of Board PSR course.	2009-04-17
Stoffiere, Richard L.	4701.16(A)(5)-Convicted of theft.	CPA certificate revoked.	2005-04-22
Stone, CPA Clifford J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2003-04-28
Strange, John E.	4701.16(A)(7) - Cancellation, revocation, suspension or refusal to renew authority to practice as a certified public accountant, public accountant, or public accounting firm by any other state.	CPA certificate revoked. Cannot apply for reinstatement until reinstatement of Kentucky permit	2018-06-02
Strecker, Margaret M./Margaret M. Strecker CPA	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate and firm registration revoked.	2014-07-11
Strickfaden, Charles E.	4701.16(A)(5)-Convicted of grand theft.	PA registration revoked.	1990-10-30
Sutton, Jerry M. & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-06-12
Sutton, Jerry M. & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2005-06-06
Swords & Williams / Swords, J. Gary	4701.16(A)(4) & (11)-Failure to submit required peer review report per 4701-13-11; failure to comply with 4701.04.	CPA certificate and firm registration revoked; revocation stayed pending payment of a fine of \$1,000, payment of late registration fee by 10/31/19. Firm must also submit replacement report and renew firm registration by 10/31/19. <b>Conditions met.</b>	2019-09-01



**Board Disciplinary Actions  
1990-Present**

Taranto, CPA Michael J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2002-08-02
Tax Warriors, CPAs / Zagara, CPA Charles	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate of Charles Zagara and firm registration of Tax Warriors revoked.	2011-07-08
Tedrick Jr., Ronald L.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$1,380, plus professional standards and responsibilities course.	2009-09-11
Thomas, David L.	4701.16(A)(5)-Convicted of aiding in preparation and presentation of false tax returns.	Voluntarily surrendered CPA certificate. <b>Board reinstatement granted.</b>	1994-10-26
Thompson, Forrest D.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$820, plus professional standards and responsibilities course. <b>Conditions of stay met.</b>	2009-09-11
Tice & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500.	2006-06-09
Tolbert, Neil F.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. CPA certificate reinstated 4/27/12, subject to \$500 fine.	2011-07-08
Tolbert, Neil F.	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate revoked.	2014-07-11
Troutman, Steven D.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate and firm registration revoked. May not apply for reinstatement until all requirements of the court have been met.	2018-06-01
Turner, CPA Mark A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revocation stayed, subject to fine of \$500 and come into compliance with Ohio permit, continuing education, and firm registration requirements by 12/31/05. <b>CPA certificate revoked.</b>	2005-08-05
Turner, Deborah M.	4701.11-CPE violations; 4701.16(A)(2), (A)(4), (A)(10)-Failure to return client records and respond to Board communications.	PA registration revoked. Fine of \$400.	1995-12-19
Uniack, William T.	4701.16(A)(4), (A)(7), & (A)(8)-Failure to follow specialized engagement requirements of PCAOB; revocation of license to practice in another state; suspension of the right to practice before any state or federal agency.	CPA certificate revoked.	2020-06-03
Ursu, III, Theodore	4701.16(A)(5)-Convicted of making false statements or entries.	CPA certificate revoked.	1999-04-29
Van Fleet, John D.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission.	Fine of \$1,000; CPA certificate suspended until 6/2/07. <b>Reinstatement granted.</b>	2006-01-30
Van Sickle, Dan E.	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate revoked.	2019-02-02
Variable Accounting Services and Barnes, Richard Edwin	4701.16(A)(3), (A)(4), (A)(11)-Failure to comply with firm registration requirements, failure to comply with auditing standards, unlawful practice.	CPA certificate and firm registration revoked.	2006-06-09

**Board Disciplinary Actions  
1990-Present**

Variable Accounting Services and Barnes, Richard Edwin	4701.16(A)(3), (A)(4), (A)(11)-Failure to comply with firm registration requirements, failure to comply with auditing standards, unlawful practice.	Found guilty of unlawful practice in Delaware County Municipal Court 1/26/16. Fined \$250 plus court costs.	--
Vater, Gayle G.	4701.16(A)(7)-Cancellation, revocation, suspension or refusal to renew authority to practice as a certified public accountant, public accountant, or public accounting firm by any other state.	CPA certificate revoked.	2019-02-01
Vettel, Louis M.	4701.16(A)(5)-Convicted of grand theft.	CPA certificate revoked.	2009-07-10
Wachs, CPA Gary B.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Revocation of CPA certificate stayed, subject to \$2,000 fine, applicable late/penalty fees, submission of 120 CPE credit hours, and completion of the Board professional standards and responsibilities course by 11/30/13.	2013-09-06
Wadkins, CPA Kenneth R.	4701.16(A)(3), (A)(4), (A)(11)-Failure to comply with firm registration requirements, failure to comply with auditing standards, unlawful practice.	Revocation of CPA certificate and firm registration stayed, subject to \$10,000 fine for the three offenses, completion of a peer review by 12/31/05, and completion of the Board professional standards and responsibilities course by all firm professional staff. <b>Conditions not met; revoked.</b>	2005-08-05
Wagner, CPA Alan R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Wagner, CPA Gary S.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, failure to respond to Board communications.	CPA certificate revoked.	2003-11-03
Wagoner, Arthur R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$2,200; completion of Board PSR course. <b>Conditions met.</b>	2009-07-10
Walker, Molly K.	4701.16(A)(6)-Convicted of theft.	CPA certificate suspended for 6 months, plus \$1,000 fine and completion of Board PSR course. <b>Conditions met.</b>	2010-06-04
Wallace & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,500.	2006-06-09
Wallace, Gary R. & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration and CPA certificate revoked.	2009-05-29
Walsh, CPA Charles M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-06-24
Wandtke, CPA Bonnie R.	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked.	2014-04-25
Warden, Joseph E. - <b>Deceased</b>	4701.16(A)(7)-Missouri State Board of Accountancy revoked Mr. Warden's Missouri CPA certificate.	CPA certificate revoked.	2010-11-05

**Board Disciplinary Actions  
1990-Present**

Wark, Robert M.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of \$1,880; completion of Board PSR course. <b>Conditions met.</b>	2012-06-08
Watson, Rice & Co.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2005-06-06
Weddington, Daniel D.	4701.16(A)(5)-Convicted of aiding & assisting in the preparation of a false or fraudulent income tax return and obstructing or impeding the administration of the Internal Revenue Service.	CPA certificate revoked.	2012-06-08
Weiss, Daniel K.	4701.16(A)(4)Violation of a rule of professional conduct granted by this chapter; specifically 4701-11-09 Acts Discreditable; 4701.16(A)(6) Conviction of any crime, an element of which is dishonesty or fraud.	Board voted to take no action.	2013-11-08
Welti, Robert C.	4701.16(A)(8)-Denied the privilege to practice before the IRS.	CPA certificate revoked.	2004-01-30
Wetzel, CPA Donald A.	4701.16(A)(1) & (11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed subject to payment of \$5,000 fine, and completion of a Board approved PSR course by 3/31/16. <b>Conditions met.</b>	2015-12-08
Weyler, Keith W.	4701.16(A)(1)(4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate revoked, but stayed, pending payment of \$850 fine, all licensing fees, and completion of a Board approved PSR course by 10/31/14. <b>Conditions met.</b>	2014-07-11
White , Robert L. & Associates, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed subject to fine of \$2,000, completion of Board PSR course, and firm registration requirements by 6/30/12.	2012-04-27
White, CPA Robert L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000; completion of Board PSR course.	2009-05-29
White, Robert L./Robert L. White & Associates Inc.	4701.16(A)(4)-Violation of a rule of Professional Conduct (Board Communications).	CPA certificate & Firm registration revoked with a stay until 10/31/14. Must complete PSR, and pay all late fees and a \$5,000 fine by deadline date.	2014-07-11
White, Robert L./Robert L. White & Associates Inc.	4701.16 (A)(4) Board communications; (10) conduct discreditable to the public accounting profession and (11) failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. No reinstatement request until 12/31/17.	2015-09-04
Whitfield, CPA John	4701.16(A)(4)-Failure to comply with professional auditing standards.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2007-09-28
Whitney, Craig W. & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration and CPA certificate revoked.	2009-05-29
Williams, Kevin A.	4701.16(A)(5)-Convicted of embezzlement and forgery.	CPA certificate suspended.	1991-10-28

**Board Disciplinary Actions  
1990-Present**

Williams, CPA Paul A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. May not apply for reinstatement until 11/30/16. <b>Convicted of Unauthorized Practice in Mahoning County 6/30/16 &amp; 12/21/17.</b>	2015-12-08
Williams, CPA Susan M.	4701.16(A)(2), (A)(10)-Gross negligence in the practice of public accounting and conduct discreditable to the public accounting profession.	CPA certificate revoked.	2003-09-15
Williams, John P.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed subject to fine of \$1,000, completion of 3 hours of Board-approved PSR, and submission of \$10 for each hour of CPE earned in 2016 by September 30, 2016. <b>Conditions met.</b>	2016-07-07
Wohl, CPA Raymond J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2003-04-28
Wolf & Pflaum, CPAs	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-06-24
Wolf, Nicholas J. / Nicholas J. Wolf & Company	4701.16 (A)(3), (A)(9), (A)(11)-Unlawful practice, failure to comply with firm registration requirements; failure to comply with 4704.04.	CPA certificate and firm registration revoked. <b>Charges filed in Franklin County Municipal Court.</b>	2020-07-01
Wolfe, Matthew R.	4701.16(A)(5)-Convicted of attempted pandering sexually oriented matter involving a minor.	CPA certificate revoked. Cannot apply for reinstatement until all court ordered requirements are met.	2014-11-07
Wozniak, CPA Samuel J.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; failure to respond to Board communications.	Fine of \$5,000.	2004-01-30
Wozniak, CPA Samuel J.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; unlawful practice.	Fine of \$5,000 for each offense; total fine of \$15,000.	2007-06-15
Wozniak, CPA Samuel J.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; unlawful practice.	CPA certificate and firm registration revoked.	2008-11-07
Wright, Jr., CPA John R./Wright & Assoc. CPA's Inc.	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration.	Fine of \$500, LF/Penalty fees of \$330, PSR course by 7/31/13. <b>Currently in good standing.</b>	2013-06-07
Wyche, Cyril J.	4701.16(A)(4) - Failure to respond to Board communications.	CPA certificate revoked; revocation stayed pending payment of a fine of \$2,000 and verification that the client's tax return was provided to them and the client's preparation fees were refunded. All conditions due by 11/30/19. <b>Conditions met.</b>	2019-09-03

**Board Disciplinary Actions  
1990-Present**

Yoder, Vernon / Yoder Accounting Service	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration; failure to comply with RC 4701.04.	CPA certificate and firm registration revoked.	2020-06-02
Young, William / Rogen Young CPAs	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed pending payment of \$1,500 fine, completion of three credits of PSR, and compliance with all firm registration requirements by 12/31/2018. <b>Conditions met.</b>	2018-09-02
Zakas, CPA Joseph L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000 and completion of firm registration requirements by 12/31/05. <b>Conditions met.</b>	2005-08-05
Zakas, CPA Joseph L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$5,000 by 2/15/08, PSR course by 6/30/08; compilation and review course by 6/30/08. <b>Conditions met.</b>	2008-01-25
Zelenkofske, Andrew B.	4701.16(A)(5), (A)(6) - Convicted of federal wire fraud, and aiding and abetting mail fraud	CPA certificate revoked. Cannot apply for reinstatement until all conditions of the conviction have been met.	2017-12-05
Zgoznic, T. Anton	4701.16(A)(5)-Convicted of conspiracy to commit mail fraud, mail fraud, conspiracy to defraud the IRS, corruptly endeavoring to obstruct & impede, and aiding & assisting preparation of false documents.	CPA certificate revoked.	2010-02-05
Zhang, Tong	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Board reinstatement granted \$500/PSR by 10/31/11. <b>Conditions met.</b>	2011-07-08
Zorn, CPA Timothy H.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Reinstatement request denied.</b>	2010-09-10