

Ronald E. Powers / Ronald E. Powers, CPA - Disciplinary Hearing (Agenda item 3A)

Charges: Violation of sections 4701.16(A)(9) and (A)(11) of the Revised Code, concerning 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.

Disciplinary Manual Sections: (1) (24)

Case background: The firm registration of Ronald E. Powers, CPA expired on October 31, 2019. The Board received information Mr. Powers' peer reviewer, informing the Ohio Society of CPAs that the firm received a peer review rating of fail. As a result, Ronald E. Powers is still not able to renew the firm's registration. Consequently, the firm registration of Ronald E. Powers, CPA is not in compliance with firm registration requirements.

Hearing Notice: Mailed on December 20, 2019

Scheduling Notice: Mailed on January 16, 2020

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: No Action _____	Reinstate _____	Fine \$ _____	+ LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2 nd : _____	VOTE: _____	Abstain: _____
Exhibits (A) _____	(B) _____	(C) _____	(D) _____ (E) _____

Roger D. Bush / Bush & Associates – Disciplinary Hearing (Agenda item 3B) - Goldman

Charges: Violation of sections 4701.16(A)(3), (A)(9) and (A)(11) of the Revised Code, concerning violation of any of the provisions of section 4701.14 of the Revised Code (unlawful practice), 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.

Disciplinary Manual Sections: (1) (24)

Case background: The firm registration of Bush & Associates CPA, LLC expired on October 31, 2018. The Board received information from the Ohio Society of CPAs that the firm failed their peer review. As a result, Bush and Associates was not able to renew the firm's registration. Consequently, the firm registration of Bush and Associates CPA, LLC is not in compliance with firm registration requirements.

Hearing Notice: Mailed on September 20, 2019

Scheduling Notice: Mailed on October 23, 2019

Continuance Granted: December 2, 2019

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: No Action _____	Reinstate _____	Fine \$ _____	+ LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2 nd : _____	VOTE: _____	Abstain: _____
Exhibits (A) _____	(B) _____	(C) _____	(D) _____ (E) _____

Darrell Carey / Carey & Associates, Inc. – Disciplinary Hearing (Agenda item 3C) - Goldman

Charges: Violation of sections 4701.16(A)(3), (A)(9) and (A)(11) of the Revised Code, concerning violation of any of the provisions of section 4701.14 of the Revised Code (unlawful practice), 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.

Disciplinary Manual Sections: (1) (24)

Case background: The firm registration of Carey & Associates, Inc. expired on October 31, 2018. The Board received information from the Ohio Society of CPAs that the firm failed to complete the peer review process. Subsequent visits to the firm's locations on November 14, 2019, January 9, 2020, and January 30, 2020 show the firm holding out at 116 North Pardee Street, Wadsworth; and online at careyandassociatesinc.com.

Cease and Desist: Mailed on October 8, 2019

Hearing Notice: Mailed on October 8, 2019

Scheduling Notice: Mailed on December 5, 2019

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: No Action _____	Reinstate _____	Fine \$ _____	+ LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2 nd : _____	VOTE: _____	Abstain: _____
Exhibits (A) _____	(B) _____	(C) _____	(D) _____ (E) _____

Andre P. LaSalle / Andre P. LaSalle, CPA – Disciplinary Hearing (Agenda item 3D) - Goldman

Charges: Violation of sections 4701.16(A)(3), (A)(9) and (A)(11) of the Revised Code, concerning violation of any of the provisions of section 4701.14 of the Revised Code (unlawful practice), 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.

Disciplinary Manual Sections: (1) (24)

Case background: The firm registration of Andre P. LaSalle, CPA expired on October 31, 2018. No peer review information was received. A subsequent visit to the firm on November 15, 2019 showed firm holding out at 1025 Bridge St., Ashtabula; and at lasallecpa.com. Firm is currently in compliance with the cease and desist notice.

Cease and Desist: Mailed on March 1, 2019 and October 11, 2019

Hearing Notice: Mailed on October 11, 2019

Scheduling Notice: Mailed on December 5, 2019

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: No Action _____	Reinstate _____	Fine \$ _____	+ LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2 nd : _____	VOTE: _____	Abstain: _____
Exhibits (A) _____	(B) _____	(C) _____	(D) _____ (E) _____

David J. Middendorf, CPA - Disciplinary Hearing (Agenda item 3E) - Goldman

Charges: Violation of section 4701.16(A)(5); of the Revised Code, concerning conviction of a felony under the laws of any state or of the United States.

Disciplinary Manual Sections: (34)

Case background: Mr. Middendorf was found guilty on March 11, 2019 of three counts of wire fraud and one count of conspiracy to commit wire fraud in US District Court, Southern District of Manhattan.

Hearing Notice: mailed on October 18, 2019.

Scheduling Notice: mailed on November 19, 2019.

Hearing began at: _____	Present? Y / N	Individual _____	Firm _____
Decision: Revoke _____	Stay _____	Reinstate _____	Fine \$ _____ + LF/Penalty
CPE/PSR _____	Other _____	Due by: _____	
Motion: _____	2 nd : _____	VOTE: _____	Abstain: _____
Exhibits (A) _____	(B) _____	(C) _____	(D) _____ (E) _____