## Jodi S. Eramo  - Disciplinary Hearing (Agenda item 4A)

**Charges:** Violation of sections 4701.16(A)(3), (A)(9) and (A)(11) of the Revised Code, concerning violation 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:** Ms. Eramo signed an audit and financial statement on behalf of Summit Financial Group.  Summit Financial Group is not registered as a CPA firm in the state of Ohio, and Ms. Eramo does not hold a firm registration as required by 4701-13-02.

**Hearing Notice:** Mailed on June 17, 2021.
**Scheduling Notice:** Mailed on August 19, 2021.

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

## David C. Murray / David C. Murray, CPA – Disciplinary Hearing (Agenda item 4B)

**Charges:** Violation of sections 4701.16(A)(3), (A)(9) and (A)(11) of the Revised Code, concerning violation 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:** Mr. Murray failed to renew his firm registration by July 1, 2021. Mr. Murray's firm is an attest firm.

**Hearing Notice:** Mailed on July 7, 2021.
**Scheduling Notice:** Mailed on August 2, 2021.

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

## Brian M Nartker – Reinstatement Hearing (Agenda Item 4C)

**Reinstatement hearing request:** On July 9, 2021, Mr. Nartker submitted an email request for reinstatement of his CPA certificate to Investigations Supervisor Donna Oklok.

**Disciplinary Manual Sections**: N/A

**Case background:** Mr. Nartker's Ohio CPA certificate was revoked by the Board on February 5, 2021 after a disciplinary hearing.

**Hearing Notice:** Mailed on July 12, 2021.

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**Hearing began at:** _____          **Present?   Y / N**          **Individual _____          Firm _____**

**Decision:**                **No Action _____          Reinstate _____          Fine $_____ + LF/Penalty**

**CPE/PSR _____          Other _____          Due by: _____**

**Motion: _____          2ⁿᵈ: _____          VOTE: _____          Abstain: _____**

**Exhibits (A) _____          (B) _____          (C) _____          (D) _____          (E) _____**

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## Richard A. Fidler – Reinstatement Hearing (Agenda Item 4D)

**Reinstatement hearing request:** On July 27, 2021, Mr. Fidler submitted an email request for reinstatement of his CPA certificate to Investigations Supervisor Donna Oklok.

**Disciplinary Manual Sections**: N/A

**Case background:** Mr. Fidler's Ohio CPA certificate was revoked by the Board on December 5, 2017 after a disciplinary hearing.

**Hearing Notice:** Mailed on August 19, 2021.

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**Hearing began at:** _____          **Present?   Y / N**          **Individual _____          Firm _____**

**Decision:**                **No Action _____          Reinstate _____          Fine $_____ + LF/Penalty**

**CPE/PSR _____          Other _____          Due by: _____**

**Motion: _____          2ⁿᵈ: _____          VOTE: _____          Abstain: _____**

**Exhibits (A) _____          (B) _____          (C) _____          (D) _____          (E) _____**

## Patricia C. Herrington - Disciplinary Hearing (Agenda item 4E) - Goldman

**Charges:** Violation of sections 4701.16(A)(4) for violation of a rule of professional conduct promulgated by the Board, specifically Board rule OAC 4701-11-07, Board communications.

**Disciplinary Manual Sections**: (12) (15)

**Case background:** A complaint was filed against Patricia Herrington on January 11, 2021. The Board mailed an open case letter to Ms. Herrington on January 16, 2021, with a deadline for written response.  Ms. Herrington did not reply to the open case letter.  On April 2, 2021, the Board mailed a 'non-response' letter to Ms. Herrington, with a final deadline for a written response. To date, the Board has not received a written response from Ms. Herrington.

**Hearing Notice:** Mailed on May 11, 2021.
**Scheduling Notice:** Mailed on June 15, 2021.
**Continuance Notice:** Mailed on July 2, 2021.

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**Hearing began at:** _____          **Present?   Y / N**          **Individual** _____     **Firm** _____

**Decision:  No Action** _____ **Reinstate** _____     **Fine $**_____ **+ LF/Penalty**

**CPE/PSR** _____          **Other** _____          **Due by:** _____

**Motion:** _____     **2ⁿᵈ:** _____     **VOTE:** _____     **Abstain:** _____

**Exhibits (A)** _____   **(B)** _____   **(C)** _____   **(D)** _____   **(E)** _____

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