

**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. <b>Reinstatement granted at Board's 4/25/2025 meeting.</b>	2005-06-06
Ackerman, Carol J.	4701.16(A)(4)-Failure to comply with continuing education verification	Fine of \$500.	2006-07-21
Adams, Gregory J.	4701.16(A)(1) - Failure to comply with continuing education verification	CPA certificate revoked; revocation stayed subject to	2017-10-02
Adkins, Mark A.	4701.16(A)(4)-Failure to respond to Board communications and failure	Fine of \$500.	2004-04-23
Ahrns Jr., James R.	4701.16(A)(8)-Denied the privilege of appearing or practicing before the	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	CPA certificate revoked; revocation stayed pending	2004-09-10
Alexeeff, Paul R.	4701.16(A)(1) & (4)- Concerning fraud or deceit in obtaining an Ohio	CPA certificate revoked, but stayed, pending the	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
Alvarez, Alexander A. / Business	4701.16(A)(3), (A)(9), & (A)(11)- failure of a holder of a CPA certificate or	CPA certificate and firm registration revoked.	2022-02-06
Alvaro, CPA Michele A.	4701.16(A)(10)-Conduct discreditable to a holder of an Ohio registration	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
Andersh, Eileen A.	4701.16(A)(3), (A)(4), & (A)(11)-Unlawful practice, failure to obtain proper license/credential, and failure of a public accounting firm to	CPA certificate and firm registration revoked; stayed pending payment of \$1000 fine, notification to client that	2022-04-02
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
Ashworth, Linda S.	4701.16(A)(4)-Failure to respond to Board communications and failure	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, John D. / John D. Barber, CPA	4701.16(A)(3), (A)(4), & (A)(9)- Unauthorized practice; Board communications; failure of a holder of a CPA certificate or PA	<b>CPA certificate and firm registration revoked.</b>	2024-02-01
Barber, Jr., Royal H.	4701.16(A)(9)-Failure to obtain an Ohio permit.	Fine of \$500.	2005-08-05

**Board Disciplinary Actions  
1990-Present**

Barber, Royal & Co / Barber	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.	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	Fine of \$2,500. <b>Conditions not met; CPA certificate and firm registration revoked. Found guilty of unlawful</b>	2006-05-05
Barrett, William J. / Barrett &	4701.16(A)(4), (A)(9), & (A)(11)-Violation of a rule of professional	CPA certificate and firm registration revoked; stayed	2020-09-01
Bates, Jr., James F.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of	CPA certificate revoked. <b>Board reinstatement granted.</b>	2008-08-08
Bauer, David N. / Bauer & Co.	4701.16(A)(9) &(11)-Failure to obtain an Ohio permit and firm	CPA certificate and firm registration revoked on 4/26/13;	2013-04-26
Bauer, Scott M.	4701.16(A)(1)&(A)(4) - Fraud or deceit in obtaining an Ohio permit;	CPA certificate revoked; stayed subject to payment of	2025-07-01
Bauerle, Joshua D.	4701.16(A)(1)&(A)(4) - Fraud or deceit in obtaining an Ohio permit;	CPA certificate revoked; stayed pending payment of \$500	2023-05-03
Beach, Ronald - <b>Deceased</b>	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud	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	CPA certificate revoked. Cannot apply for reinstatement	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
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
Bell, Gregory A.	4701.16(A)(4),(A)(5),(A)(6) and (A)(10) Board communications; conviction of a felony under the laws of any state or of the United	CPA certificate revoked.	2025-04-03
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	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-	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.	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	CPA certificate revoked. <b>Board reinstatement granted.</b>	1996-08-05

**Board Disciplinary Actions  
1990-Present**

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	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
Brenner, Joseph M.	4701.16(A)(1)&(4)-Fraud or deceit in obtaining an Ohio permit; failure to	CPA certificate revoked; revocation stayed pending	2018-07-01
Brewer, Byron V.	4701.16(A)(7) - Cancellation, revocation, suspension or refusal to renew authority to practice as a certified public accountant, public accountant,	CPA certificate revoked; revocation stayed pending completion of the four hours of coursework in auditor	2023-02-02
Brickweg, James A.	4701.16(A)(1) -Failure to comply with continuing education verification	CPA certificate revoked; stayed pending submission of	2016-04-04
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	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	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
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
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	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.	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

**Board Disciplinary Actions  
1990-Present**

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
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	CPA certificate revoked; stayed pending payment of \$2,000 fine and completion of a three hour, board	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,	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Board</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
Callan, Robert G.	4701.16(A)(4) -Failure to Comply with Continuing Education Verification.	CPA certificate revoked.	2022-07-04
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. -	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.	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	CPA certificate revoked; stayed subject to \$1,000 fine, completion of 3 credit hours of board approved PSR,	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</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	CPA certificate revoked.	2001-04-24
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	CPA certificate revoked; revocation stayed subject to \$5,000 fine, 3 hours Board-sponsored PSR, and \$10 per	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

**Board Disciplinary Actions  
1990-Present**

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)	CPA certificate revoked.	2013-02-01
Clark Schaefer Hackett & Co.	4701.16(A)(4)-Violations of rules of professional conduct (specifically, Ohio Administrative Code 4701-09-01(A), Integrity and objectivity; 4701-	Firm registration evoked; stayed subject to fine of \$2,500 by 6/30/25. <b>Conditions met.</b>	2025-04-01
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</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	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
Colussi, Anthony A.	4701.16(A)(4)-Violations of rules of professional conduct (specifically,	CPA certificate revoked; stayed pending payment of	2025-04-02
Connelly-Hill, Anne / Hill, Lloyd	4701.16(A)(4), (A)(9), (A)(11)-Board communications; Failure to obtain	CPA certificate and firm registration revoked; stayed	2018-10-01
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	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
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,	2014-12-09
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</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	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.	2014-12-09
Cox, Patrick J.	4701.16(A)(10)-SEC barred Mr. Cox from association with any	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</b>	2011-06-03
Creel, Henry Louis - <b>Deceased</b>	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	2011-06-03
Crosby, James P.	4701.16(A)(5)-Convicted of aggravated theft.	PA registration revoked.	1992-02-03

**Board Disciplinary Actions  
1990-Present**

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	2015-04-24
Cross, Daniel P.	4701.16(A)(1) & (A)(4)-Fraud and/or deceit in obtaining an Ohio permit; failure to comply with continuing education verification.	CPA certificate revoked; stayed pending payment of \$500 fine, CPE non-compliance fines (\$1,000), and three	2023-07-02
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
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	2004-06-11
Cummings, Gene T. - <b>Deceased</b>	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,	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. - <b>Deceased</b>	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.	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, 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
Davis, Robert Eugene	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2011-11-04
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

**Board Disciplinary Actions  
1990-Present**

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
DGPerry CPAs + Advisors	4701.16 (A)(4)-violation of a rule of professional conduct, specifically 4701-11-09(C)(8) acts discreditable, related to failure to follow	CPA firm registration revoked; stayed pending payment of \$1,000 fine by 3/7/25. <b>Conditions met.</b>	2025-02-02
Diamond, CPA Murray B.	4701.16(A)(9)&(11)-Failure to obtain a firm registration.	Fine of \$500.	2003-06-24
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	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	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	CPA certificate revoked, but stayed with a deadline of 8/31/14 to pay a \$1,000 fine, to include any late fees and	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-	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, Charles C.	4701.16(A)(4)-Failure to return client records.	CPA certificate revoked.	2012-04-27
Drake, CPA Charles C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2007-11-09
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	2002-04-26
Dugovich, CPA Frank	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2002-08-02

**Board Disciplinary Actions  
1990-Present**

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
Dunbar, Daniel L. / Dunbar Murphy & Co.	4701.16(A)(3), (A)(4), (A)(9), & (A)(11)-Unlawful practice; unlawful advertising; violation of rules of professional conduct: peer review	<b>Firm registration revoked pending submission of documentation indicating completion, approval and</b>	2024-09-01
Eaglowksi, William R. / Eaglowksi & Co.	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	CPA certificate and firm registration revoked; stayed pending payment of \$2,000 fine and three credits of	2022-06-02
Eaglowksi, William R. /	4701.16 (A)(1), (A)(3), (A)(4), and (A)(9)-Unauthorized practice;	CPA certificate revoked; stayed pending renewal of	2025-02-01
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;	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	CPA certificate revoked until proof of notification is sent to all states sent a non-conforming audit, completion of	2021-09-02
Erich, Ann M. / Gallovic & Granito & Co Ltd.	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; stayed pending submission of \$500 fine. <b>Conditions met.</b>	2023-05-01
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;	CPA certificate revoked.	2017-07-04
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
Fellman, Kevin J. - <b>Deceased</b>	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



**Board Disciplinary Actions  
1990-Present**

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. <b>Deceased</b> / 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	CPA certificate & firm registration revoked. Cannot apply for reinstatement until conditions related to the associated civil judgment have been met. <b>Board decision</b>	2017-12-02
Fidler, Richard A. <b>Deceased</b> / 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	2015-11-04
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
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
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	2012-04-27
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
Fraley & Company	4701.16(A)(4)-Issuance of substandard review report.	16 hours CPE for personnel involved with engagement.	2003-01-31

**Board Disciplinary Actions  
1990-Present**

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
Franz, Susan M.	4701.16(A)(1)&(4)-Fraud or deceit in obtaining an Ohio permit; failure to comply with continuing education verification requirements.	CPA certificate revoked; stayed pending payment of \$250 fine, CPE non-compliance fines (\$820), and three credits	2023-05-04
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	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	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
Goldshot, Lamb & Hobbs, Inc.	4701.16(A)(4)-Violations of rules of professional conduct (specifically, Ohio Administrative Code 4701-09-02(B), General standards; 4701-09-	Firm registration revoked; stayed pending payment of \$1,000 fine by 6/30/2025. <b>Conditions met.</b>	2025-04-02
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</b>	2015-12-08
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

**Board Disciplinary Actions  
1990-Present**

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
Green, Richard Kenneth	4701.16(A)(5)-Convicted of Filing a False Claim against the Government	CPA certificate revoked.	2006-01-30
Greenwell, Alan C.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for two years.	CPA certificate revoked, but stayed pending submission of \$1,000 fine, and three Ohio PSR credits by 7/31/2022.	2022-06-01
Griffin, Ryan P.	4701.16(A)(1) & (A)(4)-Fraud and/or deceit in obtaining an Ohio permit;	CPA certificate revoked; revocation stayed pending	2024-10-03
Grispin, Joan M. / Akron CPA Firm	4701.16(A)(3), (A)(4), (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	<b>CPA certificate and firm registration revoked.</b>	2024-04-03
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
Grothaus, Carl E.	4701.16 (A)(1), (A)(3) and (A)(4)-violation concerning fraud or deceit in obtaining a firm or in obtaining a CPA certificate, a PA registration, an	<b>CPA certificate revoked.</b>	2025-08-05
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
Gumbleton, Michael J. / Michael J. Gumbleton CPA & Hack, Roger E. / Hack Steer & Company LLC	4701.16(A)(3), (A)(4), (A)(9), & (A)(11)- Unlawful practice; failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or 4701.16(A)(3), (A)(4), (A)(9), & (A)(11)- Unlawful practice; failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or	<b>CPA certificate and firm registration revoked.</b> Cannot apply for reinstatement until completion of all CPA certificate and firm registration revoked; revocation stayed pending submission of a fine of \$750 and proof of	2024-04-02 2024-04-01
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
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	2007-11-09
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	2019-10-01
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</b>	2017-12-03
Hanzak, Janice / JC Hanzak &	4701.16(A)(3), (A)(9), & (A)(11)- Unlawful practice; failure of a holder of	CPA certificate and firm registration revoked. <b>Charges</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	2013-09-06

**Board Disciplinary Actions  
1990-Present**

Harman, Michael	4701.16(A)(5), (A)(6), and (A)(10)-Convicted of wire fraud, making and subscribing false tax returns, and money laundering; conduct discreditable to the CPA profession.	<b>CPA certificate revoked.</b>	2023-12-06
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	2017-09-02
Hassan, Amber S.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation	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
Heidlebaugh, Flint B.	4701.16(A)(4)-Failure to exercise due care in the performance of a	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
Hobbs, James C.	4701.16(A)(4)-Violations of rules of professional conduct (specifically, Ohio Administrative Code 4701-09-02(B), General standards; 4701-09-	CPA certificate revoked; stayed pending payment of \$1,000 fine by 6/30/2025. <b>Conditions met.</b>	2025-04-02
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	2010-09-10
Hoicowitz, Arthur B. - <b>Deceased</b>	4701.16(A)(9)-Failure to obtain Ohio permit.	CPA certificate revoked; revocation stayed subject to	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	CPA certificate revoked. Revocation stayed upon completion of 3 CPE PSR, fine of \$2,500 by 8/15/19; and	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	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

**Board Disciplinary Actions  
1990-Present**

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 voted to accept retirement affidavit.	2017-07-03
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	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	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)(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
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
Jackson, Harry E.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of	CPA certificate revoked. May not apply for reinstatement	2018-04-02
Jacobs, David P.	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure	CPA certificate revoked; revocation stayed subject to	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
Jasko, Eugene / Kissling, Jasko,	4701.16(A)(4)&(11)-Failure to notify Board of recalled peer review,	Mr. Jasko is no longer permitted to engage in the	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	2018-12-01
Jones, Clifton <b>Deceased</b> &	4701.16(A)(11) and (A)(9)-Failure to comply with firm registration	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

**Board Disciplinary Actions  
1990-Present**

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	2011-09-09
Kahl, Douglas B. / Kahl & Co. PC	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.	2022-04-01
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
Kaiser, Stephen L. / Keiser & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$2,000.	2006-06-09
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	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
Karling, Kevin D. / Karling & Company	4701.16 (A)(3), (A)(4), (A)(9), (A)(11)-Unlawful practice; failure to respond to Board communications; failure to comply with firm	CPA certificate and firm registration revoked.	2023-06-03 2023-07-06
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
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	CPA certificate revoked; stayed subject to submission of	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.	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.</b>	2014-04-25

**Board Disciplinary Actions  
1990-Present**

Khan, Tanvir M. - <b>Deceased</b>	4701.16(A)(5) & (4) - Violation of any of the provisions of 4701.14; and violation of 4701-11-07, Board communications.	CPA certificate revoked.	2021-12-01
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
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
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	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
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
Kolipara, 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 & Krantz, Kevin M./Krantz & Co	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm 4701.16(A)(5), (A)(6), and (A)(10)-Convicted of conspiracy to commit	CPA certificate & Firm registration revoked, with a stay; CPA certificate and firm registration revoked. May apply	2014-04-25 2023-12-03
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	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	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. May apply	2015-06-12

**Board Disciplinary Actions  
1990-Present**

Kydykeev, Nurbek	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 at 9/9/2022 meeting.</b>	2022-02-01
Landis, Larry L.	4701.16(A)(1) -Failure to comply with continuing education verification	CPA certificate revoked. May apply for reinstatement	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	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	CPA certificate revoked; revocation stayed pending payment of \$1,000 fine. Completion of three credits of	2020-02-07
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,	CPA certificate revoked; revocation stayed pending compliance with the requirements issued by the Indiana	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	CPA certificate and firm registration revoked; revocation stayed pending payment of \$1,000 fine by 9/30/19; and	2019-07-01
Leikin, James L. / JL Associates Inc.	4701.16 (A)(3), (A)(4), (A)(9), (A)(11)-Unlawful practice; failure to respond to Board communications; failure to comply with firm registration requirements; failure to comply with 4704.04.	CPA certificate and firm registration revoked. <b>Reinstatement granted at Board's 4/25/2025 meeting.</b>	2023-06-03
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 -	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
Lux, Dennis M.	4701.16 (A)(4)-Board communications; retention of client records; acts discreditable, failure to file tax returns on behalf of another	CPA certificate revoked.	2023-06-04



**Board Disciplinary Actions  
1990-Present**

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
Malecki, Edward / Malecki & Company	4701.16(A)(4), (A)(9), (A)(11)-Acts Discreditable; Failure to obtain firm registration or renew permit; failure to comply with section 4701.04.	CPA certificate and firm registration revoked.	2022-07-05
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</b>	2007-06-15
Mancini, Michael W.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud	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	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 granted at Board's 12/7/2021 meeting.</b>	2018-02-02
Mason, Shari L.	4701.16(A)(8)-Suspended from appearing before the IRS.	<b>CPA certificate revoked.</b>	2023-12-07
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

**Board Disciplinary Actions  
1990-Present**

Mayle, Terri L.	4701.16(A)(1), (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification.	CPA certificate revoked; stayed pending payment of a fine of \$500 and submission of a penalty fee of \$10/CPE credit deficient. <b>Conditions met.</b>	2023-09-01
Mayor, Michael S. - <b>Deceased</b> , 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	2016-04-03
Mayor, Michael S. - <b>Deceased</b> , 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
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
McCardle, F. Dan	4701.16(A)(1), (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification and reporting.	CPA certificate revoked; stayed pending payment of a fine of \$500. <b>Conditions met.</b>	2025-06-01
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
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	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	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, 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

**Board Disciplinary Actions  
1990-Present**

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
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	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	CPA certificate and Firm registration revoked for failure	2012-06-08
Mendham, Shawn J.	4701.16(A)(4)-Violation of rules of professional conduct, 4701-15-12	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
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	2015-09-04

**Board Disciplinary Actions  
1990-Present**

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	2011-12-13
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	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
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
Milovancev, Stanley D.	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and	CPA certificate revoked, but stayed pending submission	2015-04-24
Milton, John A.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked.	2001-04-24
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	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.	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;	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

**Board Disciplinary Actions  
1990-Present**

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,	2019-12-04
Mugabe, Chengtai B.	4701.16(A)(1) & (A)(4)-Fraud and/or deceit in obtaining an Ohio permit; failure to comply with continuing education verification and continuing	CPA certificate revoked; stayed pending submission of a fine of \$500, late CPE penalties of \$1,390, and three	2024-03-01
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	CPA certificate and firm registration revoked until completion of peer review requirements, submission of	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
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, 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
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,	2005-10-14
Nartker, Brian	4701.16(A)(4)-Retention of Client Records, Board Communications	CPA certificate revoked. <b>Reinstatement request denied.</b>	2021-02-01
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
Nelson, Denver Lee	4701.16(A)(1) of the Revised Code - Concerning committing fraud or	CPA certificate revoked. Reinstatement granted upon	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

**Board Disciplinary Actions  
1990-Present**

Niggel, Corey M.	4701.16(A)(1), (A)(3), & (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification; unlawful advertising.	CPA certificate revoked.	2023-12-05
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
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</b>	2016-11-03
Patriarca, Michael A.	4701.16(A)(4) & (A)(9)-Violation of a rule of professional conduct (practice of public accounting and regulated services), failure of a holder of a CPA certificate to obtain a permit.	CPA certificate revoked.	2023-02-01

**Board Disciplinary Actions  
1990-Present**

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.	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	2015-07-10
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

**Board Disciplinary Actions  
1990-Present**

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	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



**Board Disciplinary Actions  
1990-Present**

Reder, Mark A. / Sheldon Reder CPAs	4701.16(A)(4)-Violation of a rule of Professional Conduct (Board Communications).	Fine of \$500 levied against Mr. Raub; Firm reprimanded and ordered to pay all fines and registration fees.	2003-11-03
Redic, Bryan A.	4701.16(A)(3), (A)(4), & (A)(9)-Unlawful practice; failure to comply with firm registration requirements.	CPA certificate revoked, but stayed pending payment of a \$1,000 fine and completion of three credits of Ohio based PSR by 8/31/2023. <b>Conditions met.</b>	2023-07-03
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
Reichenbach, Neil J. / Reichebach & Steiner CPAs	4701.16 (A)(3), (A)(4), (A)(9), (A)(11)-Unlawful practice; failure to respond to Board communications; failure to comply with firm registration requirements; failure to comply with 4704.04.	CPA certificate and firm registration revoked; stayed pending completion of peer review, payment of firm registration and late fees, and payment of \$2,500 fine. <b>Conditions met.</b>	2023-06-01
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
Reynolds, Roger D.	4701.16(A)(4) & (A)(5)-Violation of a rule of professional conduct (Board communications); convicted of one felony count of unlawful interest in a public contract.	CPA certificate revoked. Cannot apply for reinstatement prior to completion of court sanctions or acquittal upon appeal, whichever comes first. <b>Reinstatement granted at</b>	2023-07-01
Rhode, Randolph C.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked.	2013-09-06
Richardson, Jr., Edward J. - <b>Deceased</b>	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 three credits of PSR by 12/31/16. <b>Conditions met.</b>	2016-11-02

**Board Disciplinary Actions  
1990-Present**

Rike, CPA David V.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$500.	2005-08-05
Ring, Robin L. & RL Ring & Associates	4701.16(A)(4)-Violations of rules of professional conduct (specifically, Ohio Administrative Code 4701-9-03, Generally accepted auditing standards and 4701-11-09(C)(8) Failing to follow specialized professional engagement requirements of governmental bodies, commissions, or	CPA certificate revoked; stayed subject to fine of \$1,000 and completion of three PSR credits by 6/30/24. <b>Conditions met.</b>	2024-05-01
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
Rosen, Kevin M.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	Board took no action.	2024-05-02
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

**Board Disciplinary Actions  
1990-Present**

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
Rowan, Jerard P.	4701.16(A)(3), (A)(4), (A)(9)- Violation of any of the provisions of section 4701.14 of the Revised Code; violation of rules of professional conduct under 4701-7-04(B) Practice of Public Accounting and Regulated	CPA certificate revoked; stayed subject to fine of \$1,000, completion of three CPE PSR by 1/31/2024. <b>Conditions met.</b>	2023-12-02
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 met.</b>	2015-04-24
Saba, David B. / David B. Saba CPA	4701.16 (A)(3), (A)(4), (A)(5), and (A)(9)-violation of any of the provisions of 4701.14; violation of a rule of professional conduct,	<b>CPA certificate and firm registration revoked.</b>	2025-08-06
Saccardi, John J.	4701.16(A)(1), (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification; board communications	CPA certificate revoked.	2023-09-02

**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
Santos, Ramon G. / RG Santos & Company - <b>Deceased</b>	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.	2022-02-04
Sarrocco, 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
Schaefer, George F. / Palmisano & Associates	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; stayed pending completion of peer review, payment of firm	2023-05-02
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

**Board Disciplinary Actions  
1990-Present**

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
Scotese, Nicholas V. / Nicholas V. Scotese & Company	4701.16(A)(3), (A)(4), (A)(9), & (A)(11)- Unauthorized practice; unauthorized advertising; Board communications; 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	CPA certificate and firm registration revoked; stayed pending successful renewal of the firm registration, and payment of all applicable firm renewal fees and late fees. <b>Conditions met.</b>	2025-06-02
Semmens, Bryan C.	4701.16 (A)(4)-violation of a rule of professional conduct under 4701-11-09 (C)(10), Acts Discreditable, failing 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 payment of \$500 fine and completion of 3 credits of a Board-approved, Ohio-based PSR course by 9/30/25. <b>Conditions</b>	2025-08-03
Sensi, CPA Mario De	4701.16(A)(4)-Failure to comply with continuing education verification.	Fine of \$1,000.	2006-05-05
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
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

**Board Disciplinary Actions  
1990-Present**

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
Sheperd, Charles E.	4701.16(A)(3), (A)(4) and (A)(9)-Unauthorized practice; violation of rule 4701-7-04 (B), practice of public accounting and regulated services; failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration or failure of a public accounting firm	CPA certificate revoked; stayed subject to payment of \$700 fine, annual CPE deficiency fine of \$600, and payment of all licensing fees and late fees by 1/31/25. <b>Conditions met.</b>	2024-12-01
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
Singleton, Glenn A.	4701.16 (A)(1), (A)(3), (A)(4), and (A)(9)-violation concerning fraud or deceit in obtaining a firm registration or in obtaining a CPA certificate, a PA registration, an Ohio permit, or an Ohio registration; violation of any of the provisions of 4701.14; violation of a rule of professional conduct,	<b>CPA certificate revoked.</b>	2025-08-04

**Board Disciplinary Actions  
1990-Present**

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	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
Slayton, James E.	4701.16(A)(8)-Suspension or revocation of the right to practice before a state or federal agency; suspended from practicing before the SEC.	CPA certificate revoked.	2002-12-01
Slimbarski, CPA John	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of \$1,000.	2003-01-31
Sloan, Lonnie D.	4701.16(A)(1)&(A)(4) - Fraud or deceit in obtaining an Ohio permit; failure to comply with continuing education verification and reporting requirements.	CPA certificate revoked; stayed subject to payment of \$500 fine; annual CPE deficiency fine of \$600; payment of CPE non-compliance fine of \$100 for each full month until	2025-07-02
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
Slywczak, Jennifer J. / Jennifer J. Slywczak, CPA	4701.16 (A)(1), (A)(3), (A)(4), and (A)(9)-Fraud or deceit in obtaining an Ohio permit; unauthorized practice; unauthorized advertising; failure to comply with continuing education verification and reporting requirements; and failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration.	CPA certificate and firm registration revoked; stayed pending payment of \$1,500 fine and completion of 3 credits of a Board-approved, Ohio-based PSR course by 7/31/25. <b>Conditions met.</b>	2025-06-03
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, Bradd S.	4701.16(A)(3),(A)(9)&(A)(11)-Unlawful practice; failure to obtain the proper license/credential; failure to comply with RC 4701.04.	CPA certificate revoked.	2023-05-05

**Board Disciplinary Actions  
1990-Present**

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
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
Smith-Hughes, Janeen G.	4701.16(A)(3), (A)(4)-Unlawful advertising; failure to comply with continuing education verification.	CPA certificate revoked.	2022-07-03
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 Marsha/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



**Board Disciplinary Actions  
1990-Present**

Soper, Steven A./Soper, Soper & Weinel, LLP	4701.16 (A)(4)-violation of rules of professional conduct under 4701-9-02, General Standards; 4701-9-03, Generally Accepted Auditing	CPA certificate and firm registration revoked but stayed pending submission of \$2,000 fine, Board approved Ohio-	2024-07-01
Southworth, Press C.	4701-16(A)(8)-Suspended from practicing before the SEC for two years.	CPA certificate revoked.	2008-04-25
Spates, Kimberley / Spates Accounting & Bookkeeping Services LLC	4701.16(A)(4)-Board Communications; Failure to Comply with Peer Review Program Standards	CPA certificate and firm registration revoked. May reapply upon receipt of acceptance letter showing completion of all peer review corrective actions.	2022-07-01
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

**Board Disciplinary Actions  
1990-Present**

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	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
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	2017-06-01