

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. Reinstatement granted at Board's 4/25/2025 meeting.	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. Board reinstatement granted.	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
Aliign, 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. Board reinstatement granted.	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	CPA certificate and firm registration revoked.	2024-02-01
Barber, Jr., Royal H.	4701.16(A)(9)-Failure to obtain an Ohio permit.	Fine of \$500.	2005-08-05

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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. Conditions not met; CPA certificate and firm registration revoked. Found guilty of unlawful	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. Board reinstatement granted.	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 - Deceased	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. Board reinstatement granted.	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. Board reinstatement granted.	2009-04-17
Beistel, Theodore L. - Deceased	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. Board reinstatement granted.	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. - Deceased	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. Board reinstatement granted.	1996-08-05

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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. Conditions met.	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. Board reinstatement granted.	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. Unlawful practice charges filed in Hamilton County 2/14/19.	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

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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. Board	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. Board reinstatement granted.	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. Conditions	2021-04-02
Carmichael, David M. - Deceased	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. Conditions met.	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

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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. Conditions met.	2025-04-01
Clark, P. Victor - Deceased	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of \$2,200; completion of Board PSR course. Board	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. Reinstatement granted.	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. Conditions	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. Stay of revocation expired; CPA	2011-06-03
Creel, Henry Louis - Deceased	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

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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. - Deceased	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. Conditions met.	2016-06-02
D'Andrea, Frank J. - Deceased	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. Board reinstatement granted.	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. Board reinstatement granted.	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. - Deceased	4701.16(A)(5)-Convicted of filing false tax returns.	CPA certificate revoked.	1990-07-30

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DeLaat, CPA David A. - Deceased	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. Conditions met.	2009-05-29
Denoewer, Michael F.	4701.16(A)(5)-Convicted of theft under O.R.C. Section 2913.02	CPA certificate revoked. Reinstatement granted.	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. Conditions met.	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

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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	Firm registration revoked pending submission of documentation indicating completion, approval and	2024-09-01
Eaglowski, William R. / Eaglowski & 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
Eaglowski, 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. Board reinstatement granted.	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. Board reinstatement granted.	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. Conditions met.	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. Conditions of stay met.	2015-06-12
Everett, Justine T.	4701.16(A)(5)-Convicted of bank fraud.	CPA certificate revoked. Board reinstatement granted.	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. Conditions met.	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. Conditions met.	2012-11-02
Fellman, Kevin J. - Deceased	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. Conditions met.	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. Deceased / 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. Board decision	2017-12-02
Fidler, Richard A. Deceased / 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. Conditions not met; revoked. 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. Conditions not met; revoked. Board reinstatement granted.	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. Board reinstatement granted.	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. Board reinstatement granted.	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. Board reinstatement granted.	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. Conditions met.	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. Conditions met.	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. Conditions met.	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. Conditions met.	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	CPA certificate and firm registration revoked.	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. Board reinstatement granted.	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	CPA certificate revoked.	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 &	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	CPA certificate and firm registration revoked. Cannot apply for reinstatement until completion of all	2024-04-02
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	CPA certificate and firm registration revoked; revocation stayed pending submission of a fine of \$750 and proof of	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. Board	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. Charges	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. Board reinstatement granted.	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.	CPA certificate revoked.	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. Board reinstatement granted to CPAs; firm out of business.	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. Board reinstatement granted.	2016-09-01
Higgins, Duane K.	4701.16(A)(8)-Privilege to practice before the SEC suspended for two years.	CPA certificate revoked. Board reinstatement granted.	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. Conditions met.	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. - Deceased	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. Conditions of stay met.	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. - Retired	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, Jeffers, Kevin Michael / MK Jeffers & Company	4701.16(A)(4)&(11)-Failure to notify Board of recalled peer review, 4701.16(A)(9)&(A)(11)-Failure to obtain firm registration, failure to comply with 4701.04.	Mr. Jasko is no longer permitted to engage in the CPA certificate and firm registration revoked until conditions have been met: \$5,000 fine, payment of all	2019-10-04
Jones, Clifton Deceased &	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. Board reinstatement granted.	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. Board reinstatement granted.	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 Deceased & 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. Conditions of stay met.	2014-04-25

Board Disciplinary Actions
1990-Present

Khan, Tanvir M. - Deceased	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. CPA certificate revoked 6/11/04.	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. Conditions met.	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. Board decision upheld by court.	2006-07-21
Klein, Avery B.	4701.16(A)(6)-Conviction of gambling and records maintenance.	CPA certificate revoked. Appealed, and court ordered a new hearing.	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. Board reinstatement granted.	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. Board reinstatement granted.	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. Board reinstatement granted.	2013-07-12
Kollipara, CPA Venkata S.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate, Ohio permit, and firm registration revoked 4/22/05. Board reinstatement granted.	2012-12-11
Komorowski, Ronald M. III &	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm	CPA certificate & Firm registration revoked, with a stay;	2014-04-25
Krantz, Kevin M./Krantz & Co	4701.16(A)(5), (A)(6), and (A)(10)-Convicted of conspiracy to commit	CPA certificate and firm registration revoked. May apply	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. Board reinstatement granted at 9/9/2022 meeting.	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. Reinstatement granted at Board's 4/25/2025 meeting.	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. Conditions met.	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. Court upheld the Board's decision. Board reinstatement granted.	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. Stay requirements met.	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. Conditions not met. CPA & Firm registration revoked.	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. Conditions	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. Board reinstatement granted.	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. Reinstatement granted at Board's 12/7/2021 meeting.	2018-02-02
Mason, Shari L.	4701.16(A)(8)-Suspended from appearing before the IRS.	CPA certificate revoked.	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. Board reinstatement granted.	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. Conditions met.	2023-09-01
Mayor, Michael S. - Deceased , Mayor CPA Group	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$3,000 fine, payment of all firm	2016-04-03
Mayor, Michael S. - Deceased , Mayor CPA Group	4701.16(A)(4)-Violation of rules of professional conduct, 4701-11-06 Retention of Client Records & 4701-11-07 Board Communications.	Firm registration revoked.	2020-09-02
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. Board reinstatement granted.	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. Conditions met.	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. Conditions met.	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. Conditions met.	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. Filed in TMC 12/17/15; bench warrant issued 02/26/2016.	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. Board reinstatement granted.	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. Firm registration reinstated.	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. - Deceased	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. Conditions met.	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. Conditions met.	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. Board reinstatement granted.	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. Conditions met.	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. Stay conditions met.	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. Stay conditions met.	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. Reinstatement request denied.	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. Prosecuted for unlawful practice in Solon Municipal Court April 2021.	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. Stay conditions met.	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. Stay conditions met.	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. Board decision affirmed by the Franklin County Court of Common Pleas.	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. Stay conditions	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. Stay conditions met.	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. Conditions met.	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. Stay conditions met.	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. Board reinstatement granted.	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. Conditions met.	2023-07-03
Reese, CPA David	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. Board reinstatement granted.	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. Conditions met.	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. Conditions of stay met.	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. Reinstatement granted at	2023-07-01
Rhode, Randolph C.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked.	2013-09-06
Richardson, Jr., Edward J. - Deceased	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. Conditions met.	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. Conditions met.	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. In good standing.	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. Board reinstatement granted.	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. Conditions met.	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. Conditions met.	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,	CPA certificate and firm registration revoked.	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. Board reinstatement granted.	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. In good standing.	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 - Deceased	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. Board reinstatement granted.	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. Stay conditions met.	2018-10-02
Schultz, Robert W.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Board decision affirmed by the Medina County Court of Common Pleas.	2008-08-08
Schwartz, CPA Sanford - Deceased	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. Stay conditions met.	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. Conditions met.	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. Conditions	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. Board reinstatement granted.	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. Conditions met.	2024-12-01
Shipley, 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. Conditions met.	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,	CPA certificate revoked.	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. Conditions met.	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. Board reinstatement granted.	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. Board reinstatement granted.	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 Marshae/Snyder Accounting & Tax Service	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$500 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 10/31/15. Conditions met.	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. Board reinstatement granted.	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. Reinstatement granted.	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. Conditions met.	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. Board reinstatement granted.	1992-02-03
Steinlage, Sheryl A.	4701.16(A)(5)-Convicted of theft.	CPA certificate revoked for 6 months. Board reinstatement granted.	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