

**Mohamed H. Warmahaye / H&H Barkad Accounting Service, LLC**  
**Disciplinary Hearing (Agenda item 9A)**

**Charges:** Violation of sections 4701.16 (A)(3), (A)(4), (A)(9) and (A)(11) of the Revised Code, concerning violation of any of the provisions of section 4701.14 of the Revised Code; violation of a rule of professional conduct promulgated by the Board, specifically, Board Rule 4701-7-04 (B), Practice of Public Accounting and Regulated Services and 4701-13-02 (B), Public Accounting Firm Registration Requirements, Renewal Deadlines; failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code; specifically 4701.04 (A) and 4701.04 (B).

**Disciplinary Manual Sections:** (1) (7) (12)

**Case background:** A consumer contacted the Board regarding Mohamed H. Warmahaye's business, H&H Barkad Accounting Service, LLC and whether it was registered with the Board. Subsequently, the Board received documentation showing that Mr. Warmahaye issued and signed multiple attest reports between 2022 and 2023, before registering his business as an attest firm on January 9, 2025.

**Cease and Desist Notice:** N/A

**Hearing Notice:** April 28, 2025

**Scheduling Notice:** May 6, 2025

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

**Stephen J. McCullough - Reinstatement Hearing (Agenda item 9B)**

**Reinstatement Hearing Request:** On June 3, 2025, Mr. McCullough submitted an email request for reinstatement of his CPA certificate to Investigations Supervisor Madelin Esquivel.

**Disciplinary Manual Sections:** Pgs. 54-55

**Case background:** Mr. McCullough's CPA certificate was placed in Retired status on January 3, 2023, after he submitted a retirement affidavit.

**Scheduling Notice:** June 11, 2025

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

### Bryan C. Semmens - Disciplinary Hearing (Agenda item 9C)

**Charges:** Violation of section 4701.16 (A)(4) of the Revised Code, concerning violation of a rule of professional conduct promulgated by the Board, specifically Board Rule 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.

**Disciplinary Manual Sections:** (12)

**Case background:** The Board received a complaint against Mr. Semmens, indicating he failed to file tax returns for a client in 2018, 2019, 2020, 2021 and 2022.

**Cease and Desist Notice:** N/A

**Hearing Notice:** April 2, 2025

**Scheduling Notice:** May 6, 2025

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

### David B. Saba/David B. Saba, CPA - Disciplinary Hearing (Agenda item 9D)

**Charges:** Violation of sections 4701.16 (A)(3), (A)(4), (A)(5), and (A)(9) of the Revised Code, concerning violation of any of the provisions of section 4701.14 of the Revised Code; violation of a rule of professional conduct promulgated by the Board, specifically OAC 4701-11-07(E)(4) Board Communications and 4701-7-04 Practice of Public Accounting and Regulated Services; conviction of a felony under the laws of any state or of the United States; and 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.

**Disciplinary Manual Sections:** (12)(27)(31)(34)

**Case background:** Mr. Saba's individual CPA permit expired on December 31, 2023 and entered suspended status on December 31, 2024. Mr. Saba is the owner of David B. Saba, CPA, a registered tax consulting firm. A cease and desist was issued on April 16, 2024, and he still continues to hold out on his LinkedIn profile. On January 15, 2025, Mr. Saba was convicted of Possession of Cocaine and Aggravated Possession of Drugs, both listed as felony level five crimes, in the Court of Common Pleas of Stark County, Ohio. This violation was not reported to the Board as required by OAC rule 4701-11-07(E)(4).

**Cease and Desist Notice:** April 16, 2024

**Hearing Notice Personal Service:** March 11, 2025

**Scheduling Notice:** April 30, 2025

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

### Alan C. Wilson / Alan C. Wilson CPA, Inc. - Disciplinary Hearing (Agenda item 9E)

**Charges:** Violation of section 4701.16 (A)(4) of the Revised Code, concerning violation of a rule of professional conduct promulgated by the Board, specifically, Board Rule 4701-11-02 (A), Confidential Client Information.

**Disciplinary Manual Sections:** (12) (25)

**Case background:** On March 8, 2025, the Board received a complaint from Mr. Wilson's former client. The former client informed the Board that Mr. Wilson transmitted confidential information belonging to other clients, without the consent of those clients. The confidential information included client names, social security numbers of the clients, financial information and banking information.

**Cease and Desist Notice:** N/A

**Hearing Notice:** May 15, 2025

**Scheduling Notice:** August 4, 2025

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

### Glenn A. Singleton - Disciplinary Hearing (Agenda item 9F) - Goldman

**Charges:** Violation of sections 4701.16 (A)(1), (A)(3), (A)(4), and (A)(9) of the Revised Code, 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 section 4701.14 of the Revised Code; violation of a rule of professional conduct promulgated by the Board, specifically OAC 4701-15-12 Continuing Education Verification and 4701-15-03 Continuing Education Reporting; and 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.

**Disciplinary Manual Sections:** (12)(27)(31)

**Case background:** Mr. Singleton renewed his suspended license on December 31, 2024, and attested to completing 159 continuing professional education (CPE) credits. On January 2, 2025, the Board requested that he submit supporting CPE documentation by January 9, 2025. He submitted documentation on January 9; however, it did not meet the Board's CPE reporting requirements. Mr. Singleton later indicated that he was unable to provide the appropriate documentation. A cease and desist letter was issued, giving him until March 3, 2025, to submit compliant documentation. No additional CPE documentation was received. As a result, an NOH was issued, and Mr. Singleton did not timely request a hearing.

**Cease and Desist Notice:** January 31, 2025

**Hearing Notice:** March 21, 2025

**Scheduling Notice:** May 5, 2025

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

## Carl E. Grothaus - Disciplinary Hearing (Agenda item 9G) - Goldman

**Charges:** Violation of sections 4701.16 (A)(1), (A)(3) and (A)(4) of the Revised Code, concerning fraud or deceit in obtaining a firm or in obtaining a CPA certificate, a PA registration, an Ohio permit, or an Ohio registration; violation of any of the provisions of section 4701.14 of the Revised Code; and violation of a rule of professional conduct promulgated by the Board, specifically Board Rule 4701-15-12, Continuing Education Verification and OAC 4701-15-03, Continuing Education Reporting.

**Disciplinary Manual Sections:** (11)(12)(31)

**Case background:** Mr. Grothaus renewed his individual CPA permit on December 14, 2024. On January 17, 2025, the Board contacted him to request submission of CPE documentation for verification. In response, the Board received an email from someone identifying himself as Mr. Grothaus' brother, stating that Mr. Carl Grothaus is undergoing medical treatment abroad. However, no CPE records were submitted or located to fulfill the verification requirements.

**Cease and Desist Notice:** April 16, 2025

**Hearing Notice:** May 8, 2025

**Scheduling Notice:** August 4, 2025

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