



October 21, 2025

Mark D. Hubert
Hubert & Hubert Inc.
12200 Chestnut Cir
Brecksville, OH 44141

ADJUDICATION ORDER 2025-10-01

Dear Mr. Hubert:

The Accountancy Board of Ohio (Board) conducted a formal disciplinary hearing on Friday, October 17, 2025, at 11:00 a.m. The purpose of the hearing was to determine what action should be taken against you for a violation of divisions 4701.16(A)(4) and (A)(11) concerning violation of a rule of professional conduct promulgated by the Board under the authority granted by this chapter, specifically Ohio Administrative Code (OAC) Rule 4701-13-06(F)(G) Peer Review Program Standards and failure of a public accounting firm to comply with 4701.04 of the Revised Code.

Our records indicate you did request a hearing in a timely manner, and you were present at that hearing. Section 4701.16(B) of the Revised Code provides that the Board may take action against your CPA certificate, PA registration, or firm registration for a violation of divisions 4701.16 (A)(4) and (A)(11). The Board members present voted 8-0 to revoke the individual CPA license of Mark Hubert and the firm registration of Hubert & Hubert Inc. but stay the revocation pending the completion of the following conditions no later than **November 30, 2025**:

- (1) Payment of a fine of \$2,000; and
- (2) Submission of proof of three credits of a Board-approved, Ohio-based professional standards and responsibilities course.

TIME AND METHOD TO PERFECT AN APPEAL

Any party desiring to appeal this Order shall file a Notice of Appeal with the Accountancy Board of Ohio, 77 South High Street, Columbus, Ohio 43215-6128, setting forth the order appealed from and stating that the agency's order is not supported by reliable, probative, and substantial evidence and is not in accordance with law.

The notice of appeal may, but need not, set forth the specific grounds of the party's appeal beyond the statement that the agency's order is not supported by reliable, probative, and substantial evidence and is not in accordance with law. The Notice of Appeal shall also be filed by the appellant with the appropriate court of common pleas. Such notices of appeal shall be filed within fifteen (15) days after the mailing of the notice of the Accountancy Board of Ohio's Order as provided in Section 119.12 of the Ohio Revised Code.



A copy of your notice of appeal must also be timely filed with the Court of Common Pleas of the appropriate county pursuant to the following provisions of Section 119.12 of the Ohio Revised Code:

Any party adversely affected by any order of an agency issued pursuant to an adjudication ... denying the issuance or renewal of a license or registration of a licensee, or revoking or suspending a license ... may appeal from the order of the agency to the court of common pleas of the county in which the place of business of the licensee is located or the county in which the licensee is a resident ... If any party appealing from the order is not a resident and has no place of business in this state, the party may appeal to the court of common pleas of Franklin County. Any party adversely affected by any order of an agency issued pursuant to any other adjudication may appeal to the court of common pleas of Franklin County...

You must determine the appropriate court in which to file your notice of appeal in light of the action taken by the Board. You may wish to obtain legal advice in making this decision.

Simply filing a notice of appeal will not prevent this adjudication order from taking effect. If you wish to stay the effect of the adjudication order pending the outcome of the appeal, you must apply for and receive a stay order from the court of common pleas in which you filed your notice of appeal pursuant to Section 119.12 of the Ohio Revised Code.

If you have any questions, please contact me at (614) 728-3004 or via email at donna.oklok@acc.ohio.gov.

CERTIFICATION

The State of Ohio,
County of Franklin, SS

I, the undersigned Executive Director for the Accountancy Board of Ohio, hereby certify that the foregoing is a true and exact reproduction of the original Order of the Accountancy Board of Ohio entered on its journal, on the 17th day of October, 2025.

Donna M. Oklok, Executive Director
October 20, 2025

DMO/sjs

Via Certified Mail: 7022 0410 0002 4928 6962

Cc: Office of the Attorney General