

COMPLIANCE-FAILURE TO RENEW LICENSE - UNLAWFUL PRACTICE

		BOARD ACTION				
	Applicable Law	Minimum Penalty	Maximum Penalty	Renewal Deadline	Initial Late Fee	Late fees After January 31st.
1. Failure to Renew Firm Registration- Attest firms	S: 4701.04, 4701.16(A)(11), 701.16(A)(11) R: Chapter 4701-13	\$500 if licensee complies with cease and desist. \$2,000 if licensee does not comply with cease and desist.	Revocation, (Revocation applies to both firm and individual license.)	October 31st (\$30 fee)	November 1st - January 31st (\$150: 1-4 CPA's) (\$360: 5-9 CPA's) (\$900: 10+CPA's)	(\$300: 1-4 CPA's) (\$720:5-9 CPA's) (\$1,800: 10+ CPA's)
	Practices for a time without renewing and subsequently renews or to respondent who continues to practice without a license.					
2. Failure to Renew Firm Registration - Non-attest firms	S: 4701.04, 4701.16(A)(11), 4701.16(A)(9) R: Chapter 4701-13	\$500 if licensee complies with cease and desist. \$2,000 if licensee does not comply with cease and desist.	Revocation, (Revocation applies to both firm and individual license.)	July 31st (\$30 fee)	August 1st - January 31st (\$150: 1-4 CPA's) (\$360: 5-9 CPA's) (\$900: 10+CPA's)	(\$300: 1-4 CPA's) (\$720:5-9 CPA's) (\$1,800: 10+ CPA's)
	Practices for a time without renewing and subsequently renews or to respondent who continues to practice without a license.					
3. Failure to Renew Individual CPA License within One Year	S: 4701.10(F), 4701.16(A)(9) R: N/A	CPA Certificate placed in administrative suspension until all late fees are paid.	Applicable only if additional violation is found.			
4. Unlawful Practice- Former Public Accounting Firm	S: 4701.14(C) R: N/A	File charges against respondent with appropriate local prosecutor or police department.				
	Applies to respondent whose CPA certificate and firm registration have been revoked and who continues to practice without a license.					
5. Unlawful Practice- Suspended Certified Public Accountant	S: 4701.14(A) R: N/A	\$500 if licensee complies with cease and desist. \$2,000 if licensee does not comply with cease and desist. Plus PSR course.	Revocation, Revocation applies to firm registration and individual CPA certificates of firm owners.	Note: Penalty assumed to be maximum unless mitigating circumstances are applicable.		
	Applies to respondent who has not renewed the Ohio permit or Ohio registration for at least one year, who is suspended pursuant to section 4701.10, and continues to practice without a license.					

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	Applicable Law	Minimum Penalty	Maximum Penalty	Renewal Deadline	Initial Late Fee	Late fees After January 31st.
6. Unlawful Practice- Unlicensed Individual of Firm	S: 4701.14(A) R: N/A	File charges against respondent with appropriate local prosecutor or police department.				
	Applies to respondent who was never licensed by the Board, and who assumes or uses the title certified public accountant, CPA public accountant, or PA.					
7. Unlawful Practice- Failure to Obtain a Firm Registration	S: 4701.4(A) R: N/A	\$500 if licensee complies with cease and desist. \$2,000 if licensee does not comply with cease and desist. Plus PSR course.	Revocation, (Revocation applies to both firm and individual license.)			Note: Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
	Applies to respondent who has never obtained a firm registration pursuant to section 4701.04, and who is practicing public accounting without a license.					
8. Unlawful Practice- Failure to Obtain an Ohio Permit	S: 4701.4(A) R: N/A	\$500 if licensee complies with cease and desist. \$2,000 if licensee does not comply with cease and desist. Plus PSR course.	Revocation, (Revocation applies to both firm and individual license.)			Note: Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
	Applies to respondent who is holding out to the public as a CPA, but who does not hold an Ohio permit.					

1574

COMPLIANCE-FAILURE TO RENEW LICENSE - ADMINISTRATIVE VIOLATIONS

		BOARD ACTION		
	Applicable Law	Minimum Penalty	Maximum Penalty	Additional Notes:
9. Failure to Meet Requirements for Ownership of a Public Accounting Firm	S: 4701.04 R: 4701-13	\$500 if Licensee complies with cease and desist. \$2,000 if Licensee does not comply with cease and desist. Plus PSR course.	Revocation, (Revocation applies to both firm and individual License.)	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
	Applies to the owner(s) in a public accounting firm who practice(s) for a time without the proper license (S:4701.04)			
10. Failure to Meet Non-licensee Ownership Requirements by a Public Accounting Firm	S: 4701.04 R: 4701-11-10, 4701-15-13	\$500 if Licensee complies with cease and desist. \$2,000 if LC does not comply with cease and desist. Plus PSR course.	Revocation, (Revocation applies to both firm and individual License.)	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
	Applies to the owner(s) in a public accounting firm who practice(s) for a time without the proper license.			
11. Continuing Education Verification Violation	S: 4701.06 R: 4701-15-12	Correction of violation; assessment of late fee applicable to the date the licensee completes the continuing education requirement. \$500 if LC complies with cease and desist. \$2,000 if LC does not comply with cease and desist. Plus PSR course. The Board may assess an additional fine based upon the number of continuing education credits the respondent lacks- minimum fine \$10 for each credit the licensee is short of the required amount.	Revocation of CPA certificate.	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
	Applies to the owner(s) in a public accounting firm who practice(s) for a time without the proper license.			
12. Willful Violation of a Rule or Regulation Promulgated by the Board	S: 4701.16(A)(4) R: Various	See specific statute of regulation violated for recommended penalty.		

COMPLIANCE-FAILURE TO RENEW LICENSE - ADMINISTRATIVE VIOLATIONS

		BOARD ACTION		
	Applicable Law	Minimum Penalty	Maximum Penalty	Additional Notes:
13. Certified Public Accountant Examination Irregularities	S: 4701.16(A)(4) R: 4701-5-05	Probationary conditions on initial license or revocation stayed with conditions. \$500 min., plus PSR course.	Denial of admission to examination or revocation of CPA certificate/license if issued.	Penalty assumed to be minimum unless aggravating circumstances are applicable.
	Applies primarily to suspected cheating and related irregularities concerning the CPA examination.			
14. Failure to Notify Board of Change of Address	S: 4701.16(A)(4) R: 4701-11-07	PSR course	\$500	Penalty assumed to be minimum unless aggravating circumstances are applicable.
15. Failure to Respond to Board Communication	S: 4701.16(A)(4) R: 4701-11-17	\$500 if Licensee complies with cease and desist. \$2,000 if Licensee does not comply with cease and desist. Plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
16. Certification of Applicant's Experience by an Unlicensed CPA	S: 4701.16(A)(10) R: 4701-7-01	Correction of violation, \$500 min. plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
17. Failure to obtain Professional Liability Insurance	S: 4701.04, 4701.16(A)(11) R: 4701-13-01	Correction of violation, \$500 min. plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
	Applies to respondent who fails to maintain the required professional liability insurance necessary for registration as a public accounting firm.			
18. Failure to Comply with Board Disciplinary Order	S: 4701.16(A)(10) R: N/A	Compliance with Board order, \$500 min. plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Accelerated peer review, continuing education courses. Failure to comply with a final order in a citation may result in another hearing, probably resulting in revocation of CPA certificate/firm License.
19. Failure of a Public Accounting Firm to Inform the Board of an Adverse or Second Modified Peer Review Report	S: 4701.16(A)(11) R: 4701-13-11	Compliance with Board Order, \$2,500 plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.

ETHICAL VIOLATIONS

BOARD ACTION

	Applicable Law	Minimum Penalty	Maximum Penalty	Additional Notes:
20. Retention of Client Records	S: 4701.16 (A)(4) R: 4701-11-06	Reprimand, \$500 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the condition imposed for cancellation of revocation order. Additional penalty if warranted and, continuing education courses.
	Applies to respondent who has failed to return client documents within 30 days of written request.			
21. Commissions	S: 4701.16(A)(4) R: 4701-11-04	Correction of Violation, \$500 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
	Applies to respondent who receives illegal commissions or fails to disclose legal commissions to clients.			
22. Contingent Fees	S: 4701.16(A)(4) R: 4701-11-03	Correction of Violation, \$500 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
	Applies to respondent who receives illegal contingent fees or fails to disclose legal contingent fees to clients.			
23. Report Not Conforming to Professional Standards	S: 4701.16(A)(4) R: 4701-9 series	\$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
24. Substandard Peer Review Report	S: 4701.16(A)(11), 4701.16(A)(4), 4701.04(H) R: 4701-9 series	\$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses. Accelerated peer review.

ETHICAL VIOLATIONS

BOARD ACTION

	Applicable Law	Minimum Penalty	Maximum Penalty	Additional Notes:
25. Unauthorized Disclosure of Confidential Information	S: 4701.16(A)(4) R: 4701-11-02	Reprimand, \$500 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
26. Conflict of Interest	S: 4701.16(A)(4) R: 4701-9-01 Applies to civil judgments against CPAs in which a key component of the case was conflict of interest.	Reprimand, \$500 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
27. Failure to Comply with Professional Standards	S: 4701.16(A)(4) R: 4701-9	Administrative fine \$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses. Accelerated peer review.
28. Independence	S: 4701.16(A)(4) R: 4701-11-01 Applies to licensee who violates the independence rules as set forth by the Securities and Exchange Commission, the Independence Standards Board, and the American Institute of Certified Public Accountants.	Correction of violation, \$500 min. plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
29. Unlawful Advertising	S: 4701.16(A)(10) R: 4701-11-09 Applies to licensee who violates the provisions of the consumer and deceptive trade practices act and who advertises in an inherently misleading manner, or to civil judgments in which a key component of the case was unlawful advertising.	Correction of violation, \$500 min. plus PSR course.	Revocation	Penalty assumed to be minimum unless aggravating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.

LEGAL VIOLATIONS

		BOARD ACTION		
	Applicable Law	Minimum Penalty	Maximum Penalty	Additional Notes:
30. Conviction of any Crime Substantially Related to the Qualifications, Functions, and Duties of a CPA/PA (involving dishonesty or fraud)	S: 4701.16 (A)(4) R: N/A	Revocation stayed, \$1,000 minimum, plus PSR course.	Revocation	Board action as a result of felony convictions or several misdemeanor convictions: Penalty assumed to be maximum unless mitigating circumstances are applicable. Former licensee cannot reapply until after completion of all court-ordered conditions including post-release sanctions and/or restitution, if applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the condition imposed for cancellation of revocation order. Additional penalty if warranted and, continuing education courses. Board action as a result of a single misdemeanor conviction: In the case of a single misdemeanor violation, tailor probation to circumstance, adjusting the required conditions accordingly and choosing appropriate warranted conditions from the above list.
31. Fraud or Deceit in Obtaining Certificate/Permit/Registration (Also applicable to falsification of continuing education reports)	S: 4701.16(A)(1) R: N/A	Revocation stayed, \$1,000 minimum, plus PSR course.	Revocation or application denied.	Penalty assumed to be minimum unless mitigating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
32. Dishonesty, Fraud or Gross Negligence in the Practice of Public Accounting	S: 4701.16(A)(2) R: N/A	Revocation stayed, \$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be maximum unless mitigating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses. Accelerated peer review.
33. Cancellation, Revocation, or Suspension of CPA certificate by any other State or Foreign Country	S: 4701.16(A)(7) R: N/A	\$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless mitigating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.
34. Conviction of a Felony	S: 4701.16(A)(5) R: N/A	Revocation stayed, \$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be maximum unless mitigating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses.

LEGAL VIOLATIONS

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35. Suspension or Revocation of the Right to Practice before any Governmental Body or Agency	S: 4701.16(A)(8) R: N/A	Revocation stayed, \$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be maximum unless mitigating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses. Accelerated peer review.
	Applies generally to licensees suspended from the right to practice before the Securities and Exchange Commission or Internal Revenue Service,			
36. Fiscal Dishonesty or Breach of Fiduciary Responsibility of any kind	S: 4701.16(A)(4), 4701.16(A)(10)	Administrative fine \$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless mitigating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses. Accelerated peer review.
	R: 4701-9-01, 4701-9-02 Applies to civil judgments against CPAs in which a key component of the			
37. Knowing Preparation, Publication, or Dissemination of False, Fraudulent, or Materially Misleading Financial Statements, Report or Information	S: 4701.16(A)(4), 4701.16(A)(10)	Revocation stayed, \$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless mitigating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses. Accelerated peer review.
	R: 4701-9-01, 4701-9-02 Applies to civil judgments against CPAs in which a key component of the case was the CPA's knowing preparation, publication, or			
38. Embezzlement, Theft, Misappropriation of Funds or Property, or Obtaining Money, Property or other Valuable Consideration by Fraudulent Means or False Pretenses.	S: 4701.16(A)(4), 4701.16(A)(10)	Revocation stayed, \$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless mitigating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses. Accelerated peer review.
	R: 4701-9-01, 4701-9-02 Applies to civil judgments against CPAs in which a key component of the case was embezzlement, theft, misappropriation of funds or property, or			
39. Conduct discreditable to the public accounting profession or to the holder of an Ohio permit, Ohio registration, or firm registration.	S: 4701.16(A)(10) R: N/A	Revocation stayed, \$1,000 minimum, plus PSR course.	Revocation	Penalty assumed to be minimum unless mitigating circumstances are applicable. Conditions if maximum penalty is not invoked. If revocation stayed, the following condition may be imposed for cancellation of revocation order. Continuing education courses. Accelerated peer review.
	Applies to cases involving one or more violations not previously classified.			