

Licensing Committee Meeting
July 15, 2016 – 9:30 a.m.

The Licensing Committee met on July 15, 2016 in Room East B on the 31st floor of the Vern Riffe Center for Government and the Arts, 77 South High Street, Columbus, Ohio with the following members present: James Carroll, CPA (Chair), James Gottfried, CPA (Member), Margaret Gilmore, CPA (Member). Jerry Esselstein, CPA, past Board Member, was not present.

Mr. Gottfried discussed the possible rule change to 4701-15-09 “Converting to Ohio Permit Status” by requiring 120 vs 240 reentry hours of continuing education going from a registration to a practicing permit if out of practice longer than five years. Mr. Gottfried suggested that, as part of this analysis, consideration should be given to adding specific requirements similar to those currently applicable to permit holders under 4701-15-11. This would require for those holding an Ohio registration or those that are in retired, suspended, revoked or expired status that want to obtain an Ohio permit to have the appropriate credits of accounting, auditing, assurance, or attestation standards if their anticipated work would entail accounting, auditing, assurance, or attestation standards. Similarly, for those where anticipated work would entail taxation, appropriate credits would be required in taxation. Mr. Gottfried also suggested that, as part of the analysis to require 240 credits for those over 5 years, consideration be given to reducing the credits required to no less than 120 credits upon a showing of good cause by the applicant.

Mr. Patterson discussed the current Marijuana Issue in the Legislation and recommends the Board take no action be taken and only that it be monitored at this time. He feels it would pertain more in the medical licensing boards.

Mr. Patterson gave his opinion on the CGMA designation and recommends that the Board waits until further discussion at the next NASBA conference in Austin, Texas.

Lastly, Mr. Patterson discussed the 120 vs 150 to sit for the CPA examination. There are currently only eight (8) states remaining that require 150 to sit for the CPA; which Ohio is one. Four of the eight are planning on switching back to 120 in the near future. The four states remaining are; Ohio, Illinois, Oregon and Nevada. Mr. Patterson recommended that the Board appoint one member to sit down with Dan Dustin and Pat Hartman of NASBA while in Austin, Texas to discuss how many candidates has Ohio lost due to the 150 to sit; is there a monetary increase and has NASBA noticed an increase in more candidates taking the GMAT. Mr. Carroll requested possibly Margaret Gilmore, or Mike Guinigundo, to be the Board’s representative.

Mr. Carroll adjourned the meeting at 9:45 a.m.

James J. Carroll, Chair