

**ACCOUNTANCY BOARD OF OHIO  
MINUTES OF NOVEMBER 8, 2013 MEETING**

The Accountancy Board met on November 8, 2013 in Rooms West B and C 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: W. Michael Fritz, CPA (Chair), Robert Fay, CPA (Vice-Chair), Michael Comer, CPA (Secretary), Margaret Houston, CPA (Immediate Past Chair), Greta Russell, CPA (Past Chair), James Carroll, CPA (Member), Adriana Sfalcin (Public Member), James Gero, CPA (Member), and James Gottfried, CPA (Member).

Representing the Board staff was John E. Patterson, Executive Director and Tracey F. Fithen, Assistant Executive Director. Board counsel present was Rachel Huston, Esq., representing the office of the Attorney General. The meeting was opened with the Pledge of Allegiance.

Present in the audience were Scott D. Wiley, CAE, President and Chief Executive Officer, Barbara Benton, Vice President for Governmental Affairs of the Ohio Society of Certified Public Accountants (OSCPA) and Joseph Skoda, CPA, representing the National Society of Accountants.

Mr. Fritz called the meeting to order at 10:02 a.m., and welcomed the guests in the audience.

**APPROVAL OF THE SEPTEMBER 2013 BOARD MEETING MINUTES**

Upon motion by Ms. Sfalcin, seconded by Mr. Comer, the Board voted to approve the minutes of the September 6, 2013 Board meeting. Motion carried 9-0.

***RENEWAL REPORT***

Ms. Fithen reported that the Attest Firm renewal was closed as of October 31, 2013 and that out of 492 renewals sent, there were 45 attest firms now expired. The individual license renewal was mailed out on October 7, 2013 with a total of 11,193 due to renew by December 31, 2013. As of November 7, 2013 a total of 2,223 had renewed.

***INVESTIGATIONS REPORT***

Mr. Dixon reported that there were 88 opened cases in 2013, 47 of those were closed for a remainder of 41 currently open to date. He also noted that this was consistent with prior year totals as well.

***EDUCATION ASSISTANCE PROGRAM REPORT***

Ms. Houston and Ms. Elisabeth Newell of the board staff, reported a total of \$143,951 in education assistance commitments so far for fiscal year 2014. A total of \$172,145 was spent for education assistance to date in fiscal year 2013. Ms. Houston and Ms. Newell discussed possibilities in changing how funds are appropriated and reported to the board. Plans to draft changes in the Education Assistance Program rules are being initiated and an Education Assistance Subcommittee meeting will be scheduled soon.

## **OLD BUSINESS**

### ***STATUS OF PAST HEARINGS***

Mr. Patterson noted, per the September 6, 2013 Board meeting, the status of the hearings were processed and remedies were ordered.

## **NEW BUSINESS**

### ***ANNUAL REPORT REVIEW***

Ms. Fithen presented to the board a draft copy of Fiscal Year 2013 Accountancy Board of Ohio Annual Report. Upon review by the board members, with a few minor corrections, the board approved the FY13 Annual Report for processing and submission to the Governor's office.

### **ELECTION OF BOARD OFFICERS**

Ms. Houston reported that the nominating committee, consisting of Ms. Russell, Mr. Gottfried and herself, selected by a vote of 3-0 the following slate of officers for the Board year 2013-2014:

- Chair-Robert Fay
- Vice Chair-Michael Comer
- Secretary-James Carroll

Ms. Houston motioned that the slate of nominees be accepted. Mr. Gero seconded the motion, and the Board approved the motion 9-0.

### **REQUESTS FOR WAIVER OF LATE FILING FEES**

#### ***JACK C. HABIG***

Mr. Habig requested a waiver of the \$100 late fee applicable to the late renewal of his Ohio permit because his application was returned for signature and he was out of the country at the time.

#### ***JACOB L. WILL JR***

Mr. Will requested a waiver of the \$1,550 late fee due to a suspended license. Total fee to get back into compliance was \$2,450.

#### ***DAVID J. BEITKO***

Mr. Beitko requested a waiver of the \$300 late fee applicable to the late renewal of his Ohio registration because he thought that renewal of his AICPA and OSCP membership satisfied his licensing requirements.

**CLOSED COMPLAINT APPEALS**

***MIZICK MILLER & COMPANY***

The Board took no action.

***JONES & COMPANY LLC***

The Board took no action.

**FORMAL HEARING: DANIEL K. WEISS**

Mr. Fritz opened a disciplinary hearing at 10:45 a.m. pursuant to Chapter 119 of the Ohio Revised Code. The Board charged Mr. Weiss with a violation of section 4701.16(A)(4) of the Ohio Revised Code – concerning violation of a rule of professional conduct promulgated by the board under the authority granted by this chapter; specifically 4701-11-09 (Acts Discreditable); and section 4701.16(A)(6) of the Revised Code, concerning conviction of any crime, an element of which is dishonesty or fraud, under the laws of any state or of the United States.

Ms. Huston called Mr. Patterson as a witness and introduced State’s Exhibits 1 through 6. Mr. Weiss was represented by an attorney, Ritchey Hollenbaugh, who then spoke to the Board and was asked questions by the Board.

The Board admitted into evidence all exhibits. Mr. Fritz concluded the hearing.

**FORMAL HEARING: JOHN A. GIOVANNAZZO/JOHN A. GIOVANNAZZO, CPA**

Mr. Fritz opened a disciplinary hearing at 11:15 a.m. pursuant to Chapter 119 of the Ohio Revised Code. The Board charged Mr. Giovannazzo’s firm with a violation of section 4701.16(A)(9) of the Ohio Revised Code – concerning failure of a public accounting firm to comply with Section 4701.04 of the Ohio Revised Code, concerning firm registration.

Ms. Huston called Mr. Patterson as a witness and introduced State’s Exhibits (A) 1 through 3 and (B) 1 through 7. Mr. Giovannazzo then spoke to the Board and was asked questions by the Board.

The Board admitted into evidence all exhibits. Mr. Fritz concluded the hearing.

**FORMAL HEARING: DANIEL D. SCOPETTI (G)**

Mr. Fritz opened a disciplinary hearing at 11.31 a.m. pursuant to Chapter 119 of the Ohio Revised Code. The Board charged Mr. Scopetti with a violation of section 4701.16(A)(3),(4) and (9) of the Ohio Revised Code – violation of a rule of professional conduct promulgated by the board under the authority granted by this chapter (specifically Ohio Administrative Code Rule

4701-11-07/Board Communications; and failure of the holder of a CPA certificate to obtain an Ohio permit or an Ohio Registration. Mr. Scopetti was not present.

Ms. Huston called Mr. Patterson as a witness and introduced State's Exhibits (A) 1 through 7 and (B) 1 through 8.

The Board admitted into evidence all exhibits. Mr. Fritz concluded the hearing.

### **EXECUTIVE DIRECTOR'S REPORT**

Mr. Patterson informed the board, as part of being on NASBA's UAA committee that he would be attending the meeting held in February of 2014. Mr. Patterson also suggested to the board; agenda items for the upcoming Board retreat on December 9, 2013. Items for discussion were the NASBA focus questions regarding financial reporting of small entities vs. larger companies, the changes in continuing education rules as well as tracking licensees advertising on LinkedIn, Twitter, Facebook, etc.

Mr. Patterson also discussed the tentative board meeting dates for calendar year 2014.

### **BOARD DECISIONS**

#### ***LATE FEE WAIVER APPEALS***

Upon motion by Mr. Comer, seconded by Mr. Fay, the Board voted to deny the appeals of the following licensees for waiver of the late filing fee:

- Jack C. Habig
- Jacob L. Will Jr.
- David J. Beitko

Motion carried 9-0 on a roll call vote.

#### ***DISCIPLINARY HEARING: DANIEL K. WEISS***

Upon motion by Mr. Comer, seconded by Mr. Fay, the Board voted to take no action against Mr. Weiss.

Motion carried 9-0 on a roll call vote.

#### ***DISCIPLINARY HEARING: JOHN A. GIOVANNAZZO AND JOHN A. GIOVANNAZZO CPA***

Upon motion by Mr. Comer, seconded by Mr. Carroll, the Board voted to revoke the CPA certificate of John A. Giovannazo's firm, but stay the revocation subject to the completion of the following requirements by December 31, 2013:

- Payment of a fine of \$5,000.
- Payment of any applicable late and penalty fees.
- Completion of a Board-approved professional standards and responsibilities course.

Motion carried 9-0 on a roll call vote.

***DISCIPLINARY HEARING: DANIEL D. SCOPETTI***

Upon motion by Mr. Comer, seconded by Mr. Fay, the Board voted to revoke the CPA certificate of Daniel D. Scopetti.

Motion carried 9-0 on a roll call vote.

Upon motion by Mr. Gero, seconded by Mr. Gottfried, the Board voted to adjourn. Motion carried 9-0.

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**W. MICHAEL FRITZ, CHAIR**

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**MICHAEL COMER, SECRETARY**