Board Disciplinary Actions
1990-Present

NAME	OHIO REVISED CODE VIOLATION	BOARD ACTION	DATE
Acheampong, CPA Robert K.	4701.16(A)(5)-Theft of public money, property, or records.	CPA certificate and firm registration revoked.	2005-06-06
Ackerman, CPA Carol J.	4701.16(A)(4)-Failure to comply with continuing education verification requirements.	Fine of $500.	2006-07-21
Adkins, CPA Mark A.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of $500.	2004-04-23
Ahrns Jr., CPA James R.	4701.16(A)(8)-Denied the privilege of appearing or practicing before the SEC for two years.	CPA certificate revoked. **Board reinstatement granted.**	2008-09-26
Albers, CPA Richard H.	4701.16(A)(4) and (A)(10)-Failure to comply with continuing education requirements.	CPA certificate revoked.	2001-10-25
Alex & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,500.	2006-06-09
Alexander, CPA Prentice	4701.16(A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit.	CPA certificate revoked; revocation stayed pending completion of firm registration, Ohio permit, and continuing education requirements by December 31, 2004, plus payment of a $1,000 fine. **CPA certificate revoked February 15, 2005.**	2004-09-10
Alvaro, CPA Michelle A.	4701.16(A)(10)-Conduct discreditable to a holder of an Ohio registration as a result of her resignation from the Ohio Bar with discipline pending.	CPA certificate revoked.	2006-01-30
Ambrose, CPA William P.	4701.16(A)(1)-Fraud or deceit in obtaining a license.	Fine of $1,000.	2008-06-27
Andrews, CPA Craig A.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked. **Board reinstatement granted.**	2008-12-16
Anthony, CPA Richard J.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of $2,230.	2006-05-05
Arenberg, CPA David M.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of $500.	2007-09-28
Arps, CPA Bruce H.	4701.16(A)(5)-Convicted of aggravated theft.	CPA certificate indefinitely suspended.	1992-02-03
Ashworth, CPA Linda S.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	CPA certificate and Ohio permit revoked.	2005-04-22

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Austin & Associates, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2003-06-24
Austin, CPA P. Thomas	4701.16(A)(1)-Failure to verify continuing education.	Fine of $100.	2002-08-02
Bailey, CPA Mark D.	4701.16(A)(5)-Convicted of receiving stolen property.	CPA certificate revoked.	2001-04-24
Barber, Jr., CPA Royal H.	4701.16(A)(9)-Failure to obtain an Ohio permit.	Fine of $500.	2005-08-05
Barber, Royal & Co Barber Jr., CPA Royal H.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2007-08-10
Barnes, CPA Brian C.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of $500.	2004-10-29
Barnes, CPA Brian C.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate and Ohio permit revoked.	2005-04-22
Barnes, CPA Richard Edwin	4701.16(A)(4), A(1)-Failure to respond to Board communications; fraud or deceit in obtaining a license.	Fine of $1,000.	2004-10-29
Barnes, CPA Richard Edwin	4701.04(A)(4)-Failure to respond to Board communications.	Fine of $2,500.	2006-05-05
Bates, Jr., CPA James F.	4701.16(A)(5)-Convicted of two counts of theft.	CPA certificate revoked December 14, 2010. **Board reinstatement granted subject to $2,000 fine.**	2012-02-03
Bauer, David N. - Bauer & Co. CPA	4701.16(A)(9) &(11)-Failure to obtain an Ohio permit and firm registration; failure to comply with firm registration requirements.	CPA certificate and firm registration revoked on 4-26-13; reinstatement is subject to $5000 fine, PSR, completed by June 30, 2013.	2013-04-26
Beach, CPA Ronald	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked.	2003-11-03
Beerman Accounting/ Beerman, Jeffrey A.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate and firm registration revoked.	2007-11-09
Beeson, CPA Mark A.	4701.16(A)(10)-Suspended by AICPA for SEC violation.	CPA certificate revoked. **Board reinstatement granted; he is currently in good standing.**	2009-04-17
Beistel, CPA Theodore L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2004-06-11
Belda, CPA Daniel P.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revoked. **Board reinstatement granted; he is currently in good standing.**	2001-09-05

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Bella, A. Dennis - Burns, O'Hare & Bella, Inc.	4701.16(A)(9) &(11)-Failure to obtain a firm registration, and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. Reinstatement is subject to $5000 fine and PSR completed by June 30, 2013.	2013-04-26
Bertemes, CPA William R.	4701.16(A)(5)-Convicted of obstruction of justice.	Fine of $1,000.	2008-12-16
Bevan, CPA Andrew R.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of $1,000.	2003-09-15
Biesiada, CPA Edward	4701.16(A)(2)-Gross negligence in the practice of public accounting.	CPA certificate revoked.	2002-11-01
Boiarski, CPA Dennis M.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. **Revocation order upheld by Ashtabula County Common Pleas Court 2/5/2010. Reinstated by Board 4/23/2010.**	2009-07-10
Bosl, CPA Gregory J.	4701.16(A)(5)-Convicted of aggravated theft and forgery.	CPA certificate revoked.	2007-08-10
Bourke, CPA Timothy M.	4701.16(A)(5)-Convicted of theft.	CPA certificate revoked. **Board reinstatement granted; license expired 2005/12/31.**	1996-08-05
Boyer, CPA Ronald Lee	4701.16(A)(3), (A)(11)-Unlawful practice; failure to comply with firm registration requirements.	CPA certificate revoked.	2007-11-09
Bramlage & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $2,000	2006-06-09
Brand, CPA Joe A.	4701.16(A)(5)-Convicted of forging IRS documents.	CPA certificate revoked. **Board reinstatement granted, but Mr. Brand did not take advantage of the opportunity.**	1998-05-04
Brown Accounting/ Brown, CPA David Scott	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. **Board reinstatement granted.**	2007-08-10
Brown, CPA Charles E.	4701.16(A)(5)-Convicted of gross sexual imposition.	CPA certificate revoked. Fined $1,000.	1996-12-10
Brown, PA Gerald James	4701.16(A)(4) and (A)(1)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	PA registration revoked.	2005-12-13
Browske, CPA James F.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revoked.	2003-04-28

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Buckley, CPA Thomas	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2002-08-02
Budenz, CPA Lawrence J.	4701.16(A)(6)-Convicted of fraud and embezzlement.	CPA certificate revoked.	1996-03-11
Buettner, CPA F. Allen	4701.16(A)(9), (A)(11), (A)(3)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked.	2007-06-15
Burden, CPA James A.	4701.16(A)(4) and (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of $1,430.	2007-09-28
Burkhart, Anna K.	4701.16(A)(9)-Failure to obtain an Ohio permit; 4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2013-12-10
Burnett, CPA John	4701.16(A)(1)-Failure to verify continuing education.	CPA certificate revoked.	2002-08-02
Buzolith, CPA Cathy L.	4701.16(A)(9)-Failure to obtain an Ohio permit.	CPA certificate revoked.	2005-08-05
Caldwell & Company / Caldwell, CPA Cynthia M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. **Board reinstatement granted.**	2007-08-10
Caldwell, CPA Phillip L.	4701.16(A)(5)-Convicted of conspiracy to commit a crime against the United States.	CPA certificate revoked.	2005-10-14
Callow, CPA Pamela B.	4701.16(A)(5)-Convicted of aiding and abetting wire fraud.	CPA certificate revoked. **Board reinstatement granted; she is currently in good standing.**	1998-01-30
Campbell, CPA Harrill S.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2010-12-14
Canestraro, CPA Richard W.	4701.16(A)(5)-Aiding in a bribery conspiracy.	Surrender of CPA certificate accepted.	2002-11-01
Capwill, CPA James A.	4701.16(A)(5)-Convicted of wire fraud, tax evasion, and mail fraud.	CPA certificate revoked.	2003-06-24
Carmichael, PA David M.	4701.16(A)(5)-Convicted of selling unregistered securities.	PA registration revoked.	1996-08-05
Carozza, CPA Daniel L.	4701.16(A)(5)-Convicted of conducting an illegal gambling business and engaging in a monetary transaction in property derived from a specified unlawful activity & aiding and abetting same.	CPA certificate revoked.	2001-04-24
Carr, CPA Bruce P.	4701.16(A)(4)-Failure to respond to Boad inquiries concerning complaint.	CPA certificate revoked.	2003-01-31
Casey, CPA Jeffry H.	4701.16(A)(5)-Convicted of theft.	$1,000 fine and one year probation.	2003-04-28

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Cerasi, CPA Gary D.	4701.16(A)(5)-Convicted of bank fraud.	Fine of $1,000.	2007-08-10
Charvat, CPA Kelly A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2006-06-09
Christian, H. Jeffrey	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked.	2013-04-26
Cilenti, CPA Joseph C.	4701.16(A)(5)-Conviction of a felonly in Federal Court of Title 18 U.S.C. 13490 Conspiracy to Commit Wire Fraud/ Title 18 U.S.C. 1028A(a)(1) and (2) Aggravated Identity Theft.	CPA certificate revoked	2013-02-01
Clark, CPA P. Victor	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of $2,200; completion of Board PSR course.	2009-07-10
Coates, CPA Douglas R.	4701.16(A)(8)-Denied the privilege to practice before the SEC.	CPA certificate revoked.	1998-01-30
Cole, CPA Michael D.	4701.16(A)(5)-Convicted of conspiracy to engage in a pattern of corrupt activity.	CPA certificate revoked.	2006-09-11
Collier, CPA Gary W.	4701.16(A)(5)-Convicted of making a false statement on an income tax return.	CPA certificate revoked.	2006-10-20
Cook, CPA (DOB 1943) David L.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; failure to respond to Board communications.	Fine of $5,000.	2004-01-30
Cook, CPA (DOB 1943) David L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $5,000.	2007-04-27
Cordillo, CPA Anthony J.	4701.16(A)(4) and (A)(1)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of $1,000.	2004-04-23
Cox, CPA Patrick J.	4701.16(A)(10)-SEC barred Mr. Cox from association with any investment adviser & revoked the license of his investment advisory firm; SEC assessed Mr. Cox a $120,000 penalty.	CPA certificate revoked.	2007-08-10
Cozza and Steuer.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2006-06-09

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Creel, CPA Henry Louis	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed, subject to $1,000 fine and completion of Board PSR course by September 30, 2011. **Stay of revocation expired; CPA certificate and firm registration revoked October 11, 2011.**	2011-06-03
Crosby, PA James P.	4701.16(A)(5)-Convicted of aggravated theft.	PA registration revoked.	1992-02-03
Cross & Associates Cross, Ronald R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $2,000.	2007-04-27
Crow, CPA Alan B.	4701.16(A)(3)-Unlawful practice; 4701.16(A)(9)-Failure to obtain an Ohio permit.	CPA certificate revoked.	2009-05-29
Csaszar, CPA James J.	4701.16(A)(4)-Violation of the auditing standards.	CPA certificate revoked.	2002-11-01
Cummings, CPA Gene T.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Stay of revocation, Fine of $1,000, firm registration requirements due by August 31, 2004. **CPA certificate and firm registration revoked 2004/09/10. Board reinstatement granted.**	2004-06-11
D'Andrea, CPA Frank J.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked; revocation stayed subject to fine of $5,000, completion of Board PSR course by August 31, 2013.	2013-07-12
David B. Karr & Co	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2006-05-05
Davis & Associates/ Davis, CPA Scott E.	4701.16(A)(5)-Convicted of aiding and assisting in the preparation of false infome tax returns.	CPA certificate revoked; firm registration of Davis & Associates revoked. **Reinstated April 27, 2012 subject to fine of $2,500.**	2010-04-23
Davis, CPA Don R.	4701.16(A)(4)-Failure to return client records in a timely manner.	Fine of $500.	2003-04-28
Davis, CPA Robert Eugene	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked. **Board reinstatement granted June 8, 2012.**	2011-11-04

Board Disciplinary Actions
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Dawkins, CPA William C.	4701.16(A)(11)-Failure to comply with peer review requirements.	Surrender of firm registration accepted.	2006-12-12
Dawson, CPA Charles R.	4701.16(A)(5)-Convicted of filing false tax returns.	CPA certificate revoked.	1990-07-30
DeLaat, CPA David A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2003-06-24
Delaney, CPA John P.	4701.16(A)(10)-Conduct discreditable to the public accounting profession arising from an SEC order.	CPA certificate revoked.	2004-04-23
Dennison, CPA Sandra K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000; completion of Board PSR course.	2009-05-29
Denoewer, CPA Michael F.	4701.16(A)(5)-Convicted of theft under ORC Section 2913.02	CPA certificate revoked.	2013-06-07
Diamond, CPA Murray B.	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration.	Fine of $500.	2003-06-24
Dolenc, CPA Anton P.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, unlawful practice.	Fine of $500.	2005-10-14
Dorcas, CPA Cedric F.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2001-09-05
Dougherty, CPA Todd A.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of $500.	2004-04-23
Doyle, CPA Michael R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2008-08-08
Drake, CPA Charles C.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of $1,000; completion of Board PSR course.	2012-02-03
Drake, CPA Charles C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2007-11-09
Drake, CPA Charles C.	4701.16(A)(4)-Failure to return client records.	CPA certificate revoked.	2012-04-27
Dudley, Sr., CPA Edward E.	4701.16(A)(4)-Violation of the attestation standards; 4701.16(A)(11)-Failure to properly register as an attest firm.	Attestion standards: 32 extra hours CPE credit in attest standards, to be completed by 12/31/02; Firm registration: Fine of $500, registration as an attest firm, and renewal by 10/31/03 including peer review.	2002-04-26
Dugovich, CPA Frank	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2002-08-02
Dugovich, CPA Frank	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2005-08-05

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Eckert & Eckert	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2005-06-06
Edelen, CPA Michael S.	4701.16(A)(5)-Convicted of attempted child prostitution.	CPA certificate revoked.	2004-10-29
Edwards, CPA Douglas R.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. **Board reinstatement granted.**	2006-07-21
Elias, Robert & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2002-08-02
Elias, CPA Robert F.	4701.16(A)(5)-Convicted of failure to file an income tax return and attempting to evade or defeat tax.	CPA certificate revoked. **Board reinstatement granted.**	2001-12-14
Ellender Financial Services.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2003-06-24
Everett, CPA Justine T.	4701.16(A)(5)-Convicted of bank fraud.	CPA certificate revoked. **Board reinstatement granted 9/7/12.**	2003-04-28
Fair, CPA Michael S.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of $500; completion of Board PSR course.	2011-07-08
Fellman, CPA Kevin J.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of $580; completion of Board PSR course	2012-11-02
Fetterman, CPA Stanley	4701.16(A)(9)-Failure to obtain an Ohio permit; 4701.16(A)(3)-Unlawful practice.	Fine of $500.	2007-06-15
Fink, CPA Teresa L.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of $500.	2005-06-06
Fink, CPA Teresa L.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of $500.	2006-07-21
Fink, CPA Teresa L.	4701.16(A)(4)-Failure to respond to Board communications; 4701.16(A)(10)-Conduct discreditable to the public accounting profession.	CPA certificate and firm registration revoked.	2008-12-16
Finks, CPA Thomas M.	4701.16(A)(9)-Failure to obtain an Ohio permit; 4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2003-12-16
Fitch, CPA James E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration of Fitch & Fitch revoked.	2001-09-05

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Fitz Financial Services /Fitzharris, CPA Jerome K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $5,000.	2007-04-27
Fitzharris, CPA Jerome K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2004-01-30
Flask, Kusak & Company/ Flask, CPA John	4701.16(A)(9), (A)(11), (A)(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	Fine of $5,000; completion of Board PSR course.	2009-07-10
Flowers, CPA Anthony J.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2006-05-05
Floyd Scott & Associates, Inc / Floyd-Scott, Nicolas	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed subject to fine of $2,000, completion of Board PSR course, and firm registration requirements by June 30, 2012.	2012-04-27
Floyd-Scott, CPA Nick	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $2,000.	2006-06-09
Folck, CPA Glen A.	4701.16(A)(10)-Consented to civil penalty of $50,000 pursuant to SEC action.	CPA certificate revoked.	2003-09-15
Fraley & Company.	4701.16(A)(4)-Issuance of substandard review report.	16 hours CPE for personnel involved with engagement.	2003-01-31
Francis, CPA Paul R.	4701.16(A)(9), (A)(11), (A)(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2009-11-06
Franck, CPA Margaret C.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2009-09-11
Froehlich, CPA Frederick J.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked.**Board reinstatement granted on 4-26-13.**	2012-09-07
Frost, CPA Kenneth B.	3123.47, 3123.58, & 3123.62-Default on child support-no Board hearing required.	CPA certificate suspended.	2005-05-13
Gall & Associates, Inc / Gall, Steven William	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed, subject to $500 fine and completion of Board PSR course by July 31, 2011.	2011-06-03

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Garland, CPA David L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2003-06-24
Garland, CPA David L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $200.	2003-09-15
Gentile, CPA Kevin T.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2003-06-24
Gerhart, CPA, James R. Gerhart & Associates.	3123.47, 3123.58, & 3123.62-Default on child support-no Board hearing required.	CPA certificate and firm registration suspended. **Board reinstatement granted.**	2004-03-15
Giovannazzo, John A.	4701.16(A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit.	CPA certificate and firm registration revoked; revocation stayed, subject to $5,000 fine and completion of Board PSR course by December 31, 2013. **Stay of revocation conditions met; in good standing.**	2013-11-08
Grand, CPA Gary L.	4701.16(A)(10)-Issued cease and desist order by the SEC.	Fine of $5,000, 8 CPE credits in professional ethics.	2004-06-11
Gray, CPA Peter R.	4701.16(A)(5), (A)(7)-Convicted of possessing fraudulent securities; CPA certificate revoked by the North Carolina State Board of Certified Public Accountant Examiners.	CPA certificate revoked.	2008-01-25
Green, CPA Chelsea C.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of $1,000, 8 CPE credits in professional ethics.	2003-12-16
Green, Christopher	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States	CPA certificate revoked. Cannot apply for reinstatement until all conditions of judgment have been met.	2014-02-21
Green, CPA Richard Kenneth	4701.16(A)(5)-Convicted of Filing a False Claim against the Government in violation of Title 18 section 287 US Code.	CPA certificate revoked.	2006-01-30
Gross, CPA Robert P.	4701.16(A)(5)-Convicted of conspiracy in violation of Title 18 section 371 US Code, and conspiracy to defraud the Internal Revenue Service.	CPA certificate suspended. **Board reinstatement granted; he is currently in good standing.**	1992-10-26
Gross, CPA Steven H.	4701.16(A)(5)-Convicted of conspiracy to defraud the Internal Revenue Service.	Censured by Board. **He is currently in good standing.**	1994-08-01
Hager, CPA Steven K.	4701.16(A)(11)-Failure to comply with peer review standards.	CPA certificate and firm registration revoked.	2007-11-09

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Hager, CPA Steven K.	4701.16(A)(11)-Failure to comply with peer review standards.	Fine of $1,000; 24 CPE credits in accounting and auditing; accelerated peer review.	2007-01-26
Haque, CPA Abrar U.	4701.16(A)(5)-Convicted of 61 counts for 15 separate felonies related to RICO and various fraud charges.	CPA certificate and firm registration revoked.	2007-04-27
Harbaugh, CPA Donald A.	4701.16(A)(6)-Convicted of theft.	CPA certificate revoked. **Board reinstatement granted; he is currently in good standing.**	1997-11-03
Harbrecht, CPA Robert M.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for eighteen months.	CPA certificate revoked.	2008-04-25
Harcar, CPA Daniel J.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2009-2012 reporting period, $2,000 fine, any applicable late/penalty fees, and completion of Board PSR course by 11/30/2013.	2013-09-06
Harper, Robertson & Associates, Kevin Robertson, Gregory Harper.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked, CPA certificates of Kevin Robertson and Gregory Harper revoked. **Board reinstatement granted to CPAs; firm out of business.**	2006-07-21
Haver, CPA Kenneth W.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked.	2004-06-11
Haynes, CPA Patrick J.	4701.16(A)(3), (A)(9), (A)(11)-Unlawful practice, failure to obtain an Ohio permit, failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2011-06-03
Heidlebaugh, CPA Flint B.	4701.16(A)(4)-Failure to exercise due care in the performance of a public accounting engagement.	Fine of $500.	2003-08-01
Higgins, CPA Duane K.	4701.16(A)(8)-Privilege to practice before the SEC suspended for two years.	CPA certificate revoked. **Board reinstatement granted.**	2008-04-25

Board Disciplinary Actions
1990-Present

Hoffman, CPA Bradley A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed, subject to completion of applicable requirements, a fine of $500, and professional standards and responsibilities course.	2010-09-10
Holtzhauser, CPA John R.	4701.16(A)(10)-SEC barred Mr. Holtzhauser from serving as an officer or director of an issuer; fine assessed.	CPA certificate revoked.	2007-11-09
Honsberger, CPA James	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of $830, plus professional standards and responsibilities course.	2009-09-11
Hopper, CPA Richard K.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2005-10-14
Howe, Ward E.	4701.16(A)(9) & (11)-Failure to obtain a Firm registration; and failure to comply with the firm registration requirements.	CPA certificate revoked.	2014-02-25
Houze Consulting/ Houze, Armand L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500/revocation stayed pending completion of all requirements by June 30, 2004.	2004-04-23
Hubbard & Hubbard, CPAs.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2003-06-24
Hunter III, CPA Harry W.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2012-11-02
Huston, CPA Robert J.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2011-06-03
Huth, CPA Christopher J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revoked; firm registration of Serra & Huth revoked.	2009-05-29
Isabella, CPA Raymond G.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of $3,200.	2007-08-10
Isabella, CPA Raymond G.	4701.16(A)(10)-Failure to comply with Board adjudication order.	Fine of $500.	2007-12-11
Isabella, Raymond G.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. May not apply for reinstatement until all conditions of judgment have been met.	2013-04-26
Janosik, CPA Dennis	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2002-08-02

Board Disciplinary Actions
1990-Present

Jerry M Sutton & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2002-06-12
Jones, CPA Harry	4701.16(A)(5)- Federal conviction for Title 26 U.S.C. 7206 (subscribing to a false income tax return).	CPA certificate revoked.	2013-09-06
Jurcago, CPA John J.	4701.16(A)(3), (A)(9), (A)(11)-Unlawful practice, failure to obtain an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2006-2008 reporting period, $2,000 fine, and completion of Board PSR course by 9/30/2011. **Stay of revocation expired; CPA certificate revoked 10/11/2011. Reinstated by Board 11/4/2011**	2011-09-09
Kaiser & Company Stephen L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $2,000.	2006-06-09
Kaiser, Stephen L. & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,500; completion of Board PSR course	2009-05-29
Kaltenecker, CPA Lisa A.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of $1,000.	2005-01-28
Kane, Daniel & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2002-08-02
Kane, Merrill E. - Merrill E. Kane & Co. CPA	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked on 4-26-13; reinstatement is subject to $2000 fine, PSR, completed by June 30, 2013.	2013-04-26
Kapron, CPA Jeffrey S.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications.	CPA certificate revoked. **Board reinstatement granted; he is currently in good standing.**	2010-09-10
Kauffman, G.B. & Associates / Kauffman, CPA Gregory B.	4701.16(A)(3), (A)(11), (A)(4)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2010-09-10
Kayser, CPA Diane E.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked.	2007-04-27
Kelley, CPA Terance L.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked.	2010-07-09

Board Disciplinary Actions
1990-Present

Kellicker, CPA John	4701.16(A)(8)-Privilege to practice before the IRS suspended indefinitely.	CPA certificate revoked.	2007-06-15
Kelly, CPA David A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2005-06-06
Kenneth Jr., CPA Azar	4701.16(A)(5)-Wire fraud; bank fraud.	CPA certificate revoked.	2001-10-25
Keplinger, CPA Tab A.	4701.16(A)(8)-Privilege to practice before the SEC suspended for five years.	CPA certificate revoked. **Board revocation order upheld by Tuscarawas County Common Pleas Court on August 19, 2011.**	2010-09-10
Kiesling, CPA C. Mark	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500 and resolve outstanding complaints. **CPA certificate revoked 6/11/2004.**	2002-01-25
Kiesling, CPA C. Mark	4701.16(A)(9), (A)(3), (A)(4)-Failure to obtain an Ohio permit, unlawful practice, failure to comply with professional auditing standards.	CPA certificate revoked.	2004-06-11
Kiner & Associates/ Kiner, Marc	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,500; completion of Board PSR course.	2009-05-29
Klapfish, CPA Michael L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of $500.	2007-08-10
Klein, CPA Avery B.	4701.16(A)(6)-Conviction of gambling and records maintenance.	CPA certificate revoked. **Board decision upheld by court.**	2006-07-21
Klein, CPA Avery B.	4701.16(A)(6)-Conviction of gambling and records maintenance.	CPA certificate revoked. **Appealed, and court ordered a new hearing.**	2004-04-23
Knapp, CPA Michelle L.	4701.16(A)(5)-Conviction of aggravated vehicular homicide.	CPA certificate revoked.	2011-12-13
Koch, CPA Thomas Matthew	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of $1,000.	2004-10-29
Kohl, CPA Anthony W.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked. **Board reinstatement granted; he is currently in good standing.**	1996-08-05
Kolarik, CPA Jeffery C.	4701.16(A)(5) of the Revised Code -Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked.	2013-07-12

Board Disciplinary Actions
1990-Present

Kollipara, CPA Venkata S.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate, Ohio permit, and firm registration revoked 4/22/05. **Reinstatement opportunity granted, subject to $2,000 fine and PSR course by 1/31/13.**	2012-12-11
Kratz, CPA Ryan	4701.16(A)(5)-Convicted of aggravated theft, tampering with records, misuse of credit cards, and falsification.	CPA certificate revoked.	2011-04-29
Krese, CPA Kenneth P.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2011-07-08
Krupa, CPA Theodore J.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education requirements.	Surrender of CPA certificate accepted by Board.	2005-04-22
Larsen, CPA Robert K.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of $1,000.	2006-09-11
Lee, CPA Kathleen R.	4701.16(A)(5)-Convicted of aiding & assisting in filing of false tax returns.	CPA certificate revoked.	2001-04-24
Leither, CPA Leon N.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2009-09-11
Lennon & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2006-06-09
Light Jr., CPA H. Buddy	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $250.	2002-01-25
Liller, CPA Brent F.	4701.16(A)(5)-Convicted of aggravated theft.	CPA certificate revoked.	2010-04-23
Lucas, CPA Jeffrey K.	4701.16(A)(9), (A)(11), (A)(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked. **Court upheld the Board's decision. Reinstated by Board 4/23/2010.**	2006-12-12
Lusher, CPA Charles F.	4701.16(A)(5)-Convicted of aggravated theft.	CPA certificate revoked.	1993-04-27
Lysiak, Theodore	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked.	2013-04-26
Malitz, CPA Charles P.	4701.16(A)(5)-Convicted of aiding and abetting the filing of a false tax return.	CPA certificate revoked.	2007-04-27
Maloy Jr., CPA Robert J.	4701.16(A)(8)-Privilege to practice before the IRS suspended indefinitely.	CPA certificate revoked.	2007-06-15
Mancini, CPA Michael W.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Fine of $1,000.	2003-11-03

Board Disciplinary Actions
1990-Present

Mansour's Consulting CPA Firm.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2002-04-26
Margolis & Miller.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $2,000.	2006-06-09
Marietta III, CPA James M.	4701.16(A)(5)-Convicted of conspiracy to defraud the United States.	CPA certificate suspended; fine of $1,000.	2007-08-10
Marovich, CPA Jennifer L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked. **Reinstated by Board 7/13/2012.**	2007-11-09
May Jr., John D. Inc, John D. May Jr., CPA	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. **Reinstatement granted on 4-26-13.**	2012-06-08
McArthur, CPA Paul D.	4701.16(A)(4), (A)(1)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	Stay of revocation; Fine of $1,000; 3 CPE credits in professional standards by June 30, 2004. **CPA certificate revoked 2004/09/03. Board reinstatement granted.**	2003-12-16
McAtee, CPA Carol L.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for two years.	Fine of $1,000; suspension of CPA certificate until June 27, 2008.	2007-01-26
McCurdy, CPA James T.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for one year.	Fine of $1,000; CPA certificate suspended for one year.	2005-12-13
McGrothers Jr., CPA Charles W.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. **Board reinstatement granted.**	2007-08-10
McIntosh, CPA Jeffrey R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2003-06-24
McIntosh, CPA Jeffrey R.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked.	2005-10-14
McNamee & Co., Michael M. McNamee, CPA	4701.16(A)(10)-Conduct discreditable to the public accounting profession-failure to compy with the terms of a civil judgment.	CPA certificate and firm registration revoked.	2009-11-06
McNamee & Co/ McNamee, CPA Michael M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2004-06-11

Board Disciplinary Actions
1990-Present

McRae, CPA Robert E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked.	2010-11-05
Meikle, CPA Paul D.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Stay of revocation, Fine of $1,500, completion of Board PSR course.	2009-05-29
Mellon, CPA Howard J.	4701.16(A)(10)-Conduct discreditable to the public accounting profession-failure to timely file tax returns with the IRS.	Fine of $500.	2009-04-17
Melosh, CPA Charles L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate and Firm registration revoked for failure to respond to board communication. **Revocation Stayed upon completion of PSR, Fine of $500 and any applicable LF/Penalty fees by 8.31.2013. Stay Expired.**	2012-06-08
Merrelli Jr., CPA Joseph J.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. **Board reinstatement granted with $750 fine/psr; he is currently in good standing.**	2011-06-03
Messer, CPA Betty J.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revoked.	2011-11-04
Meyer, CPA N. Kent	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked.	2005-12-13
Meyers, Herman & Heck /Heck, CPA John W.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2007-09-28
Meyers, Herman & Heck.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked; CPA certificates of Terry B. Herman and John W. Heck, Jr. revoked.	2007-09-28
Meyers, Herman & Heck/ Herman, CPA Terry B.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2007-09-28
Miller, CPA Alexander W.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked. Revocation Stayed upon completion of PSR, Fine of $500 and any applicable LF/Penalty fees by 8.31.2013	2011-12-13
Miller, CPA Craig S.	4701.16(A)(5)-Convicted of obstruction of justice.	Fine of $1,500; Completion of basic professional standards and responsibilities course.	2008-08-08

Board Disciplinary Actions
1990-Present

Miller, CPA Paul J.	4701.16(A)(3), (A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; unlawful practice; failure to respond to Board communications.	Fine of $1,000.	2009-04-17
Miller, CPA (CPA #18,119) Richard James	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for five years.	CPA certificate revoked.	2009-09-11
Milton, CPA John A.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked.	2001-04-24
Miskinis, CPA Donald J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500; completion of Board PSR course.	2009-05-29
Mohammadpour, CPA Ali	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2009-2012 reporting period, $2,000 fine, any applicable late/penalty fees, and completion of Board PSR course by 11/30/2013.	2013-09-06
Moley, James P. & Associates, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed subject to fine of $500, completion of Board PSR course, and firm registration requirements by June 30, 2012.	2012-04-27
Moon, CPA Bryan M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2011-06-03
Mooney, CPA Kevin D.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked.	2005-05-05
Morgan, PA William F.	4701.16(A)(5)-Convicted of felony theft from an elderly person or disabled adult, and prohibited acts and practices.	PA registration revoked.	2013-09-06
Morris, CPA John E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2002-01-25
Morrison, CPA Charles R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2012-04-27
Myers, CPA Robert J.	4701.16(A)(9), (A)(11), (A)(3)-Failure to comply with firm registration requirements; failure to obtain Ohio permit, unlawful practice.	CPA certificate and firm registration revoked.	2009-11-06

Board Disciplinary Actions
1990-Present

Myers, CPA Robert J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2005-06-06
Myers, CPA Robert J.	4701.16(A)(4)-Failure to respond to Board communications.	CPA certificate revocation stayed, subject to fine of $1,500 and come into compliance with Ohio permit, continuing education, and firm registration requirements by 12/31/2005.	2005-10-14
Myers, Gerald & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000; completion of Board PSR course.	2009-05-29
Nelson, CPA Denver Lee	4701.16(A)(1) of the Revised Code - Concerning committing fraud or deceit in obtaining an Ohio permit; and Section 4701.16(A)(4) of the Revised Code - Concerning failure to comply with the continuing education verification requirements. 4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. **Reinstatement granted upon completion of PSR, Fine of $500 and any applicable LF/Penalty fees by 8.31.2013. Stay conditions met; he is in good standing.**	2009-07-10
Nemetz, CPA Robert A.	4701.16(A)(5)-Convicted of providing false statements on a bank loan application.	CPA certificate revoked. Fine of $1,000.	1995-06-20
Nichols, PA Charles G.	4701.16(A)(5)-Convicted of felony theft.	PA registration indefinitely suspended.	1994-04-25
Nordstrom, CPA Elaine R.	4701.16(A)(1)-Fraud or deceit in obtaining a license.	CPA certificate revoked.	2008-04-25
O'Donnell, CPA Joseph P.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to respond to Board communications, unlawful practice.	Fine of $2,000; completion of Board PSR course.	2011-07-08
Okuley, CPA Anthony R.	4701.16(A)(5)-Convicted of pandering sexually oriented matter involving a minor.	CPA certificate revoked.	2009-04-17
Omohundro Jr., CPA Herschel C.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked. **Board decision affirmed by the Franklin County Court of Common Pleas.**	2009-09-11
Osborne Accounting Services.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2003-04-28
Pace, CPA Nicholas J.	4701.16(A)(5) and (A)(6)-Convicted of mail fraud.	CPA certificate revoked.	1997-04-28
Pandorf, CPA Ronald T.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, unlawful practice.	CPA certificate revoked.	2005-10-14

Board Disciplinary Actions
1990-Present

Paquette, CPA Thomas J.	4701.16(A)(4) and (A)(1)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of $500 and obtain an Ohio registration.	2005-10-14
Patriot Tax & Accounting/ Filippo, CPA Michael G.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $2,000, plus completion of Board professional standards and responsibilties course.	2011-12-13
Patterson, CPA John C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2005-06-06
Patterson, Paul L. & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2002-08-02
Perks, CPA Grant	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2002-08-02
Petryszak, CPA James	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2003-06-24
Pieper, Richard E. & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2002-08-02
Pohl, PA William E.	4701.16(A)(5)-Convicted of mail fraud.	PA registration indefinitely suspended.	1993-04-27
Present, II, CPA Philip S.	4701.16(A)(8)-Denied the privilege to practice before the SEC.	CPA certificate revoked.	1998-05-04
Presswala, CPA Rashi R.	4701.16(A)(4)-Failure to respond to Board communications and failure to comply with continuing education verification requirements.	Fine of $500.	2004-04-23
Prince, CPA Paul W.	4701.16(A)(5)-Convicted of wire fraud.	CPA certificate revoked.	2009-04-17
Purvis, CPA Robert P.	4701.16(A)(4)-Failure to respond to Board communications concerning a complaint.	CPA certificate revoked.	2002-01-25
Quatman, CPA John J.	4701.16(A)(3), (A)(4), (A)(9)-Failure to obtain Ohio permit; unlawful practice; failure to respond to Board communications.	CPA certificate revoked.	2010-06-04
Quebman III, CPA Robert B.	4701.16(A)(11) and (A)(9)-Failure to comply with firm registration requirements; unlicensed practice.	CPA certificate revoked.	2003-09-15
R. K. Smith & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2002-06-12
Rahe & Company	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2002-04-26

Board Disciplinary Actions
1990-Present

Rahe, CPA Paul J.	4701.16(A)(3), (A)(9)-Failure to obtain Ohio permit, unlawful practice.	Fine of $1,000; basic professional standards and responsibilities course.	2008-08-08
Raimer, CPA Russell B.	4701.16(A)(8)-Denied the privilege to practice before the IRS.	Fine of $1,000; completion of Board PSR course.	2009-05-29
Reder, CPA H. Ronald	4701.16(A)(5)-Convicted of willfully and knowingly filing false forms with the Internal Revenue Service	CPA certificate suspended. **Board reinstatement granted; he is currently in good standing.**	1993-04-27
Reder, CPA Mark A.	4701.16(A)(4)-Failure to respond to Board communications.	Fine of $500.	2003-11-03
Reese, CPA David	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. **Board reinstatement granted.**	2002-08-02
Reigle, CPA James L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of $1,240.	2006-06-09
Retz, CPA Terry	4701.16(A)(11)-Failure to comply with firm registration requirements.	Surrender of CPA certificate accepted.	2002-11-01
Rhode, CPA Randolph C.	4701.16(A)(5)-Convicted of felony theft.	CPA certificate revoked.	2013-09-06
Rike, CPA David V.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2005-08-05
Roberts, CPA Thomas W.	4701.16(A)(7)-His Kentucky CPA certificate was revoked by the Kentucky State Board of Accountancy.	CPA certificate revoked.	2001-07-27
Rodriguez, CPA David A.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for one year.	Fine of $1,000; CPA certificate suspended until June 6, 2007.	2007-01-26
Rogers, CPA Mary C.	4701.16(A)(6)-Convicted of conspiracy to commit bank and mail fraud and filing a false income tax return.	CPA certificate revoked.	2011-11-04
Rolfes, CPA Dale A.	4701.16(A)(4), (A)(9)-Failure to obtain Ohio permit, failure to respond to Board communications.	CPA certificate revoked.	2004-04-23
Ronaghy, CPA Hassan	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked.	2002-08-02
Rosenbaum, CPA Charles C.	4701.16(A)(9), (A)(3)-Failure to obtain an Ohio permit, unlawful practice.	CPA certificate revoked. **Board reinstatement granted-Fine of $5,000.**	2004-06-11
Rosile, CPA Douglas P.	4701.16(A)(7)-His Florida CPA certificate was suspended by the Florida Board of Accountancy twice.	CPA certificate revoked.	1996-01-10

Board Disciplinary Actions
1990-Present

Ross, CPA Daniel P.	4701.16(A)(5) and (A)(6)-Convicted of violations of federal fraud statutes.	CPA certificate revoked.	1997-11-03
Ross, CPA Timothy A.	4701.16(A)(8)-Denied the privilege to practice before the SEC.	CPA certificate revoked.	1998-01-30
Rossi, PA Philip D.	4701.16(A)(5)-Convicted of mail fraud.	PA registration revoked.	2010-02-05
Rowland, CPA Mark C.	4701.16(A)(5)-Convicted of aiding and abetting the filing of a false tax return.	CPA certificate suspended for duration of probation. Fine of $1,000.	2004-10-29
Rubin, CPA Kimball E.	4701.16(A)(10)-Conduct discreditable to the public accounting profession-failure to file tax returns with the IRS.	Fine of $3,000.	2007-12-11
Ruper, CPA Jeray M.	4701.16(A)(5)-Convicted of theft and forgery.	CPA certificate revoked.	1993-08-02
Saba, CPA David B.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000; completion of Board PSR course.	2009-05-29
Saffold, CPA Rodger P.	4701.16(A)(8)-Denied the privilege to practice before the IRS.	Fine of $1,000; completion of Board PSR course; reinstatement application filed with IRS by 12/1/09.	2009-07-10
Sackella, CPA Brad A.	4701.16(A)(5) of the Revised Code -Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked.	2013-07-12
Salisbury, CPA Kirk G.	4701.16(A)(8)-Denied the privilege of practicing before the IRS.	CPA certificate revoked.	2011-09-09
Sarrocco, CPA Raymond D.	4701.16(A)(5)-Convicted of providing false and fraudulent statements to the Internal Revenue Service.	CPA certificate revoked. Fine of $1,000.	1995-03-20
Schmidt & Associates - Melissa Schmidt.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $2,000.	2005-12-13

Board Disciplinary Actions
1990-Present

Schmidt & Associates - Melissa Schmidt.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration revoked; CPA certificate revoked. **Board reinstatement of Ms. Schmidt's CPA certificate granted June 3, 2011, subject to $1,500 fine and Board PSR course by July 31, 2011.**	2008-08-08
Schmidt & Associates - Michael J. Schmidt.	4701.16(A)(3)-Unlawful public accounting practice.	Revocation stayed: $2,000 fine, CPE, and completion of Board PSR course for Micheal J. Schmidt; $5,000 fine and peer review for Schmidt & Associates.	2010-12-14
Schmidt, CPA James W.	4701.16(A)(6)-Conviction of unlawful interest in a public contract, soliciting or receiving improper compensation, improper use of office, and unauthorized use of property.	CPA certificate revoked.	2011-06-03
Schmitt, CPA Mark J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2004-06-11
Schrack II, CPA James M.	4701.16(A)(5)-Convicted of making, uttering, or possessing forged securities.	CPA certificate revoked.	2007-08-10
Schultz, CPA Robert W.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. **Board decision affirmed by the Medina County Court of Common Pleas.**	2008-08-08
Schwartz, CPA Sanford	4701.16(A)(4)-Failure to comply with professional auditing standards.	Fine of $1,000 and completion of 16 additional CPE credits in auditing by 12/31/2005.	2005-08-05
Scopetti, CPA April L.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification; fraud or deceit in obtaining a license.	CPA certificate revoked.**Board reinstatement of Ms. Scopetti's CPA certificate granted September 6, 2013, subject to $2,000 fine, 120 CPE credit hours,and Board PSR course by 11-30-13. Stay conditions met; she is good standing.**	2012-07-13
Scopetti, Daniel D.	4701.16(A)(9), (A)(3), (A)(4)-Failure to obtain an Ohio permit, unlawful practice, failure to comply with professional auditing standards.	CPA certificate revoked.	2013-11-08

Board Disciplinary Actions
1990-Present

Sensi, CPA Mario De	4701.16(A)(4)-Failure to comply with continuing education verification.	Fine of $1,000.	2006-05-05
Shafer, CPA Dale Bruce	4701.16(A)(8)-Suspended from practicing before the SEC for five years.	CPA certificate revoked.	2013-06-07
Shafer, CPA David A.	4701.16(A)(5) & (A)(6)-Convicted of conspiracy to commit tax fraud.	CPA certificate revoked. Fined $1,000.	1996-12-10
Sheets, CPA Dennis D.	4701.16(A)(9)-Failure to obtain an Ohio permit.	Fine of $500.	2003-08-01
Shells, CPA Vinson T.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of $530; completion of Board PSR course.	2009-07-10
Shells, CPA Vinson T.	4701.16(A)(7)-Kansas Accountancy Board revoked his privilege to practice and denied application for reciprocity.	Revocation stayed: $1,000 fine, completion of Board PSR course and AICPA ethics course by 12-31-13.	2013-09-06
Shen, CPA Wei-I	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked.	2011-07-08
Shoemaker, Gaffney & Co.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2002-08-02
Shye Jr., CPA Carl W.	4701.16(A)(5)-Conviction of a felony under U.S. Federal Court U.S.C. Section 18:666(a)(1)(A) Public Embezzlement.	CPA certificate revoked.	2013-02-01
Simic CPA & Company/ Simic, Michael	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2012-04-27
Slaybaugh, III, CPA John E.	4701.16(A)(4)-Failure to return client records.	Fine of $1,000; completion of Board PSR course.	2008-04-25
Slayton, CPA James E.	4701.16(A)(8)-Denied the privilege of practicing before the SEC	CPA certificate revoked.	2002-12-10
Slimbarski, CPA John	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2003-01-31
Slogar Jr., CPA Raymond J.	4701.16(A)(9)-Failure to follow generally accepted auditing standards; 4701.16(A)(9) and 4701.16(A)(11)-Failure to obtain a firm registration.	CPA certificate revoked.	2011-11-04
Smercina, CPA David C.	4701.16(A)(4)-Failure to return client records.	CPA certificate revoked.	2000-06-01
Smith Denlinger & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $2,000.	2006-06-09

Board Disciplinary Actions
1990-Present

Smith, CPA Elizabeth Anne	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. **Board reinstatement granted.**	2007-12-11
Smith, CPA Elizabeth Anne	4701.16(A)(4)-Failure to return client records; failure to respond to Board communications.	CPA certificate revoked.	2011-02-04
Smith, CPA Joseph H.	4701.16(A)(5)-Convicted of wire fraud and bank fraud.	CPA certificate revoked.	2009-07-10
Smith, CPA Patrick Edward	4701.16(A)(3)-Unlawful public accounting practice.	CPA certificate revoked.	2010-12-14
Smith, CPA Sean Christopher	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. **Board reinstatement.**	2006-12-12
Snoble, CPA John A.	4701.16(A)(5)-Convicted of money laundering conspiracy.	CPA certificate revoked.	2007-04-27
Snow, CPA Ricky D.	4701-16(A)(5)-Convicted of Conspiracy to commit wire and securities fraud.	CPA certificate revoked.	2013-06-07
Southworth, CPA Press C.	4701-16(A)(8)-Suspended from practicing before the SEC for two years.	CPA certificate revoked.	2008-04-25
Spey, CPA Gregory E.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2006-06-09
Spilker, CPA Stephen T.	4701.16(A)(9), (A)(3)-Failure to obtain an Ohio permit, unlawful practice.	CPA certificate revoked.	2012-07-13
Spires, CPA Brian R.	4701-16(A)(8)-Suspended from practicing before the SEC for one year.	CPA certificate revoked January 25, 2008. **Reinstated.**	2009-07-10
Spires, CPA Pamela Kay	4701.16(A)(7)-Revocation of her CPA certificate by the Tennessee State Board of Accountancy.	CPA certificate revoked.	2006-05-05
Spithas, CPA Steven G.	4701.16(A)(3)-Unlawful practice.	CPA certificate revoked.	2005-06-06
Stamp, CPA James A.	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration.	Fine of $1,000.	2003-06-24
Stamp, CPA James A.	4701.16(A)(3), (A)(9), (A)(10), A(11)-Failure to obtain an Ohio permit, failure to comply with firm registration requirements, unlawful practice, and discreditable conduct.	CPA certificate and firm registration revoked.	2007-04-27
Steele, CPA Robert L.	4701.16(A)(5)-Convicted of conspiracy to defraud the Internal Revenue Service and filing a false tax return.	CPA certificate suspended for one year. **Board reinstatement granted; he is currently in good standing.**	1992-02-03
Steinlage, CPA Sheryl A.	4701.16(A)(5)-Convicted of theft.	CPA certificate revoked for 6 months. **Board reinstatement granted; license expired 2011/12/31.**	1996-12-10

Board Disciplinary Actions
1990-Present

Stewart, CPA Ricky L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000 for firm and $1,000 for individual CPA license.	2003-01-31
Stewart, CPA Ricky L.	4701.16(A)(10)-Unauthorized practice of law.	Fine of $1,000; completion of Board PSR course.	2009-04-17
Stoffiere, CPA Richard L.	4701.16(A)(5)-Convicted of theft.	CPA certificate revoked.	2005-04-22
Stone, CPA Clifford J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2003-04-28
Strickfaden, PA Charles E.	4701.16(A)(5)-Convicted of grand theft.	PA registration revoked.	1990-10-30
Sutton, Jerry M. & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2005-06-06
Taranto, CPA Michael J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2002-08-02
Tax Warriors, CPAs / Zagara, CPA Charles	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate of Charles Zagara and firn registration of Tax Warriors revoked.	2011-07-08
Tedrick Jr., CPA Ronald L.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of $1,380, plus professional standards and responsibilities course.	2009-09-11
Thomas, CPA David L.	4701.16(A)(5)-Convicted of aiding in preparation and presentation of false tax returns.	Voluntarily surrendered CPA certificate. **Board reinstatement granted; he is currently in good standing.**	1994-10-26
Thompson, CPA Forrest D.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of $820, plus professional standards and responsibilities course.	2009-09-11
Tice & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,500.	2006-06-09
Tolbert, CPA Neil F.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. **CPA certificate reinstated 4/27/12, subject to $500 fine.**	2011-07-08

Board Disciplinary Actions
1990-Present

Turner, CPA Mark A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate revocation stayed, subject to fine of $500 and come into compliance with Ohio permit, continuing education, and firm registration requirements by 12/31/2005. **CPA certificate is currently revoked.**	2005-08-05
Turner, PA Deborah M.	4701.11-CPE violations; 4701.16(A)(2), (A)(4), (A)(10)-Failure to return client records and respond to Board communications.	PA registration revoked. Fine of $400.	1995-12-19
Ursu, III, CPA Theodore	4701.16(A)(5)-Convicted of making false statements or entries.	CPA certificate revoked.	1999-04-29
Van Fleet, CPA John D.	4701.16(A)(8)-Suspension from practice before the Securuties and Exchange Commission.	Fine of $1,000; CPA certificate suspended until June 2, 2007.	2006-01-30
Variable Accounting Services and Barnes, CPA Richard Edwin	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked.	2006-06-09
Vettel, CPA Louis M.	4701.16(A)(5)-Convicted of grand theft.	CPA certificate revoked.	2009-07-10
Wachs, CPA Gary B.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Revocation of CPA certificate stayed, subject to $2,000 fine, applicable late/penalty fees, submission of 120 CPE credit hours, and completion of the Board professional standards and responsibilities course by 11-30-13.	2013-09-06
Wadkins, CPA Kenneth R.	4701.16(A)(3), (A)(4), (A)(11)-Failure to comply with firm registration requirements, failure to comply with auditing standards, unlawful practice.	Revocation of CPA certificate and firm registration stayed, subject to $10,000 fine for the three offenses, completion of a peer review by 12/31/2005, and completion of the Board professional standards and responsibilities course by all firm professional staff. **His CPA certificate is currently revoked.**	2005-08-05
Wagner, CPA Alan R.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2003-06-24

Board Disciplinary Actions
1990-Present

Wagner, CPA Gary S.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements, failure to obtain Ohio permit, failure to respond to Board communications.	CPA certificate revoked.	2003-11-03
Wagoner, CPA Arthur R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Fine of $2,200; completion of Board PSR course.	2009-07-10
Walker, CPA Molly K.	4701.16(A)(6)-Convicted of theft.	CPA certificate suspended for 6 months, plus $1,000 fine and completion of Board PSR course.	2010-06-04
Wallace & Associates.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,500.	2006-06-09
Wallace, Gary R. & Associates	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration and CPA certificate revoked.	2009-05-29
Walsh, CPA Charles M.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2003-06-24
Wandtke, CPA Bonnie R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. **Board reinstatement granted.**	2010-11-05
Warden, CPA Joseph E.	4701.16(A)(7)-Missouri State Board of Accountancy revoked Mr. Warden's Missouri CPA certificate.	CPA certificate revoked.	2010-11-05
Wark, CPA Robert M.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	Fine of $1,880; completion of Board PSR course.	2012-06-08
Watson, Rice & Co.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2005-06-06
Weddington, CPA Daniel D.	4701.16(A)(5)-Convicted of aiding & assisting in the preparation of a false or fraudulent income tax return and obstructing or impeding the administration of the Internal Revenue Service.	CPA certificate revoked.	2012-06-08
Weiss, Daniel K.	4701.16(A)(4)Violation of a rule of professional conduct granted by this chapter; specifically 4701-11-09 Acts Discreditable; 4701.16(A)(6) Conviction of any crime, an element of which is dishonesty or fraud.	Board voted to take no action.	2013-11-08
Welti, CPA Robert C.	4701.16(A)(8)-Denied the privilege to practice before the IRS.	CPA certificate revoked.	2004-01-30

Board Disciplinary Actions
1990-Present

White , Robert L. & Associates, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed subject to fine of $2,000, completion of Board PSR course, and firm registration requirements by June 30, 2012.	2012-04-27
White, CPA Robert L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000; completion of Board PSR course.	2009-05-29
Whitfield, CPA John	4701.16(A)(4)-Failure to comply with professional auditing standards.	CPA certificate revoked. **Board reinstatement granted.**	2007-09-28
Whitney, Craig W. & Company.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Firm registration and CPA certificate revoked.	2009-05-29
Williams, CPA Kevin A.	4701.16(A)(5)-Convicted of embezzlement and forgery.	CPA certificate indefinitely suspended.	1991-10-28
Williams, CPA Susan M.	4701.16(A)(2), (A)(10)-Gross negligence in the practice of public accounting and conduct discreditable to the public accounting profession.	CPA certificate revoked.	2003-09-15
Wohl, CPA Raymond J.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $500.	2003-04-28
Wolf & Pflaum, CPAs.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000.	2003-06-24
Wozniak, CPA Samuel J.	4701.16(A)(4), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; failure to respond to Board communications.	Fine of $5,000.	2004-01-30
Wozniak, CPA Samuel J.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; unlawful practice.	Fine of $5,000 for each offense; total fine of $15,000.	2007-06-15
Wozniak, CPA Samuel J.	4701.16(A)(3), (A)(9), (A)(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit; unlawful practice.	CPA certificate and firm registration revoked.	2008-11-07
Wright, Jr., CPA John R./Wright & Assoc. CPA's Inc.	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration.	Fine of $500, LF/Penalty fees of $330, PSR course by July 2013. **Currently in good standing.**	2013-06-07
Zakas, CPA Joseph L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $1,000 and completion of firm registration requirements by 12/31/2005.	2005-08-05

Board Disciplinary Actions
1990-Present

Zakas, CPA Joseph L.	4701.16(A)(11)-Failure to comply with firm registration requirements.	Fine of $5,000 by 2/15/08, PSR course by 6/30/08; compilation and review course by 6/30/08.	2008-01-25
Zgoznik, CPA T. Anton	4701.16(A)(5)-Convicted of conspiracy to commit mail fraud, mail fraud, conspiracy to defraud the IRS, corruptly endeavoring to obstruct & impede, and aiding & assisting preparation of false documents.	CPA certificate revoked.	2010-02-05
Zhang, CPA Tong	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. **Board reinstatement granted $500/PSR by 10.31.11; currently in good standing.**	2011-07-08
Zorn, CPA Timothy H.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. **Reinstatement request denied 12/13/2011.**	2010-09-10