

**ACCOUNTANCY BOARD OF OHIO
MINUTES OF APRIL 24, 2015 MEETING**

The Accountancy Board met on April 24, 2015 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: Michael Comer, CPA (Chair), James Carroll, CPA (Vice-Chair), James Gero, CPA (Secretary), Robert Fay, (Immediate Past Chair), James Gottfried, CPA (Member), Michael Guinigundo, CPA (Member), Margaret Gilmore, CPA (Member) and Adriana Sfalcin (Public Member) who arrived at 11:30. W. Michael Fritz, (Past Chair) was absent.

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.

Present in the audience was Laura Hay, Executive Vice President of the Ohio Society of Certified Public Accountants (OSCPA), Barbara Benton, Vice President for Governmental Affairs and Lisa Brown, Peer Review Manager.

Mr. Comer called the meeting to order at 10:02 a.m., and welcomed the guests in the audience. Mr. Comer opened the meeting with the Pledge of Allegiance.

FORMAL HEARING: CROSS & ASSOCIATES

Mr. Comer opened a disciplinary hearing at 10:04 a.m., pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Cross with a violation of section 4701.16(A)(4) of the Ohio Revised Code, comply violation of a rule of professional conduct promulgated by the board; specifically 4701-11-07 Board Communications. Mr. Cross was present.

Ms. Huston called Ms. Faith Ottavi as a witness and introduced State's Exhibit(s) A, 1 through 7 and B, 1 and 2. Mr. Cross then spoke and was questioned by the Board.

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

FORMAL HEARING: ALIIGN, LLC/OWNERS

Mr. Comer opened a disciplinary hearing at 10:22 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Aliign LLC with a violation of section 4701.16(A)(9) and (11) of the Ohio Revised Code, concerning failure to comply with the firm registration requirements in section 4701.04 of the Ohio Revised Code. Mr. Larry E. King was represented by legal counsel, Matthew L. Forshnell, Esq.

Ms. Huston called Ms. Jenny Kochensparger as a witness and introduced State's Exhibits A, 1 through 18 and B, 1 through 16. Mr. Forshnell then spoke and was questioned by the Board.

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

FORMAL HEARING: DAVID B. SABA

Mr. Comer opened a disciplinary hearing at 10:50 a.m., pursuant to Chapter 119 of the Revised Code.

The Board charged Mr. Saba with a violation of section 4701.16(A)(11) of the Ohio Revised Code, regarding failure to obtain a firm registration section 4701.04 of the Ohio Revised Code. Mr. Saba was present.

Ms. Huston called Ms. Ottavi as a witness and introduced State's Exhibit(s) A, 1 through 8. Mr. Saba then spoke to and was questioned by the Board.

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

FORMAL HEARING: STANLEY MILOVANCEV (G)

Mr. Comer opened a disciplinary hearing at 11:09 a.m., pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Milovancev with a violation of section 4701.16(A)(3) and (9) concerning violation of any provisions of ORC 4701.14 (Unauthorized Practice) and failure of the holder of a CPA certificate to obtain an Ohio permit.

Ms. Huston called Ms. Ottavi as a witness and introduced State's Exhibit(s) A, 1 through 5 and B, 1 through 9. Mr. Milovancev then spoke to and was questioned by the Board.

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

Ms. Adriana Sfalcin joined the meeting.

FORMAL HEARING: GLENN GETTMAN (G)

Mr. Comer opened a disciplinary hearing at 11:32 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Gettman with a violation of section 4701.16(A) (4) of the Ohio Revised Code, a violation of a rule of professional conduct promulgated by the board; specifically 4701-11-07 Board Communications. Mr. Gettman was not present.

Ms. Huston called Ms. Kochensparger as a witness and introduced State's Exhibits A, 1 through 7 and B, 1 through 3.

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

APPROVAL OF THE FEBRUARY 2015 BOARD MEETING MINUTES

Upon motion by Mr. Comer, seconded by Mr. Gottfried, the Board voted to approve the minutes of February 2015. Motion carried 6-0 with one abstention.

INFORMATION REPORTS AND UPDATES

BUDGET AND FINANCIAL REPORT

Ms. Fithen noted, as of April 22, 2015, the Board is within the guidelines of its fiscal year 2015 budget allotments. She reported that the Board is currently in the 4th quarter of the fiscal year and is on track with the budget. This was due largely to two vacancies over the past few months. The Board is currently able to run on the current budget figures without going before the controlling board.

INVESTIGATIONS REPORT

Ms. Newell noted there were 8 disciplinary cases opened since the last Board meeting, 2 currently in litigation, 46 cases are closed, and a total of 17 cases have been opened during 2015. There are still a total of 18 open cases.

EDUCATION ASSISTANCE PROGRAM REPORT

Elisabeth Newell noted we are currently through half of our scholarship funds for this fiscal year. The Board is reaching out to other colleges and universities regarding funds available.

OLD BUSINESS

STATUS OF PAST HEARINGS

Ms. Huston noted that there are 2 hearings in litigation currently. One is David L. Cook of Montgomery County and the other Matthew R. Wolfe of Franklin County. No decision has been rendered in either case.

NEW BUSINESS

EXECUTIVE COMMITTEE REPORT

Mr. Comer stated the Executive Committee met prior to the Board meeting to discuss travel approval for the upcoming NASBA Eastern Regional Conference in Baltimore, Maryland. The committee approved travel for five board members planning on attending the conference.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson requested the approval of 50 CPE credits for Wendy Tietz, for her authored textbook in managerial accounting. The Board approved the hours.

Mr. Patterson requested Board approval in nominating Theodore Long to the NASBA Global Strategies Committee on the Board of Directors and Margaret Houston to NASBA Nomination Committee. Motion carried 8-0 to approve.

PEER REVIEW COMMITTEE

Mr. Gero noted that the committee met with the OSCP prior to the Board meeting and discussed the OSCP's peer review fee structure, the Erisa reports status, as well as changes in the law coming in the near future. Mr. Gottfried moved that the Board accept the OSCP peer review fee structure. Seconded by Mr. Guinigundo. Motion carried 7-0 with one abstention.

REQUESTS FOR WAIVER OF LATE FILING FEES

JAMES MCDONOUGH

Mr. McDonough requested a waiver of the \$50 late fee applicable to the late renewal of his Ohio registration, due by December 31, 2014.

EULAN TUCKER

Mr. Tucker requested a waiver of the \$100 late fee applicable to the late renewal of his Ohio permit, due by December 31, 2014.

MICHELLE CLARK

Ms. Clark requested a waiver of the \$50 late fee applicable to the renewal of her Ohio registration due by December 31, 2014.

SUSAN FRIEDMAN

Ms. Friedman requested a waiver of the \$100 late fee applicable to the late renewal of her Ohio registration due by December 31, 2014.

KEVIN K. CRUM

Mr. Crum requested a waiver of the \$200 late fee applicable to the late renewal of his Ohio permit, due by December 31, 2014.

MICHAEL J. GHEEN

Mr. Gheen requested a waiver of the \$100 late fee applicable to the late renewal of his Ohio permit, due by December 31, 2014.

CHRISTOPHER J. SZUCH

Mr. Szuch requested a waiver of the \$200 late fee applicable to the late renewal of his Ohio permit, due by December 31, 2014.

CONSTANCE FELIKS

Ms. Feliks requested a waiver of the \$100 late fee applicable to the late renewal of her Ohio registration, due by December 31, 2014.

DAVID K. RUDOLPH

Mr. Rudolph requested a waiver of the \$100 late fee applicable to the late renewal of his Ohio registration, due by December 31, 2014.

ERICA SMETANA

Ms. Smetana requested a waiver of the \$100 late fee applicable to the late renewal of his Ohio permit, due by December 31, 2014.

WILLIAM B. MORAND

Mr. Morand requested a waiver of the \$1,250 late fee applicable to the late renewal of his Ohio permit, due by December 31, 2011. This was a second request.

JENNIFER L. MILLER

Ms. Miller requested a waiver of the \$150 late fee applicable to the late renewal of his Ohio registration, due by December 31, 2014.

THOMAS E. SHAFFER

Mr. Shaffer requested a waiver of the \$150 late fee applicable to the late renewal of his Ohio permit, due by December 31, 2014.

QUASI-JUDICIAL DELIBERATIONS

Upon motion by Mr. Comer, seconded by Mr. Gottfried, the Board voted to break into quasi-judicial deliberations to discuss the requests for waiver of late fees and formal hearings. Motion carried 8-0 on a roll call vote. After discussion, the Board returned to general session.

BOARD DECISIONS

LATE FEE WAIVER APPEALS

Upon motion by Mr. Gero, seconded by Mr. Guinigundo, the Board voted to deny the appeals of the following licensees for waiver of the late filing fee and renewal date change:

- James McDonough
- Eulan Tucker
- Michelle Clark
- Susan Friedman
- Kevin K. Crum
- Michael J. Gheen
- Christopher J. Szuch
- David K. Rudolph
- Erica Smetana
- William B. Morand
- Jennifer L Miller
- Thomas E. Shaffer

Motion carried 7-1 on a roll call vote.

Upon motion by Mr. Gero, seconded by Mr. Guinigundo, the Board voted to refund the late fee waiver of Constance Feliks. Motion carried 7 – 1.

DISCIPLINARY HEARING: CROSS & ASSOCIATES

Upon motion by Mr. Gero, seconded by Mr. Fay, the Board voted to reinstate the firm registration of Ronald R. Cross' firm, Cross & Associates subject to the completion of the following requirements by September 30, 2015:

- Payment of a fine of \$2,000.
- Payment of any applicable late and penalty fees.
- Completion of a Board-approved Ohio Professional Standards and Responsibilities course.

Motion carried 7-0 on a roll call vote with one abstention.

DISCIPLINARY HEARING: ALIGN, LLC/OWNERS

Upon motion by Mr. Gero, seconded by Mr. Guinigundo, the Board voted to reinstate the firm registration of Aliign, LLC, subject to the completion of the following requirements by September 30, 2015:

- Payment of a fine of \$500.
- Payment of any applicable late and penalty fees.

Motion carried 7-0 on a roll call vote with one abstention.

DISCIPLINARY HEARING: DAVID B. SABA

Upon motion by Mr. Gero, seconded by Mr. Fay, the Board voted to reinstate the firm registration of David B. Saba's firm, subject to the completion of the following requirements by September 30, 2015:

- Payment of a fine of \$1,000.
- Payment of any applicable late and penalty fees.
- Completion of a Board-approved Ohio Professional Standards and Responsibilities course.
- Completion of a satisfactory Peer Review of his firm.

Motion carried 7-0 on a roll call vote with one abstention.

DISCIPLINARY HEARING: STANLEY MILOVANCEV

Upon motion by Mr. Gero, seconded by Ms. Gilmore, the Board voted to revoke the CPA certificate of Stanley D. Milovancev, but stay the revocation subject to the completion of the following requirements by September 30, 2015:

- Payment of a fine of \$1,000.
- Payment of any applicable late and penalty fees.
- Completion of a Board-approved Ohio Professional Standards and Responsibilities course.

Motion carried 7-0 on a roll call vote with one abstention.

DISCIPLINARY HEARING: GLENN GETTMAN

Upon motion by Mr. Gero, seconded by Mr. Fay, the Board voted to revoke the license and CPA certificate of Mr. Glenn Gettman.

Motion carried 7-0 on a roll call vote with one abstention.

Upon motion by Mr. Fay, seconded by Mr. Comer, the Board voted to adjourn. Motion carried 8-0.

MICHAEL S. COMER, CHAIR

JAMES P. GERO, SECRETARY