

Accountancy Board of Ohio
Minutes of Board Meeting September 8, 2017

The Accountancy Board met on September 8, 2017 in Woodland Hall, Cleveland Botanical Garden, 11030 East Blvd., Cleveland, Ohio with the following members present: James Gero, CPA (Chair), James Gottfried, CPA (Vice-Chair), Adriana Sfalcin (Public Member), Margaret Gilmore, CPA (Member) James Redmond, CPA (Member), John Soucie, CPA (Member), and Gerald Weinstein, CPA (Member). Kenya Watts, CPA (Member) was not present.

Representing the Board staff was John E. Patterson, Executive Director, and Donna M. Oklok, Investigations Supervisor. Board counsel present was Rachel Huston, Esq., representing the office of the Ohio Attorney General.

Present in the audience was Colleen Conrad, Executive Vice President and Chief Operating Officer, NASBA, Laura Hay, Executive Vice President, Mandy Hohler, Manager of Student Engagement and Becky Hixen, Senior Manager of Student and Young Professional Engagement of the Ohio Society of Certified Public Accountants (OSCPA). Dr. Thomas King, Professor and Director of the Master of Accountancy program at Case Western Reserve University was also present, along with students and other faculty from Case Western, Baldwin Wallace, Cleveland State University, Kent State and the University of Akron.

Mr. Gero called the meeting to order at 10:01 a.m., and opened the meeting with the Pledge of Allegiance. Mr. Gero also welcomed the guests in the audience.

EDUCATION ASSISTANCE COMMITTEE MEETING – STUDENT SESSION

Ms. Colleen Conrad, Executive Vice President and Chief Operating Officer, NASBA, spoke to the assembled students and meeting attendees regarding preparing for the CPA exam, the expanded requirements, and statistics of note specific to those who sit for the Ohio CPA exam. She also spoke about the services offered by NASBA for transcript evaluation and course and review topics.

Ms. Becky Hixen, senior manager of student and young professional engagement, OSCP A, spoke about the benefits of membership in the OSCP A. Ms. Mandy Hohler, Manager of Student Engagement, OSCP A, spoke about student membership with the OSCP A and the outreach programs available via OSCP A student ambassadors.

REINSTATEMENT HEARING: DAVID C. DIMENGO

Mr. Gero opened a reinstatement hearing at 11:12 a.m. pursuant to section 4701.17 of the Revised Code. Mr. Dimengo was in attendance and was represented by attorney Steven Dimengo.

Ms. Huston called Mr. Dimengo as a witness and introduced State's Exhibits A, 1 through 4 and B, 1 through 6. Mr. Dimengo entered Respondent's exhibit 1, 1 through 6. Mr. Dimengo then spoke and was questioned by the Board.

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

FORMAL HEARING: THOMAS J. HART, CPA

Mr. Gero opened a disciplinary hearing at 11:40 a.m. pursuant to Chapter 119 of the Revised Code.

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The Board charged Mr. Hart with a violation of section 4701.16(A)(1) of the Revised Code, concerning fraud and deceit in obtaining an Ohio permit; specifically 4701-15-03 Continuing education reporting. Mr. Hart was in attendance.

Ms. Huston called Ms. Charlene Nortey, Board Investigator as a witness and introduced State's Exhibit(s) A, 1 through 10; B, 1 through 6; and C, 1 through 9.

The Board admitted into evidence all exhibits. Mr. Gero concluded the hearing. Upon motion by Mr. Gottfried and seconded by Ms. Gilmore, the board voted 8-0 to hear from Mr. Hart following the conclusion of the hearing.

FORMAL HEARING: GEORGE E. IMBROGNO, CPA

Mr. Gero opened a disciplinary hearing at 11:58 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Imbrogno with a violation of section 4701.16(A)(1) of the Revised Code, concerning fraud and deceit in obtaining an Ohio permit; and 4701.16(A)(4), violation of a rule of professional conduct, specifically 4701-15-03 Continuing education reporting, and 4701-11-04 Board communications. Mr. Imbrogno was not in attendance.

Ms. Huston called Ms. Charlene Nortey, Board Investigator as a witness and introduced State's Exhibit(s) A, 1 through 9; and B, 1 through 5.

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

REQUEST FOR WAIVER OF LATE FEES

JOHN F. KRAVEC

Mr. Kravec requested a waiver of the \$300 late fee due to non-renewal of his Ohio registration.

JOSE A. VAZQUEZ

Mr. Vazquez requested a waiver of the \$700 late fee due to non-renewal of his Ohio permit.

GEORGE M. MCDULIN

Mr. McDulin requested a waiver of the \$700 late fee due to non-renewal of his Ohio permit.

BRIAN G. DERESPIRIS

Mr. DeRespiris requested a waiver of the \$300 late fee due to non-renewal of his Ohio registration.

ERIC B. KINZEL

Mr. Kinzel requested a waiver of the \$300 late fee due to non-renewal of his Ohio registration.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson discussed the request for CPA exam grade extension of Jared Scott Halterman. The Board voted 8-0 to take no action.

Mr. Patterson stated that he spoke at the ACAP luncheon in June, and to the incoming students at the University of Akron in August. He also stated that staff are working with NASBA on a Facebook page. The OSCPA has submitted a letter requesting a donation of \$50,000 to the ACAP fund. Upon motion by

Ms. Sfalcin, member and seconded by Mr. Gottfried, Vice-Chair, the Board voted 8-0 to make the donation, as requested.

INFORMATION REPORTS AND UPDATES

Education Assistance Report

Mr. Patterson noted that we are now requesting additional monies for the education assistance fund, and proposed that the Board look at moving more money into this fund beginning in the next fiscal year budget.

Investigative Update

Approval of July 14, 2017 Board Meeting Minutes

Upon motion by Ms. Sfalcin and seconded by Mr. Gottfried, the Board voted 8-0 to approve the minutes of the July 14, 2017 Board meeting.

OLD BUSINESS

Status of Past Hearings

Rachel Huston, Senior Assistant Attorney General, reported that oral arguments for Millard were held at the 1st District Court of Appeals on August 22, 2017 in Cincinnati.

NEW BUSINESS

CHAIR'S REPORT

Mr. Gero stated that the Board has received letters of thanks from recipients of the Board's Educational Assistance program.

SUMMARY OF BOARD REQUESTS

None.

QUASI-JUDICIAL DELIBERATIONS

Upon Mr. Gero's direction, the Board went into quasi-judicial deliberations to discuss the formal hearings and requests for waivers of late fees. After discussion, the Board returned to general session.

BOARD DECISIONS

David C. Dimengo (Case #2016-24)

Upon the motion by Board Secretary Mr. Guinigundo, and seconded by Mr. Gottfried, the Board voted to reinstate the CPA certification of Mr. Dimengo subject to completion of the following condition by November 8, 2017:

- (1) Submission of a reinstatement fee of \$1,500.

Additionally, the Board stated that Mr. Dimengo may no longer perform any attest services nor be the owner of any Ohio firm performing attest work.

Motion carried 8-0 on a roll call vote.

Thomas J. Hart (Case 2017-43)

Upon the motion by Mr. Guinigundo, and seconded by Mr. Gottfried, the Board voted to revoke the CPA certificate of Mr. Bowman, but to stay the revocation subject to the completion of the following conditions by November 8, 2017:

- (1) Submission of \$10 per hour for each hour of CPE earned in 2017 (\$280).

Motion carried 8-0 on a roll call vote.

George E. Imbrogno (Case 2017-50)

Upon the motion by Mr. Guinigundo, and seconded by Mr. Gottfried, the Board voted to revoke the CPA certificate of Mr. Imbrogno.

Motion carried 8-0 on a roll call vote.

LATE FEE WAIVER REQUESTS

Upon the motion by Mr. Guinigundo and seconded by Ms. Sfalcin, the Board voted to deny the requests for waiver for John Kravec, Jose Vazquez, George McDulin, Brian DeRespiris; and Eric Kinzel.

Motion carried 8-0 on a roll call vote.

Upon motion by Ms. Sfalcin and seconded by Ms. Gilmore, the Board voted to adjourn.

Motion carried 8-0.

JAMES P. GERO, CHAIR

MICHAEL M. GUINIGUNDO, SECRETARY