

Accountancy Board of Ohio  
Minutes of Board Meeting September 14, 2020

The Accountancy Board of Ohio (Board) met virtually on September 14th, 2020, via Microsoft Teams, with the following members present: Margaret Gilmore, CPA (Chair), Kenya Watts, CPA (Vice-Chair), James Redmond, CPA (Secretary), Michael Guinigundo, CPA (Immediate Past Chair), Gerald Weinstein, CPA (Member), John Soucie, CPA (member), Scott Blake (Public Member), Brendan Fitzgerald, CPA (Member) and Louise Jackson, CPA (Member).

Representing the Board staff was John E. Patterson, Executive Director; Tracey F. Fithen, Assistant Executive Director; and Donna M. Oklok, Investigations Supervisor. Board counsel present was Trista Turley-Martin, Esq., representing the office of the Ohio Attorney General. Also, in attendance were Board investigators Charlene A. Nortey and Sarah J. Sarnowski.

Present in the audience were Colleen Conrad, Executive Vice President and Chief Operating Officer of the National Association of State Boards of Accountancy (NASBA); Robert Fay, Past Board Chair, Ohio CPA Foundation; W. Michael Fritz, Past Board Chair and current Treasurer, NASBA; Laura Hay, Executive Vice President, Barbara Benton, Vice President of Government Affairs and Lori Brown, Director of Partnership Development of the Ohio Society of CPAs (OSCPA); and Zenniere Bowry-Thomas, Chontae Pennyman, and Greta Russell of the National Association of Black Accountants (NABA).

The meeting was called to order by Board Chair, Margaret Gilmore at 9:02 am. Ms. Gilmore opened the meeting with the Pledge of Allegiance.

**PRESENTATIONS**

**Colleen Conrad, Executive Vice President and Chief Operating Officer, NASBA**

Ms. Conrad gave a presentation regarding updates related to the CPA examination.

NASBA has provided continuous testing for the CPA exam since June. Candidates now have the option to immediately schedule to retake a section of the exam, if necessary.

Testing centers have opened again. The CPA profession was deemed 'essential' during the COVID-19 pandemic, so testing centers were re-opened. Social distancing parameters are in place at all testing sites.

In June, testing sites were opened in India. Candidates who originate from India no longer must travel to the Middle East to take the CPA examination. Certain Asian countries such as South Korea and China will soon have testing sites.

NASBA is considering using ProProctor for future testing. ProProctor could possibly be used during emergency situations and it allows test takers to take the exam remotely, in a secure fashion. An example of an emergency could be if testing centers are down for a month or more.

Regarding Evolution, NASBA has shifted to implementation mode. NASBA will move from the old exam to the new exam around January 1, 2024.

Model education rules were exposed all summer. The exposure period closed at end of August. The UAA committee will meet in order to review the received responses. The NASBA board will vote on UAA's review in October.

Members of the Board asked questions and made comments.

### **Robert Fay, Accounting Careers Awareness Program**

Mr. Fay provided an in-depth analysis of the ACAP program, discussed membership events, expansion and diversity and inclusion programs. Mr. Fay also discussed current and future activities of ACAP.

There was a discussion regarding ACAP's financial statement at the education assistance committee meeting. The Board has contributed \$25,000 to ACAP. The discussion continued, regarding the origin of funds and how funds are raised. The allocation of funds was also discussed.

Ms. Bowry-Thomas made comments regarding ACAP being a nationally recognized organization and that NABA is a pioneer of ACAP.

Ms. Watts asked for clarification regarding the allocation of funds from the Board.

Ms. Hay provided clarification.

ACAP sent a letter to Mr. Patterson and Ms. Gilmore, requesting continued support from the Board.

Ms. Bowry-Thomas gave a presentation regarding the ACAP program, including the NABA program.

Ms. Watts made a recommendation for the Board to continue supporting the Ohio Foundation and ACAP, with a \$50,000 grant, as well as other diversity and inclusion initiatives.

Mr. Guinigundo seconded the motion.

A roll call vote occurred, in the following order: Ms. Jackson, Mr. Fitzgerald, Mr. Blake, Mr.

Weinstein, Mr. Soucie, Mr. Redmond, Ms. Watts—these individuals voted yes, and Ms. Gilmore voted yes. The motion passed, 9-0.

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

Ms. Fithen has completed the budget. Mr. Patterson stated that in the future, there could be significant increases in IT costs, specifically the eLicensing system. At this time, the IT costs are increased by approximately ten thousand dollars each biennium. This will result in the need to increase licensing fees in the future. This potential fee increase should be reviewed near the end of 2021.

All teleworking staff will receive a cellular phone to assist with answering incoming phone calls, especially during firm and individual renewal periods.

The current planned date for office staff to end telework is January 4, 2021.

Mr. Patterson suggested a single meeting day in December, instead of two meeting days.

Unless the Board disagrees, Mr. Patterson would like to extend the expiration window for testing scores, due to the COVID-19 pandemic.

There is steady movement of inactive CPAs returning to active practice.

### **INFORMATION REPORTS AND UPDATES**

#### **Budget/Financial**

Ms. Fithen stated the IT cost for eLicense is estimated at \$77,000. For the 2022 budget year, IT costs for the eLicense system are allocated at \$94,000. Fiscal Year 2023 is an estimate of \$104,000 in IT eLicense costs alone. Other expected increases in rent, Central Service Agency costs, and other State billing will need to be included.

#### **Education Assistance**

Ms. Fithen stated the amount of spending of education assistance funds has decreased. Normally, \$267k is spent during the first quarter of the fiscal year. Currently, only \$90k has been spent. If the funds are not spent, the amount will not roll forward and will be moved to the general revenue fund.

#### **Rules Update**

Ms. Oklok stated the pending rule change of Board Rule 4701-3-06 did not go into effect in September of 2020. The OSCPA asked the Board to wait until there is legislative action regarding the 120-semester credit rule, due to changing the language in the rule. An emergency rule change can take place if there is a change at the legislative level.

There were no objections from the Board members to file and move to the hearing process.

### **Investigations**

Ms. Oklok reported cease and desist letters were sent to tax firms with expired firm registrations. Field calls will be performed in October to determine if expired tax firms are in compliance with cease and desist notices. Currently, there is a lighter caseload than normal, however, the logging of investigations is normal for this time of year.

### **OLD BUSINESS**

#### **Status of Past Hearings**

None pending.

Ms. Turley-Martin stated that in the past, the Board asked if funds from education assistance grants could be recovered from individuals who do not sit for the exam. Ms. Turley-Martin believes the current agreement may not be a binding contract, based on the language in the letter. In the future, the best course of action could be to change the language in the grant letters, so there would be a remedy in the future. Currently, the language does not appear to be binding.

### **NEW BUSINESS**

Ms. Turley-Martin informed the Board she will no longer serve as counsel for the Board. Ms. Jahan Karamali will return as counsel for the Board.

### **CHAIR'S REPORT**

#### **Executive Committee**

Ms. Gilmore encouraged members of the Board to attend the virtual, annual NASBA meeting, if schedules permit.

#### **Education Assistance Committee**

Ms. Watts provided an update regarding the committee meeting, which was held on August 18, 2020. Several members of NABA attended the meeting, in addition to committee members and OSCP invitees.

During the August 18, 2020 meeting, there was a review of the aim and purpose of ACAP, both of which were presented by Lori Brown and Laura Hay. There was a summary of how a virtual program was held during the pandemic.

There was a discussion regarding the attempt to recover scholarship monies from those who accepted funds but have yet to sit for the CPA exam. The committee decided to wait for a recommendation by Ms. Turley-Martin.

There was a discussion of possible changes that would need to occur once legislation regarding the ability to sit at 120 credit hours, becomes effective.

Ms. Russell discussed ACAP in relation to high school students and funding.

### **Licensing Committee**

Mr. Soucie stated eLicense is running well and no items were brought forth for discussion.

### **APPROVAL OF JULY 10, 2020 BOARD MINUTES**

Ms. Gilmore proposed acceptance and approval of July 10, 2020 Board minutes.

Upon motion by Ms. Jackson and seconded by Mr. Blake, the Board voted 9-0 to approve the minutes of the July 10, 2020 Board meeting.

The motion passed 9-0.

### **FORMAL HEARINGS**

#### **FORMAL HEARING: WILLIAM J. BARRETT / BARRETT & ASSOCIATES INC., CPAs**

Ms. Gilmore opened a disciplinary hearing at 10:05 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged William J. Barrett/Barrett and Associates Inc., CPAs. with a violation of sections 4701.16(A)(4), (A)(9) and (A)(11) of the Revised Code, concerning violation of a rule of professional conduct promulgated by the Board under the authority granted by this chapter, specifically, Rule 4701-7-04, Practice of Public Accounting and Regulated Services; failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code. Mr. Barrett was in attendance and he was represented by James J. Leo, attorney.

Ms. Turley-Martin introduced State's Exhibits A, 1 through 25; Exhibit B, 1 through 8; and Exhibit C, 1 through 2. Ms. Turley-Martin also verified respondent's Exhibit A, 1 through 20.

Ms. Turley-Martin provided an opening statement.

Mr. Leo provided an opening statement.

Ms. Turley-Martin called Ms. Charlene Nortey, Board Investigator, to testify to the

accuracy of the records of the Board.

Ms. Nortey was questioned by the Board.

Ms. Nortey was questioned by Mr. Leo.

Ms. Turley-Martin called Ms. Oklok, Investigations Supervisor, to testify to the accuracy of field calls she performed.

Ms. Oklok was questioned by Mr. Leo

Mr. Barrett was sworn in and was questioned as if on cross-examination, by Ms. Turley-Martin.

Mr. Leo presented Mr. Barrett's case to the Board and questioned Mr. Barrett.

Mr. Barrett was questioned by the Board.

Mr. Leo moved to admit the respondent's exhibits. The respondent's exhibits were authenticated.

Ms. Turley-Martin provided closing arguments.

Mr. Leo provided closing arguments.

The Board admitted into evidence all exhibits. Ms. Gilmore concluded the hearing.

#### **FORMAL HEARING: MICHAEL S. MAYOR, CPA**

Ms. Gilmore opened a disciplinary hearing at 11:22 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Mayor with a violation of sections 4701.16(A)(4) of the Revised Code, concerning violation of a rule of professional conduct promulgated by the Board under the authority granted by this chapter, specifically Ohio Administrative Code (OAC) 4701-11-07, Board Communications and 4701-11-06 Retention of Client Records. Mr. Mayor was not present.

Ms. Turley-Martin provided an opening statement.

Ms. Turley-Martin called Ms. Hehir to testify regarding the complaint she filed against Mr. Mayor.

Ms. Hehir was questioned by the Board.

Ms. Turley-Martin called Ms. Donna Oklok, Investigations Supervisor, to testify to the accuracy of the records of the Board, and introduced State's Exhibit A, 1 through 23.

Ms. Turley-Martin provided closing arguments.

The Board admitted into evidence all exhibits. Ms. Gilmore concluded the hearing.

#### **FORMAL HEARING: MICHAEL DOLEZAL (GOLDMAN)- CONTINUED**

Per Ms. Turley-Martin's review, there are procedural concerns. Consequently, Ms. Turley-Martin believes it would be in the interest of the Board to continue the case.

Ms. Gilmore moved to continue the hearing, which was seconded by Mr. Redmond. A roll call vote occurred, in the following order: Ms. Jackson, Mr. Fitzgerald, Mr. Blake, Mr. Weinstein, Mr. Soucie, Mr. Guinigundo, Mr. Redmond, Ms. Watts—these individuals voted yes, and Ms. Gilmore voted yes. The motion passed.

The hearing will be held on October 16, 2020.

#### **FORMAL HEARING: PAUL J. PIZZOLA, CPA (GOLDMAN)**

Ms. Gilmore opened a disciplinary hearing at 12:10 p.m. pursuant to Chapter 119 of the Revised Code. The Board charged Paul J. Pizzola, CPA with a violation of section 4701.16(A)(4), of the Revised Code, concerning violation of a rule of professional conduct promulgated by the board under the authority granted by this chapter, specifically OAC 4701-15-12(E), Continuing Education Verification; and OAC 4701-11-07(A), Board Communications. Mr. Pizzola was not in attendance.

Ms. Turley-Martin provided an opening statement.

Ms. Turley Martin called Sarah Sarnowski, Board Investigator, to testify to the accuracy of the records of the Board and introduced State's Exhibits A, 1 through 24.

Ms. Turley-Martin provided closing arguments.

The Board admitted into evidence all exhibits. Ms. Gilmore concluded the hearing.

#### **REQUEST FOR WAIVER OF LATE FEES**

##### **LAUREN A. DOLBY**

Ms. Dolby requested a waiver of the \$300 late fee due to non-renewal of her Ohio permit.

##### **THOMAS A. STEIN**

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

**ANGELA M. GILLIS**

Ms. Gillis requested a waiver of the \$300 late fee due to non-renewal of her Ohio registration.

**BRIDGET S. TOOMEY, CPA**

Ms. Toomey requested a waiver of the \$150 late fee due to non-renewal of her Ohio tax/consulting firm registration.

**SUMMARY OF BOARD REQUESTS**

Mr. Patterson stated Mr. Fritz requested the Board send a response letter to the AICPA's previous request.

**QUASI-JUDICIAL DELIBERATIONS**

Upon Ms. Gilmore's direction, Mr. Redmond proposed a motion to enter quasi-judicial deliberations, which was seconded by Mr. Weinstein. A roll call vote occurred, in the following order: Ms. Watts, Mr. Redmond, Mr. Guinigundo, Mr. Weinstein, Mr. Blake, Mr. Fitzgerald, Ms. Jackson—the board members voted yes, and Ms. Gilmore voted yes. 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**

**LATE FEE WAIVER REQUESTS**

Upon the motion by Mr. Redmond and seconded by Mr. Guinigundo, the Board voted to deny the request for waiver for Lauren A. Dolby.

Motion carried 9-0 on a roll call vote.

Upon the motion by Mr. Redmond and seconded by Mr. Guinigundo, the Board voted to deny the request for waiver for Thomas A. Stein.

Motion carried 9-0 on a roll call vote.

Upon the motion by Mr. Redmond and seconded by Mr. Guinigundo, the Board voted to deny the request for waiver for Angela M. Gillis.

Motion carried 9-0 on a roll call vote.



Upon the motion by Mr. Redmond and seconded by Mr. Guinigundo, the Board voted to deny the request for waiver for Bridget Toomey, CPA.

Motion carried 9-0 on a roll call vote.

**William J. Barrett/Barret and Associates Inc., CPAs (Case #2019-12903)**

Upon the motion by Mr. Redmond, and seconded by Ms. Watts, the Board voted to revoke the CPA certificate and firm registration of Mr. Barrett and Barrett and Associates Inc., CPAs, but to stay the revocation, pending completion of the following conditions, on or before October 31, 2020:

1. Submission of a fine of \$1,500;
2. Completion and submission of three credits of a Board-approved, Ohio professional standards and responsibilities/ethics course specific to Ohio laws and rules; and
3. Submission and payment of all firm registration fees and late fees.

Motion carried 9-0 on a roll call vote.

**Paul J. Pizzola (Case #2020-5680)**

Upon the motion by Mr. Redmond, and seconded by Ms. Watts, the Board voted to revoke the CPA certificate of Mr. Pizzola.

Motion carried 9-0 on a roll call vote.

**Michael S. Mayor (Case #2019-6962)**

Upon the motion by Mr. Redmond and seconded by Mr. Fitzgerald, the Board voted to revoke the CPA certificate of Mr. Mayor.

Motion carried 8-0 on a roll call vote, with one abstention.

**NEW BUSINESS**

None.

**ADJOURNMENT**

Upon motion by Mr. Weinstein and seconded by Mr. Blake, the Board voted 8-0 to adjourn at 1:18 p.m.

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**Margaret A. Gilmore, Chair**

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**James B. Redmond, Secretary**