

**ACCOUNTANCY BOARD OF OHIO  
MINUTES OF JULY 11, 2014 MEETING**

The Accountancy Board met on July 11, 2014 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: Robert Fay, CPA (Chair), Michael Comer, CPA (Vice-Chair), James Carroll, CPA (Secretary), W. Michael Fritz, CPA (Immediate Past Chair), Margaret Houston, CPA (Past Chair), Adriana Sfalcin (Public Member), James Gero, CPA (Member), James Gottfried, CPA (Member) and Michael Guinigundo, CPA (Member).

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

Mr. Fay called the meeting to order at 10:00 a.m., and welcomed the guests in the audience.

Present in the audience were Scott D. Wiley, CAE, President and Chief Executive Officer of the Ohio Society of Certified Public Accountants (OSCPA), Barbara Benton, Vice-President for Governmental Affairs of the OSCP, Joseph Skoda, CPA, representing the National Society of Accountants, Patricia Hartman, Client Services Director of NASBA and Kimberly Farace, team leader of Client Services and Sales at Prometrics.

**FORMAL HEARING: ASHLEY R. COPLEY**

Mr. Fay opened a disciplinary hearing at 10:01a.m. pursuant to Chapter 119 of the Ohio Revised Code. The Board charged Ms. Copley with a violation of section 4701.16(A)(2),(4) and (10) of the Ohio Revised Code concerning dishonesty, fraud, or gross negligence in the practice of public accounting; violation of a rule of professional conduct promulgated by the Board; and conduct discreditable to the public accounting profession.

Ms. Huston called Mr. Patterson as a witness and introduced State's Exhibits (A) 1 through 6 and (B) 1 through 28. Ms. Copley then spoke to the Board and was asked questions by the Board.

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

**FORMAL HEARING: KEITH W. WEYLER**

Mr. Fay opened a disciplinary hearing at 10:15 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Weyler with a violation of section 4701.16(A)(1) and (4) of the Ohio Revised Code, concerning fraud and deceit in obtaining an Ohio permit; and violation of a rule of professional conduct promulgated by the Board; specifically continuing education verification. Mr. Weyler was represented by legal counsel, Daniel Zinsmaster, Esq.

Ms. Huston called Mr. Patterson as a witness and introduced State's Exhibits (A), 1 through 11 and (B) 1 through 13. Mr. Weyler then spoke and was questioned by the Board.

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

**FORMAL HEARING: ROBERT L. WHITE/ROBERT L. WHITE & ASSOCIATES INC.**

Mr. Fay opened a disciplinary hearing at 10:50 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. White, and his firm, with a violation of section 4701.16(A)(4) of the Ohio Revised Code, concerning a violation of a rule of professional conduct promulgated by the Board; specifically regarding Rule 4701-11-07/Board Communications.

Ms. Huston called Mr. Patterson as a witness and introduced State's Exhibits (A), 1 through 7 and (B) 1 through 5. Mr. White then spoke and was questioned by the Board.

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

**FORMAL HEARING: ARMAND GRUNBERGER**

Mr. Fay opened a disciplinary hearing at 11:15 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Grunberger with a violation of section 4701.16(A)(2),(4) and (10) of the Ohio Revised Code concerning dishonesty, fraud, or gross negligence in the practice of public accounting; violation of a rule of professional conduct promulgated by the Board; and conduct discreditable to the public accounting profession.

Ms. Huston called Mr. Patterson as a witness and introduced State's Exhibits (A), 1 through 11, (B) 1 through 28, (C) 1 through 18, (D) 1 through 4, (E) 1 through 2, (F) 1 through 3, (G) 1 through 34, (H) 1 through 2, (I) 1 through 5, (J) 1 through 2, (K) 1 through 4, (L) 1 through 6, (M) 1 through 5 and (N) 1. Mr. Grunberger was not present.

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

**FORMAL HEARING: BRENT H. RAUB**

Mr. Fay opened a disciplinary hearing at 11:30 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Raub with a violation of section 4701.16(A)(4) of the Ohio Revised Code, concerning a violation of a rule of professional conduct promulgated by the Board; specifically regarding Rule 4701-11-07/Board Communications. Mr. Raub failed to respond to a complaint filed against him and was not present.

Ms. Huston called Mr. Patterson as a witness and introduced State's Exhibits (A), 1 through 16 and (B) 1 through 4.

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

**FORMAL HEARING: MARGARET M. STRECKER/MARGARET M. STRECKER CPA**

Mr. Fay opened a disciplinary hearing at 11:45 a.m. pursuant to Chapter 119 of the Revised Code. The Board charged Ms. Strecker and her firm, with a violation of section 4701.16(A)(1) and (4) of the Ohio Revised Code, concerning fraud and deceit in obtaining an Ohio permit; and violation of a rule of professional conduct promulgated by the Board; specifically continuing education verification. Ms. Strecker was not present.

Ms. Huston called Mr. Patterson as a witness and introduced State's Exhibits (A), 1 through 13 and (B) 1 through 5.

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

## **FORMAL HEARING: NEIL F. TOLBERT**

Mr. Fay opened a disciplinary hearing at 12:00 p.m. pursuant to Chapter 119 of the Revised Code. The Board charged Mr. Tolbert with a violation of section 4701.16(A)(1) and (4) of the Ohio Revised Code, concerning fraud and deceit in obtaining an Ohio permit; and violation of a rule of professional conduct promulgated by the Board; specifically continuing education verification. Mr. Tolbert was not present.

Ms. Huston called Mr. Patterson as a witness and introduced State's Exhibits (A), 1 through 9 and (B) 1 through 3.

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

## **APPROVAL OF THE JUNE 2014 BOARD MEETING MINUTES**

Upon motion by Ms. Sfalcin, seconded by Ms. Houston, the Board voted to approve the minutes of the June 13, 2014 Board meeting. Motion carried 9-0.

## **INFORMATION REPORTS AND UPDATES**

### ***FINANCIAL UPDATE***

Ms. Elisabeth Newell, Board staff, reported that the fiscal year 2014 has ended and we are now into the new fiscal year with the same appropriations of fiscal year 2014.

### ***EDUCATION ASSISTANCE PROGRAM REPORT***

Ms. Newell reported a total of \$325,000 appropriated for the new fiscal year. The total committed for fiscal year 2014 ending was \$322,883. The appropriation cash balance is now at \$895,908.

### ***INVESTIGATIONS REPORT***

Jesse Dixon, investigations officer, noted that there were 10 cases opened since the last Board meeting, 2 closed and a total of 177 opened during 2014. There are currently 9 cases in litigation.

### ***OLD BUSINESS***

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

Mr. Patterson noted, per the June 13, 2014 Board meeting, the status of the hearings were processed and remedies were ordered. The updated version of the past hearings report was noted, showing all hearings still open. Mr. Patterson also noted that Mr. Maloy and Mr. Kolarik have completed their requirements.

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

### ***GRACE LUO***

Ms. Luo requested a waiver of the \$100 late fee applicable for licensing following certification in obtaining her Ohio license.

### ***ROBERT DEMARCHI***

Mr. DeMarchi requested a waiver of the \$500 late fee due to missing the deadline of December 31, 2013 in renewing his Ohio Registration.

### ***DAVID S. BRIXEY***

Mr. Brixey requested a waiver of the \$600 late fee due to missing the deadline of December 31, 2013 in renewing his Ohio Permit.

### ***NEW BUSINESS***

Patricia Hartman, Client Services Director of NASBA and Kimberly Farace, team leader of Client Services and Sales at Prometrics gave a presentation on revamping the CPA examination's security and updates that reflect needed changes in regards to questions, computer updates and issues, as well as Prometric sites.

## **EXECUTIVE DIRECTOR'S REPORT**

Mr. Patterson addressed the Board regarding the status of where the Board is in the rule review process with Chapters 4701-1, 3, 5, 7 and 15 of the Ohio Administrative Code.

## **QUASI-JUDICIAL DELIBERATIONS**

Upon motion by Mr. Gero, seconded by Mr. Comer, the Board voted to enter into quasi-judicial deliberations. Motion carried 9-0 on a roll call vote. After discussion, the Board returned to general session.

## **BOARD DECISIONS**

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

The Board voted to deny the late fee waiver appeals as follows:

Grace Luo: Late fee waiver request denied. Motion carried 6-2 with Mr. Fritz abstaining.

Robert S. DeMarchi: Late fee waiver request denied. Motion carried 9-0.

David S. Brixey: A motion to modify a reduction of late fee from \$600 to \$300 was denied. Motion carried 6 – 2 with Ms. Houston abstaining. Original late fee waiver request was denied. Motion

carried 5 – 3 with Ms. Houston abstaining.

***DISCIPLINARY HEARING: ARMAND GRUNBERGER***

Upon motion by Mr. Carroll, seconded by Mr. Comer, the Board voted to accept the affidavit of surrender for Mr. Grunberger's CPA certificate.

Motion carried 9-0 on a roll call vote.

***DISCIPLINARY HEARING: ASHLEY R. COPLEY***

Upon motion by Mr. Carroll, seconded by Mr. Comer, the Board voted to revoke the CPA certificate of Ashley R. Copley, but stay the revocation subject to the completion of the following requirements by October 31, 2014:

- Payment of a fine of \$2,000.
- Payment of any applicable late and penalty fees.
- Completion of a Board-approved professional standards and responsibilities course.

Motion carried 8-0 on a roll call vote. Ms. Sfalcin abstained.

***DISCIPLINARY HEARING: ROBERT L. WHITE/ROBERT L. WHITE & ASSOCIATES INC.***

Upon motion by Mr. Carroll, seconded by Ms. Houston, the Board voted to revoke the CPA certificate of Robert L. White, as well as the firm, Robert L. White and Associates Inc., but stay the revocation subject to the completion of the following requirements by October 31, 2014:

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

Motion carried 9-0 on a roll call vote.

***DISCIPLINARY HEARING: KEITH W. WEYLER***

Upon motion by Mr. Carroll, seconded by Mr. Comer, the Board voted to revoke the CPA certificate of Keith W. Weyler, but stay the revocation subject to the completion of the following requirements by October 31, 2014:

- Payment of a fine of \$850.
- Payment of any applicable late and penalty fees.
- Completion of a Board-approved professional standards and responsibilities course.

Motion carried 9-0 on a roll call vote.

***DISCIPLINARY HEARING: BRENT H. RAUB***

Upon motion by Mr. Carroll, seconded by Mr. Comer, the Board voted to revoke the CPA certificate of Brent H. Raub.

Motion carried 9-0 on a roll call vote.

***DISCIPLINARY HEARING: MARGARET M. STRECKER/MARGARET M. STRECKER CPA***

Upon motion by Mr. Carroll, seconded by Mr. Comer, the Board voted to revoke the CPA certificate of Margaret M. Strecker.

Motion carried 9-0 on a roll call vote.

***DISCIPLINARY HEARING: NEIL F. TOLBERT***

Upon motion by Mr. Carroll, seconded by Mr. Comer, the Board voted to revoke the CPA certificate of Neil F. Tolbert.

Motion carried 9-0 on a roll call vote.

Upon motion by Mr. Fritz, seconded by Ms. Sfalcin, the Board voted to adjourn. Motion carried 9-0.

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**ROBERT F. FAY, CHAIR**

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**JAMES J. CARROLL, SECRETARY**