

# Ohio | ACCOUNTANCY BOARD

## CHAIR MESSAGE: LOOKING FORWARD TOGETHER



It is an honor to be serving as the Chair of the Accountancy Board for 2017. I would first like to thank James J. Carroll, CPA, for his outstanding

leadership as the outgoing chair. I have some big shoes to fill. Joining me as the Executive Committee for 2017 is James D. Gottfried, CPA, as Vice-Chair and Michael M. Guinigundo, CPA, as Secretary.

The Accountancy Board of Ohio is the state government agency, established by the Ohio General Assembly in 1908, to regulate the practice of public accounting in Ohio. The Board is responsible for examining and licensing Certified Public Accountants, licensing the remaining public accountants, registering public accounting firms, and enforcing the provisions of Chapter 4701 of the Ohio Revised Code as passed by the General Assembly and Agency 4701 of the Ohio Administrative Code as adopted by the Board. All done with

an underlying objective to serve the public interest.

The Accountancy Board Members have been national leaders in the CPA community. Members here have participated in many committees and in leadership of the National Association of State Boards of Accountancy (NASBA). The members have worked on many nationwide issues that affect the CPA profession. Additionally, I would like to congratulate Ohio's own, Theodore (Ted) Long, Jr., as NASBA's 2016-2017 Vice Chair.

The Board has a number of issues on its agenda. I look forward to working with the Board members, our Executive Director, and staff in addressing these issues and fulfilling our obligations as the Accountancy Board of Ohio.

Sincerely,

*James*

James P. Gero, CPA, CGMA, Chair

## DID YOU KNOW THERE ARE MANY WAYS TO EARN CPE?

There are many ways to earn CPE. Live group studies, self-study, seminars, teaching, passing major professional examinations, etc. You may view a complete list of CPE opportunities at: <http://codes.ohio.gov/oac/4701-15-04>. Once you have earned CPE credit, make sure to obtain proper verification of completion. The verification must contain your name, the CPE sponsor name, the date and title of the course, and the number of CPE credited. Please note: The CPE provider does not have to be registered with the Accountancy Board of Ohio or NASBA as a CPE sponsor in order to provide eligible CPE credits.

The total CPE requirement for those holding a permit is 120 CPE credits earned during their 3-year reporting period.

Recent changes made to the rules regarding CPE are:

- A minimum of 20 CPE is required per year. Failure to comply will result in a \$10 fine for each CPE hour deficient.
- You may claim a maximum of 90 CPE credits earned as an instructor.
- Eight hours of CPE will be granted if a course is at least 400 minutes long.



# ACCOUNTANCY BOARD OF OHIO MEMBERS

## Officers

**James P. Gero, CPA, Chair**

**James D. Gottfried, CPA, Vice-Chair**

**Michael M. Guinigundo, CPA, Secretary**

## Members

**James J. Carroll, CPA, Past-Chair**

**Margaret A. Gilmore, CPA**

**Michael S. Comer, CPA**

**James B. Redmond, CPA**

**Kenya Y. Watts, CPA**

**Adriana Sfalcin, Public Member**

# ACCOUNTANCY BOARD OF OHIO STAFF

## **ACCOUNTANCY BOARD OF OHIO STAFF:**

### Executive Director:

**John E. Patterson (614-995-0192)**

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### Assistant Executive Director:

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**Karen Salyer, CPA Certification and Licensing  
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# CLOSING THOUGHTS FROM OUR PAST CHAIR



With this message, not only my term as Chairman of the Accountancy Board of Ohio (ABO) comes to an end, but also my term on the Board concludes.

Fortunately we have good people taking the reins: Jim Gero will become Chair; Jim Gottfried will become Vice Chair, and Mike Guinigundo will serve as Secretary. In the next few months you will be reading about two additions to the ABO, yet to be named.

In a recent message published in the ABO Annual Report, I discussed change in our practice, in our industry, and in the way business is conducted today compared to 20, 30 or 40 years ago. I also discussed the constant in our world of change—the ABO and its dedication to protecting the public and practitioners by assuring CPAs are fulfilling their obligation to the profession, to the business community, and to the public.

All of the ABO members recognize and fulfill their obligation to ensure that the services rendered and received by Ohio citizens and businesses from licensed the CPAs are performed in an ethical and professional manner.

In the past several years, Ohio has been significantly active with the National Association of State Boards of Accountancy (NASBA). Our involvement allows us to stay current with what is changing across the

country with the regulators in the various jurisdictions. In many cases, we have had the opportunity to lead—not simply participate—in the discussion about changes facing the profession.

Many current and former members of the ABO are involved in a number of NASBA committees. This is another way ABO is able to stay in front of various national issues that come before the profession. I want to take a moment to recognize Ted Long, a former chair of the ABO, who has been selected as the Chair-Elect of NASBA and will serve during the 2017-18 year. Ted, thank you for your service.

Before I pass the gavel from “Jim to Jim,” I want to take a moment to recognize the ABO staff. Under the leadership of our Executive Director John Patterson and Assistant Executive Director Tracey Fithen, we are fortunate to work with a high-performing team of professionals who provide invaluable insight and assistance to us in fulfilling our obligations. Without John and Tracey and their dedicated and capable team, ABO would not be part of the national leadership on the issues we face in the field of accountancy.

Thank you, too, to all the 2016 Board members. It was an honor to serve with each of you.

Sincerely,

James J. Carroll, CPA

## MEET OUR NEW BOARD INVESTIGATOR, CHARLENE NORTEY



Charlene comes from the Columbus City Attorney's office, where she was a legal intake investigator, performing investigations within the Prosecution Resources Division. She holds a Master's degree in criminalistics science from Drexel University and also speaks Spanish.

## LeanOhio TRAINING

The Accountancy Board of Ohio staff attended a LeanOhio event sponsored by the Ohio Department of Administrative Services on August 2, 3, and 4, 2016. This 3-day event was designed to encourage our office staff to dive deeply into their work processes. They discussed their experience, exercised their creativity, asked questions, and analyzed data. It encouraged staff to work together to design office processes to be simpler, faster and less costly. LeanOhio was a great learning experience for the staff that will bring positive results to better serve our agency, our licensees and the State of Ohio.



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Brandi Crowley and Accountancy Board staff



Charlene Nortey, Kelly Kelly, Karen Salyer, Luann Rager and Faith Ottavi



Elisabeth Kelley and Kelly Kelly

### FIND INFORMATION REGARDING YOUR CPA LICENSE ONLINE

You are able to verify information regarding your CPA license such as issue date, expiration date, license number, etc., by visiting the Ohio E-Licensing Center at: <http://acc.ohio.gov/Resources/LicenseLookup.aspx>.

Please note: the Board is no longer able to provide wallet cards.

### PLEASE REPORT CHANGES IN EMPLOYMENT, ADDRESS, TELEPHONE NUMBER AND EMAIL ADDRESS

Please report changes in your contact information and any changes in your employment to the Board office staff. Help us by making certain the Board has your contact information. Please report any changes to [Luann.Rager@acc.ohio.gov](mailto:Luann.Rager@acc.ohio.gov).

### ACCOUNTING STUDENTS, FUTURE CPAS, LICENSED CPAS, EDUCATORS, ETC.!! EVERYONE IS INVITED TO ATTEND OUR BOARD MEETINGS

Our Board meetings are open to the public. Meetings are held at the Vern Riffe State Office Tower, 77 South High Street, 31st Floor, Columbus, at 10:00a.m unless otherwise stated on our website, [acc.ohio.gov](http://acc.ohio.gov). Come and hear about upcoming law or rule changes regarding the accounting profession and hear about possible AICPA and NASBA updates. Disciplinary hearings are also held. Meet the Board members and Board staff. We invite all to attend!

#### Tentative 2017 Board Meeting Schedule:

- February 10, 2017, Room West B & C
- April 28, 2017, Room West B & C
- June 2, 2017, Room West B & C
- July 14, 2017, Room West B & C
- September 8, 2017, Room West B & C
- October 20, 2017, Room West B & C
- December 5, 2017, Room West B & C

# PRACTICE CONTINUATION AGREEMENTS: A PRACTICE SURVIVAL KIT

Below is an article shared by Daniel J. Dustin, CPA, Vice President at the National Associations of State Boards of Accountancy. We hope you find it interesting....

With the aging baby boomer population, Boards of Accountancy are reporting an increase in the number of inquiries from licensees and the public with respect to the practices of sole practitioners who have died or become incapacitated. When the death or incapacity of a practitioner occurs, several key issues arise including who will take control of client records and who will assure their safekeeping during the winding down of the practice.

When situations like this have occurred, Boards of Accountancy are often caught off guard with respect to their ability to take control of client records both legally or financially. It is important that Boards of Accountancy discuss this issue with legal counsel to determine their authority and responsibilities in these matters.

While some Boards of Accountancy have enacted rules related to the death or incapacity of a licensee, many Boards of Accountancy have asked NASBA for additional information on this topic. Working together with the AICPA, NASBA recently finalized the Practice Continuation Agreements: A Practice Survival Kit in an effort to provide the Boards of Accountancy with information that could be posted on a web site or shared with practitioners and the public.

Daniel J. Dustin, CPA, Vice President, State Board Relations, NASBA

## **THIS KIT IS AVAILABLE AT:**

<https://s3.amazonaws.com/emma-assets/bmf/c86751563de84a593e4ccc4b4ba0c078/Practice-Continuation-AgreementsFinal.pdf>

If you have any questions, please contact Daniel J. Dustin, CPA, at the office of National Association of State Boards of Accountancy (NASBA), at [DDUSTIN@NASBA.ORG](mailto:DDUSTIN@NASBA.ORG) or 615-880-4208.

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## **BOARD MEETING HELD AT THE UNIVERSITY OF CINCINNATI**

The Accountancy Board of Ohio had the pleasure of holding our September 2016 Board meeting at the University of Cincinnati, Russell C. Myers Alumni Center. We were fortunate to have approximately 200 accounting students, faculty and staff attend the meeting.

Colleen Conrad, Executive Vice President and Chief Operating Officer, National Association of State Boards of Accountancy (NASBA), gave an informative presentation about the upcoming changes being made to the Uniform CPA Examination. Ms. Conrad had available two great resources of information, The Uniform CPA Examination, 2016, Edition, An overview of the Current Exam and what to Expect from the 2017 Version, to any who were interested. She also had available the NASBA Trusted Resources For Accounting Education publication.

