

December 2014

CPA VOICE

The Ohio Society of Certified Public Accountants

6 What practitioners need to tell their clients about the ACA

10 How CPAs' number-one weakness helps fraud flourish

14 How you can get some relief this season

20 Do you know someone struggling with addiction?

24 CPAs go back to school to play FETCH!



EXERCISE YOUR ETHICS
BEFORE
YOU'RE IN A DILEMMA **16**

**MUNI
TAX
VICTORY! 4**

535 Metro Place South
Dublin, Ohio 43017



Members in Motion



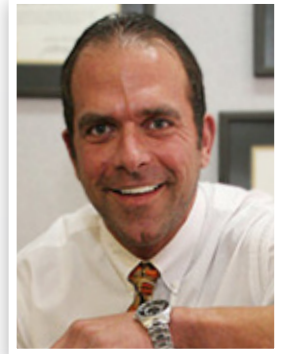
Paul Fullerman, CPA, CVA



Hilary Dodson, CPA



Michele Himes, CPA



Jeffrey M. Kurzweil, CPA

CAMBRIDGE

PAULA SCHLOSSER, CPA, has been promoted to manager at Rea & Associates.

CHARDON

NMS, a CPA business and financial advisory firm, has completed the acquisition of **PICARDINI & ASSOCIATES, CPA, INC.** of Mentor.

CLEVELAND

SEAN ABRAMS, CPA, has been hired as accounting and auditing manager at Cohen & Company.

LIBMAN, GOLDSTINE, KOPPERMAN & WOLF has merged with **BOBER, MARKEY, FEDOROVICH**. The converged firm will comprise more than 100 employees and 47 CPAs.

BRYAN LEUSZLER and **KIMBERLY ROSSMAN** have been hired as staff accountants at Cohen & Company.

ANGELIA MILO, CPA, has joined Meaden & Moore as a vice president with the firm's tax services group.

ERIK SCHUTH, CPA, has been hired as a senior staff accountant at Cohen & Company.

GARY SHAMIS, CPA, senior managing director with SS&G, has been appointed to the board of directors of Hillel International, the largest Jewish student organization in the world.

SS&G and **SS&G PARKLAND** will join **BDO USA** effective Jan. 1.

COLUMBUS

TRISTA ACKER, CPA, CFP, and **BEN ANTONELLI, CPA**, have been promoted to principal at Rea & Associates.

MARK BEEBE, CPA, has been promoted to supervisor at Rea & Associates.

PAUL FULLERMAN, CPA, CVA, has joined GBQ Consulting as a manager in the firm's forensic and dispute advisory services practice.

MEDINA

TED KLIMCZAK, CPA, and Anita Martin, CPA, have been promoted to manager at Rea & Associates.

ERIN WHITE-MEECE has been promoted to senior accountant at Rea & Associates.

PAUL ZEBARI, CPA, has been promoted to senior accountant at Rea & Associates.

MILLERSBURG

BRIAN KEMPF, CPA, has been promoted to senior manager at Rea & Associates.

JENNIFER MASTERS, CPA, has been promoted to senior accountant at Rea & Associates.

JORDAN MILLER, CPA, has been promoted to supervisor at Rea & Associates.

NEW PHILADELPHIA

JOSHUA CARLISLE has been promoted to supervisor at Rea & Associates.

KATELYN YODER, CPA, has been promoted to senior accountant at Rea & Associates.

POWELL

HILARY DODSON, CPA, has been promoted to director of client service, outsourced accounting at Kaiser Consulting.

MICHELE HIMES, CPA, has been promoted to director of client service, compliance at Kaiser Consulting.

RICHMOND, IND.

GARY ADAMSON, CPA, president of Adamson LLC and Adamson Advisory, has been invited to join the CPA Consultants' Alliance, a national group of thought leaders within the CPA, profession.

ROCKY RIVER

JEFFREY M. KURZWEIL, CPA, has joined Schultz Bertin & Co.

WESTLAKE

CORRIGAN KRAUSE CPA, has been named to the Crain's Cleveland Business Magazine's Fast 50 List, a ranking of the top fifty fastest growing companies in Northeast Ohio.

WOOSTER

SANDY LENDE, CPA, and **DAVID SHALLENBERGER, CPA**, have been promoted to manager at Rea & Associates.

YOUNGSTOWN

JORDANA LIMA has been hired as a staff accountant at Cohen & Company.

ZANESVILLE

SCOTT MOYER, CPA, has been promoted to manager at Rea & Associates.



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