ACCOUNTANCY BOARD OF OHIO
77 SOUTH HIGH STREET, 18TH FLOOR
COLUMBUS, OHIO 43215-6128
PHONE: 614.466.4135 FAX: 614.466.2628
WWW.ACC.OHIO.GOV
JOHN E. PATTERSON, EXECUTIVE DIRECTOR

September 10, 2013

Randolph Rhode
1795 Laramie Drive
Powell, Ohio 43065

ADJUDICATION ORDER 2013-09-05

Dear Mr. Rhode:

The Accountancy Board of Ohio (Board) conducted a formal disciplinary hearing on September 6, 2013 at 11:50 a.m. The purpose of the hearing was to determine what action should be taken against you for violation of division 4701.16(A)(5) of the Ohio Revised Code for conviction of a felony under the laws of any state or of the United States.

Our records indicate that you did not request a hearing in a timely manner and that you were not present at that hearing. Section 4701.16(B) of the Revised Code provides that the Board may take action against your CPA certificate for violation of division 4701.16(A)(5). The Board members present voted 9-0 to revoke your CPA certificate. Since you are no longer a Certified Public Accountant, you are ordered to cease and desist using the designation "CPA," "certified public accountant," advertising yourself as being permitted to practice public accounting in Ohio, or operating a public accounting firm. The use of any sign, letterhead, business card, directory listing, or other promotional material that in any way portrays you as an Ohio CPA is prohibited and will result in further action against you. You may not request reinstatement of your CPA certificate until all provisions of your court ordered requirements are met, including full restitution.

TIME AND METHOD TO PERFECT AN APPEAL

Any party desiring to appeal this Order shall file a Notice of Appeal with the Accountancy Board of Ohio, 77 South High Street, Columbus, Ohio 43215-6128, setting forth the order appealed from and stating that the agency's order is not supported by reliable, probative, and substantial evidence and is not in accordance with law. The notice of appeal may, but need not, set forth the specific grounds of the party's appeal beyond the statement that the agency's order is not supported by reliable, probative, and substantial evidence and is not in accordance with law. The Notice of Appeal shall also be filed by the appellant with the (appropriate court of common pleas). Such notices of appeal shall be filed within fifteen (15) days after the mailing of the notice of the Accountancy Board of Ohio's Order as provided in Section 119.12 of the Ohio Revised Code.

A copy of your notice of appeal must also be timely filed with the Court of Common Pleas of the appropriate county pursuant to the following provisions of Section 119.12 of the Ohio Revised Code:

> Any party adversely affected by any order of an agency issued pursuant to an adjudication...denying the issuance or renewal of a license or registration of a licensee, or

revoking or suspending a license...may appeal from the order of the agency to the court of common pleas of the county in which the place of business of the licensee is located or the county in which the licensee is a resident... If any party appealing from the order is not a resident of and has no place of business in this state, the party may appeal to the court of common pleas of Franklin County. Any party adversely affected by any order of an agency issued pursuant to any other adjudication may appeal to the court of common pleas of Franklin County...

You must determine the appropriate court in which to file your notice of appeal in light of the action taken by the Board. You may wish to obtain legal advice in making this decision.

Simply filing a notice of appeal will not prevent this adjudication order from taking effect. If you wish to stay the effect of the adjudication order pending the outcome of the appeal, you must apply for and receive a stay order from the court of common pleas in which you filed your notice of appeal pursuant to Section 119.12 of the Ohio Revised Code.

If you have any questions, please contact me (614) 995-0192, or you may e-mail me at the following address: John.e.patterson@acc.ohio.gov

CERTIFICATION

The State of Ohio,
County of Franklin, SS
I, the undersigned Executive Director for the Accountancy Board of Ohio, hereby certify that the foregoing is a true and exact reproduction of the original Order of the Accountancy Board of Ohio entered on its journal, on the 6th day of September, 2013.

John E. Patterson
Executive Director
September 10, 2013

(SEAL)

Via Certified Mail: 7010 2780 0000 1495 1656

cc: Office of the Attorney General

JEP/fo