

**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

Mike DeWine, Governor

John E. Patterson, Executive Director

May 3, 2021

Darrell Carey  
Carey & Associates, Inc.  
c/o James J. Leo  
Attorney at Law  
P.O. Box 280  
Medina, Ohio 44258-0280

**ADJUDICATION ORDER 2021-04-01**

Dear Mr. Leo,

The Accountancy Board of Ohio (Board) conducted a formal disciplinary hearing on April 30, 2021 at 10:04am. The purpose of the hearing was to determine what action should be taken against your client, Darrell Carey, and his firm for a violation of divisions 4701.16 (A)(9) and (A)(11) of the Revised Code for failure of a public accounting firm to obtain firm registration and for failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

Our records indicate he did not request a hearing in a timely manner, and you and he were present at that hearing. Section 4701.16(B) of the Revised Code provides that the board may take action against Mr. Carey's CPA certificate and firm registration for a violation of divisions 4701.16 (A)(9) and (A)(11). The board members present voted 8-0 to revoke Mr. Carey's CPA certificate and the firm registration of Carey & Associates, Inc.

Section RC 4701.99 makes it a criminal offense to use the designation "certified public accountant" or "CPA" in any manner if not licensed to do so. Since Mr. Carey is no longer a Certified Public Accountant, he must immediately cease and desist use of the designation "CPA," "certified public accountant," or to advertise yourself as being permitted to practice public accounting in Ohio. The use of any sign, letterhead, business card, directory listing, social media, or other promotional material that in any way portrays him as an Ohio CPA is prohibited. A Board Investigator will monitor compliance with this Order.

**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 the 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 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.


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 at (614) 995-0192 or via email at [John.E.Patterson@acc.ohio.gov](mailto:John.E.Patterson@acc.ohio.gov).

#### CERTIFICATION

The State of Ohio,  
County of Franklin, OH

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 3<sup>rd</sup> day of May 2021.

  
John E. Patterson  
Executive Director  
May 3, 2021

JEP/sjs

Via Certified Mail: 7018 2290 0001 8261 1417

Cc: Office of the Attorney General