



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

RSA Plaza Suite 226
770 Washington Avenue
Montgomery, AL 36104-3807

334/242-5700
In-state WATS: 1-800-435-9743
Fax: 334/242-2711
www.asbpa.alabama.gov

Mailing Address
P.O. Box 300375
Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 0282

January 27, 2023

Randal Gene Vellocido
Vellocido & Company LLC
1525 Perimeter Pkwy Ste 280
Huntsville AL 35806

RE: Vellocido, Randal Gene
Certificate No. 13452-R
Case No. 22CPE-50

Dear Mr. Vellocido:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated January 20, 2023. The Order REVOKES your Alabama CPA Certificate No. 13452-R and/or permit to practice and requires the return of the revoked CPA Certificate to the Board for failing to comply with the September 26, 2022 Board Order.

This Board action requires that you cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama as a Certified Public Accountant. The Board Order also requires the return of the revoked CPA Certificate to this office. We respectfully request that you make a diligent search for the CPA Certificate and return it to the Board office by close of business on February 20, 2023.

Section 34-1-15 of the Code of Alabama 1975 does provide for reinstatement of the CPA Certificate. This section states that upon application to the Board in writing after hearing, pursuant to notice, the Board may reinstate the revoked CPA Certificate. Section 34-1-11(d) of the Code of Alabama 1975 complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement. This section states that the Board may impose a reinstatement fee not to exceed \$100.00, plus the annual registration fee and late renewal penalty that was due at the time of revocation and the registration fee for the fiscal year of requested reinstatement. The Board will not consider reinstatement requests until all fines and penalties have been paid and the completion of the NASBA Center for the Public Trust (CPT) Ethical Leadership Training course.

If you want to be considered for reinstatement or have other questions, please, contact me at the number shown above.

Sincerely,

D. Boyd Busby, CPA
Executive Director

DBB/tt

Attachment

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
RANDAL GENE VELLOCIDO, CPA) CASE NO. 22CPE-50
CERTIFICATE NO. 13452-R)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on January 20, 2023, at University of Alabama at Birmingham in Birmingham, Alabama, in the matter of the complaint against RANDAL GENE VELLOCIDO, CPA, Certificate No. 13452-R makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent is a Certified Public Accountant in the State of Alabama and was so registered relevant to this complaint.
2. Respondent was provided notice of the hearing by certified mail, return receipt requested, and regular first-class mail to the most recent address on file with the Board.
3. Respondent failed to attend the hearing. The hearing was conducted in Respondent's absence, as provided in Section 34-1-14 (c) and Section 41-22-12 (d), Code of Alabama 1975.
4. Respondent failed to satisfy the requirements of continuing professional education for the fiscal year ended September 30, 2021.
5. Respondent failed to supply the required documentation requested in the audit of the Respondent's reported CPE.
6. Respondent failed to appear before the Board on September 26, 2022 to answer charges for failing to satisfy the requirements of CPE for the fiscal year ended September 30, 2021. At that hearing Respondent was suspended, ordered to appear before the Board at its next meeting, return to the Board office the suspended CPA certificate, pay a fine of four thousand five hundred

dollars (\$4,500.00), resolve all CPE deficiencies for fiscal year ending September 30, 2021, and complete the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course. As of this date Respondent has not returned the suspended CPA certificate, paid the required fine, resolved the CPE deficiencies, or completed the NASBA CPT Ethics course. (See attached September 26, 2022 order).

CONCLUSIONS OF LAW

The Board finds that the facts as established at the hearing and as outlined above constitute a violation of Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

7. Respondent's failure to comply with the Board's September 26, 2022 Board Order places the Respondent in contempt.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the license, registration, certificate and/or permit to practice of the Respondent be REVOKED, that Respondent complete the following and provide proof of completion within thirty (30) days of this Order: return the revoked Certified Public Accountant wall certificate.

DONE this 20th day of January 2023.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. PRINCE and
MESSRS. BLACKMON, GRICE, KINTZ, MADISON,
SCHAFFERS, and SMITH

ATTEST:



D. Boyd Busby, CPA
Executive Director

Signed on January 27, 2023



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

RSA Plaza Suite 226
770 Washington Avenue
Montgomery, AL 36104-3807

334/242-5700
In-state WATS: 1-800-435-9743
Fax: 334/242-2711
www.asbpa.alabama.gov

Mailing Address
P.O. Box 300375
Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 3702

September 30, 2022

Randal Gene Vellocido
Vellocido & Company LLC
1525 Perimeter Pkwy Ste 280
Huntsville AL 35806

RE: Vellocido, Randal Gene, CPA
Certificate No. 13452-R
Case No. 22CPE-50

Dear Mr. Vellocido:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 26, 2022. The Order SUSPENDS your CPA certificate 13452-R and/or permit to practice, fines you, and requires the return of the suspended CPA Certificate to the Board, for failing to respond to the audit of your fiscal year ending September 30, 2021 continuing professional education (CPE).

This Board action requires the following:

1. Your CPA certificate has been suspended; therefore, you must cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama.
2. Return of the suspended CPA Certificate to this office. We respectfully request that you make a diligent search for the CPA Certificate and return it to the Board Office by close of business October 26, 2022.
3. Payment of an administrative fine of four thousand five hundred dollars (\$4,500.00) by October 26, 2022. The fine can be paid by either cashier's check/money order payable to the Alabama State Board of Public Accountancy or you may pay online by using the following link, located on the Board's website:
<https://appengine.egov.com/apps/al/asbpa/fines>.
4. Submission of CPE documentation for fiscal year 2021, or resolution of all CPE deficiencies for fiscal year 2021 by October 26, 2022. The CPE used to resolve the 2021 deficiency may not be used for fiscal year 2022 compliance.
5. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80 by November 10, 2022. The following link is located on the Board's website,
<https://cpt.secure.nonprofitsoapbox.com/altraining>.
6. Appearance before the Board at its January 20, 2023 meeting at the University of Alabama at Birmingham, Collat School of Business, Room LL01, located in Birmingham, Alabama.

If you have questions, please contact me at the number shown above.

Sincerely,

D. Boyd Busby, CPA
Executive Director

DBB/tt

Enclosure

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
RANDAL GENE VELLOCIDO, CPA) CASE NO. 22CPE-50
CERTIFICATE NO. 13452-R)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on September 26, 2022, at Auburn University in Auburn, Alabama, in the matter of the complaint against RANDAL GENE VELLOCIDO, CPA, Certificate No. 13452-R, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent is a Certified Public Accountant in the State of Alabama and was so always registered relevant to this complaint.
2. Respondent was provided notice of the hearing by certified mail, return receipt requested, and regular first-class mail to the most recent address on file with the Board.
3. Respondent did not attend the hearing. The hearing was conducted in Respondent's absence, as provided in Section 34-1-14(c) and Section 41-22-12(d), Code of Alabama 1975.
4. Documentary evidence designated as Board's Exhibits 1-3 were admitted into evidence and published to the Board.
5. Documentary evidence presented at the hearing established that the Respondent has failed to satisfy the requirements of continuing professional education for the fiscal year ended September 30, 2021, as of the date of the hearing in this matter.

CONCLUSIONS OF LAW

The Board finds that the facts as established at the hearing and as outlined above, constitute a violation of Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

1. The acts of the Respondent constitute a violation of Section 34-1-1, et seq., Code of Alabama 1975, and of the rules and regulations of the Board, specifically, Board Rule 30-X-5-.01, et seq. (Continuing Professional Education), in violation of Section 34-1-12, Code of Alabama 1975.
2. The acts of the Respondent constitute the failure to satisfy the requirements of continuing professional education, in violation of Sections 34-1-11(c) and 34-1-12(a)(12), Code of Alabama 1975.
3. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rules 30-X-6-.01, et seq. (Rules of Professional Conduct), in violation of Section 34-1-12(a)(4), Code of Alabama 1975.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the Respondent be SUSPENDED and complete the following:

1. Respondent's CPA certificate be suspended; therefore, must cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama.
2. Respondent must make a diligent search and return the suspended CPA Certificate 133452-R to the Board office by the close of business October 26, 2022.
3. Fined four thousand five hundred dollars (\$4,500.00) to be paid by October 26, 2022. The fine can be paid by either cashier's check/money

order payable to the Alabama State Board of Public Accountancy or you may pay online by using the following link, located on the Board's website, <https://appengine.egov.com/apps/al/asbpa/fines>;

4. Submission of CPE documentation for fiscal year 2021 or resolution of all CPE deficiencies for fiscal year 2021 by October 26, 2022. The CPE used to resolve the 2021 deficiency may not be used for fiscal year 2022 compliance.
5. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course with a passing score of 80 by November 10, 2022. The following link is located on the Board's website: <https://cpt.secure.nonprofitsoapbox.com/altraining>.
6. Appearance before the Board at its January 20, 2023 meeting at the University of Alabama at Birmingham, Collat School of Business, Room LL01, located in Birmingham, Alabama.

DONE this 26th day of September 2022.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MMES. PRINCE AND SHEPPARD-HARRIS
AND MESSRS. BLACKMON, GRICE, KINTZ,
MADISON AND SCHAFFERS

ATTEST:


D. Boyd Busby, CPA Executive
Director September 30, 2022

7020 1290 0001 5670 0282

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE**CERTIFIED MAIL®**7020 1290 0001 5670 0282
7020 1290 0001 5670 0282**U.S. Postal Service™**
CERTIFIED MAIL® RECEIPT
*Domestic Mail Only*For delivery information, visit our website at www.usps.com®.**OFFICIAL USE**
2ACPE-50

Certified Mail Fee

\$

1-27-23

Extra Services & Fees (check box, add fee as appropriate)

- Return Receipt (hardcopy) \$ _____
- Return Receipt (electronic) \$ _____
- Certified Mail Restricted Delivery \$ _____
- Adult Signature Required \$ _____
- Adult Signature Restricted Delivery \$ _____

Postmark
Here

Postage

\$

Total

\$

Serial

Street

City

Randal Gene Vellocido
 Vellocido & Company LLC
 1525 Perimeter Pkwy Ste 280
 Huntsville AL 35806