

BEFORE THE ACCOUNTANCY EXAMINING BOARD OF THE STATE OF IOWA

IN THE MATTER

OF Nancy Janssen

LICENSEE

CASE NO.: C-ACC-23-00015

**CONSENT AGREEMENT
REGARDING LICENSE
RESTRICTIONS**

COMES NOW the Iowa Accountancy Examiners Board (“Board”) and Nancy Janssen (“Licensee”), on 05/08/2024 and enter into this Consent Agreement for the issuance of a permanent Iowa accountants license subject to the following conditions:

A. JURISDICTION AND BACKGROUND

1. Licensee is hereby granted Iowa license no. O05512.
2. It was reported to the Accountancy Examining Board that Licensee received a disciplinary notice from the American Institute of Certified Public Accountants (AICPA) along with an ethics complaint against Licensee. It was found that the Licensee violated several rules of the AICPA Code of Professional Conduct, and an agreement was reached between the Licensee and the AICPA Ethics Charging Authority (ECA). A complaint was filed with the Board alleging she failed to report the discipline to the Board.

B. STIPULATIONS

3. **PRACTICE RESTRICTION:** Applicant’s license to practice Certified Public Accounting in Iowa is continued subject to the terms of the November 2023 agreement between the Licensee and the AICPA-ECA, which is hereby cosigned by the Board. The Licensee shall also pay a \$1,000 penalty fine.
4. In stipulating to this Consent Agreement, the Licensee acknowledges the following:
 - a. This Consent Agreement is subject to the approval of the Board and will have no

force or effect if it is not accepted by the Board.

b. The Assistant Attorney General will present this Consent Agreement to the Board *ex parte*.

c. I understand I have an opportunity to be heard and to contest the allegations against me in a formal hearing before the Board and that by waiving the formal hearing, I waive my right to challenge the allegations against me and all attendant rights, including the right to seek judicial review of the Board's actions or to object to the terms of this Consent Agreement.

d. I waive my ability to review the investigative file in this case.

e. I understand this Consent Agreement will be part of my permanent licensure file and may be considered by the Board in determining the nature and severity of any disciplinary action to be imposed in the event of any future violations.

f. I am voluntarily entering into this Consent Agreement.

g. Failure to comply with the provisions of this Consent Agreement shall be grounds for disciplinary action pursuant to Iowa Code § 272C.3(2)(a).

i. I have the right to be represented by counsel in this matter.

j. I understand that this Consent Agreement constitutes formal disciplinary action against my Iowa CPA license.

k. I understand I am responsible for all expenses incurred to comply with the conditions and requirements of this Consent Agreement.

5. Licensee shall obey all federal, state, and local laws, and all rules governing the practice of Certified Public Accounting in Iowa.

6. Respondent shall submit a copy of this Consent Agreement to all licensing boards where

the Respondent holds a license, whether active or not, within **THIRTY days** of the date of the Board approval of this Consent Agreement.

7. This Consent Agreement becomes a public record available for inspection and copying upon execution in accordance with the requirements of Iowa Code Chapters 17A, 22 and 272C.

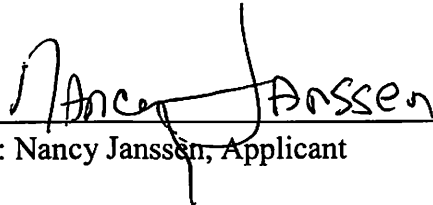
8. The Board's approval of this Consent Agreement shall constitute a **FINAL ORDER** of the Board.

C. FINAL ORDER

WHEREFORE, the terms of this Consent Agreement Regarding License Restrictions is agreed to by the Iowa Accountancy Examiners Board and the Applicant.

FOR THE APPLICANT:

Voluntarily agreed to and accepted by Nancy Janssen on this 9th day of ^{Sept.} ~~June~~, 2024.


By: Nancy Janssen, Applicant

FOR THE IOWA Accountancy Examining Board:

Voluntarily agreed to and accepted by the **IOWA ACCOUNTANCY EXAMINING BOARD** on this 31 day of **October**, 2024.



Jackson Boes, on behalf of the Board
Iowa Accountancy Examining Board
6200 Park Avenue, Ste. 100
Des Moines, Iowa 50321