

BEFORE THE ACCOUNTANCY EXAMINING BOARD Department of Commerce  
OF THE STATE OF IOWA Professional Licensing Bureau

FILED 12/15/2010 (Date)

IN THE MATTER OF: )

Case No. 10-072

Tamara Arbogast )  
CPA #O09805 )  
2221 Salem Road )  
New London, IA 52645 )

Respondent. )

COMBINED STATEMENT OF  
CHARGES AND CONSENT ORDER  
IN DISCIPLINARY CASE

Accountancy  
Board of Accountancy  
Signature, Executive Officer

**A. Statement of Charges**

1. The Iowa Accountancy Examining Board ("Board") has jurisdiction of this disciplinary matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2009).

2. Respondent was issued Iowa CPA certificate number O09805 on the 4<sup>th</sup> day of August 1997. Respondent reported she completed the required 4 hours of ethics for her 2010 renewal. When completing the 2010 CPE Audit she realized she had not completed the ethics requirement and contacted the Board.

3. The Board charges Respondent with failure to comply with the continuing education requirements necessary to remain qualified for continued certification, unethical conduct, and submitting a deceptive application to the Board in violation of Iowa Code sections 272C.2(1), 272C.10(3), 542.6(3), and 542.10(1)(a), (j), and 193A Iowa Administrative Code 5.5(7), 10.3, 10.7(4), 10.8, 14.3(1)(d) and 14.3(5)(a).

4. The Board and Respondent have agreed to fully resolve these charges through the following Consent Order, rather than proceed to contested case hearing.

**B. Settlement Agreement and Consent Order**

5. Respondent has a right to a hearing on the charges, but waives his right to hearing and all attendant rights, including the right to seek judicial review, by freely and voluntarily entering into this Order. This Consent Order constitutes discipline against the Respondent, and is the final agency order in the contested case, pursuant to Iowa Code section 17A.10 and 193 Iowa Administrative Code 7.4.

6. Respondent agrees the State's counsel may present this Order to the Board and may have ex parte communications with the Board while presenting it.

7. This Order shall be part of the permanent record of Respondent and shall be considered by the Board in determining the nature and severity of any future disciplinary action to be imposed in the event of any future violations.

8. This Combined Statement of Charges and Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2009).

9. Failure to comply with the provisions of this Order shall be grounds for further disciplinary action pursuant to Iowa Code section 272C.3(2)(a) (2009). However, no action may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing.

10. This Order is subject to approval of the Board:

(a) If the Board fails to approve this Order, it shall be of no force or effect on either party, and it shall not be admissible for any purpose in further proceedings in this matter.

(b) If the Board approves this Order, it shall fully dispose of all issues in this case.

**IT IS THEREFORE ORDERED:**

- A. Respondent is reprimanded for reporting continuing education to the Board without proper documentation upon which to support the information provided as describe in the Statement of Charges.
- B. Respondent shall pay a civil penalty of \$250 no later than December 31, 2010.
- C. Respondent shall complete an additional 8 hours of continuing professional education in Ethics, none of which may be used for the 2012 or future renewals. These hours must be completed by March 31, 2011 and documentation shall be sent to the Board office.

**AGREED AND ACCEPTED:**

**The Respondent**



Tamara Arbogast

11-1-10  
Date

**The Iowa Accountancy  
Examining Board**



By: Telford A. Lodden, CPA, Chair

12/13/10  
Date