

**BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA**

<p>IN THE MATTER OF:</p> <p>Kevin Bruder CPA Certificate #O08221</p> <p>Respondent.</p>	<p>Case No. 19-05</p> <p>CONSENT ORDER</p>
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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 (2017).

2. Kevin Bruder (“**Respondent**”) was issued certificate number O08221 on February 1, 1993. Respondent reported he had completed 90 hours of CPE on his 2018 on-line renewal. The minimum CPE required was 120 hours. In April of 2019, the Board conducted a random CPE audit. Respondent was selected and required to provide documentation substantiating the CPE hours required of him during his 2018 renewal. Initially, Respondent was only able to provide sufficient documentation in support of 101 hours; 19 hours short of the 120 hour requirement. After Respondent was charged by the Board with failing to meet the minimum continuing education requirements, Respondent was able to obtain adequate proof of attendance directly from the provider demonstrating Respondent met the 120 requirement within the applicable reporting period. Ultimately, “Primary responsibilities for documenting the requirements shall be with the licensee, and evidence to support fulfillment of those requirements must be retained for a period of three years subsequent to submission of the report claiming the credit.” Iowa Admin. Code r. 193f—10.9(4).

3. The Board charges Respondent with failing to timely supply documentation of, or retain adequate proof of attendance of, the continuing professional education hours required by or reported to the Board in connection with an audit or other request for documentation in violation of: Iowa Code sections 272C.2(1) and 542.6(3); and Iowa Administrative Code rules 193f—10.9(4) and 10.10.

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

1. Respondent has a right to a hearing on the charges, but waives Respondent’s right to hearing and all attendant rights, including the right to seek judicial review, by freely and voluntarily entering into this Consent Order. This Consent Order constitutes discipline against Respondent, and is the final agency order in a contested case, pursuant to Iowa Code section 17A.10 and 193 Iowa Administrative Code 7.4. Respondent acknowledges that Respondent had an opportunity to review this Consent Order with legal counsel before signing it.

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

3. This Consent 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.

4. This Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22.

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

6. This Consent Order is subject to approval of the Board:

- a. If the Board fails to approve this Consent 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 Consent Order, it shall fully dispose of all issues in this case.


IT IS THEREFORE ORDERED:

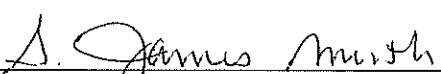
- A. Respondent is reprimanded for being unable to timely document the continuing professional education hours required by or reported to the Board in connection with an audit or other request for documentation.
- B. Respondent shall pay a civil penalty of \$500 within thirty (30) days of the date this Consent Order is signed by all parties.
- C. Respondent shall supply the Board with documentation substantiating the CPE hours claimed by him as part of the 2020 renewal.

AGREED AND ACCEPTED:

Respondent

Iowa Accountancy Examining Board


By: Kevin Bruder


By: ~~Robert Snodgrass, CPA, Chair~~
S. James Smith, CPA, Vice-Chair

5/31/19
Date

6-27-19
Date