

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

FILED 4/7/2011 (Date)

IN THE MATTER OF:)
)
Anthony Clasen)
CPA #O08573)
4501 Prairie Parkway)
)
Cedar Falls, IA 50613)
)
Respondent.)
)

Case No. 11-001

~~Accountancy~~
[Redacted Signature]
Signature, Executive Officer

**COMBINED STATEMENT OF
CHARGES AND CONSENT ORDER
IN DISCIPLINARY CASE**

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 O08573 on the 2nd day of August 1993. Respondent allowed his certificate to lapse in June 30, 2010. While his certificate was lapsed, Respondent held out as a CPA. The certificate is currently active and will next expire June 30, 2012. Respondent's CPE is currently fulfilled as required. While the period of lapse was not long and Respondent provides public accounting services within a business setting, his title ("CPA") is used in company web advertising and this is the second time Respondent has failed to renew in a timely fashion.
3. The Board charges Respondent with practicing public accountancy on a lapsed certificate in violation of Iowa Code sections 272C.10(3), and 542.10(1)(c), (d), and (j); and 193A Iowa Administrative Code 5.5(2) and 5.5(5).
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 practicing public accountancy on a lapsed certificate.
- B. Respondent shall pay a civil penalty of \$250 no later than March 31, 2011.

AGREED AND ACCEPTED:

The Respondent

[Redacted Signature]

Anthony Clasen

3-15-11
Date

The Iowa Accountancy

[Redacted Signature] **Examining Board**

By: Telford A. Lodden, CPA, Chair

4/7/11
Date