

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

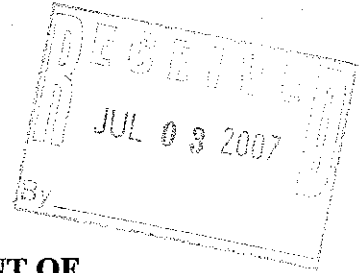
IN THE MATTER OF:

Kenneth Curell
Certificate # O07061
604 Greene Street
Boone, IA 50036

Respondent

Case No. 07-08

**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 (2007).

2. Respondent Kenneth Curell was issued Iowa CPA certificate number 7061 on the 19th day of January, 1990. Respondent's certificate lapsed on the 30th day of June, 2002. Respondent has not yet reinstated his CPA certificate. Respondent has held out to the public as a CPA following the lapse of his certificate and has otherwise performed public accounting services for which a CPA certificate is required.

3. The Board charges Respondent Kenneth Curell with practicing public accountancy on a lapsed certificate in violation of Iowa Code sections 272C.10(3), and 542.10(1)(c), (d), (i) and (j); and 193A Iowa Administrative Code 5.5(2).

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 the 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 (2007).

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) (2007). 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. Reprimand. Respondent is reprimanded for holding out to the public as a CPA and otherwise practicing public accountancy on a lapsed CPA certificate.

B. Reinstatement. Kenneth Curell shall take the necessary steps to reinstate his CPA certificate within 30 days of the date this Order is signed by all parties. Respondent's failure to reinstate his CPA certificate within this 30-day period shall result in additional discipline, unless Respondent takes all steps necessary to cease using the title "CPA" while performing any of the services defined in Iowa Code section 542.3(20). Respondent shall notify the Board before the expiration of the 30-day period if he elects to cease practicing public accounting as a CPA. If Respondent elects not to reinstate his CPA certificate, he shall immediately surrender the certificate and shall not apply to reinstate the surrendered certificate for a period of at least six months. Any application to reinstate shall conform to the requirements of 193 Iowa Administrative Code 7.38 and 193A Iowa Administrative Code 16.5.

C. Civil Penalty. Respondent shall pay a civil penalty of \$1,000 within 30 days of the date this Order is signed by all parties.

D. Client Notification. Respondent shall notify the clients for whom he provided services while using the title "CPA" that he was not properly certified. Respondent shall

include in his client notification list any client for whom he provided services using the CPA title between June 30, 2005 to the date in which he reinstates his certificate. Respondent shall send a copy of his proposed notification letter to the Board office for pre-approval prior to mailing. Respondent shall provide copies of the letters to the Board office by July 30, 2007. He may submit a form of the letter with the names of clients to whom he sent the letter.

AGREED AND ACCEPTED:

The Respondent



Kenneth Curell

7/2/07
Date

**The Iowa Accountancy
Examining Board**



By: Jefford A. Loden, CPA, Chair

7/11/07
Date