



accordance with the requirements of Iowa Code chapter 22 (2013).

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) (2013). 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. The Board reprimands Respondent for practicing on a lapsed Iowa CPA certificate.
- B. Respondent shall pay a civil penalty of \$1,000 within thirty (30) days of the date this Consent Order is signed by all parties.
- C. Respondent shall complete at least 4 hours of qualifying continuing education on the topic of ethics which shall not be submitted for the continuing education required for renewal. A certificate of completion shall be submitted to the Board office no later than September 1, 2013.
- D. Respondent shall notify all clients for whom he provided tax or other accounting services while using the title "CPA" during the period between July 1, 2012 and January 17, 2013, that he provided these services on a lapsed CPA certificate. Respondent shall secure Board approval in advance of sending the notification to clients. He shall provide copies of the letters to the Board office and otherwise verify completion of the client notification within thirty days of the date this Consent Order is signed by all parties.

**AGREED AND ACCEPTED:**

**The Respondent**



Kenneth Carell

Date 5/20/13

**The Iowa Accountancy Examining Board**



By: \_\_\_\_\_, Chair

Date 6/11/13

BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

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IN THE MATTER OF: ) Case No. 13-04  
 )  
Kenneth Curell )  
Certificate #O07061 ) RELEASE FROM CONSENT ORDER  
 )  
Respondent )

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The Iowa Accountancy Examining Board, having reviewed the records in the above captioned files, finds that the Respondent has complied with terms of the consent order and should be released. The Board voted unanimously to release Respondent on October 30, 2013.

It is therefore ordered that the Respondent is **RELEASED** from the Consent Order.

[Redacted Signature]  
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