

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

Department of Commerce
Professional Licensing Bureau

FILED 1/20/2011 (Date)

IN THE MATTER OF:

Case No. 10-071

Tammy Hertzell
CPA #O11155
1432 E. State Street
Mason City, IA 50401

Respondent.

ACCOUNTANCY
Board of Examiners
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 O11155 on the 31st day of July 2001. 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 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.

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 January 31, 2011.
- 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



Tammy Hertz

Date

1/13/2011

**The Iowa Accountancy
Examining Board**



By: Telford A. Lodden, CPA, Chair

Date

1/20/11