

BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

Department of Commerce  
Professional Licensing Bureau

FILED 3-15-2011 (Date)

Accountancy  
Board / Commission

IN THE MATTER OF:

Case No. 10-021

Carroll M. Jones  
CPA #000984 (lapsed)  
2313 Rocklyn Drive  
Urbandale, IA 50322

COMBINED STATEMENT OF CHARGES AND CONSENT ORDER  
IN DISCIPLINARY CASE

Respondent.

**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 O00984 on the 4<sup>th</sup> day of February 1970. Respondent allowed his certificate to lapse in 2000 when he ceased performing services only a CPA may perform. He has not reinstated his certificate and does not plan to do so. Respondent continued to hold out to the public as a CPA. He did not understand that he could not use the title without an active license to practice.

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 5.1(3), 5.1(4), 5.5(8), 5.6(4), 5.6(5), and 14.3(7)(k).

4. Respondent has agreed that he will take all steps necessary to cease using the CPA title. He plans to retire within the next year or so. He is not now performing and does not intend to perform compilation or attest services. 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 cease using the CPA title and shall remove references to "CPA" or "certified public accountant" from advertising, letterhead, email address, tax returns, and building signage. He shall notify the Board when the removal is complete no later than 30 days from the date this Consent Order is signed by all parties.
- C. If Respondent performs tax or other accounting services in the future for clients for whom he previously performed accounting services using the CPA title, he shall inform the client his CPA certificate has lapsed and that while he may continue to perform tax and related accounting services, he may not do as a CPA unless he reinstates his CPA certificate.

**AGREED AND ACCEPTED:**

**The Respondent**



Carroll M. Jones

3/14/11  
Date

**The Iowa Accountancy  
Examining Board**



By: Telford A. Lodden, CPA, Chair

4/7/11  
Date