

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IN THE MATTER OF:

Johnathan William Mohr
CPA Certificate #O12443

Respondent.

Case No. 19-06

CONSENT ORDER

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 (2019).

2. Johnathan William Mohr (“**Respondent**”) was issued certificate number O12443 on September 18, 2009. In January of 2019, the Board conducted a random CPE audit. Respondent was selected and required to provide documentation substantiating the CPE hours required of and claimed by him during his 2018 renewal. Respondent was only able to provide sufficient documentation in support of thirty-nine (39) hours; eighty-one (81) hours short of the 120 hour requirement.

3. The Board charges Respondent with failing to maintain adequate records and being unable to sufficiently document the continuing professional education hours required to maintain licensure in violation of: Iowa Code sections 272C.2(1) and 542.6(3); and Iowa Administrative Code rules 193A—5.5(7), 10.8(3), 10.9(4), and 10.10.

4. The Board acknowledges that Respondent was able to supply copies of slides, confirmations of registration, or handwritten notes supporting 103 hours of continuing education beyond those supported by course certificates. However, pursuant to the Board’s rules, such documentation is not sufficient. Iowa Administrative Code rule 193A—10.9(4) provides:

Primary responsibilities for documenting the requirements shall be with the licensee, and evidence to support fulfillment of those requirements must be retained for a period of three years subsequent to submission of the report claiming the credit. (Refer to 193A—subrule 14.3(1) and Iowa Code section 542.10(1)(a), which provides for permanent revocation based on fraud or deceit in procuring a license.) Satisfaction of the requirements, including retention of attendance records, certification of completion records, and written outlines, may be accomplished as follows:

a. For courses taken for scholastic credit in accredited universities and colleges(state, community, or private) or high school districts, evidence of satisfactory completion of the course will be sufficient; for noncredit courses taken, a statement of the hours of attendance, signed by the instructor, must be obtained by the licensee.

b. For correspondence and formal independent self-study courses, written

evidence or a certificate of completion from the sponsor or course provider shall be obtained by the licensee.

c. In all other instances, the licensee must maintain a record of the information as listed in subrule 10.8(3).

None of the courses claimed by Respondent were taken for scholastic credit under paragraph (a). Several courses claimed were self study under paragraph (b) and, in those instances, Respondent was able to supply certificates of completion from the course sponsor. For the remaining courses and hours, however, pursuant to paragraph (c) Respondent was required to maintain a record of the information as listed in subrule Iowa Administrative Code rule 193A—10.8(3), which provides, in relevant part:

10.8(3) Continuing professional education programs will qualify only if:

a. An outline of the program is prepared in advance and preserved.

....

d. A record of attendance or certification of completion or transcript is maintained.

Thus, Respondent was required to maintain and submit to the Board upon request in connection with a CPE audit **both** a course outline (or slides) **and** a record of attendance or certification of completion or transcript.

5. The Board does not consider the slides Respondent submitted to constitute a record of attendance or certification of completion or transcript. Each of these types of documentation refers to documentation demonstrating that a specific individual was in attendance at or otherwise participated in the applicable educational course. Mere possession of slides of courses do not demonstrate that this particular Respondent took corresponding courses in question, consistent with the purpose of the Board's rule.

6. 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

1. Respondent has a right to a hearing on the charges, but waives Respondent's right to hearing and all attendant rights, including the right to seek judicial review, by freely and voluntarily entering into this Consent Order. This Consent Order constitutes discipline against Respondent, and is the final agency order in a contested case, pursuant to Iowa Code section 17A.10 and Iowa Administrative Code 193A—7.4. Respondent acknowledges that Respondent had an opportunity to review this Consent Order with legal counsel before signing it.

2. Respondent agrees the State's counsel may present this Consent Order to the Board and may have ex parte communications with the Board while presenting it.

3. This Consent 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.

4. This Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22.

5. Failure to comply with the provisions of this Consent Order shall be grounds for further disciplinary action pursuant to Iowa Code section 272C.3(2)(a). However, no action may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing.

6. Respondent does not admit the above-referenced allegations as set forth in the Statement of Charges, but does agree to the entry of this Consent Order as the resolution of a disputed matter.

7. This Consent Order is subject to approval of the Board:

- a. If the Board fails to approve this Consent 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 Consent Order, it shall fully dispose of all issues in this case.

IT IS THEREFORE ORDERED:

- A. Respondent is reprimanded for being unable to sufficiently document the continuing professional education hours required to maintain licensure to the Board in connection with an audit or other request for documentation.
- B. Respondent shall pay a civil penalty of \$250 within thirty (30) days of the date this Consent Order is signed by all parties.
- C. Respondent has communicated to the Board that he is not currently practicing as a CPA, and wishes to place his license in inactive status. By this Order, Respondent's license is placed in inactive status.
- D. During any period that Respondent's license is not in an active status, Respondent shall not engage in any activities or provide any services which require certification as a CPA.
- E. As a precondition to any future reinstatement of Respondent's license or other action taken by the Board to cause Respondent's license to enter an active status, Respondent shall complete eighty-one (81) hours of continuing professional education in addition to any hours Respondent would otherwise be required to complete to reinstate his license pursuant to the laws and rules administered by the Board. Eight (8) of these additional hours shall be in professional ethics.
- F. Should Respondent successfully reinstate his license in the future, Respondent shall be required to supply the Board with sufficient documentation, including where required by Board rules a record of attendance or certification of completion or a transcript, substantiating the CPE hours required as part of the next renewal occurring, and to which he is subject, following such reinstatement.

AGREED AND ACCEPTED:

Respondent

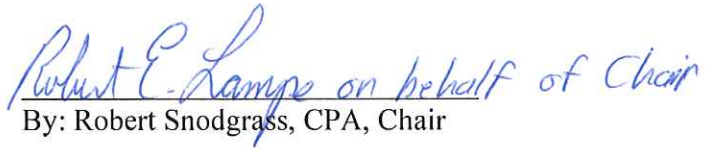
Iowa Accountancy Examining Board



By: Jonathan William Mohr

9/9/19

Date



By: Robert Snodgrass, CPA, Chair

9/26/19

Date