

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

IN THE MATTER OF:

**Steven J. Sandvold
Certificate No. 8586**

RESPONDENT

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CASE NO. 05-25

CONSENT ORDER

The Iowa Accountancy Examining Board (Board) and Steven J. Sandvold (Respondent) enter into this Consent Order (Order), pursuant to Iowa Code section 17A.10 (2005) and 193 Iowa Administrative Code 7.42:

1. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2005)..
2. Respondent Steven J. Sandvold holds a certificate as a certified public accountant. His certificate is currently active and in good standing.
3. Respondent is charged with acts discreditable to the practice of public accountancy and with unethical conduct which is harmful or detrimental to the public in violation of Iowa Code sections 272.C.10 (3), 542.6(3), and 542.10 (1)(d), (i), and (j), and 193A Iowa Admin. Code 10.7.
4. Respondent has a right to a hearing on the charges, but waives his right to hearing and all attendant rights by freely and voluntarily entering into this Order. This Consent Order is the final agency order in the contested case.
5. 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.
6. 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 disciplinary action to be imposed in the event of any future violations.
7. This Order and the Statement of Charges are public records available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2005).
8. Failure to comply with the provisions of this Order shall be grounds for disciplinary action pursuant to Iowa Code section 272C.3(2)(a) (2005). However, no action may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing.
9. 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 reporting continuing education to the Board without proper documentation upon which to support the information provided, as described in the Statement of Charges.

B. Civil Penalty

Respondents shall pay a \$1,000.00 civil penalty by February 15, 2006.

C. Education

Respondent shall have all courses claimed for continuing education credit documented and verified by the Board in the 2007 and 2009 renewal cycles. Failure to comply may result in future disciplinary action by the Board.

AGREED AND ACCEPTED:

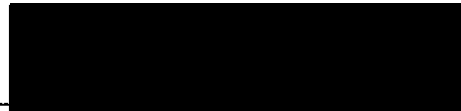
The Respondents



Steven J. Sandvold

12-7-05
Date

The Iowa Accountancy Examining Board



By: Susan J. Loy

12/15/05
Date

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IN THE MATTER OF:)	
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Steven J. Sandvold)	CASE NO. 05-25
Certificate No. 8586)	
)	
)	STATEMENT OF CHARGES
)	
RESPONDENT)	

COMES NOW, the Complainant, Glenda Loving, and states:

1. Glenda Loving is an Executive Officer with the Professional Licensing and Regulation Division of the Iowa Department of Commerce. She files this Statement of Charges on behalf of the Iowa Accountancy Examining Board ("Board") solely in her official capacity.
2. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2005).
3. Respondent holds certified public accountant certificate number 8586. His certificate is currently registered in good standing.
4. When Respondent electronically renewed his certificate in July 2005, he reported taking a specific number of hours of continuing education in 2002, 2003, and 2004. Respondent did not have documentation from which to provide these specific numbers, and in response to a 2005, audit, could not document the hours reported. Respondent misled the Board by reporting specific hours without a basis to do so. He has since gathered evidence of courses that would satisfy the Board's continuing education requirements.
5. The Board has found probable cause to charge Respondent as follows:

COUNT I

Respondent is charged with acts discreditable to the practice of public accountancy and with unethical conduct which is harmful or detrimental to the public in violation of Iowa Code sections 272.C.10 (3), 542.6(3), and 542.10 (1)(d), (i), and (j), and 193A Iowa Admin. Code 10.7.

WHEREFORE, the complainant prays that a hearing be held in this matter and that the Board take such action as it deems appropriate under the law.

Dated this 7 day of Dec., 2005.



Glenda Loving, Executive Officer