

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 pay a civil penalty of \$500.00 no later than June 30, 2010.
- C. Respondent shall notify the clients for whom he provided services while using the title "CPA" that he was not properly certified. Respondent shall include in his client notification list any client for whom he provided services using the CPA title between July 1, 2009 and the date he reinstated on March 23, 2010. Respondent shall send a copy of his proposed notification letter to the Board office for pre-approval prior to mailing. Respondent shall provide copies of the letters to the Board office by June 30, 2010.

AGREED AND ACCEPTED:

The Respondent



Charles F. Scott, CPA

May 18 2010
Date

**The Iowa Accountancy
Examining Board**



By: Jefford A. Lodden, CPA, Chair

June 17, 2010
Date