

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

IN THE MATTER OF:

Harry A. Shah
Shah Accounting Service
P.O. Box 29
Burlington, IA 52601

ORIGINAL

Case No. 08-07

Respondent.

**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 (2007).
2. Respondent was issued Iowa CPA certificate number O04885 on the 30th day of January 1984. Respondent held an inactive certificate until he was urged to change it to an active status upon the Board being notified that he was using the CPA title on March 12, 2008. On April 24, 2008 the Board received and approved his application to change his license status to active with evidence of 120 hours of CPE. While his certificate was inactive, Respondent held himself out to the public as a CPA. His individual certificate is currently active and will expire on June 30, 2009.
3. The Board charges Respondent with practicing public accountancy on an inactive certificate in violation of Iowa Code section 542.6(3) and 193A Iowa Administrative Code 5.8(2)(c).
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 (2007).

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) (2007). 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 and using the CPA designation on an inactive certificate.
- B. Respondent shall pay a civil penalty of \$500.00 no later than 30 days from the date that this order is signed by both parties.
- C. Respondent shall notify the clients for whom he provided services while using the title "CPA" that he was not properly certified to use the designation. Respondent shall include in his client notification list any client for whom he provided services using the CPA title between April 24, 2003 and the date he reinstated on April 24, 2008. Respondent shall send a copy of his proposed notification letter to the Board office for pre-approval prior to mailing. After the letters have been mailed, he may submit a listing with the names of clients to whom he sent the letter so that the Board can selectively confirm client notification.

AGREED AND ACCEPTED:

The Respondent

[Redacted Signature]

Harry Shah

8/14/08

Date

**The Iowa Accountancy
Examining Board**

[Redacted Signature]

By: Telford A. Ludden, CPA, Chair

8/22/08

Date