

BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

FILED 3 19 2010 (Date)

Accountancy  
Board of Examiners

IN THE MATTER OF:

Case No. 09-86

Signature, Executive Officer

David Simon  
CPA #008706  
7124 Wilshire Blvd  
Windsor Heights, IA 50324

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 O08706 on the 31<sup>st</sup> day of January 1994. Respondent reported he had completed 4 hours of ethics CPE in 2007 on his 2009 on-line renewal. The Respondent was unable to provide the required CPE documentation for the 2009 CPE audit. The Respondent stated the disk the CPE information was stored on became corrupted.

3. The Board charges Respondent with failure to comply with the continuing education requirements necessary to remain qualified for continued certification in violation of Iowa Code sections 272C.2(1) and 542.6(3), and 193A Iowa Administrative Code 5.5(7), 10.5(2), 10.7(4), 10.8, and 14.3(5).

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 (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 failing to maintain required continuing education documentation.
- B. Respondent shall complete 42 additional hours of continuing professional education and an additional 8 hours of ethics continuing professional education, none of which may be used for the 2011 renewal. These hours must be completed by December 31, 2010 and documentation shall be sent to the Board office.

**AGREED AND ACCEPTED:**

**The Respondent**

[Redacted Signature]

David Simon

3/2/10  
Date

**The Iowa Accountancy  
Examining Board**

[Redacted Signature]

By: Terold A. Loden, CPA, Chair

3/19/10  
Date