

BEFORE THE IOWA ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF Iowa Department of Commerce

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IN THE MATTER OF:	)	
	)	
Michael C. Spratt	)	
	)	
CERTIFICATE No. 11203	)	CONSENT ORDER
	)	
RESPONDENT	)	
	)	

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The Iowa Accountancy Examining Board (Board) and Michael C. Spratt (Respondent) enter into this Consent Order pursuant to Iowa Code sections 17A and 272C.3(4)(2003) and 193A Iowa Administrative Code section 5.4(7).

1. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 542D, and 272C(2003).
2. The Respondent is a Certified Public Accountant.
3. In lieu of prosecuting a first offense concerning the board's continuing education requirements for renewal set forth in Iowa Code section 542D (2003) and 193A-IAC chapter 5, the Board and Respondent have agreed to enter into a consent order, pursuant to 193A-IAC section 5.4(7).
4. This Order shall be part of the permanent record of the Respondent and shall be considered by the board in determining the nature and severity of any disciplinary action imposed in the event of future violations.
5. This Consent Order is public record, available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2003).
6. Failure to comply with the provisions of the Order shall be grounds for disciplinary action pursuant to Iowa Code section 272C.3(2)(a) (2003). However, no action may be taken against the Respondent for violation of these provisions without a hearing or waiver of hearing.
7. Respondent has read and understands the Board's continuing education requirements for renewal, and agrees to abide by them in the future.

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8. This order is subject to approval by 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 shall pay a civil penalty of \$150 within thirty days of receipt of this executed document.

B. Respondent shall complete 19 hours of continuing education by December 31, 2003. Documentation of the completion of the education shall be submitted to the board office on or before January 15, 2004. These hours may not apply to the next renewal reporting period.

  
\_\_\_\_\_  
Respondent

10/31/03  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Lynda Crim Hopkins, Chair  
Iowa Accountancy Examining Board