

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

**Department of Commerce
Professional Licensing Bureau**
FILED Oct 19 2011 (Date)
Accountancy
Board / Commission
Signature, Executive Officer

IN THE MATTER OF:)
)
)
Calvin Vande Krol)
CPA #R05120)
305 Kings Place)
)
)
Polk City, IA 50226)
)
Respondent.)
)

Case No. 11-024

**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 (2009).
2. Respondent was issued Iowa CPA certificate number R05120 on the 23rd day of July, 2007. Respondent reported he completed the required ethics continuing professional education for his 2011 renewal. Respondent phoned June 30, 2011, to report his ethics was actually taken in December 2008 not in 2009 as reported on his renewal.
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), 272C.10(3), 542.6(3), and 542.10(1)(a), (j), and 193A Iowa Administrative Code 5.5(7), 10.3, 10.7(4), 10.8, 14.3(5)(a) (2010).
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 14.3(5)(a) (2010).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

Transcript for Calvin VandeKrol



Minnesota Society of Certified Public Accountants

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 Bloomington MN 55431
 Ph: 952-831-2707 Fax: 952-831-7875
 www.mncpa.org

Note: The Minnesota Society of Certified Public Accountants (MNCPA) qualifies as an official sponsor of continuing professional education under Minnesota Board of Accountancy Rule 1105.3100, Subpart D. A NASBA Registry number is therefore not required.

Calvin VandeKrol
 Unknown Industry/Commerce Company

Transcript Date: 8/12/2011

For events from:
 8/1/2011 through 8/30/2011

Dates	Event Description	Ethics	Pers. Dev.	Yellow Book^	CPE	Status*
8/8/11	Today's Ethical Challenges (TETC-11)	8.0			8.0	R
8/9/11	How to Be an Effective Corporate Controller (ECC-11)				8.0	R

Total CPE credits	16.0
Total ethics credits	8.0
Total personal development credits	0.0
Total Yellow Book credits^	0.0

*Status Codes

R = received full credit	2 = attended 2nd day only	S = speaker
L = came late	E = left early	O = other
1 = attended 1st day only	B = came late & left early	

Contact the MNCPA Professional Education Department at (952) 831-2707 with questions regarding this transcript or if you need a transcript listing courses taken before 2000.

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 inaccurately reporting continuing education to the Board
- B. Respondent shall complete an additional 8 hours of continuing professional education in Ethics, none of which may be used for the 2012 or future renewals. These hours must be completed by November 30, 2011 and documentation shall be sent to the Board office.

AGREED AND ACCEPTED:

The Respondent

[Redacted Signature]

Calvin Vande Krol

8/22/11

Date

The Iowa Accountancy
Examining Board

[Redacted Signature]

By: Telford A. Loden, CPA, Chair

10/19/11

Date