

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

IN THE MATTER OF:

Brian E. Geerts
CPA Certificate #O08725

Respondent.

Case No. 19-04

CONSENT ORDER

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 (2017).
2. Brian Geerts (“Respondent”) was issued certificate number O08725 on February 18, 1994. Respondent reported he had completed 120 hours of CPE on his 2018 on-line renewal. In April of 2019, the Board conducted a random CPE audit. Respondent was selected and required to provide documentation substantiating the CPE hours required of him during his 2018 renewal. Respondent was only able to provide sufficient documentation in support of 96 hours; 24 hours short of the 120 hour requirement.
3. The Board charges Respondent with failure to comply with the continuing education requirements necessary to remain qualified for continued certification, providing the Board with false information in connection with an application to renew a certificate, and being unable to document the continuing professional education hours reported to the board in connection with an audit or other request for documentation in violation of: Iowa Code sections 272C.2(1), 272C.10(3), 542.6(3), and 542.10(1)(a) and (j); and Iowa Administrative Code rules 5.5(7), 10.3, 10.5(1), 10.10, 14.3(1)(d), and 14.3(5)(a).
4. Respondent has been disciplined by the Board on three (3) prior occasions, including once in 2011 for failing to comply with continuing education requirements necessary to remain qualified for continued certification—the same misconduct as in this case.
5. 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

1. Respondent has a right to a hearing on the charges, but waives Respondent’s right to hearing and all attendant rights, including the right to seek judicial review, by freely and voluntarily entering into this Consent Order. This Consent Order constitutes discipline against Respondent, and is the final agency order in a contested case, pursuant to Iowa Code section 17A.10 and 193 Iowa Administrative Code 7.4. Respondent acknowledges that Respondent had an opportunity to review this Consent Order with legal counsel before signing it.



2. Respondent agrees the State's counsel may present this Consent Order to the Board and may have ex parte communications with the Board while presenting it.

3. This Consent 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.

4. This Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22.

5. Failure to comply with the provisions of this Consent Order shall be grounds for further disciplinary action pursuant to Iowa Code section 272C.3(2)(a). However, no action may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing.

6. This Consent Order is subject to approval of the Board:

- a. If the Board fails to approve this Consent 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 Consent Order, it shall fully dispose of all issues in this case.

IT IS THEREFORE ORDERED:

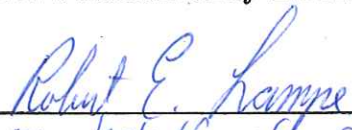
- A. Respondent is reprimanded for failing to comply with the continuing education requirements necessary to remain qualified for continued certification, for providing the Board with false information in connection with an application to renew a certificate, and for being unable to document the continuing professional education hours reported to the Board in connection with an audit or other request for documentation.
- B. Respondent shall pay a civil penalty of \$3,000 within thirty (30) days of the date that this Consent Order is signed by all parties. In determining the amount of civil penalty that was appropriate in this case, the Board considered and emphasized that these violations are repeat offenses and the need to deter future violations in light of consistent and recurring violations. See Iowa Admin. Code r. 193A—16.3(5)(b) and (i).
- C. Respondent shall complete twenty-four (24) additional hours of continuing professional education for the 2020 renewal, none of which may be applied to any other renewal. Eight (8) of these additional hours shall be in professional ethics. Put another way, Respondent shall complete and be able to demonstrate a total of 144 hours within the prior three (3) year period for the 2020 renewal.
- D. Respondent shall supply the Board with documentation substantiating the CPE hours claimed by him as part of the 2020 renewal.

AGREED AND ACCEPTED:

Respondent

Iowa Accountancy Examining Board




_____ *on behalf of Chair*
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By: Brian E. Geerts

By: Robert Snodgrass, CPA, Chair

7/30/19
Date

8/8/2019
Date