

BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

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IN THE MATTER OF:	)	CASE NO. 91-15
	)	DIA NO. 91DOCAB-1
	)	
DAVID K. GRIFFITHS	)	FINDINGS OF FACT,
CERTIFICATE NO. R3619	)	CONCLUSIONS OF LAW,
	)	AND ORDER

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On October 9, 1991, the Iowa Accountancy Examining Board (hereinafter Board) found probable cause to file a complaint against David K. Griffiths, Certificate No. R3619 (hereinafter Respondent). The complaint alleged that the Respondent's authority to practice as a certified public accountant was revoked in another state and the Respondent failed to respond to Board communications.

The "Order and Notice of Hearing" set an administrative hearing for December 7, 1991 at 9:00 a.m. The hearing was held at 1918 S.E. Hulsizer Avenue, Ankeny, Iowa. The Respondent did not appear although on October 26, 1991, he actually received the notice of hearing. Theresa Weeg, Assistant Attorney General, appeared for the State. Board members present were Diane J. McNulty, Board Chair; Paul S. Stave; John C. Cain; Thomas L. Erpelding; Donna Brosdahl; Daryl K. Henze; and Dorothy L. Votroubek. Jenny J. Flaherty, Administrative Law Judge from the Iowa Department of Inspections and Appeals, presided. Also present were the Board's investigator, Glenda Loving, Executive Assistant to the Board, and a court reporter. The hearing was open to the public.

After hearing the testimony presented by the State, the Board convened in closed session pursuant to Iowa Code Section 21.5(1)(f) to discuss the decision to be rendered in a contested case. The Administrative Law Judge was directed to prepare this Order.

FINDINGS OF FACT

1. The Board has jurisdiction in this matter pursuant to Iowa Code Chapter 17A, 116 and 258A (1991).
2. On September 9, 1990, the Respondent was issued Iowa CPA certificate number R3619 by the Board.
3. On May 2, 1991, the Arizona State Board of Accountancy revoked the Respondent's certified public accountant (CPA) certificate No. 1085-E for refusal to respond to the Board as directed. (Exhibits 1 and 2).

4. On June 19, 1991, the Executive Secretary of the Iowa Accountancy Examining Board sent the Respondent a letter by certified mail requesting a written response as to the facts and circumstances that led to the revocation of his Arizona certificate; the Respondent received this letter on June 24, 1991 but failed to respond. (Exhibit 3).

5. On September 20, 1991, the Chair of the Ethics Committee of the Iowa Accountancy Examining Board, John C. Cain, sent the Respondent a letter by certified mail informing him of an informal discussion to be held on October 9, 1991, for the purpose of reviewing his case. The Respondent received this letter on September 23, 1991 but failed to respond. (Exhibit 4).

#### CONCLUSIONS OF LAW

The Iowa Accountancy Examining Board is regulated under the general professional licensing provisions of Iowa Code Chapter 258A and the specific provisions of Chapter 116. The Board has adopted rules under Iowa Code Chapter 17A which are set forth at 193A Iowa Administrative Code (IAC).

After notice and hearing . . . the board may revoke or may suspend for a period not to exceed two years, any certificate issued . . . for any one or any combination of the following causes: . . .

4. Violation of a rule of professional conduct promulgated by the board . . .

8. Cancellation, revocation, suspension, or refusal to renew the authority to practice as a certified public accountant, a public accountant, or an accounting practitioner by any other state, for any cause other than failure to pay appropriate fees in the other state. Section 116.21, 1991 Code of Iowa.

A CPA or AP shall, when requested, respond to communications from the Board within 30 days of the mailing of such communications by registered or certified mail. 193A IAC 11.6(7).

On May 2, 1991, the Arizona State Board of Accountancy issued an order notifying the Respondent that his Arizona CPA Certificate No. 1085-E was revoked. The reason given for the revocation was that the Respondent had failed to reply to the Board's directive to respond to a client's complaint.

On June 19, 1991, the Executive Secretary of the Iowa Accountancy Examining Board sent a letter to the Respondent by certified mail, which he received on June 24, 1991, requesting an explanation of the revocation of his Arizona CPA certificate. The Respondent did not reply. On September 20, 1991, the Chair of the Ethics Committee sent the Respondent a certified letter, which he received on September 23, 1991, inviting him to an informal discussion concerning his case. The Respondent did not reply.

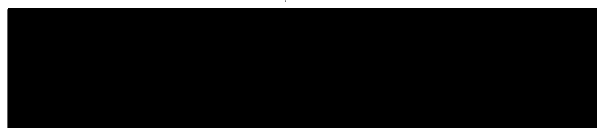
The Board finds that the Respondent violated Iowa Code Section 116.21(4) and 193A IAC 11.6(7) when he failed to respond on two occasions to Board communications. The Board also finds that disciplinary action may be imposed on the Respondent's Iowa CPA certificate, pursuant to Iowa Code Section 116.21(8), since his authority to practice as a certified public accountant was revoked in the State of Arizona.

ORDER

It is ORDERED by the Iowa Accountancy Examining Board that the Iowa CPA certificate number R3619 issued to the Respondent be REVOKED effective on the date this order is signed. The Board will consider reinstatement of the Respondent's Iowa CPA certificate upon a showing of "good cause" to the Arizona Board for failing to respond to Board communications and upon reinstatement by that Board of his Arizona CPA certificate.

In accordance with Iowa Code Section 116.23(10), 1991 Code of Iowa, anyone adversely affected by an order of the Board may obtain a review of that order by filing a written petition for review with the district court within thirty (30) days after the entry of that order.

Dated this 7<sup>th</sup> day of December, 1991.



Diane J. McNulty, C.P.A., Board Chair  
Iowa Accountancy Examining Board

JJF/jmm

cc: Theresa Weeg