

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

Department of Commerce  
Professional Licensing Bureau  
**FILED** April 7 2011 (Date)  
[Signature]  
[Redacted]  
Signature, Executive Officer

<p><b>IN THE MATTER OF:</b></p> <p>Robert Michael Heaton CPA #O02132,</p> <p>Respondent.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Case No. 10-076</p> <p><b>CONSENT ORDER</b></p>
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**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 O02132 on the 12<sup>th</sup> day of August 1975. Respondent inadvertently allowed this certificate to lapse on June 30, 2010. While this certificate was lapsed, Respondent was in public practice and performed services requiring an active CPA certificate. Respondent's Iowa CPA certificate is currently active and will next expire June 30, 2012. Respondent's CPE is currently fulfilled as required. Respondent has further informed the Board that he was issued Oklahoma CPA certificate number 3556-R on December 3, 1975, that he timely renewed his Oklahoma CPA certificate on July 1, 2010, and that his Oklahoma CPA certificate has at all times from issuance been in active status.
3. The Board charged Respondent with practicing public accountancy on a lapsed certificate in violation of Iowa Code sections 272C.10(3), and 542.10(1)(c), (d), and (j); and 193A Iowa Administrative Code 5.5(2) and 5.5(5).
4. Respondent denies the charges, although he agrees he mistakenly practiced for a short period of time while his certificate was lapsed. Immediately upon discovery, he reports that he took steps to cease using the CPA title until his certificate was reinstated. He promptly reinstated his Iowa CPA certificate to active status. 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 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. The Board issues Respondent a citation and warning for practicing on a lapsed Iowa CPA certificate.
- B. Respondent shall pay a civil penalty of \$500 no later than June 15, 2011.
- C. Respondent shall notify the Iowa review client for whom he provided attest services while his CPA certificate was lapsed. Respondent shall send a copy of his proposed notification letter to the Board office for pre-approval prior to mailing. Respondent shall provide a copy of the letter as mailed to the Board office by June 15, 2011.

**AGREED AND ACCEPTED:**

The Respondent



Robert Heaton

The Iowa Accountancy Examining Board



By: Telford A. Lodden, CPA, Chair

April 4, 2011  
Date

4/7/11  
Date