

BEFORE THE IOWA ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IN THE MATTER OF:)	
)	CASE NO. 03-06
Hogan-Hansen, PC)	
)	CONSENT ORDER
)	
RESPONDENT)	

The Iowa Accountancy Examining Board (Board) and Hogan-Hansen, PC (Respondent) enter into this Consent Order (Order), pursuant to Iowa Code section 17A.10 (2003) and 193 Iowa Administrative Code 7.42:

1. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2003).
2. Respondent holds a CPA firm permit to practice.
3. The Board charged Respondent with unethical conduct that is harmful or detrimental to the public by allowing an employee to hold out as a CPA when the employee's CPA certificate had lapsed years prior to the public communications, in violation of Iowa Code sections 272C.10(3), 542.10(1)(c), and 542.13, and 193A Iowa Admin. Code 14.2(1), (2), and (13). Respondent denies engaging in unethical conduct as charged by the Board and specifically denies allowing an employee to hold out as a CPA when the employee's CPA certificate had lapsed. Respondent affirmatively states that before the incident giving rise to the charges, Respondent specifically ordered the employee not to hold himself out as a CPA.
4. Respondent has a right to a hearing on the charges, but waives his right to hearing and all attendant rights by freely and voluntarily entering into this Order. This Consent Order is the final agency order in the contested case.
5. 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.
6. 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 disciplinary action to be imposed in the event of any future violations.
7. This Order and the State of Charges are public records available for inspections and copying in accordance with the requirements of Iowa Code chapter 22 (2003).
8. Failure to comply with the provisions of this Order shall be grounds for disciplinary action pursuant to Iowa Code section 272C.3(2)(a) (2003). However, no action

may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing.

9. 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:

Agreement for Affirmative Action

The Board and Respondent agree to the following affirmative action plan. The Respondent shall within fifteen days of the date this Order is signed by the Board, notify, in writing, all of its clients who received services from its Cedar Falls, Iowa office where Kevin Kamienski works, from the date Mr. Kamienski was hired until the date this Order is signed by the Board, that he was not a CPA when he provided clients with accounting and/or tax services but may have unintentionally represented that he was a CPA. Within 30 days of the date this Order is signed by the Board, the Respondent shall file with the Board copies of notices sent to clients in compliance with this Consent Order.

The Board and Respondent agree Respondent will pay the Board \$500 within thirty days of receipt of this executed document.

AGREED AND ACCEPTED:

The Respondent

[Redacted Signature]

Steven K. Duggan for Hogan-Hansen, PC

Date

10-19-04

The Iowa Accountancy Examining Board

[Redacted Signature]

By: Wesley E. Stille, Vice-Chair

Date

11/10/04