

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IN THE MATTER OF: Bruce Dean Jensen Certificate # O03754 Respondent.	Case No. 17-18 CONSENT ORDER
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The Accountancy Examining Board of the State of Iowa (“**Board**”) and Bruce Dean Jensen (“**Respondent**”) enter into this Consent Order pursuant to Iowa Administrative Code rule 193—7.42:

1. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 272C, and 543D.
2. Respondent, Bruce Dean Jensen, is a Certified Public Accountant holding previously issued Certificate # O03754. Respondent’s certificate was originally issued on February 2, 1981, expired on June 30, 2018, and is currently in a lapsed status.
3. On July 1, 2017, Respondent was charged with indecent exposure.
4. On August 7, 2018, following Respondent’s conviction for the above-described arrest, the Board obtained copies of the criminal conviction documentation and sentencing order from Respondent through his counsel. This documentation indicated that on February 17, 2018, Respondent plead guilty to indecent exposure, a serious misdemeanor, in violation of Iowa Code Section 709.9, which guilty plea was accepted by the court. On March 26, 2018, Respondent was sentenced to:
 - a. Ninety (90) days in the Kossuch County Jail, to commence on or before May 1, 2018 by 8:00 AM;
 - b. Pay a fine of \$315 dollars, including a surcharge of thirty-five percent (35%) and other statutorily imposed surcharges;
 - c. Register as a sex offender;
 - d. Pay a civil penalty of \$250;
 - e. For a term of ten (10) years, be under supervision as if on parole, which supervision shall include completion of a sex offender treatment evaluation and follow through with all treatment recommendations contained therein; and

- f. To pay other various fines, penalties, and fees, including restitution to the Crime Victim Assistance Program.
5. This is Respondent's second charge for indecent exposure. Although Respondent's first charge did not result in a conviction, it did result in disciplinary action with the Board in the form of a Consent Order, which charged Respondent with practices harmful or detrimental to the public and acts discreditable to the public accounting profession. The first Consent Order indicated:
- Any repeat of the type of behavior that formed the basis for Respondent's indecent exposure criminal charge shall provide immediate grounds to suspend Respondent's CPA certificate until further order.*
6. With respect to the recent conviction, the Board filed a Notice of Hearing and Statement of Charges on January 30, 2018, charging Respondent with practices harmful or detrimental to the public and acts discreditable to the public accounting profession in violation of Iowa Code sections 272C.10(3) and 542.10(1)(i) and (j) (2017) and corresponding administrative rules.
7. The Board and Respondent now wish to fully resolve the pending contested case by and through this Consent Order.
8. Respondent admits the factual allegations and violations underlying the Board's charges, the criminal charges and conviction forming the basis of the Board's charges, and agrees to the terms of the Consent Order to resolve this matter.
9. Respondent has a right to a hearing on the charges and understands a hearing is currently set for October 11th, 2018, at 10:15 o'clock, a.m., 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.
10. Respondent acknowledges he had an opportunity to consult with legal counsel prior to signing this Consent Order.
11. This Consent Order constitutes discipline against Respondent and is the final agency order in the contested case, pursuant to Iowa Code section 17A.10 and Iowa Administrative Code rule 193—7.42.
12. 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 remedy or penalty to be imposed in the event of any future violations of the laws and rules administered by the Board.
13. This Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22.
14. 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.

15. 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 shall **VOLUNTARILY SURRENDER** his Certified Public Accountant Certificate # O03754 by and effective as of the date of last signature, below. Respondent shall return his wall certificate and renewal card to the Board office within ten (10) days of the execution of this Consent Order. For the avoidance of doubt, such voluntary surrender shall constitute discipline against Respondent, and shall be treated for all intents and purposes as a **REVOCATION**. Respondent may not apply to reinstate his certificate for a period of **at least five (5) years** from the date of last signature, below.
- B. Should Respondent apply to reinstate his certificate at any point in the future, such reinstatement shall be governed by and conducted in accordance with Iowa Administrative Code rule 193A—16.5 (Reinstatement) and Iowa Administrative Code rule 193—7.38 (Reinstatement). In addition to the five (5) year time restriction established above, and in addition to any terms and conditions the Board may impose as a condition of any reinstatement ultimately granted in the Board's discretion, Respondent may not apply to reinstate his certificate, unless and until:
 1. All terms of his sentencing or other criminal order have been fully satisfied;
 2. Respondent has been fully released from supervision/probation and fully followed through with all treatment recommendations related thereto;
 3. Respondent provides a risk assessment to the Board conducted by a person or entity approved by the Board demonstrating that Respondent is a low risk to reoffend;
 4. Restitution has been made or is reasonably in the process of being made to any victims of the crime.

Case No. 17-18

AGREED AND ACCEPTED:

Respondent

Bruce Dean Jensen
Bruce Dean Jensen

9/28/18
Date

Iowa Accountancy Examining Board

Robert E. Lampe on behalf of Chair
Dirk Dixon, Chair

10/11/18
Date