

13-20

5/6/14

BEFORE THE IOWA ACCOUNTANCY EXMINING BOARD

In re Victoria Jones,)		Department of Commerce
)	Case No. 13-20	Professional Licensing Bureau
Respondent.)	Voluntary Surrender of CPA	FILED 5/6/2014 (Date)
)	Certificate	IAAEB
			Board / Commission
			[Redacted Signature]
			Signature, Executive Officer

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 (2013).
2. Respondent was issued Iowa CPA certificate number O10563 on January 31, 2000. Her certificate expired June 30, 2008, but is subject to reinstatement.
3. Respondent was convicted of Aiding and Assisting in the Preparation and Presentation of a False and Fraudulent Tax Return in violation of 26 U.S.C. § 7206(2) on November 19, 2013 in *United States v. Jones*, Case No. CR 13-2015-1-LRR, United States District Court for the Northern District of Iowa. The factual basis for the criminal conviction stems back to a point in time when Respondent's CPA certificate was active.
4. The Board charges Respondent with conviction of a felony related to the practice of public accounting in violation of Iowa Code § 542.10(1)(e) and (f) (2013).
5. Rather than proceed to hearing, the Board and Respondent have reached this settlement agreement in which she will voluntarily surrender her CPA certificate as provided in 193A Iowa Administrative Code section 16.3(3). Respondent agrees she shall not file an application with the Board to seek reissuance of a CPA certificate in Iowa.

B. Settlement Agreement and Consent Order

6. 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 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. Respondent affirms she has had the opportunity to review the Consent Order with legal counsel.
7. 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.

8. 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.

9. This Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2013). Respondent understands that the Board will submit this Consent Order to the National Association of State Boards of Accountancy for entry into the national data base.

10. 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) (2013). However, no action may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing. Additionally, in light of the surrender of Respondent's certificate, should she in the future practice "public accounting" in Iowa, as that term is defined in Iowa Code section 542.3(23), she is subject to the remedies set forth in Iowa Code sections 542.14 and 542.15.

11. 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:

Respondent's CPA certificate is immediately **SURRENDERED**. Respondent shall not file an application seeking reissuance of a CPA certificate in Iowa.

AGREED AND ACCEPTED:

The Respondent

[Redacted Signature]

Victoria Jones

4/4/14

Date

The Iowa Accountancy Examining Board

[Redacted Signature]

By: Tom R. Thompson, CPA, Chair

Robert Snodgrass

5-6-14

Date

DATE OF ISSUANCE

5/6/2014