

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

ORIGINAL

IN THE MATTER OF:)	Case No. 07-41
DONALD C. LOWER)	
Anderson, Lower, Whitlow, P.C.)	
CPA # 05525)	
1805 State Street, Suite 201)	
Bettendorf, IA 52722)	CONSENT ORDER
)	
Respondent.)	
)	

The Iowa Accountancy Examining Board ("Board") and Donald C. Lower ("Respondent") enter into the following Consent Order:

1. The Board has jurisdiction of this disciplinary matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2007).
2. Respondent was issued Iowa CPA certificate number 05525 on the 5th day of August 1985. Respondent allowed his certificate to lapse as of June 30, 2005 and did not reinstate his certificate until September 24, 2007. While his certificate was lapsed, Respondent held himself out to the public as a CPA, as well as conducting professional activities as a partner with the CPA firm of Anderson, Lower, Whitlow, P.C. His individual certificate is currently active and will expire on June 30, 2009.
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). Respondent allowed his certificate to lapse through inadvertence and error. Respondent was current on his continuing education, and was able to immediately reinstate and satisfy all conditions for reinstatement of his certificate as soon as he discovered the lapse. There are no circumstances that would have prevented the renewal of Respondent's certificate and there is accordingly no information suggesting that Respondent acted in a deceptive matter. Respondent assures the Board he will not allow his certificate to lapse in the future while engaging in the practice of public accounting as a certified public accountant. The Board accepts Respondent's assurance.
4. 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 7.42.

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 (2007).

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) (2007). 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. Respondent is reprimanded for practicing public accountancy on a lapsed certificate.
- B. Respondent shall pay a civil penalty of \$750.00 no later than 30 days from the date that this order is signed by both parties.
- C. Respondent shall notify the clients for whom he provided services

while using the title "CPA" that he was not properly certified. Respondent shall include in his client notification list any client for whom he provided services using the CPA title between August 1, 2005 and the date he reinstated on September 24, 2007. Respondent shall send a copy of his proposed notification letter to the Board office for pre-approval prior to mailing. After the letters have been mailed, he may submit a listing with the names of clients to whom he sent the letter so that the Board can selectively confirm client notification. Client notification shall be completed by June 15, 2008.

AGREED AND ACCEPTED:

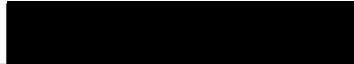
The Respondent



Donald C. Lower

4/24/08
Date

The Iowa Accountancy
Examining Board



By: Telford A. Ludden, CPA, Chair

5/1/08
Date