

accordance with the requirements of Iowa Code chapter 22 (2013).

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) (2013). 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 reprimands Respondent for practicing on a lapsed Iowa CPA firm permit to practice.

B. Respondent shall pay a civil penalty of \$2,000 within thirty (30) days of the date this Consent Order is signed by all parties.

C. Respondent shall notify all Iowa clients for whom it provided attest services while the permit to practice was lapsed. Respondent shall also notify any regulatory bodies to whom the Respondent or a client of Respondent's submitted one or more of the attest service reports during the period of lapse. Respondent shall secure Board approval of the notification language in advance of sending the notification to clients and, if applicable, to regulatory bodies. Respondent shall provide copies of the letters to the Board office and otherwise verify completion of the client/regulatory body notification within thirty days of the date this Consent Order is signed by all parties.

AGREED AND ACCEPTED:

The Respondent

The Iowa Accountancy Examining Board

Dennis C. Moss, Partner
By:

Shelley Laracuente
By: Shelley Laracuente, CPA, Chair

June 3, 2016
Date

6-29-16
Date

DATE OF ISSUANCE 6/29/16