



**BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA**

IN THE MATTER OF:	)	
	)	
C. Sue Arnold	)	CONSENT AGREEMENT
	)	
Certificate Number R4434	)	CASE NO. 04-07
	)	
RESPONDENT	)	

The Iowa Accountancy Examining Board (Board) and C. Sue Arnold (Respondent) enter into this Consent Agreement (Agreement) pursuant to Iowa Code sections 17A, 272C.3(4) (2003) and 193A Iowa Administrative Code section 5.4(7).

1. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 542D, and 272C (2003).
2. The Respondent was issued CPA certificate R4434 on the 11<sup>th</sup> day of January 2002.
3. A Statement of Charges will be filed against Respondent together with this Consent Agreement.
4. In lieu of prosecuting a first offense concerning the board's continuing education requirements for renewal set forth in Iowa Code section 542D (2003) and 193A-IAC chapter 10, the board and Respondent have agreed to enter into a consent agreement, pursuant to 193A-IAC section 5.4(7).
5. This Agreement 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.
6. This Consent Agreement is public record, available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 and section 272C.3(4).
7. Failure to comply with the provisions of this Agreement 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 or right to hearing.
8. This Agreement is subject to approval of the Board.
  - (a) If the Board fails to approve this Agreement, 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 Agreement, it shall fully dispose of all issues in this case.

IT IS THEREFORE ORDERED:

A. Respondent shall pay a civil penalty of \$50 within thirty days of receipt of this executed document.

B. Respondent shall complete forty, (40) hours of classroom continuing professional education by December 31, 2004. Documentation of the completion of the education shall be submitted to the Board office on or before January 31, 2005.

AGREED AND ACCEPTED:

[Redacted Signature]

C. Sue Arnold  
Respondent

[Redacted Signature]

Susan Loy, Chair  
Iowa Accountancy Examining Board

July 8, 2004  
Date

July 20, 2004  
Date