

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

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**IN THE MATTER OF:**

**Rose Conway, Accountant  
4403 1<sup>st</sup> Avenue, SE, Ste 510  
Cedar Rapids, IA 52402**

**Respondent**

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) **Case No. 06-04**

) **CONSENT ORDER**  
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The Iowa Accountancy Examining Board (Board) issued the attached Notice pursuant to Iowa Code section 542.14(2005) advising Respondent of its intent to impose a civil penalty. The Board and Respondent agree to the entry of the following Consent Order which, if fully satisfied, will resolve all issues in this case without hearing:

1. Respondent, Rose Conway agrees she provided audit services for Dr. Daniel Hutton, dba SCR Financial, Inc.
2. Respondent now understands such services must be provided by a certified public accounting firm holding a permit to practice with the board and providing such services without the proper registration is a violation of Iowa Code section 542.13.
3. Rather than proceed immediately to hearing, Respondent shall pay a civil penalty in the amount of \$1000 by September 15, 2006.
4. Respondent agrees that she will not provide audit services or any services which require registration as a certified public accountant or licensed public accountant until such time as she obtains registration as a certified public accountant in accordance with Iowa Code chapter 542 and IAC 193A—Chapters 3 and 4.
5. Respondent has a right to a hearing on imposition of civil penalties, but waives the right to hearing and all attendant rights, including the right to appeal, by freely and voluntarily agreeing to this Order. Once entered, this Order shall have the force and effect of an Order entered following contested case hearing.
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 the Respondent and shall be considered by the Board in determining the nature and severity of any future action in the event of future violations.
8. This Order and the Notice of the Board's Intent to Issue Order are public records available for inspection and copying in accordance with the requirements of Iowa Code chapter

22 (2005).

10. This Order is subject to approval by the Board:

(a) If the Board fails to approve the Order, it shall be of no force and effect on either party, and it shall not be admissible for any purpose in further proceedings in the matter.


(b) If the Board approves this Order, it shall fully dispose of all issues in this case, subject to the terms of paragraph 5.

**IT IS THEREFORE ORDERED:**

(A) The Respondent is assessed a civil penalty in the amount of \$1000

(B) Respondent and employees, will in the future refrain from providing auditing services, as outlined in Iowa Code section 542.13(1), or representing to the public any ability or authority to do so.

**AGREED:**

  
\_\_\_\_\_  
Rose Conway, Accountant

8-7-06  
\_\_\_\_\_  
Date

**The Iowa Accountancy Examining Board**

  
\_\_\_\_\_  
Wesley Stillé, Chair

8/28/06  
\_\_\_\_\_  
Date