

8. This Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2011).

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) (2011). 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 performing attest services in Iowa on a lapsed CPA firm permit to practice.

B. Respondent shall pay a civil penalty of \$1,000 within thirty (30) days of the date this Consent Order is signed by all parties.

C. Respondent shall notify any Iowa client for whom attest services were provided between the date the firm permit lapsed and the date the firm permit was reinstated. Respondent's written notification shall be pre-approved by the Board before it provides the notice to clients. Respondent shall provide the Board a copy of each notification letter within thirty (30) days of the date this Consent Order is signed by all parties.

AGREED AND ACCEPTED:

The Respondent



Ernst Sweden & Associates, P.C.
By: Scott D. Ernst, President

12.21.12

Date

The Iowa Accountancy Examining Board



By: Carol A. Schuster, Chair

1/14/13

Date

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IN THE MATTER OF:) Case No. 12-35
)
Ernst Swedean & Associates, PC)
CPA Firm Permit #2012-563)
) **RELEASE FROM CONSENT ORDER**

Ernst Swedean & Associates has fully satisfied all terms and conditions of the Consent Order. The Respondent is accordingly released from the consent order and Case No. 12-35 is closed.

Issued this 22nd day of April, 2013.



Toni Bright
Executive Officer
IA Accountancy Examining Board
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