BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IN THE MATTER OF:	)	Case No. 14-02
	)	**Department of Commerce Professional Licensing Bureau**
Troy v. Hassebrock	)	**FILED** _5/6/2014_ **(Date)**
CPA #005869,	)	_IAEB_
	)	CONSENT ORDER
Respondent.	)	▉▉▉▉▉▉▉▉
	)	Signature, Executive Officer

A. Statement of Charges

1.   The Iowa Accountancy Examining Board ("Board") has jurisdiction of this disciplinary matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2013).

2.   Respondent was issued Iowa CPA certificate number 005869 in 1986. This certificate lapsed on June 30, 2010. Respondent reinstated this certificate on February 25, 2014. Respondent engaged in practices that required an active CPA certificate during the period of lapse. He did not supervise attest services, but did perform compilation services.

3.   The Board charges Respondent with practicing public accountancy on a lapsed certificate in violation of Iowa Code sections 272C.10(3), 542.10(1)(c), (d), and (j), and 542.13(3); and 193A Iowa Administrative Code 5.1(3), 5.5(8), 5.6(5), and 14.3(7)(k).

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 Respondent's 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 7.4. Respondent acknowledges that Respondent had an opportunity to review this Consent Order with legal counsel before he signed it.

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 (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 certificate.

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 complete at least 4 hours of qualifying continuing education on the topic of ethics which shall not be submitted for the continuing education required for renewal. A certificate of completion shall be submitted to the Board office no later than June 30, 2014.

D.   Respondent shall notify all clients for whom he provided compilation services while his certificate was lapsed. Respondent shall secure Board approval in advance of sending the notification to clients. He shall provide copies of the letters to the Board office and otherwise verify completion of the client 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**

Troy V. Hassebrock   By: Tom R. Thompson, CPA, Chair
                                                       Robert Snodgrass

4/21/c4   5-6-14
Date   Date