BEFORE THE ACCOUNTANCY EXAMINING BOARDSessional Licensing Bureau OF THE STATE OF IOWA FILED 6.18.10 (Da

THE MATTER OF:)	Case No. 09-06
THE MALE ISIN OI.		
	<i>)</i>	Signature, Executive Officer
oug Messerly)	()
PA #A00111)	V
701 SW 9 th Street)	
Des Moines, IA 50315)	COMBINED STATEMENT OF
)	CHARGES AND CONSENT ORDER
)	IN DISCIPLINARY CASE
Respondent.)	
_)	
	.)	

Department of Commerce

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 (2009).
- 2. Respondent was issued Iowa LPA certificate number A00111 on the 1st day of July 1976. The certificate is currently lapsed.
- 3. The Respondent pled guilty Monday, May 5, 2010 in Hamilton County District Court to a felony charge of theft by misappropriation. Sentencing is set for June 1, 2010.
- 4. Upon sentencing in District Court, Respondent will be convicted of a felony, in violation of Iowa Code section 542.10.
- 4. Rather than await sentencing and formal charges by the Board, Respondent agrees to voluntarily surrender his now-lapsed LPA license and agrees he will not seek to reinstate his license in the future.

B. Settlement Agreement and Consent Order

- 5. Respondent has a right to a hearing on the charges, but waives his 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.
- 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 Combined Statement of Charges and Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2009).
- 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) (2009). 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. Respondent hereby **Voluntarily Surrenders** his LPA License effective the date this Order is signed by all parties, and shall physically return his license to the Board office within 10 days of the effective date of this Order. Respondent shall not apply to reinstate his license in the future. His is subject to the notification and publication provisions of 193 IAC 7.30(3).

AGREED AND ACCEPTED:

The Respondent	The Iowa Accountancy Examining Roard
Doug Messerly	By: Telford A. Lodden, CPA, Chair
6-4-2010	6-17-2010
Date	Date