BEFORE THE ACCOUNTANCY EXAMINING BOARD OF THE STATE OF IOWA

IN THE MATTER OF:) Case No. 07-24
Paul Mixdorf, CPA Certificate # O10627 600 South 11 th Street Clear Lake, IA 50428))))) COMBINED STATEMENT OF) CHARGES AND CONSENT ORDER) IN DISCIPLINARY CASE
Respondent	

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 (2007).
- 2. Respondent, Paul William Mixdorf, was issued Iowa CPA certificate number O10627 on the 31st day of January, 2000. Respondent's certificate lapsed on the 30th day of June, 2005. Respondent reinstated the certificate on the 18th day of July, 2007. During the period of lapse, Respondent held out to the public or otherwise performed public accounting services for which a CPA certificate is required. The certificate is currently active and will next expire June 30, 2009.
- 3. The Board charges Respondent, Paul William Mixdorf, with practicing public accountancy on a lapsed certificate in violation of Iowa Code sections 272C.10(3), and 542.10(1)(c), (d) and (j); and 193A Iowa Administrative Code 5.5(2).
- 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 the 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 (2007).
- 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) (2007). 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. <u>Reprimand</u>. Respondent is reprimanded for practicing public accountancy on a lapsed certificate.
- B. <u>Civil Penalty</u>. Respondent shall pay a civil penalty of \$500 within 30 days of both parties signing this order.
- C. <u>Client Notification</u>. Respondent, Paul William Mixdorf, shall notify any clients for whom he provided services using the "CPA" designation from the time his certificate lapsed in Iowa until the date his certificate was reinstated, as well as notifying his employer. Respondent shall send a copy of his proposed notification letters to the Board office for pre-approval prior to mailing. Respondent shall provide copies of the letters sent to the clients, as well as his employer, to the Board office within 30 days of both parties signing this order. He may submit a single copy of a form letter with the names of clients to whom he sent the letter.

AGREED AND ACCEPTED:

The Respondent	The Iowa Accountancy
	Examining Roard
Paul William Mixdorf, CPA	By: Telford A. Lodden, CPA, Chair
/ /	
11/12/07	12/7/2007
Date	Date