



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. Reprimand. Respondent is reprimanded for practicing public accountancy on a lapsed certificate.

B. Civil Penalty. Respondent shall pay a civil penalty of \$500 within 30 days of both parties signing this order.

C. Client Notification. 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**

[Redacted Signature]

Paul William Mixdorf, CPA

11/12/07  
Date

**The Iowa Accountancy  
Examining Board**

[Redacted Signature]

By: Telford A. Lodden, CPA, Chair

10/7/2007  
Date