

**BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA**

IN THE MATTER OF:)	Case No. 07-35
)	
Shirley A. Pepples, CPA)	
Permit # 2007-492)	
206 4 th Street)	
Parkersburg, IA 50665-0328)	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 Shirley A. Pepples, CPA allowed the firm's permit to practice to lapse. The permit to practice lapsed on June 30, 2003. The firm's permit to practice was reinstated on the 9th day of July, 2007.
3. The Board charges Respondent Shirley A. Pepples, CPA with unlawfully practicing as a CPA firm without a firm permit to practice in violation of Iowa Code sections 542.7(1) and 542.13(4) and (7), and 193A Iowa Administrative Code sections 7.4(4) and 14.2(2).
4. The Board and Respondent(s) 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. Reprimand. Respondent is reprimanded for practicing public accountancy on a lapsed permit to practice.

B. Civil Penalty. Respondent shall pay a civil penalty of \$500 within 30 days of the date this Order is signed by all parties.

C. Client Notification. Respondent, Shirley A. Pepples, CPA shall notify the clients for whom the firm or any member of the firm using the firm name provided services during the period following the lapse of the firm permit to practice and the date the firm permit to practice was reinstated. Respondent shall send a copy of its proposed notification letter to the Board office for pre-approval prior to mailing. Respondent shall provide copies of the letters to the Board office within 30 days of the date this Order is signed by all parties. The firm may submit a single copy of a form letter with the names of clients to whom the firm sent the letter so that the Board can selectively ensure client notification.


AGREED AND ACCEPTED:

The Respondent


Shirley A. Pepples, CPA

January 8, 2008
Date

**The Iowa Accountancy
Examining Board**


By: Telford A. Lodden, CPA, Chair

January 17, 2008
Date