

BEFORE THE IOWA ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

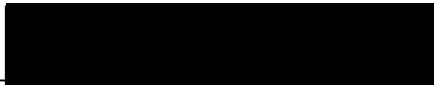
In Re:)	Case No. 05-23
)	
Quam & Berglin)	
Elk Point, South Dakota)	Cease and Desist Order by Agreement
)	
Respondent.)	

The Iowa Accountancy Examining Board (Board) and Quam & Berglin (Respondent), enter into this Cease and Desist Order by Agreement, pursuant to Iowa Code section 542.14(9) (2005):


1. Respondent does not currently hold a firm permit to practice as a certified public accounting firm in the state of Iowa, and is accordingly not authorized to perform audits or other attest services, such as agreed upon procedures, in the state of Iowa.
2. In 2005, Respondent was retained by an Iowa Church to perform agreed upon procedures concerning the 2003 fiscal year. Respondent agreed to perform such services as a certified public accounting firm, and did issue a report to the Church.
3. Respondent acknowledged to the Board that it should not have agreed to the engagement with the Church without first reinstating its lapsed firm permit, and assuring that an Iowa certified public accountant was in charge of the assignment. This is a first offense. Respondent has fully cooperated in the investigation. Respondent agrees that it will not in the future violate Iowa Code chapter 542 and, in particular, will not violate Iowa Code section 542.13, which describes acts which can only be lawfully completed by a properly permitted certified public accounting firm, including attest services.
4. As provided in Iowa Code section 542.14(9), Respondent has acknowledged its error and agrees to refrain from violating Iowa Code chapter 542 in the future. In light of these facts, the Board believes informal resolution of this matter is appropriate.
5. Respondent agrees the Board has jurisdiction over those actions by unlicensed firms that fall within the prohibitions described in Iowa Code section 542.13. Respondent is cautioned that in the event of any additional violations of Iowa Code chapter 542, the Board has the authority to seek an injunction in district court and/or to initiate a process to seek civil penalties, pursuant to Iowa Code section 542.14. Further, a violation of Iowa Code section 542.13 is a serious misdemeanor, pursuant to Iowa Code section 542.15.

IT IS THEREFORE ORDERED this 15th day of December, 2005, that Respondent cease and desist from any future violation of Iowa Code chapter 542.

Iowa Accountancy Examining Board


By _____, its Chair

Agreed as to form and content


Quam & Berglin, by Judith Quam