



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

IN THE MATTER OF: )

BRENDA K. WESTVOLD )

RESPONDENT )

CASE NO. 04-09

CONSENT ORDER

The Iowa Accountancy Examining Board (Board) and Brenda K. Westvold (Respondent) enter into this Consent Order (Order), pursuant to Iowa Code section 17A.10 (2003) and 193 Iowa Administrative Code 7.42:

1. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2003).
2. Respondent holds a certificate as a certified public accountant. Her certificate has expired, but remains subject to reinstatement.
3. The Board charged Respondent with acts discreditable for failure to return a former clients tax and accounting records and offering to perform services as a CPA, with a lapsed Iowa CPA certificate.
4. Respondent has a right to a hearing on the charges, but waives her right to hearing and all attendant rights by freely and voluntarily entering into this Order. This Consent Order is the final agency order in the contested case.
5. 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.
6. 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 disciplinary action to be imposed in the event of any future violations.
7. This Order and the Statement of Charges are public records available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2003).
8. Failure to comply with the provisions of this Order shall be grounds for disciplinary action pursuant to Iowa Code section 272C.3(2)(a) (2003). However, no action may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing.
9. 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. Voluntary Surrender**

Respondent shall voluntarily surrender her certificate by physically returning the certificate to the board office no later than ten (10) calendar days following the date this Order is signed by the Board. Respondent may not seek reinstatement for a period of at least two calendar years. Respondent shall comply with 193 Iowa Admin. Code 7.30(3) regarding client notification of the voluntary surrender. Any application to reinstate must comply with 193 Iowa Admin. Code 7.38 and 193A Iowa Admin. Code 16.5. The Board may, in a future reinstatement order, impose such additional requirements as are deemed necessary to protect the public interest. Nothing in this Order shall require that the Board reinstate Respondent in the future. Respondent understands the Board may rely on the charges in this case as a basis to deny an application to reinstate in the future.

**B. Civil Penalty**

Respondent is assessed a civil penalty in the amount of \$1,000. The civil penalty must be paid as a condition of reinstatement in the event Respondent should seek to reinstate his certificate.

**AGREED AND ACCEPTED:**

**The Respondent**

**The Iowa Accountancy Examining Board**

[Redacted Signature]

[Redacted Signature]

Brenda K. Westvold

By: Susan J. Loy

11/08/04

11/10/04

Date

Date