

6. Respondent has a right to a hearing on the charges, but waives Respondent's 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 7.42. Respondent affirms she has had the opportunity to review the Consent Order with legal counsel.

7. 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.

8. 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.

9. This Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2013).

10. 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) (2013). However, no action may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing.

11. 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:

Respondent's CPA certificate is immediately **SURRENDERED**. Respondent shall not file an application to reinstate until all terms of the sentencing order have been fully complied with and she has been released from probation. Respondent understands the Board may consider the nature of the offense in applying the factors for reinstatement in Iowa Code section 542.12 and associated administrative rules.

AGREED AND ACCEPTED:

The Respondent


Teresa Jean Lockie

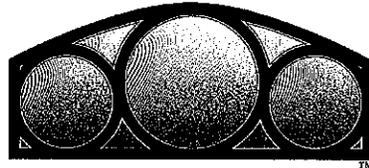
6-2-14
Date

The Iowa Accountancy Examining Board


By: Robert Snodgrass, CPA, Chair

6/23/14
Date

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June 3, 2014

Pamela Griebel
Director, Licensing and Administrative Law Division
Iowa Department of Justice
Hoover Bldg., 2nd Floor
Des Moines, IA 50319

Re: *Before the Accountancy Examining Board – Lockie*
Case No. 11-36
Our File #5357-2

Dear Pamela:

Enclosed please find the original Consent Order and Voluntary Surrender of CPA Certificate signed by Ms. Lockie.

Very truly yours,

JAMES W. REDMOND
For the Firm

JWR/lh

Encl: Consent