

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

IN THE MATTER OF:)	Case No. 14-16
)	
David A. Ellingson, CPA)	
CPA # R02988)	
)	CONSENT ORDER
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 (2013).
2. Respondent is an Iowa CPA who is also a certificate holder in the state of Nebraska. His Iowa certificate was issued on June 30, 1984, is current, and will next expire on June 30, 2015. Respondent informed the Board that he was disciplined on September 9, 2013 by the Nebraska State Board of Public Accountancy based on allegations of gross negligence and violations of professional standards relating to his tax practice. The Nebraska Board recouped certain costs and placed Respondent's certificate on probation for three years.
3. Respondent's Nebraska CPA certificate has been disciplined and the Board may impose discipline under the provisions of Iowa Code sections 542.10(1)(g) and 546.10(7), and 193A IAC 14.3(7)(d).
4. The Board and Respondent 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 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 7.4. Respondent acknowledges that Respondent had an opportunity to review this Consent Order with legal counsel before he signed it.
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 Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2013).

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) (2013). 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.

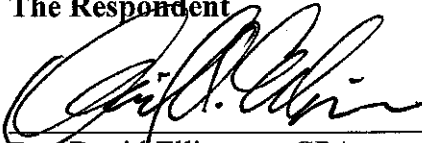
IT IS THEREFORE ORDERED:

A. Respondent's Iowa CPA certificate is placed on probation until such time as he is released from probation by the Nebraska State Board of Public Accountancy.

B. Upon verification that Respondent's Nebraska CPA certificate has been restored to good standing, the Board's Executive Officer is authorized to release Respondent from probation and to reinstate his Iowa CPA certificate to good standing.


AGREED AND ACCEPTED:

The Respondent


By: David Ellingson, CPA

8-22-14
Date

The Iowa Accountancy Examining Board


By: Robert Snodgrass, CPA, Chair

10-10-14
Date