

FILED 10/14/15 (Date)

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IAEB
Board / Commission

Robert E. Lampe
Signature, Executive Officer

IN THE MATTER OF:)	Case No. 15-05
)	
MIKKELSON, LOCKIE & & ASSOCIATES, INC)	DISMISSAL BY CONSENT ORDER
)	
Respondent)	

The Iowa Accountancy Examining Board ("Board") and Mikkelson, Lockie & Associates, Inc. ("Respondent") enter into this dismissal order to resolve the pending contested case, as follows:

1. The Board filed a Notice of Hearing on August 27, 2015, alleging grounds to revoke or otherwise discipline Respondent's permit to practice as a CPA firm based on Iowa Code section 542.7(3)(e).

2. Respondent does not engage in an attest practice. Respondent does not otherwise need a permit to practice as a CPA firm under Iowa Code section 542.7(1)(a). Rather than defend this contested case, Respondent has offered to voluntarily surrender its permit to practice as a CPA firm. The issue in this case will become moot if Respondent no longer holds a permit to practice as a CPA firm.

3. Respondent understands that if it wishes to engage in attest services in the future or if it otherwise would be required to hold a permit to practice as a CPA firm in the future, it will need to reapply for a permit to practice as a CPA firm. The Board will grant such a permit if Terry Lockie is not an owner and the firm otherwise qualifies for the permit under then applicable Iowa law. Similarly, nothing herein shall preclude Dawn Mikkelson from forming a separate entity and applying for a permit to practice as a CPA firm, and the Board will grant such a permit if Terry Lockie is not an owner and the firm otherwise qualifies for the permit under then applicable Iowa law.

4. 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 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 signing.

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 future disciplinary action to be imposed in the event of any future violations.

7. This Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2015).

8. 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) (2015). 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. The Board accepts the voluntary surrender of Respondent's permit to practice as a CPA firm. Respondent accordingly no longer holds a permit to practice as a CPA firm.
- B. The Board dismisses this contested case.
- C. Respondent shall take no actions that will require a permit to practice as a CPA firm without first securing such a permit. If Respondent files an application for a permit to practice as a CPA firm, Terry Lockie will not be an owner of such firm or listed in the name of the firm.

AGREED AND ACCEPTED:

The Respondent

The Iowa Accountancy Examining Board

Dawn Mikkelsen

By: Dawn Mikkelsen, CPA,
President of the Respondent

Robert E. Lampe

By: Laura Walker, CPA, Chair
on behalf of Vice Chair Shelley Laracuente

9-29-15
Date

10/14/15
Date

ISSUANCE 10/14/15