

FILED 12/18/15 (Date)

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IAEB
Board / Commission
Robert E. Lompe
Signature, Executive Officer

IN THE MATTER OF:)	Case No. 15-43
)	
Kent Knickelbein, CPA)	
CPA Certificate No. R05647)	
)	CONSENT ORDER
Respondent.)	

A. Statement of Charges

- The Iowa Accountancy Examining Board ("Board") has jurisdiction of this disciplinary matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2015).
- Respondent is a CPA. He was first certified in Iowa in March of 2015. His certificate is active and will next expire June 30, 2016.
- In August of 2015, the Board received a complaint regarding an audit report Respondent prepared for an Iowa client in April of 2015. The audit report was attached to the complaint. The audit report revealed that Respondent did not prepare the report in a firm that held an Iowa license to practice as a certified public accounting firm.
- The Board charges Respondent with performing attest services for an Iowa client without doing so in a firm with an Iowa license to practice as a certified public accounting firm in violation of Iowa Code sections 542.7(1)(a), 542.13(4), and 542.13(12); and 193A Iowa Administrative Code 6.1(3).
- 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

- 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 signing.
- 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.
- 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 (2015).

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) (2015). 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:

A. The Board reprimands Respondent for performing attest services for an Iowa client without doing so in a firm with an Iowa license to practice as a certified public accounting firm.

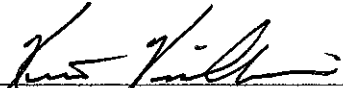
B. Respondent shall pay a civil penalty of \$1,000 within thirty (30) days of the date this Consent Order is signed by all parties.

C. Respondent shall not in the future perform any further attest services in Iowa. If Respondent wishes the Board to remove this restriction in the future, he shall apply to lift the restriction under 193A IAC 16.5 and will have the burden to establish he has taken such steps as will satisfy the Board the restriction should be lifted.

D. Respondent shall notify all Iowa clients for whom he provided attest services while not in a firm that held an Iowa license to practice as a certified public accounting firm. Respondent shall also notify any regulatory bodies to whom the Respondent or a client of Respondent's submitted one or more attest service reports Respondent prepared while not in a firm that held an Iowa license to practice as a certified public accounting firm. Respondent shall secure Board approval of the notification language in advance of sending the notification to clients and, if applicable, to regulatory bodies. Respondent shall provide copies of the letters to the Board office and otherwise verify completion of the client/regulatory body notification within thirty days of the date this Consent Order is signed by all parties.

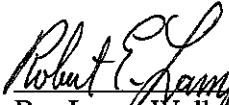
AGREED AND ACCEPTED:

The Respondent


By: Kent Kirckelbein, CPA

12-10-15
Date

The Iowa Accountancy Examining Board


By: Laura Walker, CPA, Chair

12/18/15
Date