

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA
IAEB
Board / Commission
Robert R. Rampe
Signature, Executive Officer

IN THE MATTER OF:) Case No. 16-03
)
Financial Care Professionals, L.C.)
CPA Firm Permit #2015-586)
) **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 (2015).
2. Respondent is a CPA firm. The firm's Iowa permit to practice expired on July 1, 2010. The firm reinstated on January 11, 2016, and the permit will now expire on June 30, 2016. Respondent engaged in attest services for Iowa clients during the period of lapse.
3. The Board charges Respondent with practicing public accountancy on a lapsed certificate in violation of Iowa Code sections 272C.10(3), 542.7(1)(a), 542.10(1)(c), (d), and (j), and 542.13(4), (12); and 193A Iowa Administrative Code 7.6(4), 5.1(3), 5.5(8), 5.6(5), 14.3(5)(d), (7)(k), and 16.3(1)(i).
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

