

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IN THE MATTER OF:) Case No. 16-19
)
HEIDI SUE HOBKIRK,)
)
) 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 whose certificate number is O10837. Respondent’s license expired on July 1, 2016. Respondent reinstated on September 15, 2016, and the permit will now expire on June 30, 2017. 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), 542.10(1)(c), (d), and (j), and 542.13(3); and 193A Iowa Administrative Code 5.1(3) and (4), 5.5(8), 5.6(5), 14.3(5)(c) and (7)(k). Respondent’s certificate lapsed through inadvertence and error. Respondent was current on her continuing education, and was able to satisfy all conditions for immediate reinstatement once she discovered and self-reported the lapse.
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 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.

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). 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. The Board reprimands Respondent for practicing on a lapsed Iowa CPA certificate.
- 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. In lieu of notifying all clients for whom she provided attest services while her certificate was lapsed, Respondent shall obtain and provide to the Board certification from her firm that her firm has performed and completed secondary reviews of all attest engagements performed by Respondent during the period of lapse.

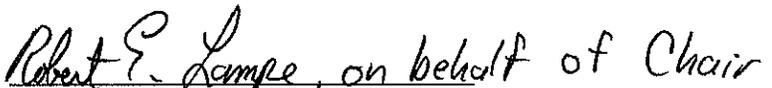
AGREED AND ACCEPTED:

Respondent


By: Heidi Hobkirk

5/5/17
Date

Iowa Accountancy Examining Board


By: Ying Sa, CPA, Chair

5/31/2017
Date