

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA



IN THE MATTER OF:

Ronald Lee Greeson, II,
CPA Certificate #O06287,

Respondent.

Case No. 17-06

COMBINED STATEMENT OF
CHARGES, SETTLEMENT
AGREEMENT, AND FINAL ORDER

Department of Commerce
Professional Licensing Bureau
FILED 6/22/17 (Date)
IAEB
Board / Commission
Robert E. Lampe
Signature, Executive Officer

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 (2017).

2. Ronald Lee Greeson, II (“Respondent”) was issued certificate number O06287 on August 3, 1987. Respondent reported he had completed 120 hours of CPE between January 1, 2013, and December 31, 2015, on his 2016 renewal. In January of 2017 the Board conducted a random CPE audit. Respondent was selected and required to provide documentation substantiating the CPE hours claimed by him during his 2016 renewal. Respondent was able to provide CPE documentation for 93 of the 120 CPE hours claimed by him. However, Respondent was unable to provide CPE documentation for 27 of the 120 CPE hours claimed by him. Respondent acknowledged the shortage, stating he recently cleaned out his old files and shredded support for his 2013 hours.

3. The Board charges Respondent with failure to comply with the continuing education requirements necessary to remain qualified for continued certification and for providing the Board with false information in connection with an application to renew a certificate in violation of: Iowa Code sections 272C.2(1) and 542.6(3); and Iowa Administrative Code rules 5.5(7), 10.5(1), 10.10, and 14.3(5)(a).

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 Consent 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 Consent 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 Consent 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 Consent Order is subject to approval of the Board:

- a. If the Board fails to approve this Consent 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 Consent Order, it shall fully dispose of all issues in this case.

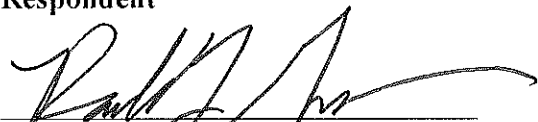
IT IS THEREFORE ORDERED:

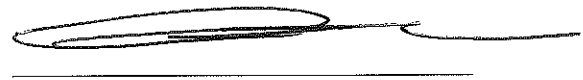
- A. Respondent is reprimanded for failing to comply with the continuing education requirements necessary to remain qualified for continued certification and for providing the Board with false information in connection with an application to renew a certificate.
- B. Respondent shall pay a civil penalty of \$500 within thirty (30) days of the date this Consent Order is signed by all parties.
- C. Respondent shall either:
 - i. Obtain and provide to the Board with documentation supporting the 27 hours claimed by him but for which he was previously unable to provide support (for example, from the continuing education provider(s) from which Respondent obtained the claimed education) within 30 days of the date this Consent Order is signed by all parties; or
 - ii. Complete 27 additional hours of continuing professional education, none of which may be used for the 2017 renewal, by Respondent's next renewal. Put another way, Respondent shall complete a total of 147 hours for his next renewal. For purposes of the next renewal, Respondent shall submit a paper renewal, as opposed to an on-line renewal, and supply the Board in connection therewith documentation substantiating the CPE hours claimed by him for the next renewal.

AGREED AND ACCEPTED:

Respondent

Iowa Accountancy Examining Board


By: Ronald Lee Greeson, II


By: Ying Sa, Chair

5/19/17
Date

6/21/17
Date

