Department of Commerce Professional Licensing Bureau

BEFORE THE ACCOUNTANCY EXAMINING BOARD OF THE STATE OF IOWA

Signature, Executive Officer

IN THE MATTER OF:

Case No. 18-01

Bret M. Schweir,

ORDER OF COMPLIANCE AND IMPOSITION OF CIVIL PENALTY

Respondent

Pursuant to Iowa Code section 542.14(2) (2017) and Iowa Administrative Code chapter 193A—17 (2017), the Accountancy Examining Board of the State of Iowa ("Board") enters this order ("Order") ordering compliance with Iowa Code chapter 542 and Board rules and imposing a civil penalty in an amount of \$2,000.00 based on the facts and circumstances set forth in Notice of Intent to Impose Civil Penalty in Case No. 18-01, issued on December 27, 2018 ("NOI").

- 1. The NOI provided that the Board would issue an order requiring compliance with the laws and rules cited therein, and impose a civil penalty in the amount of \$2,000.00, if Respondent did not request a hearing within thirty (30) days of the issuance of the NOI, in accordance with Iowa Code section 542.14(4). See also Iowa Admin. Code r. 193A—17.4.
- 2. Respondent did not request a hearing with the thirty (30) days. Instead, on January 3, 2019, Respondent promptly paid the Board the \$2,000 civil penalty referenced in the NOI.
- 3. Because Respondent did not request a hearing within the timeframe, the Board hereby issues this Order ordering Respondent's compliance with Iowa Code chapter 542 and Board rules going forward and imposing the civil penalty of \$2,000.00.
- 4. In entering this Order, the Board re-emphasizes that the restrictions imposed on attest services are conterstone restrictions of Iowa Code chapter 542. Violations of these restrictions strike at the very heart of the key objectives of Iowa Code chapter 542 and pose a high risk of harm to the public, in contravention of the public interest.
- 5. The Board acknowledges Respondent's full payment of the \$2,000 required by this Order prior to the date of the issuance hereof, and documents such payment through the issuance of this Order.

Issued this 23 day of Mac

2019

Robert E. Lampé,

Board Administrator, Iowa Accountancy Examining Board

Professional Licensing Bureau

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