

**BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA**

<p><b>IN THE MATTER OF:</b></p> <p><b>DANIEL LEMKE,</b> <b>CPA Certificate #O14461</b></p> <p><b>Respondent.</b></p>	<p style="text-align:center"><b>Case No. 23-01</b></p> <p style="text-align:center"><b>COMBINED STATEMENT OF CHARGES, SETTLEMENT AGREEMENT, AND FINAL ORDER</b></p>
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**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 and authority to issue this Combined Statement of Charges, Settlement Agreement, and Final Order (the “Consent Order”).

2. Respondent Daniel Lemke was issued Iowa CPA Certificate number O14461 on Oct. 30, 2018. Respondent’s certificate is currently active and will next be up for renewal on June 30, 2023.

3. By correspondence dated Nov. 3, 2022, administrative staff for the Board sought proof from Respondent of continuing professional education (“CPE”) hours for Respondent’s Iowa license pursuant to Iowa Admin. Code r. 193A-10.9(1) as part of a random compliance review. Subsequent communication between Board staff and Respondent revealed that Respondent was unable to document 2.5 hours of CPE required during the most recent reporting period.

4. Based on the foregoing, the Board charges Respondent with failing to comply with the continuing education requirements applicable to Respondent’s license in violation of Iowa Admin. Code r. 193A-10.5.

5. The Board and Respondent have agreed to fully resolve these charges through the following Settlement Agreement and Final Order, rather than proceed to contested case hearing.

**B. Settlement Agreement and Final Order**

1. Respondent admits the above-referenced allegations as set forth in the Statement of Charges.

2. 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 Agreement. This Agreement constitutes discipline against Respondent, and is the final agency order in the contested case, pursuant to Iowa Code section

17A.10 and Iowa Admin. Code r. 193-7.4. Respondent acknowledges that Respondent had an opportunity to review this Agreement with legal counsel before signing it.

3. This Agreement 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.

4. Failure to comply with the provisions of this Agreement 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.

5. This Agreement shall not preclude the Board from taking appropriate action in the event the Board receives any further complaints or information against Respondent.

6. This Agreement is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22.

7. Respondent agrees the State's counsel may present this Agreement to the Board and may have ex parte communications with the Board while presenting it.

8. This Agreement is subject to approval of the Board:

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

**IT IS THEREFORE ORDERED:**

A. **Reprimand.** Respondent is reprimanded for failing to maintain a sufficient number of continuing professional education hours in conformance with Iowa Admin. Code r. 193A-10.5 to maintain Respondent's license in Active status.

B. **Civil Penalty.** Respondent shall pay a civil penalty of \$250 within 30 days from the Effective Date of this Settlement Agreement. *See* Iowa Admin. Code r. 193A-5.5(7).

C. **Educational Requirement.** No later than 60 days from the Effective Date of this Settlement Agreement, Respondent shall take a minimum of 5 hours of CPE. This amount is double the shortfall of hours in the relevant period. Respondent shall provide to the Board sufficient documentation to prove that Respondent has completed the CPE hours required by this Agreement.

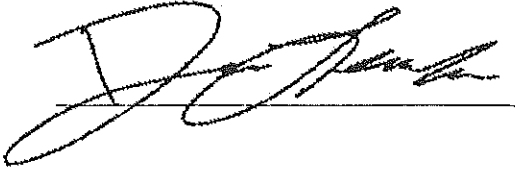
D. **Restriction on Reporting Hours.** Respondent shall refrain from reporting in any future reporting period the CPE hours required by this Settlement Agreement.

E. **Additional Terms.** Respondent shall provide the Board with access to records as

necessary for the Board to verify compliance with this Settlement Agreement.

**AGREED AND ACCEPTED:**

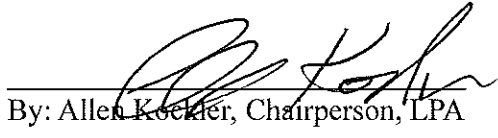
**Respondent**

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2/8/2023

\_\_\_\_\_  
Date

**Iowa Accountancy Examining Board**

A handwritten signature in black ink, appearing to be "Allen Koehler", written over a horizontal line.  
By: Allen Koehler, Chairperson, LPA

5/25/23  
\_\_\_\_\_  
Date (the "Effective Date")

