

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS BUREAU**

**RICHARD L KHOUNLO**  
Claimant

**PANDA EXPRESS INC**  
Employer

**APPEAL 18A-UI-09399-H2T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**OC: 10/15/17**  
**Claimant: Respondent (6)**

Iowa Code § 96.7(2)a(6) – Appeal from the Statement of Charges  
Iowa Code § 96.6(2) – Timeliness of Protest

**STATEMENT OF THE CASE:**

The employer filed an appeal from the second quarter 2018, statement of charges that notified them that their account was being charged for benefits paid to Richard L. Khounlo. The parties were properly notified about the hearing. A telephone hearing was held on September 27, 2018. Claimant registered to participate. Employer participated through Stephanie Orea, Unemployment Insurance Manager for Employer Tax Services. A review of agency records revealed that no additional testimony was necessary and no hearing was held. Official notice was taken of agency records

**ISSUE:**

Should the employer's appeal of the second quarter statement of charges be dismissed as moot?

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The employer filed an appeal to the first quarter statement of charges that put them on notice that unemployment insurance benefits chargeable to their account were being paid to claimant. A hearing was scheduled to be held on August 22, 2018. Prior to the hearing being held the employer submitted a written withdrawal of their appeal. In Appeal number 18A-UI-08153-SCT an administrative law judge issued a decision allowing the employer to withdraw their appeal. The decision specifically put the employer on notice that their account would remain liable for charges for claimant's unemployment insurance benefits. That decision was mailed to the employer at the correct mailing address. The employer did not appeal that decision.

**REASONING AND CONCLUSIONS OF LAW:**

Generally, courts and administrative tribunals do not decide issues when the underlying controversy is moot. *Rhiner v. State*, 703 N.W.2d 174, 176 (Iowa 2005). "A case is moot if it no longer presents a justiciable controversy because the issues involved are academic or

nonexistent.” *Iowa Bankers Ass’n v. Iowa Credit Union Dep’t*, 335 N.W.2d 439, 442 (Iowa 1983).

The employer chose to withdraw their appeal to the first quarter statement of charges. That decision allowed for benefits to the claimant with charges to the employer. The withdrawal decision in 18A-UI-08153-SCT has become final. The employer cannot now appeal a new statement of charges when they withdrew their prior appeal which dealt with the same separation. Benefits are allowed, provided the claimant is otherwise eligible. The employer’s account is subject to charges paid to claimant.

**DECISION:**

The employer’s appeal of the statement of charges for the second quarter of 2018 is dismissed as moot, based on their prior withdrawal of an appeal dealing with the same issue.

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Teresa K. Hillary  
Administrative Law Judge

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Decision Dated and Mailed

tkh/rvs