

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

IN THE MATTER OF:

Case No. 08-90

**Christopher E. Anderson
Deloitte & Touche, LLP
111 South Wacker Dr
Chicago, IL 60606-4031**

STATEMENT OF CHARGES AND

CONSENT ORDER

Respondent.

The Iowa Accountancy Examining Board (Board), and Christopher E. Anderson (Respondent) enter into this Consent Order (Order), pursuant to Iowa Code section 17A.10 (2007) and 193 Iowa Administrative Code 7.4:

1. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2007).
2. Respondent Christopher E. Anderson was issued Iowa CPA certificate number R04739 on November 19, 2004. Respondent's CPA certificate is current and in good standing with the board. The registration is valid through June 30, 2010.
3. The Board charges Respondent with suspension of his right to practice before the Public Company Accounting Oversight Board, in violation of Iowa Code section 542.10(1)(h). On October 31, 2008, Respondent entered into a Consent Order with the Public Company Accounting Oversight Board in which he was (1) suspended for one year from being an associated person of a registered accounting firm as defined by the Sarbanes-Oxley Act of 2002 section 2(a)(9) and PCAOB Rule 1001(p)(1); (2) restricted to the role of "assistant," as that term is used in the PCAOB's interim auditing standards, AU § 311.02(a), for an additional one year following the expiration of this suspension; and (3) imposed a civil penalty in the amount of \$25,000 against him.
4. Respondent agrees to the entry of this Consent Order as the resolution of a disputed matter. Respondent has a right to a hearing on the charges, but waives his right to hearing and all attendant rights by freely and voluntarily entering into this Order. This Consent Order is the final agency order in a disciplinary contested case.
5. 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.
6. 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 disciplinary action to be imposed in the event of any future violations.
7. This Statement of Charges and Consent Order is a public record available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (2007).

8. Failure to comply with the provisions of this Order shall be grounds for disciplinary action pursuant to Iowa Code section 272C.3(2)(a) (2007). However, no action may be taken against Respondent for violations of these provisions without a hearing, or waiver of hearing.

9. 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 any 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 THISEFORE ORDERED:

A. Restrictions on practice

Respondent shall not perform attest services in Iowa or for a client with a home office in Iowa for the period of time for which his right to practice is under suspension by the PCAOB.

B. Reinstatement of practice

Respondent's license shall be reinstated upon completion of his suspension before the Public Company Accounting Oversight Board, provided that he has complied with the terms of this Order.

AGREED AND ACCEPTED:

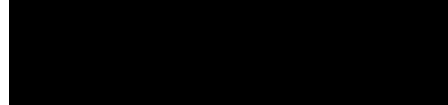
The Respondent



By: Christopher E. Anderson

1-12-09
Date

The Iowa Accountancy Examining Board



By: Telford A. Lodden, CPA, Chair

1/22/09
Date