

COPY

BEFORE THE IOWA ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

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IN THE MATTER OF )

GERALD G. ANDERSON )  
IA CERTIFICATE NO. R469 )  
RESPONDENT )

STIPULATION

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WHEREAS, it has come to the attention of the Iowa Accountancy Examining Board that Gerald G. Anderson failed to notify the Board of the settlement agreement between Kouri, Anderson & Company and CFC Companies, Charles G. Irvine and Charles A. Ensminger for alleged malpractice involving the rendering of accounting, auditing or related services.

WHEREAS, following the investigation of this matter Gerald G. Anderson was given the opportunity to appear voluntarily with legal counsel before the Board's Committee on Ethics and Enforcement to be apprised of the results of the investigation and to orally present additional data, views and comments at an informal conference held on May 19, 1992 and;

WHEREAS, Gerald G. Anderson, with full knowledge of the investigation, its potential legal consequences, the right to counsel, and the right to formal adjudicatory proceedings under Iowa Code section 116.23, did appear voluntarily;

NOW THEREFORE, the Iowa Accountancy Examining Board and Gerald G. Anderson do hereby stipulate and agree as follows:

1. Gerald G. Anderson admits the jurisdiction of the Iowa Accountancy Examining Board over this action.

2. Gerald G. Anderson shall pay a fine of \$500 for failure to report an adverse judgment to the Board (Iowa Code Section 258A.9(3) (1991) and Board rules 193A - 12.4(4) and 15.2(1) and 15.2(2)). The fine shall be paid within 15 days of receipt of this executed stipulation.

3. Failure to execute the provisions of this Stipulation shall result in the Board setting a date for a formal hearing for failure to comply with an order of the Board pursuant to Iowa Code section 258A.3(2)(a).

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4. This agreement shall constitute the entire agreement of the parties hereto and is intended to be final disposition of all matters which are the subject of this Stipulation. Satisfactory completion of the terms of this Stipulation shall be considered a final disposition of this matter and no other proceedings shall be instituted in this matter.

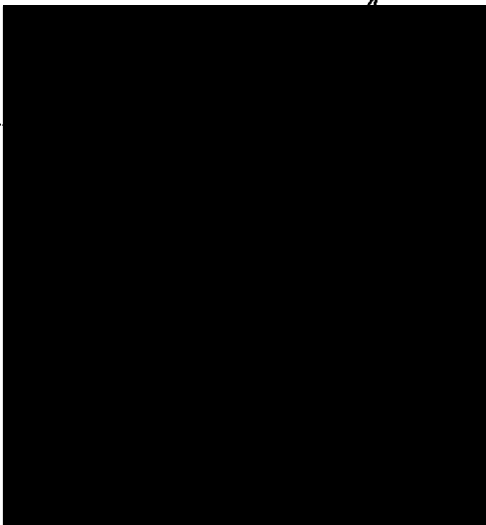
5. This Stipulation is voluntarily entered into by Gerald G. Anderson and Gerald G. Anderson fully realizes the legal consequences of this Stipulation.

6. This Stipulation is subject to approval of the full Board. If the Board fails to approve this Stipulation, it shall be of no force or effect to either party.

This Stipulation is voluntarily submitted by the Respondent to the Board for consideration.

Dated this 19th day of October, 1992.

For the Iowa Accountancy Examining Board.



1/20/92  
Date



Respondent

10/19/92  
Date

1-20-92  
Date

1-20-92  
Date

11-20-92  
Date

11-20-92  
Date