

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

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<b>IN THE MATTER OF:</b>	)	
	)	
<b>GIL H. ANDERSON</b>	)	<b>CASE NO. 04-05</b>
	)	
<b>RESPONDENT</b>	)	<b>STATEMENT OF CHARGES</b>
	)	

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COMES NOW, the Complainant, William M. Schroeder, and states:

1. William M. Schroeder is an Executive Officer with the Professional Licensing and Regulation Division of the Iowa Department of Commerce. He files this Statement of Charges on behalf of the Iowa Accountancy Examining Board ("Board") solely in his official capacity.
2. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 272C, and 542 (2003).
3. Respondent holds a certificate as a certified public accountant. His certificate has expired, but remains subject to reinstatement.
4. Respondent failed to complete 2003 individual and corporate federal and state tax returns for six clients.
5. Respondent has been offering services and practicing as a CPA when his Iowa CPA certificate has lapsed.
6. The Board has found probable cause to charge Respondent as follows:

**COUNT 1**

Respondent is charged with acts discreditable to the practice of public accountancy and with unethical conduct which is harmful or detrimental to the public in violation of Iowa Code sections 272.C.10(3), and 542.10 (1)(i) and (j).

**COUNT 2**

Respondent is charged with offering to provide services as a CPA and using the CPA title when his certificate had lapsed in violation of Iowa Code sections 542.10 (1) (c) and (d) and 542.13 (3) and (7) and Iowa Admin. Code 193A- 5.5(2).

WHEREFORE, the complainant prays that a hearing be held in this matter and that the Board take such action as it deems appropriate under the law.

Dated this 10 day of October, 2005.



*William M. Schroeder*  
William M. Schroeder, Executive Officer