

BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

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IN THE MATTER OF LEO R. BROOKER IA CPA CERTIFICATE NO. 4970 RESPONDENT	) ) ) ) )	SETTLEMENT AGREEMENT AND ORDER CASE 94-28
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COME NOW the Iowa Accountancy Examining Board (Board) and Leo R. Brooker (Respondent), pursuant to Iowa Code section 272C.3(4) (1993), and hereby stipulate as follows:

1. Respondent was issued Iowa CPA certificate number 4970 on July 30, 1984.
2. A Complaint was filed by the Board against Leo R. Brooker, Respondent on May 17, 1994.
3. A hearing on this Complaint is scheduled for September 21, 1994, at 1 p.m.
4. In order to resolve this matter without proceeding to hearing, Respondent agrees to publish a notice in the official Green County newspaper, that states he does not hold a permit to practice and that he is not practicing as a Certified Public Accountant. Within thirty (30) days of the execution of this document, the Respondent shall submit a copy of the required notice prior to its publication for board approval. Within five (5) days of the notice publication, the Respondent shall submit a copy of the published notice to the Board.
5. The Respondent shall pay a fine of five hundred (\$500) dollars , within thirty (30) days of the execution of this document, for holding himself out as a certified public accountant without a permit to practice (Iowa Code section 542C.21(4) (1993) and IAC 193A - 11.1).
6. Failure to execute the provisions of this Settlement Agreement 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 272C.3(2)(a) (1993).
7. 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 Settlement Agreement. Satisfactory completion of the terms of this agreement shall be considered a final disposition of this case and no other proceedings shall be instituted in this matter.

This Settlement Agreement is voluntarily entered into by Leo R. Brooker and Leo R. Brooker fully realizes the legal consequences of this Settlement Agreement.

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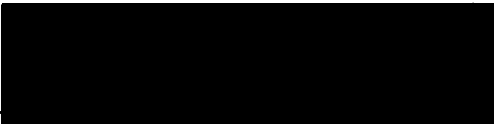
This Settlement Agreement is subject to approval of the full Board. If the Board fails to approve this agreement, it shall be of no force or effect to either party.

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

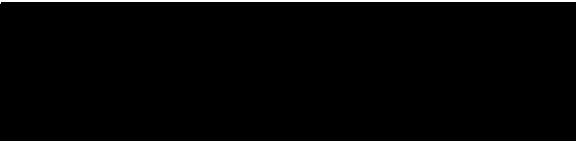
Dated this 25 day of June, 1994.

For the Iowa Accountancy Examining Board:

June 25, 1994  
Date

  
Leo R. Brooker, Respondent

Sept 21, 1994  
Date

  
John C. Cain, Chair  
Iowa Accountancy Examining Board