

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IN THE MATTER OF:)	
ROBERT J. DARRAH)	CONSENT ORDER
)	
CPA CERTIFICATE NO. 3544)	CASE NO. 95-16
RESPONDENT)	

The Iowa Accountancy Examining Board ("Board") and Robert J. Darrah ("Darrah") enter into this Consent Order, pursuant to Iowa Code section 17A.10 (1995) and 193A IAC 12.12(2):

1. The Board has jurisdiction of this matter pursuant to Iowa Code Chapters 17A, 272C and 542C (1995).
2. The Board filed charges against Darrah on August 6, 1996, based on his conviction of seven felony counts in the United States District Court for the Southern District of Iowa, pursuant to Iowa Code sections 542C.21(5) (conviction of a felony) and 542C.21(7) (conviction of a crime, an element of which is dishonesty) (1995).
3. Hearing is set for September 17, 1996.
4. On August 23, 1996, Darrah served his answer admitting the factual basis for the charges, but requesting an abatement of the Board's contested case until after the conclusion of Darrah's appeal to the Eighth Circuit Court of Appeals.
5. The State resisted Darrah's request for abatement and Administrative Law Judge Margaret LaMarche denied the request for abatement on September 5, 1996.
6. Darrah's request for an appeal bond was denied by the Federal District Court on July 30, 1996, and he is ordered to surrender for service of a 46-month sentence on October 1, 1996.
7. Rather than proceed to a formal contested case hearing on September 17, 1996, Darrah has agreed to voluntarily surrender his CPA certificate upon the conditions set forth in this Consent Order.

Consent Order
Case No. 95-16
Page 2

8. Darrah has a right to a hearing on the charges, but waives his right to a hearing and all attendant rights by freely and voluntarily agreeing to this Consent Order.

9. This Consent Order shall be part of Darrah's permanent record 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, unless the Consent Order is vacated as described below.

10. Failure to comply with the provisions of this Consent Order shall be grounds for disciplinary action pursuant to Iowa Code section 272C.3(2)(a)(1995).

11. This Consent Order is a public record pursuant to Iowa Code Chapter 22.

12. This Consent Order is subject to approval of the Board. If the Board fails to approve this Consent Order, it shall be of no force and effect on either party and shall not be admissible for any purpose in further proceedings in this matter. If the Board approves this Consent Order, it shall fully dispose of all issues in this case.

13. Darrah agrees the State may present this Consent Order to the Board and may have ex parte communications with the Board as needed to facilitate informal resolution of the Board's charges.

IT IS THEREFORE ORDERED:

A. Darrah shall voluntarily surrender his Iowa CPA Certificate No. 3544 within ten (10) days of the execution of this document.

B. In the event the Eighth Circuit Court of Appeals affirms one or more of the counts in Darrah's pending appeal, Darrah's CPA certificate shall be revoked.

C. In the event the Eighth Circuit Court of Appeals reverses all seven counts, this Consent Order shall be vacated. The Board shall not be precluded from filing new charges if probable cause for charges shall subsequently exist (such as criminal conviction upon retrial), but Darrah shall be entitled to a hearing and all attendant rights if new charges are filed.

Consent Order
Case No. 95-16
Page Three

AGREED AND ACCEPTED:



Robert J. Darrah, Respondent

9-13-96
DATE



**David Vaudt, Chair
Iowa Accountancy Examining Board**

9-17-96
DATE