

JUN 17 1996

BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

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IN THE MATTER OF:	)	STIPULATION & CONSENT ORDER
DANIEL F. DENNIS	)	
IA CERTIFICATE NO. R2776	)	CASE NO. 96-07
RESPONDENT	)	

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On this 12th day of June, 1996, the Iowa Accountancy Examining Board and Daniel F. Dennis each hereby agree with the other and stipulate as follows:

1. The allegations specified in the Statement of Charges in this case shall be resolved without proceeding to hearing as the parties have agreed to the following Stipulation and Consent Order.

2. The Respondent was issued CPA Certificate No. R2776 on the 2nd day of April, 1982.

3. The Iowa Accountancy Examining Board has jurisdiction over the parties and subject matter jurisdiction over each allegation in the Statement of Charges.

4. If this Stipulation and Consent Order is approved by the Board, it will become a public record upon filing.

5. This Stipulation and Consent Order shall be made a part of the record of the Respondent and may be considered by the Board in determining the nature and severity of any disciplinary action to be imposed on the Respondent for any future violations of the laws and rules governing practice as a CPA.

6. Failure to comply with the terms of this Stipulation and Consent Order shall be prima facie evidence of a violation of Iowa Code sections 542C.21 and 272C.3(2)(a)(1995).

7. This Stipulation and Consent Order shall be presented to the Board in closed session by the prosecuting attorney and/or Board staff. Respondent waives any right of notice of this meeting or any right which the Respondent might have to participate in the discussion of this Stipulation and Consent Order among the Board, the Board staff and the prosecuting attorney.

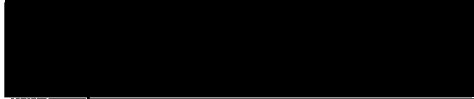
8. This Stipulation and Consent Order is not binding on the Iowa Accountancy Examining Board until it has been formally approved by a majority of the Board members. In the event that this Stipulation and Consent Order is rejected by the Board, it shall be of no force or effect to either party.

THEREFORE, IT IS FURTHER ORDERED the Respondent shall successfully complete the AICPA Professional Ethics self-study course by August 1, 1996. The Respondent shall not renew his Iowa Permit-to-Practice until he has completed twenty-four (24) hours of classroom continuing education in the subject area of audit and accounting. The Respondent shall submit a written education plan, to the Board's Ethics Committee for approval, for the completion of the 24 hours of continuing education. When the Committee receives documentation of the completion of the required education, the Respondent may apply for the reinstatement of an Iowa Permit-to-practice.

This Stipulation and Consent Order is voluntarily entered into by the Respondent on 13<sup>th</sup> day of June, 1996.

  
Daniel F. Dennis, Respondent

This Stipulation and Consent Order is accepted by the Iowa Accountancy Examining Board on 17 day of September, 1996.

  
David A. Vaudt, Chair  
Iowa Accountancy Examining Board