BEFORE THE ACCOUNTANCY EXAMINING BOARD OF THE STATE OF IOWA

COMES NOW, the Iowa Accountancy Examining Board (*Board*) and Paul G. French (*Respondent*), pursuant to Iowa Code section 272C.3(4) (1993), and hereby stipulate as follows:

- 1. That Respondent was issued Iowa Accounting Practitioner certificate number 226 on June 30, 1993.
- 2. That a Complaint was filed by the Board against Respondent on October 27, 1994.
- 3. In order to resolve this matter without proceeding to hearing, Respondent agrees to obtain one hundred twenty (120) hours of continuing education, prior to renewing his accounting practitioner license. The continuing education shall cover the subjects of Financial Statement Preparation, Financial Report Writing and Financial Report Disclosure. The Respondent shall submit a written plan for the completion of the continuing education and the plan shall be approved or denied by the Board,
- 4. The Respondent shall make a personal appearance before the Board prior to reinstatement of his accounting practitioner license. The Board shall question the Respondent regarding his knowledge of the Iowa Accounting Practitioner law and rules at his appearance for reinstatement.
- 5. The Respondent shall submit, within fifteen (15) days of reinstatement, a copy of a compilation he has prepared for review by the Board's Consultant.
- 6. Should Respondent violate the terms of this Agreement in any respect, the Board may institute formal disciplinary proceedings. This agreement shall be made part of the permanent record of the Iowa Accountancy Examining Board, and may be considered by the Board in determining the nature and severity of any future disciplinary action.
- 7. This Agreement is subject to approval of the Board. If the Board fails to approve this Agreement, it shall be of no force or effect to either party.
- 8. This Agreement is voluntarily submitted by the Respondent to the Board for its consideration.

9. This Agreement is a publithe Code of Iowa.	c record available for inspection and copying in accordance with Chapter 2
<u>april 12, 1995</u> Date	Paul G. French
This Settlement Agreement and C	Order is accepted by the Iowa Accountancy Examining Board on this, 199,
	John C. Cain, Chair Iowa Accountancy Examining Board