IOWA BOARD OF ACCOUNTANCY,	<b>)</b>
Plaintiff,	) EQUITY NO. 67963
vs.	}
JAMES C. HURLEY,	) SETTLEMENT AGREEMENT AND
Defendant.	) CONSENT FOR ENTRY OF ) JUDGMENT AND DECREE

COME NOW the parties in the above-captioned matter and state as follows:

- 1. Plaintiff is the licensing board for certified public accountants and accounting practitioners in the State of Iowa.

  See Iowa Code Chapter 116 (1985). Its office is located in the city of Des Moines in Polk County, Iowa.
- 2. Defendant is a resident of the City of Waterloo, and his place of business is located in the city of Cedar Falls, in Black Hawk County, Iowa.
- 3. Defendant held a valid certificate and permit to practice as a certified public accountant in the state of Iowa until June 30, 1984, but has not renewed the certificate or permit as required by § 116.20(1) and 10 I.A.C. §§ 6.1 and 9.9 in order to continue to practice.
- 4. Defendant is not currently licensed to practice as a certified public accountant in the state of Iowa.
- 5. Defendant agrees that he will not in the future engage in the practice of public accountancy or represent to the public any ability or authority to do so without a current certificate and permit to practice.
- 6. The parties consent to entry of an order by the court permanently enjoining Defendant from practicing as a certified public accountant or public accountant for so long as he does not hold a valid certificate and permit to practice.
- 7. The parties herein agree that this Settlement and Consent for Entry of Judgment and Decree shall be presented to the court for incorporation into a Final Order and Judgment and

that the terms thereof shall be binding upon the parties as if fully set forth in such Order and Judgment.

8. The parties agree that the costs of this action shall be taxed to defendant.

WHEREFORE, the parties herein pray for a Final Order and Judgment pursuant to the provisions set forth above.

AMES C. HURLEY
Pefendant

ROBERT D. MASON / 625 W. 5th Street Waterloo, Iowa 50702 ATTORNEY FOR DEFENDANT THOMAS J. MILLER Attorney General of Iowa

THERESA O'CONNELL WEEG Assistant Attorney General Hoover State Office Building Des Moines, Iowa 50319 ATTORNEYS FOR PLAINTIFF

## FILED DISTRICT COURT

1986 DEC 22 MILES I

IN THE IOWA DISTRICT COUNTY

IOWA BOARD OF ACCOUNTANCY,

Plaintiff,

JOAN M. GLAZA CLEREQUITY NO. 67963

vs.

JAMES C. HURLEY,

Defendant.

FINAL ORDER AND JUDGMENT

This matter comes before the Court by Petition for Injunction. The parties pray for a Final Order and Judgment pursuant to a signed Settlement and Consent for Entry of Judgment and Decree. The terms of the attached Settlement and Consent for Entry of Judgment and Decree are hereby incorporated by reference. The parties consent to the entry of an Order by the Court permanently enjoining Defendant from practicing as a certified public accountant or public accountant in the state of Iowa without a current certificate and permit to practice.

IT IS HEREBY ORDERED that the Defendant, James C. Hurley, is specifically enjoined from practicing or holding himself out to the public as a certified public accountant or public accountant in the state of Iowa for so long as he does not hold a valid certificate and permit to practice.

IT IS FURTHER ORDERED that the costs of this action shall be paid by the defendant.

Dated this \_\_\_\_\_\_, 1986.

JUDGE, FIRST JUDICIAL DISTRICT