

BEFORE THE IOWA ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

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|                         |   |             |
|-------------------------|---|-------------|
| IN THE MATTER OF        | ) |             |
|                         | ) |             |
| FRED E. KOURI           | ) | STIPULATION |
| IA CERTIFICATE NO. R452 | ) |             |
| RESPONDENT.             | ) |             |

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WHEREAS, it has come to the attention of the Iowa Accountancy Examining Board that Fred E. Kouri has failed to file state and federal individual income tax returns for 1988, 1989, and 1990. This is the second instance the Respondent has failed to timely file income tax returns. The Respondent was disciplined by the Board June 5, 1975, for failure to timely file a state income tax return;

WHEREAS, following the investigation of this matter, Fred E. Kouri was given the opportunity to appear voluntarily with legal counsel before the Board's Committee on Ethics and Enforcement to be apprised of the results of the investigation and to orally present additional data, views, and comments at informal conferences held on May 19, 1992 and September 22, 1993; and

WHEREAS, Fred E. Kouri, with full knowledge of the investigation, its potential legal consequences, the right to counsel, and the right to formal adjudicatory proceedings under Iowa Code section 116.23, did appear voluntarily;

NOW THEREFORE, the Iowa Accountancy Examining Board and Fred E. Kouri do hereby stipulate and agree as follows:

1. Fred E. Kouri admits the jurisdiction of the Iowa Accountancy Examining Board over this action.
2. Fred E. Kouri agrees to voluntarily surrender to the Board his Iowa CPA Permit to Practice. The voluntary surrender of his permit to practice shall be permanent.
3. Fred E. Kouri shall refrain from providing any services requiring a CPA permit to practice. Fred E. Kouri further agrees to not provide any type of tax service.
4. Failure to execute the provisions of this Stipulation 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 258A.3(2)(a).
5. 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 Stipulation. Satisfactory completion of the terms of this Stipulation shall be considered a

Stipulation  
Fred E. Kouri  
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final disposition of this matter and no other proceedings shall be instituted in this matter.

6. This Stipulation is voluntarily entered into by Fred E. Kouri and Fred E. Kouri fully realizes the legal consequences of this Stipulation.

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

8. This Stipulation is voluntarily submitted by the Respondent to the Board for consideration.

Dated this 22 day of September, 1993.

For the Iowa Accountancy Examining Board.

11-3  
Date

[Redacted]

Respondent

Date

11-3-93  
Date

11-3-93  
Date

11-3-93  
Date

11-3-93  
Date

BEFORE THE IOWA ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

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IN THE MATTER OF )

FRED E. KOURI )  
IA CERTIFICATE NO. R452 )  
RESPONDENT. )

STIPULATION

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WHEREAS, it has come to the attention of the Iowa Accountancy Examining Board that Fred E. Kouri has failed to notify the Board of the settlement agreement between Kouri, Anderson & Company and CFC Companies, Charles G. Irvine and Charles A. Ensminger for alleged malpractice involving the rendering of accounting, auditing, or related services;

WHEREAS, following the investigation of this matter, Fred E. Kouri was given the opportunity to appear voluntarily with legal counsel before the Board's Committee on Ethics and Enforcement to be apprised of the results of the investigation and to orally present additional data, views, and comments at an informal conference held on May 19, 1992; and

WHEREAS, Fred E. Kouri, with full knowledge of the investigation, its potential legal consequences, the right to counsel, and the right to formal adjudicatory proceedings under Iowa Code section 116.23, did appear voluntarily;

NOW THEREFORE, the Iowa Accountancy Examining Board and Fred E. Kouri do hereby stipulate and agree as follows:

1. Fred E. Kouri admits the jurisdiction of the Iowa Accountancy Examining Board over this action.
2. Fred E. Kouri shall pay a fine of \$500 for failure to report an adverse judgment to the Board (Iowa Code section 258A.9(3) (1991) and Board rules 193A - 12.4(4) and 15.2(1) and 15.2(2)). The fine shall be paid within 15 days of receipt of this executed stipulation.
3. Failure to execute the provisions of this Stipulation 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 258A.3(2)(a).
4. 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 Stipulation. Satisfactory completion of the terms of this Stipulation shall be considered a final disposition of this matter and no other proceedings shall be instituted in this matter.

Stipulation  
Fred E. Kouri  
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5. This Stipulation is voluntarily entered into by Fred E. Kouri and Fred E. Kouri fully realizes the legal consequences of this Stipulation.

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

7. This Stipulation is voluntarily submitted by the Respondent to the Board for consideration.

Dated this 22 day of September, 1993.

For the Iowa Accountancy Examining Board.

Daryl Meyer      11-3-93  
Date

Fred E Kouri  
Respondent      Date

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Date

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Date

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Date

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Date