

REC'D JUN 9 1976

76-4

BEFORE THE IOWA BOARD OF ACCOUNTANCY

IN THE MATTER OF IOWA C.P.A.,)
ROBERT J. MATTHEWS,)
Certificate Number 591,)
Respondent.)

CONSENT AGREEMENT

The matter of Iowa Certified Public Accountant, Robert J. Matthews, went to informal discussion on May 13, 1976 with Respondent, represented by counsel, and the undersigned members of the Iowa Board of Accountancy, with counsel, present. The Iowa Board of Accountancy and Robert J. Matthews have arrived at the following Agreement being made and entered into by and between the parties upon informal settlement of the matters discussed on the aforementioned date:

1. The Iowa Board of Accountancy agrees to accept Respondent's delinquent application for registration of Certificate Number 591 for the years 1971, 1972, 1973, 1974 through and including July 1, 1976.

2. Respondent agrees to waive notice and hearing as provided in Section 116.23, Iowa Code, 1975, and hereby consents to an immediate suspension of Iowa Certified Public Accountant Certificate Number 591, such suspension to continue until March 1, 1977.

3. The Iowa Board of Accountancy agrees that no further disciplinary action will be taken against Respondent in connection with the apparent violations of the Iowa Accountancy laws discussed

between the parties on May 13, 1976. This agreement, however, is expressly limited to those violations of the Iowa Accountancy laws discussed between the parties on said date.

4. This agreement is intended to represent an informal mutual settlement, by written stipulation of the parties, of all controversies and claims for each of the parties against the other arising out of the facts and circumstances discussed at informal discussion on May 13, 1976.

_____ day of JUNE, 1976.

Member, Iowa Board
of Accountancy

Iowa C.P.A. Certificate No. 591,
Respondent

Member, Iowa Board of
Accountancy

Attorney for Respondent
or Witness

Member, Iowa Board of
Accountancy