

IN THE MATTER OF )  
KENNETH R. MILLER )  
IOWA CPA CERTIFICATE ) STIPULATION  
NO. 454 )  
RESPONDENT )

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WHEREAS, certain matters have come to the attention of the Iowa Board of Accountancy which indicate that Kenneth R. Miller failed to use generally accepted auditing standards and generally accepted accounting principles in the performance of financial statements; and

WHEREAS, the Iowa Board of Accountancy has caused this matter to be investigated by a certified public accountant who is independent of the Board; and

WHEREAS, following the investigation, Kenneth R. Miller was given the opportunity to appear voluntarily with legal counsel before the Board's Committee on Ethics and Enforcement to be appraised of the results of the investigation and to orally present additional data, views, and comments at an informal conference held on May 18, 1983; and

WHEREAS, Kenneth R. Miller with full knowledge of the character of the investigation, its potential legal consequences, the right to counsel, and the right to a formal adjudicatory proceedings under section 116.23 of the Code of Iowa, did appear voluntarily;

NOW THEREFORE, the Iowa Board of Accountancy and Kenneth R. Miller do hereby stipulate and agree as follows:

1. Kenneth R. Miller admits the jurisdiction of the Iowa Board of Accountancy over the persons and subject matter of this action.
2. Kenneth R. Miller will pay a one thousand dollar (\$1000) fine to the Iowa Board of Accountancy within thirty (30) days of the date of this stipulation.
3. Kenneth R. Miller will submit a copy of his last Peer Review Report, along with all letters of comment and recommendations (official and unofficial) and his response thereto, within ten (10) days of receipt of his Peer Review.

Kenneth R. Miller will, also, submit a copy of his next Peer Review, along with all letters of comment and recommendations (official and unofficial) and his response thereto, within ten (10) days of receipt of his Peer Review.

4. Kenneth R. Miller has been informed that as part of this stipulation his name and a summary description of the sanctions imposed upon him will be published in the Iowa Board of Accountancy Newsletter.

5. Failure to execute the provisions of the stipulation shall result in the Board setting a date for a formal hearing on charges to be contained in the Notice of Hearing.
6. This agreement shall constitute the entire agreement of the parties and is intended to effectuate a final disposition of all matters which are the subject of this stipulation. Satisfactory compliance with all terms and provisions of this stipulation by December 31, 1983, shall be considered a final disposition of this matter, and no other proceedings or actions, informal or formal, shall be instituted in this matter upon satisfactory compliance.
7. This stipulation is entered into by Kenneth R. Miller voluntarily and without coercion or threat of any kind by any person or body and Kenneth R. Miller realizes the legal consequences of this stipulation.

Dated, this 10 day of October, 1983.

[Redacted]  
Member, Iowa Board of Accountancy

[Redacted]  
Member, Iowa Board of Accountancy

[Redacted]  
Member, Iowa Board of Accountancy

[Redacted]  
Member, Iowa Board of Accountancy

[Redacted]  
Member, Iowa Board of Accountancy

[Redacted]  
Kenneth R. Miller, Respondent

[Redacted]  
Attorney-at-Law