

IOWA COMMISSION OF ACCOUNTANCY

IN THE MATTER OF
GEORGE D. MOORE
IOWA CPA CERTIFICATE
NO. 1229
RESPONDENT

STIPULATION

WHEREAS, it has come to the attention of the Iowa Commission of Accountancy that George D. Moore failed to utilize the requirements of SAS No. 14 in the preparation of a financial statement; and

WHEREAS, the Iowa Commission of Accountancy has investigated this matter; and

WHEREAS, following the investigation, George D. Moore was given the opportunity to appear voluntarily with legal counsel before the Commission'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 January 8, 1987; and

WHEREAS, George D. Moore 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 Commission of Accountancy and George D. Moore do hereby stipulate and agree as follows:

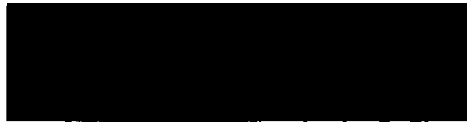
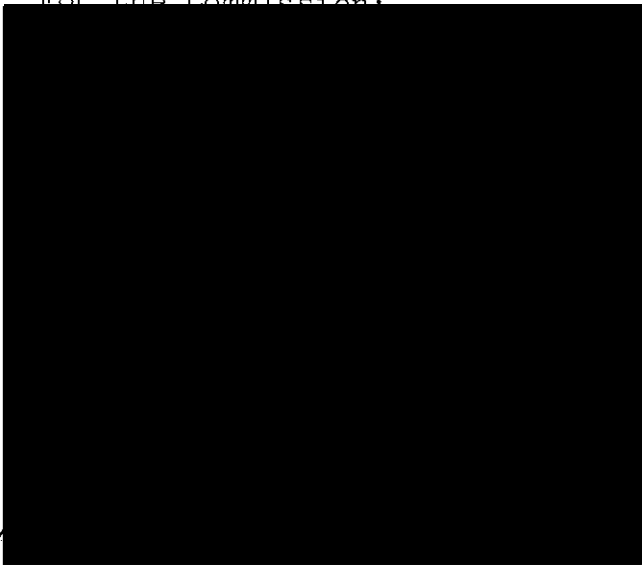
1. George D. Moore admits the jurisdiction of the Iowa Commission of Accountancy over this action.
2. George D. Moore will submit a list of audit, review and compilation clients on or before May 1, 1987.
3. George D. Moore will not accept any new audit, review or compilation clients until he has completed fifteen (15) hours of continuing professional education in the subjects of auditing and accounting, which shall include standards for reporting, and provide the Commission with documentation that the hours have been completed.
4. Failure to execute the provisions of this Stipulation shall result in the Commission setting a date for a formal hearing for failure to comply with an order of the Commission 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 a final disposition of all matters which are the subject of this stipulation. Satisfactory completion of the terms of this stipulation by May 1, 1987 shall be considered a final disposition of this matter. However, if this stipulation is not completed by May 1, 1987, then its terms must be completed by May 1, 1988, the date upon which the Respondent's CPA certificate and permit to practice will be reinstated from the suspension which is to begin May 1, 1987, pursuant to a separate stipulation.

6. This stipulation is voluntarily entered into by George D. Moore and George D. Moore fully realizes the legal consequences of this stipulation.

Dated this 5 day of March, 1987.

For the Commission:



George D. Moore

IOWA COMMISSION OF ACCOUNTANCY

IN THE MATTER OF
GEORGE D. MOORE
IOWA CPA CERTIFICATE
NO. 1229
RESPONDENT

STIPULATION

WHEREAS, it has come to the attention of the Iowa Commission of Accountancy that George D. Moore was convicted in the U.S. District Court for the Southern District of Iowa, for violation of Title 18, U.S. Code Section 656, and Title 18, U.S. Code Section 2, on November 7, 1986; and

WHEREAS, the Iowa Commission of Accountancy has investigated this matter; and

WHEREAS, following the investigation, George D. Moore was given the opportunity to appear voluntarily with legal counsel before the Commission'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 January 8, 1987; and

WHEREAS, George D. Moore 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 Commission of Accountancy and George D. Moore do hereby stipulate and agree as follows:

1. George D. Moore admits the jurisdiction of the Iowa Commission of Accountancy over this action.
2. George D. Moore's Iowa CPA certificate and permit to practice will be suspended for one year (May 1, 1987 to April 30, 1988). Mr. Moore will surrender his Iowa CPA certificate and permit to practice to the Commission office on or before May 1, 1987.
3. George D. Moore will serve a one year probation, beginning with the date of the reinstatement of his Iowa CPA certificate and permit to practice.
4. Failure to execute the provisions of this stipulation shall result in the Commission setting a date for a formal hearing for failure to comply with an order of the Commission 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 a final disposition of all matters which are the subject of this stipulation. Satisfactory completion of the probation period shall be considered a final disposition of this matter, and no other proceedings or actions shall be instituted in this matter upon said satisfactory compliance.

6. This stipulation is voluntarily entered into by George D. Moore and George D. Moore fully realizes the legal consequences of this stipulation.

Dated this 5 day of March, 1987.

For the Commission:

Kenneth A. Putzier

Thomas J. McDermott

John J. O'Connor

Jerry Aughton

Saylor Halverson

George D. Moore
George D. Moore