

BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA

IN THE MATTER OF)
WALTER F. SCHROEDER)
CERTIFICATE NO. 2165)
RESPONDENT)

SETTLEMENT AGREEMENT
AND ORDER

COME NOW the Iowa Accountancy Examining Board (Board) and Walter F. Schroeder (Respondent), pursuant to Iowa Code section 272C.3(4) (1993), and hereby stipulate as follows:

1. That Respondent was issued Iowa CPA certificate number 2165 on October 22, 1975.

2. That a Complaint was filed by the Board against Respondent on July 19, 1993.

3. A hearing on this Complaint is scheduled for September 22, 1993, at 11 a.m.

4. In order to resolve this matter without proceeding to hearing, Respondent agrees to voluntarily surrender Iowa CPA certificate number 2165. That certificate is attached hereto.


5. In the event the Respondent applies for reinstatement of his CPA certificate, a personal appearance before the Board on that application will be required.

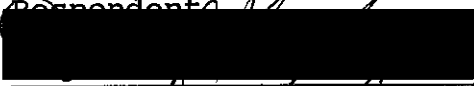
6. The Board retains complete discretion in ruling on any application for reinstatement. The Board may deny the application and specify a date before which a new reinstatement application may not be filed; grant the application; or grant the application with restrictions on the nature or scope of practice.

7. The Board's acceptance of Respondent's voluntary surrender of his CPA certificate constitutes disciplinary action.

DATE: 9/21/93

DATE: 11-3-93



WALTER F. SCHROEDER
Respondent


DARYL K. HENZE, CHAIRMAN
Iowa Accountancy Examining Board