

DEC 29 1975

15-3

BEFORE THE IOWA ACCOUNTANCY BOARD

IN THE MATTER OF	)	AGREEMENT ON
IOWA C.P.A.,	)	INFORMAL SETTLEMENT
W. FRED STAMP,	)	
	)	
Respondent.	)	

The matter of Iowa C.P.A., W. Fred Stamp, went to informal discussion on December 3, 1975, with Respondent, represented by counsel, and the undersigned members of the Iowa Board of Accountancy, with counsel, present. The Iowa Board of Accountancy and W. Fred Stamp 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. W. Fred Stamp, Iowa C.P.A., voluntarily agrees to cease conducting bank audits within the State of Iowa from December 3, 1975, until such time as he presents proof to the Iowa Board of Accountancy that he has satisfactorily completed the Continuing Professional Education Course entitled Bank Auditing, developed by the American Institute of Certified Public Accountants.

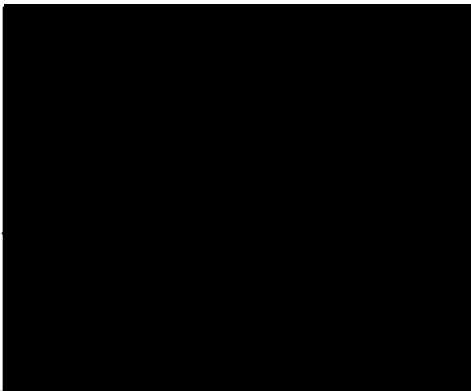
2. The Iowa Board of Accountancy agrees that at such time W. Fred Stamp, Iowa C.P.A., submits proof of satisfactory completion of the Continuing Professional Education Course entitled Bank Auditing, developed by the American Institute of Certified Public Accountants, he shall thereafter be entitled to conduct bank audits within the State of Iowa.

3. The Iowa Board of Accountancy agrees that no further disciplinary action will be taken against W. Fred Stamp, Iowa C.P.A., in connection with the violations of the Iowa Accountancy laws discussed between the parties on December 3, 1975. This agreement, however, is expressly limited to those violations of the Iowa Accountancy laws discussed between the parties on said date.

4. Respondent agrees that a copy of this agreement on informal settlement will be transmitted to the Iowa Department of Banking.

5. 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 December 3, 1975.

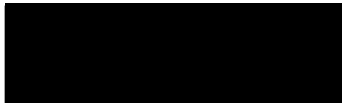
Dated this 15<sup>th</sup> day of DECEMBER, 1975.



Member, Iowa Board of Accountancy



W. Fred Stamp,  
Iowa C.P.A.,  
Respondent



Attorney for Respondent  
or Witness.

cc: Iowa Department of Banking