

BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

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IN THE MATTER OF:	:	
BROOKS LODDEN, P.C.	:	CASE NO. 94-45
1441 - 29TH STREET, SUITE 305	:	
WEST DES MOINES, IOWA 50266-1357	:	STIPULATION AND CONSENT ORDER
PERMIT NO. 95-0336	:	
RESPONDENT	:	

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On this 16th day of March 1996, the Iowa Accountancy Examining Board and Brooks Lodden each hereby agree with the other and stipulate as follows:

1. The allegations specified in the Statement of Charges in this case shall be resolved without proceeding to hearing as the parties have agreed to the following Stipulation and Consent Order.

2. The Respondent was issued CPA Permit No. 95-0336 on the 20th day of June 1995.

3. The Iowa Accountancy Examining Board has jurisdiction over the parties and subject matter jurisdiction over each allegation in the Statement of Charges.

4. A Statement of Charges will be filed against Respondent together with this Stipulation and Consent Order.

5. If this Stipulation and Consent Order is approved by the Board it will be filed, along with the Statement of Charges, and upon filing both documents will become public records.

6. This Stipulation and Consent Order shall be made a part of the record of the Respondent and may be considered by the Board in determining the nature and severity of any disciplinary action to be imposed on the Respondent for any future violations of the laws and rules governing practice as a CPA.

7. Failure to comply with the terms of this Stipulation and Consent Order shall be prima facie evidence of a violation of Iowa Code Sections 542C.21 and 272C.3(2)(a)(1995).


8. This Stipulation and Consent Order shall be presented to the Board in closed session by the prosecuting attorney and/or Board staff. Respondent waives any right of notice of this meeting or any right which the Respondent might have to participate in the discussion of this Stipulation and Consent Order among the Board, the Board staff and the prosecuting attorney.

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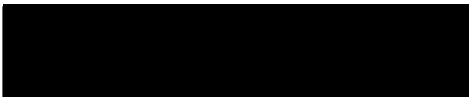
9. This Stipulation and Consent Order is not binding on the Iowa Accountancy Examining Board until it has been formally approved by a majority of the Board members. In the event that this Stipulation and Consent Order is rejected by the Board, it shall be of no force or effect to either party.

THEREFORE IT IS FURTHER ORDERED the Respondent shall pay a five hundred dollar (\$500.00) civil penalty, to the Board, within thirty (30) days of the execution of this document by the Board.

This Stipulation and Consent Order is voluntarily entered into by the Respondent on this 6<sup>th</sup> day of March 1996.

  
BROOKS LODDEN, P.C., Respondent

This Stipulation and Consent Order is accepted by the Iowa Accountancy Examining Board on this 16th day of March 1996.

  
DAVID A. VAUDT, Chair  
Iowa Accountancy Examining Board