



4. Failure to execute the provisions of this Stipulation shall result in the Board setting a date for a formal hearing for failure to comply with an order of the Board 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 final disposition of all matters which are the subject of this Stipulation. Satisfactory completion of the terms of this Stipulation shall be considered a final disposition of this matter and no other proceedings shall be instituted in this matter.

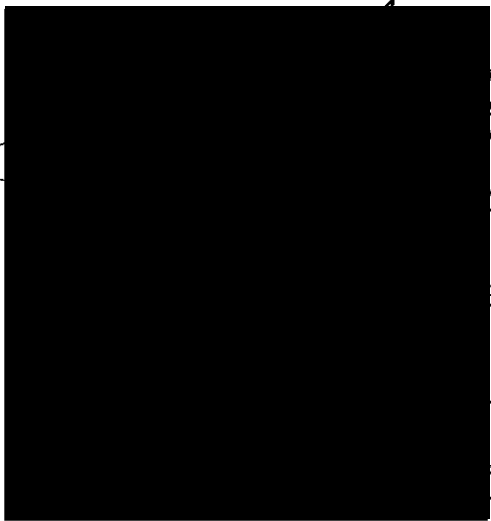
6. This Stipulation is voluntarily entered into by Pooch and Siebke and Pooch & Siebke fully realizes the legal consequences of this Stipulation.

7. This Stipulation is subject to approval of the full Board. If the Board fails to approve this Stipulation, it shall be of no force or effect to either party.

8. This Stipulation is voluntarily submitted by the Respondent to the Board for consideration.

Dated this 19th day of October, 1992.

For the Iowa Accountancy Examining Board:



11-20-92  
Date  
1-20-92  
Date  
1-20-92  
Date  
11-20-92  
Date  
11-20-92  
Date



Respondent

Oct 29, 1992  
Date

IN THE MATTER OF POOCK & SIEBKE IOWA PERMIT TO PRACTICE NO. 92-0346 RESPONDENT	STIPULATION MODIFICATION
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NOW THEREFORE, the Iowa Accountancy Examining Board and Poock & Siebke do hereby agree to modify the Stipulation of October 19, 1992, to include the following:

A. Poock & Siebke shall contract with an individual or firm of CPAs to conduct a Quality Review of the firm to be completed by October 1, 1994. The reviewer shall be advised the review has been requested by the Iowa Accountancy Examining Board.

B. Poock & Siebke shall forward a copy of the Quality Review and letter of comments to the Iowa Accountancy Examining Board within ten (10) days of release of the review.

C. The results of the Quality Review will be reviewed with Poock & Siebke upon receipt.

D. Failure to execute the provisions of this Stipulation shall result in the Board setting a date for a formal hearing for failure to comply with an order of the Board pursuant to Iowa Code section 272C.3(2)(a).

DEC 28 1993

E. This agreement shall constitute the entire agreement of the parties hereto and is intended to be final disposition of all matters which are the subject of this Stipulation. Satisfactory completion of the terms of this Stipulation shall be considered a final disposition of this matter and no other proceedings shall be instituted in this matter.

F. This Stipulation is voluntarily entered into by Pooch and Siebke, and Pooch and Siebke fully realize the legal consequences of this Stipulation.

G. This Stipulation is subject to approval of the full Board. If the Board fails to approve this Stipulation, it shall be of no force or effect to either party.

H. This Stipulation is voluntarily submitted by the Respondent to the Board for consideration.

Dated this 19<sup>th</sup> day of March, 1994.

For the Iowa Accountancy Board:

  
Daryl K. Henze, Chair  
Iowa Accountancy Examining Board



Lowen K. Pooch

12-23-93

Date



Stanley E. Siebke

12-23-93

Date