

BEFORE THE ACCOUNTANCY EXAMINING BOARD  
OF THE STATE OF IOWA

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IN THE MATTER OF  
JAMES H. POWERS  
CERTIFICATE NO. 2242  
RESPONDENT

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)  
)

SETTLEMENT AGREEMENT  
AND ORDER

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COMES NOW the Iowa Accountancy Examining Board (Board) and James H. Powers (Respondent), pursuant to Iowa Code 272C.3(4) (1993), and hereby stipulate as follows:

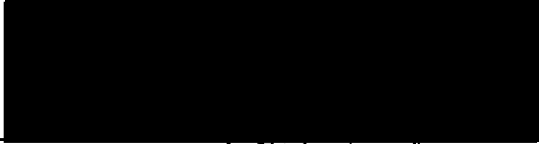
1. That the Respondent was issued Iowa CPA certificate number 2242 on February 3, 1976.
2. That a Complaint was filed by the Board against Respondent on August 26, 1993.
3. In order to resolve this matter without proceeding to hearing, the Respondent agrees to voluntarily surrender Iowa CPA certificate number 2242. The Respondent's certificate is currently in the Board office.
4. In the event the Respondent applies for reinstatement of his CPA certificate, a personal appearance before the Board on that application will be required.
5. 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.

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

  
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JAMES H. POWERS, RESPONDENT

*11/21/93*  
\_\_\_\_\_

DATE

  
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DARYL HENZE, CHAIRMAN

IOWA ACCOUNTANCY EXAMINING BOARD

*12-4-93*  
\_\_\_\_\_

DATE