

**BEFORE THE ACCOUNTANCY EXAMINING BOARD
OF THE STATE OF IOWA**

IN THE MATTER OF:)	
CHRISTINE YOUNG)	CASE NO. 97 - 03
IOWA CERTIFICATE NO. 4792)	SETTLEMENT AGREEMENT
RESPONDENT)	CONSENT ORDER

The Iowa Accountancy Examining Board, and Christine Young enter into this Settlement Agreement and Consent Order (Order), pursuant to Iowa Code section 17A.10 (1997) and 193A IAC 12.7.

1. The Board has jurisdiction of this matter pursuant to Iowa Code chapters 17A, 542C, and 272C (1997).

2. A Statement of Charges has been filed with this Consent Order.

3. The Respondent does not admit all allegations in the Statement of Charges, but she agrees the Board may rely on the allegations as providing the factual basis for this Order.

4. The Respondent has a right to a hearing on the charges, but waives her right to hearing and all attendant rights, including the right to appeal, by freely and voluntarily agreeing to this Order. Once entered, this Order shall have the force and effect of a disciplinary order entered following contested case hearing.

5. The Respondent agrees the State's counsel may present this Order to the Board and may have ex parte communications with the Board while presenting it.

6. This Order shall be part of the permanent record of the Respondent and shall be considered by the Board in determining the nature and severity of any disciplinary action to be imposed in the event of any future violations.

7. This Order and the State of Charges are public records available for inspection and copying in accordance with the requirements of Iowa Code chapter 22 (1997).

8. Failure to comply with the provision of this Order shall be considered prima facie evidence of a violation of Iowa Code section 542C.21(4) (1997), and shall be grounds for disciplinary action pursuant to Iowa Code section 272C.3(2)(a) (1997). However, no action may be taken against the Respondent for violations of these provisions without a hearing, or waiver of hearing.

9. This Agreement is subject to approval of the Board:

(a) If the Board fails to approve this Agreement, it shall be of no force or effect on either party, and it shall not be admissible for any purpose in further proceedings in this matter.

(b) If the Board approves this Agreement, it shall fully dispose of all issues in this case.

IT IS THEREFORE ORDERED:

The Respondent's CPA certificate is voluntarily surrendered pursuant to 193A IAC 12.12(2). The Respondent shall deliver her CPA certificate to the Board office within then (10) calendar days of the Board's execution of the Order. The Respondent shall comply with the notification requirements in 193A IAC 12.12(3) and shall comply with 193A IAC 12.16 if she seeks reinstatement in the future. An application for reinstatement shall not be filed for at least two years following the date this Order is fully executed.

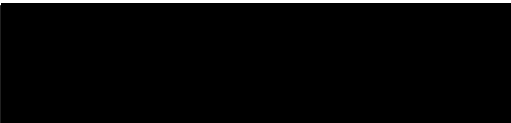
The Order shall also not preclude the Board from taking appropriate action in the event it receives any further complaints against the Respondent.

AGREED:



David Vaudt, Chair
Iowa Accountancy Examining Board

1-26-99
Date



Christine Young, Respondent

1-12-99
Date