

75-4

BEFORE THE IOWA ACCOUNTANCY BOARD

IN THE MATTER OF	)	
IOWA C.P.A. RECIPROCAL	)	AGREEMENT ON SUSPENSION
CERTIFICATE #452	)	OF C.P.A. CERTIFICATE
ISSUED TO	)	
<u>FRED E. KOURI</u>	)	
RESPONDENT.	)	

This Agreement made and entered into by and between Fred E. Kouri, Respondent-Certificate Holder and the Iowa Accountancy Board upon informal settlement between the Respondent and the Board that:

1. Fred E. Kouri, Respondent-Certificate Holder voluntarily agrees to surrender to the Board his Iowa Reciprocal Certified Public Accountant Certificate Number 452 during a period of its suspension commencing June 26, 1975 and ending February 26, 1976.

2. Respondent shall, personally or by registered mail, deliver Iowa Reciprocal C.P.A. Certificate Number 452 to the Board within five (5) days after the date of commencement of the period of suspension which is June 26, 1975. The surrender of Respondent's Certificate shall have the effect of a suspension under Iowa Code #116.14 (1973).

3. Fred E. Kouri, Respondent-Certificate Holder agrees that so long as the Board complies with its obligations under this Agreement he will undertake no court action of any nature regarding Iowa Reciprocal C.P.A. Certificate Number 452.

This Agreement shall constitute a waiver of Respondent's right to a formal hearing and adjudication under Iowa Code #116.14 (1973).

4. The Board agrees that immediately upon the voluntary surrender of Respondent's Certificate it will dismiss with prejudice any complaint presently before the Board or other grounds for discipline which may arise from the actions of other official bodies based on the fact of Respondent's plea of guilty, in the District Court of Polk County, to a charge of failure to timely file his Iowa Income Tax Return for 1969.

This agreement is expressly limited to violations of Iowa Accountancy laws arising from the facts and circumstances surrounding the aforesaid charge.

5. The Board agrees that the surrender of Respondent's license is in no event understood or interpreted by the Board to be an admission by Respondent of any charge or complaint presently before the Board, and agrees not to represent to anyone that said surrender was occasioned by any such admission by Respondent.

6. Upon surrender of Respondent's C.P.A. Certificate he shall immediately cease and desist from practicing or holding himself out as a certified public accountant and shall immediately desist from using the firm name of Kouri, Anderson & Co., P.C. during the period of the suspension.

7. This agreement is intended as a complete settlement of all controversies and claims for each of the parties against the other as of the date thereof.

Dated June 4, 1975

[Redacted Signature]

Chairman, Iowa Accountancy Board

[Redacted Signature]

Member, Iowa Accountancy Board

[Redacted Signature]

Member, Iowa Accountancy Board

[Redacted Signature]

Respondent-Certificate Holder

[Redacted Signature]

Respondent's Counsel - if any

or Witness