

BEFORE THE IOWA BOARD OF ACCOUNTANCY
OF THE STATE OF IOWA

IN THE MATTER OF THE)	
COMPLAINT AND STATEMENT)	FINDINGS OF FACT AND
OF CHARGES AGAINST)	
CHARLES F. CHURCH III)	FINAL DECISION
RESPONDENT)	

THIS matter came up for hearing on the 19th day of March, 1982, at 1:00 p.m., at the second floor Seminar room, Grand View College Library, Des Moines, Iowa, before a hearing panel comprised of Harlan L. Gronewold, Ruth E. Kuney, and Jerry J. Perpich, all members of the Iowa Board of Accountancy and holders of permits to practice.

Charles F. Church III, the licentiate, was not present and was not represented by legal counsel. Theresa O'Connell Weeg, Assistant Attorney General, represented the State.

The hearing proceeded with evidence being offered by the State of Iowa.

FINDINGS OF FACT

1. That Charles F. Church III is a holder of Iowa CPA certificate No. R-879.
2. That Charles F. Church III failed to comply with the terms and conditions of a Final Decision issued by the Board of Accountancy on January 8, 1981 in the following particulars:
 - A. Charles F. Church III failed to submit, within ten days of the date of the Final Decision, a written plan to complete a minimum of ten (10) hours of continuing education courses, in addition to that required by the Board of Accountancy rule 10.3.
 - B. Charles F. Church III failed to complete a minimum of ten (10) hours of continuing education courses, in addition to that required by Board of Accountancy rule 10.3, by no later than June 30, 1981. These continuing education courses were consist of a minimum of five (5) hours directed toward the subject of compilation and review.
3. Charles F. Church III failed to respond to Board communications, dated August 11, 1981 and November 3, 1981, within thirty (30) days of the mailing.

CONCLUSIONS OF LAW

The evidence introduced at the hearing on the 19th day of March, 1982, gives the Board reason to believe that Charles F. Church III has committed acts which constitute grounds for license discipline under Section 258A.3(2), 1982 Code of Iowa,

and Rule 12.8(2) of the Rules of the Iowa Board of Accountancy, in the following aspects:

1. That the failure of Charles F. Church III to comply with the terms and conditions of the Final Decision constitutes grounds for licensee discipline under Rule 12.8(2)(c) of the Rules of the Iowa Board of Accountancy, which authorizes the Board to impose disciplinary sanctions for a licensee's failure to comply with a decision of the Board imposing licensee discipline.

2. That the failure of Charles F. Church III to respond on two occasions to a Board communication within thirty (30) days constitutes a violation of Rule 11.6(7) of the Rules of the Iowa Board of Accountancy, which requires a licensee to respond to communications from the Board within thirty (30) days of the mailing of such communications.

PROPOSED DECISION


1. That CPA certificate No. R-879 issued to Charles F. Church III, is hereby revoked under Section 116.21 of the Code of Iowa.


2. That Charles F. Church III shall not be authorized to use the title or designation certified public accountant in the State of Iowa pursuant to Section 116.25(1) of the Code of Iowa.


3. That Charles F. Church III shall surrender his CPA certificate No. R-879 to the Iowa Board of Accountancy within ten days after receiving a copy of this order.

4. That the sanction imposed on Charles F. Church III shall be published in the Iowa Board of Accountancy Newsletter and also be furnished to the press.

Dated this 12 day of May, 1982.


Marian L. Gronewold


Gaylon Halverson


ry J. Perpich

MEMBERS, IOWA BOARD OF ACCOUNTANCY