

This matter came up for hearing on the 1st day of May, 1985 at 1:30 p.m. in Conference Room B, Second Floor of Executive Hills, West, Des Moines, Iowa before a hearing panel comprised of Gaylon Halverson, Doug Shull, Al Iverson, Daryl Henze and Kenneth A. Putzier, all members of the Iowa Board of Accountancy and holders of permits to practice.

H. John Greenwalt, the licensee, 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 offered by the State of Iowa.


FINDINGS OF FACT

1. H. John Greenwalt is the holder of Iowa C.P.A. Certificate No. 1081.

2. H. John Greenwalt has violated section 116.21(7) of the Code of Iowa in that he was convicted of failure to file his employer's quarterly federal tax return on four occasions for 1980, which is a crime, an element of which is dishonesty or fraud, under the laws of the United States. Mr. Greenwalt violated section 116.21(11) of the Code of Iowa in that he engaged in conduct which is discreditable to the public accountancy profession when he was convicted in the United State District Court of failure to file his 1980 employer's quarterly federal tax returns.

CONCLUSIONS OF LAW

It is the opinion of the Iowa Board of Accountancy, based on the findings of fact enumerated above, that H. John Greenwalt has violated sections 116.21(7) and 116.21(11) of the Code of Iowa and, under authority of section 116.21 of the Code of Iowa, said Board thereby revokes the Iowa Certified Public Accountant Certificate number 1081 issued to H. John Greenwalt under section 116.5

  
Kenneth A. Putzier, Chairman  
Iowa Board of Accountancy

May 17, 1985  
Date