

85-3

FILED

1986 OCT -7 AM 10:16

IN THE IOWA DISTRICT COURT FOR CLAY COUNTY, IOWA  
DISTRICT COURT  
CLAY COUNTY, IOWA.

IOWA BOARD OF ACCOUNTANCY,	)	
	)	
Plaintiff,	)	EQUITY NO. 21671
	)	
vs.	)	
	)	
DALE E. NORTON,	)	FINAL ORDER AND JUDGMENT
	)	
Defendant.	)	

This matter comes before the Court by Petition for Injunction. The parties pray for a Final Order and Judgment pursuant to a signed Settlement and Consent for Entry of Judgment and Decree. The terms of the attached Settlement and Consent for Entry of Judgment and Decree are hereby incorporated by reference. The parties consent to the entry of an Order by the Court permanently enjoining Defendant from practicing as a certified public accountant or public accountant in the state of Iowa without a current certificate and permit to practice.

IT IS HEREBY ORDERED that the Defendant, Dale E. Norton, is specifically enjoined from practicing or holding himself out to the public as a certified public accountant or public accountant in the state of Iowa for so long as he does not hold a valid certificate and permit to practice.

IT IS FURTHER ORDERED that the costs of this action shall be paid by the defendant. (Costs \$ 71.50)

Dated this 7<sup>th</sup> day of October, 1986.



JUDGE, Third Judicial District

Rule Copy hereof mailed or delivered to  
Thomas J. Miller  
Ridge Bend  
 on 10-7 1986  
ew

Clerk of District Court  
 Clay County, Iowa

OCT 13 1986

RECEIVED

FILED

1986 OCT -7 AM 9:57

1986 OCT -3 AM 10:04

ATTORNEY GENERAL  
IN THE IOWA DISTRICT COURT FOR CLAY COUNTY, IOWA  
CLERK DISTRICT COURT  
CLAY COUNTY, IOWA

IOWA BOARD OF ACCOUNTANCY,	)	
	)	
Plaintiff,	)	EQUITY NO. 21671
	)	
vs.	)	
	)	SETTLEMENT AGREEMENT AND
DALE E. NORTON,	)	CONSENT FOR ENTRY OF
	)	JUDGMENT AND DECREE
Defendant.	)	

COME NOW the parties in the above-captioned matter and state as follows:

1. Plaintiff is the licensing board for certified public accountants and accounting practitioners in the State of Iowa. See Iowa Code Chapter 116 (1985). Its office is located in the city of Des Moines in Polk County, Iowa.
2. Defendant is a resident of, and his place of business is located in, the city of Spencer in Clay County, Iowa.
3. Defendant held a valid certificate and permit to practice as a certified public accountant in the state of Iowa until June 30, 1985, but has not renewed the certificate or permit as required by § 116.20(1) and 10 I.A.C. §§ 6.1 and 9.9 in order to continue to practice.
4. Defendant is not currently licensed to practice as a certified public accountant in the state of Iowa.
5. Defendant agrees that he will not in the future engage in the practice of public accountancy or represent to the public any ability or authority to do so without a current certificate and permit to practice.
6. The parties consent to entry of an order by the court permanently enjoining Defendant from practicing as a certified public accountant or public accountant for so long as he does not hold a valid certificate and permit to practice.
7. The parties herein agree that this Settlement and Consent for Entry of Judgment and Decree shall be presented to

OCT 13 1986

the court for incorporation into a Final Order and Judgment and that the terms thereof shall be binding upon the parties as if fully set forth in such Order and Judgment.

8. The parties agree that the costs of this action shall be taxed to defendant.

WHEREFORE, the parties herein pray for a Final Order and Judgment pursuant to the provisions set forth above.

THOMAS J. MILLER  
Attorney General of Iowa

  
DALE E. NORTON  
Defendant

  
THOMAS J. MILLER  
Assistant Attorney General  
Hoover State Office Building  
Des Moines, Iowa 50319  
ATTORNEYS FOR PLAINTIFF

  
RIDGE BERG  
P.O. Box 3054  
Spencer, Iowa 51301  
ATTORNEY FOR DEFENDANT