

BEFORE THE IOWA BOARD OF ACCOUNTANCY

75-24

IN THE MATTER OF	)	
	)	
IOWA C.P.A. CERTIFICATE	)	FINDINGS OF FACT
NO. 639 ISSUED TO	)	AND
DALE C. ODELL	)	ORDER

Now on the 24th day of January 1975, the Iowa Board of Accountancy, Leo E. Burger, Chairman, Harry B. Carlson, Secretary-Treasurer, and Roger R. Cloutier, Member, being present and constituting the full board, having heard and taken testimony November 21, 1974 finds:

FINDINGS OF FACT

1. That on July 31, 1974, Dale C. Odell entered a plea of guilty to a charge of failure to file Iowa income tax returns before the Iowa District Court of Union County.
2. That the Court on August 23, 1974, ordered that, this cause shall be continued for one (1) year from August 23, 1974, and the defendant, Dale C. Odell was placed on probation under the supervision and direction of the Department of Court Services.
3. That the Court made no finding of guilt on the defendant at that time.
4. That the Court further ordered that upon satisfactory completion of the probation, the Court will entertain a motion to dismiss and expurge the record so as not to appear a blemish on the defendant's record. However, if the terms of probation were not complied with, the cause would be set for review of the violation of probation and upon so finding, the Court would then enter sentence as provided by law.
5. That the Acting Director of the Iowa Department of Revenue certified that Dale C. Odell failed to file any timely Iowa income tax returns for 1969, 1970 and 1971 and failed to timely pay any Iowa income taxes for said years.
6. That Dale C. Odell stated that he is the same Dale C. Odell referred to in the order of the Union County District Court of August 23, 1974.
7. That Dale C. Odell did not present any evidence to deny the charge of failure to file Iowa income tax returns.

ORDER

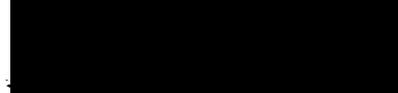
Now on the 24th day of January 1975, the matter of Iowa C.P.A. Certificate No. 639 issued to Dale C. Odell, having been heard on November 21, 1974, the Iowa Board of Accountancy finds that under Section 116.14 of the Code of Iowa, Dale C. Odell was guilty of unprofessional or unethical conduct in connection with the Practice of accountancy in the State of Iowa.

1. It is therefore ORDERED, ADJUDGED, and DECREED that C.P.A. Certificate No. 639 issued to Dale C. Odell is hereby suspended for the period January 24, 1975 to August 23, 1975.

2. It is further ORDERED, ADJUDGED and DECREED that during the period of suspension that Dale C. Odell is not authorized to practice accountancy in the State of Iowa.

3. It is further ORDERED, ADJUDGED, and DECREED that Dale C. Odell shall surrender his C.P.A. Certificate No. 639 to the Iowa Board of Accountancy within 10 days after receiving a copy of this order.

SIGNED:

  
Leo E. Burger, Chairman

  
Harry B. Carlson, Secretary-Treasurer

  
Roger R. Gloutier, Member