

CHAPTER 1128

COUNTY CONSERVATION UNIFORMS

H. F. 674

AN ACT relating to the cost of uniforms for county conservation officers and employees.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Section one hundred eleven A point four (111A.4),
 2 subsection ten (10), Code 1973, is amended to read as follows:
 3 10. To furnish suitable uniforms for the executive officer and such
 4 employees as he may designate to wear, when on official duty. The cost
 5 of said uniforms *shall* not ~~to~~ exceed three hundred dollars *per person*
 6 in any given year. The uniforms shall at all times remain the prop-
 7 erty of the county.

Approved March 4, 1974

CHAPTER 1129

PRACTICE OF PUBLIC ACCOUNTING

S. F. 134

AN ACT relating to the regulation of the practice of public accounting; to enlarge the state board of accountancy; to prescribe its powers and duties; to provide for the licensing of accounting practitioners and establishing an accounting practitioner advisory committee; and to provide penalties for violations of the provisions of this Act.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. NEW SECTION. **Title.** This Act may be cited as the
 2 "Public Accountancy* Act of 1974".
- 1 SEC. 2. NEW SECTION. **Definitions.** As used in this Act unless
 2 the context otherwise requires: "Accounting practitioner" means a
 3 person licensed by the board as provided in this Act, who does not
 4 hold a certificate as a certified public accountant or public accountant
 5 under chapter one hundred sixteen (116) of the Code, and who offers
 6 to perform or performs for the public, and for compensation, any of
 7 the following services:
 8 1. The recording of financial transactions in books of record.
 9 2. The making of adjustments of such transactions in books of rec-
 10 ord.
 11 3. The making of trial balances from books of record.
 12 4. Internal verification and analysis of books or accounts of orig-
 13 inal entry.
 14 5. The preparation of financial statements, schedules, or reports.
 15 6. The devising and installing of systems or methods of bookkeep-
 16 ing, internal controls of financial data, or the recording of financial
 17 data.
 18 Nothing contained in this definition or elsewhere in this Act shall
 19 be construed to permit an accounting practitioner to give an opinion

*According to enrolled Act