

CHAPTER 3  
CERTIFICATION OF CPAs  
[Prior to 7/13/88, see Accountancy, Board of[10]]

**193A—3.1(542) Qualifications for a certificate as a certified public accountant.**

**3.1(1)** A person who meets the qualifications of Iowa Code section 542.5 and this chapter and applies pursuant to Iowa Code section 542.6 may be granted a certificate as a certified public accountant.

**3.1(2)** An application may be denied if the applicant is in violation of any of the requirements of Iowa Code chapter 542, prior enforcement proceedings under 193A—Chapter 17, or Iowa Code section 272C.15.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.2(542) Colleges or universities recognized by the board.** Pursuant to Iowa Code section 542.5(7), the board recognizes educational institutions accredited by the Association to Advance Collegiate Schools of Business and the regional accrediting bodies listed in the Accredited Institutions of Postsecondary Education as published on January 1, 2024.

This rule is intended to implement Iowa Code section 542.5.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.3(542) Accounting concentration.**

**3.3(1)** A candidate will be deemed to have met the educational requirement if, as part of the 150 semester hours of education as outlined in Iowa Code section 542.5, the candidate has met one of the following four conditions:

*a.* Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency recognized by the board.

*b.* Earned a graduate degree in business from a program that is accredited in business by an accrediting agency recognized by the board and completed at least 24 semester hours in accounting, including courses covering the subjects of financial accounting, auditing, taxation, and management accounting. Such accounting hours exclude elementary accounting or principles of accounting, internships or life experience.

*c.* Earned a baccalaureate degree in business or accounting from a program that is accredited in business by an accrediting agency recognized by the board and completed at least 24 semester hours in accounting courses covering the subjects of financial accounting, auditing, taxation, and management accounting. Such accounting hours exclude elementary accounting or principles of accounting, internships or life experience.

*d.* Earned a baccalaureate or higher degree and completed the following hours from an accredited institution recognized by the board:

(1) At least 24 semester hours in accounting courses above elementary accounting or principles of accounting covering the subjects of financial accounting, auditing, taxation, and management accounting, not including internships or life experience; and

(2) At least 24 additional semester hours in business-related courses, not including internships or life experience. Elementary accounting hours that do not qualify under subparagraph 3.3(1)“d”(1) may apply toward business-related courses.

Quarter hours will be accepted in lieu of semester hours at a 3:2 ratio; that is, three quarter hours are equivalent to two semester hours. Internships and life experience hours may apply toward the total required 150 hours.

**3.3(2)** The board will consider correspondence study and study in other schools not meeting the above requirements on an individual basis if the candidate can provide evidence that such study would be acceptable for credit by a college or university recognized by the board; provided, however, that at least 18 of the required hours in accounting and at least 16 of the required hours in business-related subjects are obtained from a college or university recognized by the board.

**3.3(3)** The applicant needs to have an official transcript of credit issued by a recognized institution sent by the institution to the board's test administrator at the time of application in order for the applicant's claimed college or university credits to be confirmed.

**3.3(4)** Graduates of foreign colleges or universities will have their education evaluated by a foreign credentials evaluation advisory service specified by the board.  
[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.4(542) Examination applications.**

**3.4(1)** An individual desiring to take the certified public accountant examination as an initial candidate should apply to the board's test administrator. Only a complete application will be considered. A complete application includes a completed application form, the designated fee, and all applicable college transcripts.

**3.4(2)** To be eligible to apply for the examination, a candidate needs to fulfill the requirements of rule 193A—3.3(542). A candidate may apply for the examination before the educational requirements are met pursuant to Iowa Code section 542.5(9).

**3.4(3)** A candidate whose application is denied under subrule 3.1(2) may be denied admittance to the examination by the board.

**3.4(4)** A candidate may be considered as a reexamination applicant regardless of whether or not the candidate sat for the examination once initially approved. Reexamination applicants may apply to the board's test administrator.

**3.4(5)** A nonrefundable proctoring fee will be collected from a candidate who wishes to be proctored in Iowa.  
[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.5(542) Content and grading of the examination.**

**3.5(1)** The board may use the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants or another nationally recognized organization under a plan of cooperation with the boards of all states and territories of the United States.

**3.5(2)** The board may also make use of the advisory grading service provided by the American Institute of Certified Public Accountants or another nationally recognized organization under a plan of cooperation with the boards of all states and territories of the United States.  
[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.6(542) Conditional requirements.**

**3.6(1)** Effective with the implementation of the computer-based examination, a candidate may take the test subjects individually and in any order. Except as provided in rule 193A—3.7(542), credit for any subjects passed will be valid for 30 months from the actual date initial credit is earned, without the candidate having to attain a minimum score on any failed subject(s) and without regard to whether the candidate sat for any other subjects. The candidate needs to pass all four subjects of the examination within a rolling 30-month period that begins on the date initial credit is earned, which is calculated on the date the examination administrator provides scores to the boards, the candidate, or both. If all four subjects are not passed within the 30-month period, credit for any subject taken outside the 30-month period will expire.

**3.6(2)** A candidate will be deemed to have passed the examination once the candidate holds, at the same time, valid credit for passing each of the four subjects of the examination. For purposes of this rule, credit for passing a subject of the examination is valid from the actual date of the testing event for that subject, regardless of the date the candidate actually received notice of the passing score.

This rule is intended to implement Iowa Code section 542.5.  
[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.7(542) Extension of conditional status.**

**3.7(1)** The time limit within which a candidate needs to pass all subjects under these rules will not include any period during which the candidate was serving in the armed forces of the United States. This

exception does not apply if the candidate takes an examination while so serving. The board may extend the time limit in particular instances on a case-by-case basis.

**3.7(2)** The time limit within which a candidate needs to pass all subjects under these rules may be extended for hardship cases, such as when the applicant for the examination is prevented from attending for such reasons as unexpected illness, verified by a medical doctor, or a death in the family, verified in writing.

**3.7(3)** The time limit within which a candidate needs to pass all subjects under these rules may be extended if circumstances occur that prevent the score from an examination from reaching the candidate in a reasonable period of time. Such circumstances would allow the candidate the opportunity to retake a failed subject.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.8(542) Transfer of credit from another jurisdiction.** A candidate requesting transfer of grades from any other jurisdiction will be subject to the same provisions of these rules as an Iowa candidate, provided that the examination given by the licensing authority in the other state was an examination approved by the Iowa board.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.9(542) Examination procedures.** At the examination, a candidate needs to provide evidence of identification and comply with the requirements of the examination administrator.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.10(542) Conduct of the examination.**

**3.10(1)** Any individual who subverts or attempts to subvert the examination process may, at the discretion of the board, have the individual's examination scores declared invalid for the purpose of certification in Iowa, be barred from accountancy licensing and certification examinations in Iowa, or be subject to the imposition of other sanctions the board deems appropriate.

**3.10(2)** Individuals are subject to the conduct rules and regulations of the examination administrator.

**3.10(3)** Any examination candidate who wishes to appeal a decision of the board under this rule may request a contested case hearing. The request for hearing needs to be in writing, briefly describe the basis for the appeal, and be filed in the board's office within 30 days of the date of the board decision being appealed. Any hearing requested under this subrule will be governed by the rules applicable to contested case hearings under 193—Chapter 7.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.11(542) Refunding of examination fees.** Examination fees will not be refunded except in hardship cases, such as when the candidate for the examination is prevented from attending for such reasons as unexpected illness, verified by a medical doctor, a death in the family, or a call to active military service, in which case 50 percent of the fee may be returned. Written documentation including evidence of the hardship will be provided to the board's test administrator.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.12(542) Experience for certificate.**

**3.12(1)** One year of experience will consist of full- or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2,000 hours of performance of services outlined in Iowa Code section 542.5(12). Experience may be gained in more than one employment situation, including an internship.

**3.12(2)** An applicant seeking qualification as an attest CPA will have, at a minimum, two years of experience, as described in 193A—subrule 6.2(1).

**3.12(3)** All experience will be verified by a licensee with direct supervisory control over the applicant or by a licensee who can attest that the experience gained by the applicant meets the requirements of Iowa Code section 542.5(12) if the applicant is not supervised by a licensee.

**3.12(4)** Teaching experience will be in the employment of an institution of higher education and will include teaching a minimum of 24 semester hours of accounting courses for which the course participants

receive credit on an official transcript. Teaching of noncredit continuing education courses will not qualify under this rule.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.13(542) Ethics course and examination.** A successful candidate will need to pass an examination covering the code of ethical conduct prior to issuance of the certificate.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.14(542) Obtaining the certificate.**

**3.14(1)** A candidate who successfully passes the examination, completes the ethics course and examination and meets the obligations of rule 193A—3.1(542) needs to apply for the certificate on the board’s website. An applicant for a certificate may be denied the certificate for reasons outlined in subrule 3.4(3) regardless of when the incident occurred.

**3.14(2)** If the candidate does not file an application for a certificate within three years of passing the examination, the candidate needs to comply with the basic continuing education obligations outlined in rule 193A—10.5(542) prior to filing an application. The continuing education hours need to include a minimum of eight hours of continuing education every three years devoted to financial statement presentation, such as courses covering the statements on standards for accounting and review services (SSARS) and accounting and auditing updates.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]

**193A—3.15(542) Use of title.**

**3.15(1)** Only a person who holds an active, unexpired certificate and who complies with the requirements of 193A—Chapters 5 and 10 or a person lawfully exercising a practice privilege under Iowa Code section 542.20 may use or assume the title “certified public accountant” or the abbreviation “CPA” or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a certified public accountant.

**3.15(2)** Rules regarding the use of the title “CPA” in a firm name are found in the AICPA Code of Professional Conduct as adopted by reference in 193A—Chapter 13.

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These rules are intended to implement Iowa Code chapter 542 and section 10A.506.

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