# ACCOUNTANCY EXAMINING BOARD[193A] [Prior to 7/13/88, see Accountancy, Board of[10]]

## CHAPTER 1

	CHAPTER I
	DEFINITIONS
1.1(542)	Definitions
	CHAPTER 2
	ORGANIZATION AND ADMINISTRATION
2.1(542)	Description
2.2(542)	Advisory committees
2.3(542)	Annual meeting
2.4(542)	Other meetings
2.5(542)	Board administrator's duties
2.6(542)	Disclosure of confidential information
` /	,272C,542) Uniform rules
2.7(1711,21,22	,2/20,3 (2) Official raics
	CHAPTER 3
	CERTIFICATION OF CPAs
3.1(542)	Qualifications for a certificate as a certified public accountant
3.2(542)	Colleges or universities recognized by the board
3.3(542)	Accounting concentration
3.4(542)	Examination applications
3.5(542)	Content and grading of the examination
3.6(542)	Conditional requirements
3.7(542)	Extension of conditional status
3.8(542)	Transfer of credit from another jurisdiction
3.9(542)	Examination procedures
3.10(542)	Conduct of the examination
3.11(542)	Refunding of examination fees
3.12(542)	Experience for certificate
3.13(542)	Ethics course and examination
3.14(542)	Obtaining the certificate
3.15(542)	Use of title
	CHAPTER 4
	LICENSURE OF LPAs
4.1(542)	Qualifications for a license as a licensed public accountant
4.2(542)	Examination application
4.3(542)	Major in accounting
4.4(542)	Transcripts needed
4.5	Reserved
4.6(542)	Content and grading of the examination
4.7(542)	Conditional requirements
4.8(542)	Examination procedures
4.9(542)	Refunding of examination fees
4.10(542)	Credit for an examination taken in another state
4.11(542)	Experience for license
4.12(542)	Ethics course and examination
4.13(542)	Statements on standards for accounting and review services (SSARS) education
4.14(542)	Obtaining the license

4.15(542)	Licensure by reciprocity
4.16(542)	Use of title
	CHAPTER 5
LICENS	SURE STATUS AND RENEWAL OF CERTIFICATES AND LICENSES
5.1(542)	Licensure status and practice privilege
5.2(542)	Notices
5.3(542)	Renewal procedures
5.4(542)	Failure to renew
5.5(272C,542)	
5.6(542)	Licensee's continuing duty to report
5.7(272C,542)	Inactive status
	CHAPTER 6
	ATTEST AND COMPILATION SERVICES
6.1(542)	Who may perform attest services
6.2(542)	Necessary attest experience
6.3(542)	Attest qualification
6.4(542)	Compilation services
	CHAPTER 7
	CERTIFIED PUBLIC ACCOUNTING FIRMS
7.1(542)	When licensure is needed
7.2(542)	Application process
7.3(542)	Application contents
7.4(542)	Renewal procedures
7.5(542)	Failure to renew permit
7.6(542)	Notice to the board
7.7(542)	Noncompliance
	CHAPTER 8
	LICENSED PUBLIC ACCOUNTING FIRMS
8.1(542)	Initial permit to practice
8.2(542)	Renewal procedures
8.3(542)	Failure to renew permit
8.4(542)	Notice to the board
8.5(542)	Noncompliance
8.6(542)	Peer review obligations
(- )	•
	CHAPTER 9
0.1(5.10)	RECIPROCITY AND SUBSTANTIAL EQUIVALENCY
9.1(542)	Iowa CPA certificate necessary
9.2(542)	Application forms
9.3(542)	Background and character
9.4(542)	Verification of state licensure
9.5(542)	Qualifications for a CPA certificate
9.6(542) 9.7(542)	Continuing obligations Expedited application processing
9.7(342)	Expedited application processing
	CHAPTER 10
	CONTINUING EDUCATION
10.1(542)	Scope
10.2(542)	Definitions
10.3(542)	Applicability

10.4(542)	Cost of continuing professional education	
10.5(542)	Basic continuing professional education	
10.6(542)	Measurement standards	
10.7(542)	Mandatory education	
10.8(542)	Programs that qualify and CPE limitations	
10.9(542)	Controls and reporting	
10.10(542)	Grounds for discipline	
10.11(272C,542)	Alternative continuing education cycles authorized	
	CHAPTER 11	
	PEER REVIEW	
11.1(542)	Peer review obligations	
11.2(542)	Three-year cycle	
11.3(542)	System of internal quality control	
11.4(542)	Peer review programs that qualify	
11.5(542)	Waiver of peer review	
11.6(542)	Submission of peer review reports	
	CHAPTER 12	
	FEES	
12.1(542)	Fees	
12.2(542)	Reinstatement	
12.3(542)	Prorating of certain fees	
	CHAPTER 13	
	RULES OF PROFESSIONAL ETHICS AND CONDUCT	
13.1(542)	Applicability	
13.2(542)	Rules applicable to all CPAs and LPAs	
13.3(542)	Rules applicable to CPAs and LPAs who use the titles in offering or rendering	
	products or services to clients	
13.4(542)	Audit, review and other attest services	
13.5(542)	Compilation	
13.6(542)	Rules applicable to tax practice	
	CHAPTER 14	
	SCIPLINARY AUTHORITY AND GROUNDS FOR DISCIPLINE	
14.1(17A,272C,542		
14.2(17A,272C,542		
14.3(17A,272C,542	2) Grounds for discipline	
	CHAPTER 15	
	DISCIPLINARY INVESTIGATIONS	
15.1(17A,272C,542	,	
15.2(17A,272C,542		
15.3(272C,542) Complaints		
15.4(272C,542)	Case numbers	
15.5(272C,542)	Confidentiality of complaint and investigative information	
15.6(17A,272C,542		
15.7(17A,272C,542		
15.8(17A,272C,542	2) Closing complaint files	

### CHAPTER 16 DISCIPLINARY PROCEEDINGS

16.1(17A,272C,542)	Initiation of disciplinary proceedings
16.2(17A,272C,542)	Disciplinary contested case procedures
16.3(272C,542) D	Disciplinary sanctions
16.4(272C,542) N	lotification of decisions
16.5(272C,542) R	einstatement

#### CHAPTER 17

### ENFORCEMENT PROCEEDINGS AGAINST NONLICENSEES

17.1(542)	Civil penalties against nonlicensees
17.2(17A,542)	Investigations
17.3(17A,542)	Notice of intent to impose civil penalties
17.4(17A,542)	Request for hearing
17.5(542)	"Safe harbor" language
17.6(542)	Enforcement options

## CHAPTER 18

### LICENSEES' DUTY TO REPORT

18.1(272C,542)	Reporting acts or omissions committed by licensees
18.2(272C,542)	Reporting judgments and settlements alleging malpractice
18.3(272C,542)	Timely reporting
18.4(272C,542)	Failure to make reports

## CHAPTER 19

#### Reserved

#### CHAPTER 20

### PRACTICE PRIVILEGE FOR OUT-OF-STATE CERTIFIED PUBLIC ACCOUNTANTS

20.1(542)	Overview and timing
20.2(542)	Out-of-state licensure status
20.3(542)	When Iowa licensure may be necessary
20.4(542)	Individuals ineligible for a practice privilege
20.5(542)	Attest and compilation services
20.6(542)	Rights and duties
20.7(542)	Penalties
20.8(542)	Relationship between Iowa licensure and the exercise of a practice privilege

#### CHAPTER 21

## PRACTICE PRIVILEGE FOR OUT-OF-STATE CERTIFIED PUBLIC ACCOUNTING FIRMS

TRACTICE	I KIVILLOL FOR OUT-OF-STATE CERTIFIED TOBLIC ACCOUNTING FI
21.1(542)	Overview and timing
21.2(542)	Out-of-state licensure status
21.3(542)	When Iowa licensure may be necessary
21.4(542)	CPA firms, revocation of practice privilege
21.5(542)	Attest and compilation services
21.6(542)	Rights and duties
21.7(542)	Penalties
21.8(542)	Relationship between Iowa licensure and the exercise of a practice privileg