

ACCOUNTANCY EXAMINING BOARD[193A]

Adopted and Filed

Rulemaking related to organization and administration

The Accountancy Examining Board hereby rescinds Chapter 2, “Organization and Administration,” Iowa Administrative Code, and adopts a new chapter with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 542.4.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 542 and Executive Order 10 (January 10, 2023).

Purpose and Summary

These amendments implement changes recommended by Executive Order 10. The purpose of this chapter is to inform Iowans of the structure and functionality of the Board, which benefits the public by providing helpful information on the basics on how the Board carries out its mission.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on January 10, 2024, as **ARC 7385C**. Public hearings were held on January 30, 2024, and January 31, 2024, at 12:30 p.m. at 6200 Park Avenue, Des Moines, Iowa. No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Board on February 15, 2024.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa. No current fees are being changed, and no new fees are being imposed.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Department of Inspections, Appeals, and Licensing for a waiver of the discretionary provisions, if any, pursuant to 481—Chapter 6.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on April 10, 2024.

The following rulemaking action is adopted:

ITEM 1. Rescind 193A—Chapter 2 and adopt the following **new** chapter in lieu thereof:

CHAPTER 2
ORGANIZATION AND ADMINISTRATION

193A—2.1(542) Description.

2.1(1) The accountancy examining board administers and enforces the provisions of Iowa Code chapter 542 with regard to the practice of accountancy in the state.

2.1(2) The primary mission of the board is to protect the public interest.

193A—2.2(542) Advisory committees. The board chair may appoint advisory committees composed of board members to make recommendations on matters within the board's jurisdiction.

193A—2.3(542) Annual meeting. At the first board meeting scheduled after April 30 of each year (the annual meeting), the board will elect a chair and vice-chair to serve until their successors are elected.

193A—2.4(542) Other meetings. Other meetings throughout the year may be established by the chairperson, by board resolution, or by a request of a majority of board members.

193A—2.5(542) Board administrator's duties. The board administrator's duties include the following:

2.5(1) Ensuring that complete records are kept of all applications for examination and registration; all certificates, licenses and permits granted; and all necessary information in regard thereto. The board administrator is the lawful custodian of the board records.

2.5(2) Determining when the prerequisites for licensure have been satisfied with regard to issuance of certificates, licenses or registrations.

2.5(3) Submitting to the board any questionable application.

2.5(4) Keeping accurate minutes of board meetings.

2.5(5) Keeping a list of persons issued certificates as certified public accountants, persons issued licenses as licensed public accountants, and all firms issued permits to practice.

2.5(6) Performing such additional administrative duties as assigned.

193A—2.6(542) Disclosure of confidential information.

2.6(1) Persons who take the examination may consent to the publication of their names on a list of passing candidates.

2.6(2) Information relating to the examination results, including the specific grades by subject matter, may only be given to the person who took the examination, except that the board may:

a. Disclose the specific grades by subject matter to the regulatory authority of any other state or foreign country in connection with the candidate's application for a reciprocal certificate or license from the other state or foreign country, but only if requested by the applicant.

b. Disclose the specific grades by subject matter to educational institutions, professional organizations, or others, provided the names of the persons taking the examination are not provided in conjunction with the scores.

193A—2.7(17A,21,22,272C,542) Uniform rules. Administrative and procedural rules can be found in rules of the professional licensing and regulation bureau[193].

These rules are intended to implement Iowa Code chapters 17A, 21, 22, 272C and 542.

[Filed 2/15/24, effective 4/10/24]

[Published 3/6/24]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/6/24.