

542.10 Enforcement against a holder of a certificate, permit, or license.

1. After notice and hearing pursuant to [section 542.11](#), the board may revoke, suspend for a period of time not to exceed two years, or refuse to renew a license; reprimand, censure, or limit the scope of practice of any licensee; impose an administrative penalty not to exceed one thousand dollars per violation against an individual licensee or ten thousand dollars per violation against a firm licensee; require remedial actions; or place any licensee on probation; all with or without terms, conditions, and in combinations of remedies, for any one or more of the following reasons:

a. Fraud or deceit in obtaining a license, which may also result in permanent revocation of the license.

b. Dishonesty, fraud, or gross negligence in the practice of public accounting.

c. Engaging in any activity prohibited under [section 542.13](#) or [542.20](#) or permitting persons under the licensee's supervision to do so.

d. Violation of a rule of professional conduct adopted by the board under the authority granted by [this chapter](#).

e. Conviction of a felony under the laws of any state or the United States.

f. Conviction of any crime, any element of which is dishonesty or fraud as provided in [section 542.5, subsection 2](#), under the laws of any state or the United States.

g. Cancellation, revocation, suspension, or refusal to renew the authority to practice as a certified public accountant, licensed public accountant, or accounting practitioner, or the acceptance of the voluntary surrender of a license to practice as a certified public accountant, licensed public accountant, or accounting practitioner to conclude a pending disciplinary action, by any other state or foreign authority for any cause other than failure to pay appropriate fees in the other jurisdiction.

h. Suspension or revocation of the right to practice before any state or federal agency, or the public company accounting oversight board.

i. Conduct discreditable to the public accounting profession.

j. Violation of [section 272C.10](#).

2. Multiple violations arising from the same factual circumstances or from different factual circumstances containing a common error shall be considered as a single violation for the purpose of imposition of an administrative penalty.

3. In lieu of or in addition to any remedy specifically provided in [subsection 1](#), the board may require a licensee to satisfy a peer review or desk review process on such terms as the board may specify, satisfactorily complete a continuing education program, or such additional remedies as the board may specify by rule.

[2001 Acts, ch 55, §10, 38](#); [2008 Acts, ch 1106, §11, 15](#)

Referred to in [§272C.3](#), [272C.4](#)