

**542.7A Office of auditor of state.**

1. The office of auditor of state shall qualify as a certified public accounting firm subject to the requirements of [sections 11.31, 11.31A, and 542.7](#).

2. For purposes of [section 542.7](#), the auditor of state shall be deemed to be the owner of the office of auditor of state and the office of auditor of state shall be deemed to comply with the ownership requirements of [section 542.7](#) if the auditor of state is a certified public accountant or all divisions of the office of auditor of state performing attest services are led by a certified public accountant.

3. The provisions of [sections 542.9, 542.17, and 542.18](#) shall not apply to the office of auditor of state as a certified public accounting firm under [this chapter](#).

[2022 Acts, ch 1085, §6, 7, 8](#)

Section applies retroactively to July 1, 2002; 2022 Acts, ch 1085, §8