

## **ACCOUNTANCY EXAMINING BOARD[193A]**

[Prior to 7/13/88, see Accountancy, Board of[10]]

Pursuant to 2023 Iowa Acts, Senate File 514, rules of Accountancy Examining Board[193A] editorially transferred in IAB 6/10/26; see 481—Chapters 1021 through 1040 for rules regarding Accountancy Examining Board.



CHAPTER 1  
DEFINITIONS

[Prior to 7/13/88, see Accountancy, Board of[10]]

Transferred to 481—Chapter 1021, IAC Supplement 6/10/26

CHAPTER 2  
ORGANIZATION AND ADMINISTRATION

[Prior to 7/13/88, see Accountancy, Board of[10]]

Transferred to 481—Chapter 1022, IAC Supplement 6/10/26

CHAPTER 3  
CERTIFICATION OF CPAs

[Prior to 7/13/88, see Accountancy, Board of[10]]

Transferred to 481—Chapter 1023, IAC Supplement 6/10/26

CHAPTER 4  
LICENSURE OF LPAs

[Prior to 7/13/88, see Accountancy, Board of[10]]

Transferred to 481—Chapter 1024, IAC Supplement 6/10/26

CHAPTER 5  
LICENSURE STATUS AND RENEWAL OF CERTIFICATES AND LICENSES

[Prior to 7/13/88, see Accountancy, Board of[10]]

[Prior to 5/1/02, see 193A—Chapter 6]

Transferred to 481—Chapter 1025, IAC Supplement 6/10/26

CHAPTER 6  
ATTEST AND COMPILATION SERVICES

Transferred to 481—Chapter 1026, IAC Supplement 6/10/26

CHAPTER 7  
CERTIFIED PUBLIC ACCOUNTING FIRMS

[Prior to 5/1/02, see 193A—Chapter 8]

Transferred to 481—Chapter 1027, IAC Supplement 6/10/26

CHAPTER 8  
LICENSED PUBLIC ACCOUNTING FIRMS

[Prior to 7/13/88, see Accountancy, Board of[10]]

Transferred to 481—Chapter 1028, IAC Supplement 6/10/26

CHAPTER 9  
RECIPROCITY AND SUBSTANTIAL EQUIVALENCY

Transferred to 481—Chapter 1029, IAC Supplement 6/10/26

CHAPTER 10  
CONTINUING EDUCATION

[Prior to 7/13/88, see Accountancy, Board of[10]]

Transferred to 481—Chapter 1030, IAC Supplement 6/10/26

CHAPTER 11  
PEER REVIEW

[Prior to 5/1/02, see 193A—Chapter 17]

Transferred to 481—Chapter 1031, IAC Supplement 6/10/26

CHAPTER 12

FEEES

[Prior to 7/13/88, see Accountancy, Board of[10]]

[Prior to 5/1/02, see 193A—Chapter 14]

Transferred to 481—Chapter 1032, IAC Supplement 6/10/26

CHAPTER 13

RULES OF PROFESSIONAL ETHICS AND CONDUCT

[Prior to 5/1/02, see 193A—Chapter 11]

Transferred to 481—Chapter 1033, IAC Supplement 6/10/26

CHAPTER 14

DISCIPLINARY AUTHORITY AND GROUNDS FOR DISCIPLINE

Transferred to 481—Chapter 1034, IAC Supplement 6/10/26

CHAPTER 15

DISCIPLINARY INVESTIGATIONS

Transferred to 481—Chapter 1035, IAC Supplement 6/10/26

CHAPTER 16

DISCIPLINARY PROCEEDINGS

Transferred to 481—Chapter 1036, IAC Supplement 6/10/26

CHAPTER 17

ENFORCEMENT PROCEEDINGS AGAINST NONLICENSEES

Transferred to 481—Chapter 1037, IAC Supplement 6/10/26

CHAPTER 18

LICENSEES' DUTY TO REPORT

[Prior to 5/1/02, see 193A—Chapter 15]

Transferred to 481—Chapter 1038, IAC Supplement 6/10/26

CHAPTER 19

TRANSITION RULES

Rescinded IAB 4/22/09, effective 7/1/09

CHAPTER 20

PRACTICE PRIVILEGE FOR OUT-OF-STATE CERTIFIED PUBLIC ACCOUNTANTS

Transferred to 481—Chapter 1039, IAC Supplement 6/10/26

CHAPTER 21

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

Transferred to 481—Chapter 1040, IAC Supplement 6/10/26