

**ACCOUNTANCY EXAMINING BOARD[193A]**

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

**CHAPTER 1  
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  
2.7(17A,21,22,272C,542) Uniform bureau rules

**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 required  
4.5(542) Deadline for filing applications  
4.6 Reserved  
4.7(542) Content and grading of the examination  
4.8(542) Conditioning requirements  
4.9(542) Examination procedures  
4.10(542) Refunding of examination fees  
4.11(542) Credit for an examination taken in another state  
4.12(542) Experience for license  
4.13(542) Ethics course and examination  
4.14(542) Statements on standards for accounting and review services (SSARS) education  
4.15(542) Obtaining the license

- 4.16(542) Licensure by reciprocity
- 4.17(542) Use of title

#### CHAPTER 5

##### LICENSURE STATUS AND RENEWAL OF CERTIFICATES AND LICENSES

- 5.1(542) Licensure status and practice privilege
- 5.2 Reserved
- 5.3(542) Renewal of license that expires on or after June 30, 2011
- 5.4(542) Notices
- 5.5(542) Renewal procedures
- 5.6(542) Failure to renew
- 5.7(272C,542) Certificates and licenses—property of the board
- 5.8(542) Licensee's continuing duty to report
- 5.9(272C,542) Inactive status

#### CHAPTER 6

##### ATTEST AND COMPILATION SERVICES

- 6.1(542) Who may perform attest services
- 6.2(542) Attest experience required
- 6.3(542) Attest qualification
- 6.4(542) Compilation services

#### CHAPTER 7

##### CERTIFIED PUBLIC ACCOUNTING FIRMS

- 7.1(542) When licensure is required
- 7.2(542) Application process
- 7.3(542) Application contents
- 7.4(542) Annual renewal of permit
- 7.5(542) Renewal procedures
- 7.6(542) Failure to renew permit
- 7.7(542) Notices required
- 7.8(542) Firms not in compliance with requirements
- 7.9(542) Peer review required

#### CHAPTER 8

##### LICENSED PUBLIC ACCOUNTING FIRMS

- 8.1(542) Initial permit to practice
- 8.2(542) Annual renewal of permit
- 8.3(542) Renewal procedures
- 8.4(542) Failure to renew permit
- 8.5(542) Notices required
- 8.6(542) Firms not in compliance with requirements
- 8.7(542) Peer review required

#### CHAPTER 9

##### RECIPROCITY AND SUBSTANTIAL EQUIVALENCY

- 9.1(542) Iowa CPA certificate required
- 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) Continuing requirements
- 9.7(542) 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 requirement
10.6(542)	Measurement standards
10.7(542)	Mandatory education required
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 required
11.2(542)	How often required
11.3(542)	System of internal quality control
11.4(542)	Peer review programs that qualify
11.5(542)	Waiver of peer review requirement
11.6(542)	Submission of peer review reports

CHAPTER 12  
FEES

12.1(542)	Required fees
12.2(542)	Reinstatement
12.3(542)	Prorating of certain fees

CHAPTER 13  
RULES OF PROFESSIONAL ETHICS AND CONDUCT

13.1(542)	Guiding interpretative principles
13.2(542)	Scope
13.3(542)	Applicability
13.4(542)	Rules applicable to all CPAs and LPAs
13.5(542)	Rules applicable to CPAs and LPAs who use the titles in offering or rendering products or services to clients
13.6(542)	Audit, review and other attest services
13.7(542)	Compilation
13.8(542)	Rules applicable to tax practice
13.9(542)	Consulting, advisory and other accounting services

CHAPTER 14  
DISCIPLINARY AUTHORITY AND GROUNDS FOR DISCIPLINE

14.1(17A,272C,542)	Disciplinary authority
14.2(17A,272C,542)	Disciplinary policy
14.3(17A,272C,542)	Grounds for discipline

CHAPTER 15  
DISCIPLINARY INVESTIGATIONS

15.1(17A,272C,542)	Investigative authority
15.2(17A,272C,542)	Initiation of disciplinary investigations
15.3(272C,542)	Sources of information

- 15.4(17A,272C,542) Conflict of interest
- 15.5(272C,542) Complaints
- 15.6(272C,542) Case numbers
- 15.7(272C,542) Confidentiality of complaint and investigative information
- 15.8(17A,272C,542) Investigation procedures
- 15.9(17A,272C,542) Informal discussion
- 15.10(17A,272C,542) 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) Disciplinary sanctions
- 16.4(272C,542) Publication of decisions
- 16.5(272C,542) Reinstatement

#### 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) Factors to consider
- 17.6(542) "Safe harbor" language
- 17.7(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
- 18.5(272C,542) Professional resolution encouraged

#### 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 required
- 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

- 21.1(542) Overview and timing
- 21.2(542) Out-of-state licensure status
- 21.3(542) When Iowa licensure may be required
- 21.4(542) CPA firms ineligible for a 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 privilege