## ACCOUNTANCY EXAMINING BOARD[193A] [Prior to 7/13/88, see Accountancy, Board of[10]]

## CHAPTER 1

	CHAPTER 1
	DEFINITIONS
1.1(542)	Definitions
	CVI PERP A
	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,21,22,272	C,542) Uniform bureau rules
	CHARTER A
	CHAPTER 3
2.1(5.42)	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
	CILLA DETERMA
	CHAPTER 4
4.1(5.40)	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
LICENS	SURE STATUS AND RENEWAL OF CERTIFICATES AND LICENSES
5.1(542)	Licensure status and practice privilege
5.2(542)	Renewal of license that expires on or before June 30, 2010
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
0.1(3.12)	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) 7.8(542)	Notices required Firms not in compliance with requirements
7.9(542) 7.9(542)	Peer review required
1.7(342)	reci 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	
10.1(542)	CONTINUING EDUCATION	
10.1(542) 10.2(542)	Scope 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	
CHAPTER 11		
11 1(542)	PEER REVIEW	
11.1(542)	Peer review required	
11.2(542)	How often required System of internal quality control	
11.3(542) 11.4(542)	Peer review programs that qualify	
11.5(542)	Waiver of peer review requirement	
11.6(542)	Submission of peer review reports	
11.0(342)	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	
10 ((5.10)	products or services to clients	
13.6(542)	Audit, review and other attest services	
13.7(542)	Compilation	
13.8(542) 13.9(542)	Rules applicable to tax practice Consulting, advisory and other accounting services	
13.9(342)	Consulting, advisory and other accounting services	
DI	CHAPTER 14 SCIPLINARY AUTHORITY AND GROUNDS FOR DISCIPLINE	
14.1(17A,272C,54		
14.2(17A,272C,54	, , , , , , , , , , , , , , , , , , , ,	
14.2(17A,272C,54 14.3(17A,272C,54		
14.5(1711,2720,54	,	
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	
15.9(17A,272C,542	, , ,
15.10(17A,272C,54	,
13.10(1711,2720,3	42) Closing complaint mes
	CHAPTER 16
	DISCIPLINARY PROCEEDINGS
16.1(17A,272C,542	, , , ,
16.2(17A,272C,542	
16.3(272C,542)	Disciplinary sanctions
16.4(272C,542)	Publication of decisions
16.5(272C,542)	Reinstatement
	CHAPTED 17
τ.	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
DD A CTICE DD	CHAPTER 21
	IVILEGE 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