

CHAPTER 2  
ORGANIZATION AND ADMINISTRATION

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

**193A—2.1(542) Description.**

**2.1(1)** The purpose of the accountancy examining board is to administer and enforce the provisions of Iowa Code chapter 542 with regard to the practice of accountancy in the state of Iowa including the examining of candidates; issuing of certificates and licenses; granting of permits to practice accountancy; investigating violations and infractions of the accountancy law; disciplining certificate holders, licensees or permit holders; regulating individuals or firms exercising a practice privilege; and imposing civil penalties against nonlicensees. To this end, the board has promulgated these rules to clarify the board's intent and procedures.

**2.1(2)** The primary mission of the board is to protect the public interest. All board rules shall be construed as fostering the guiding policies and principles described in Iowa Code section 542.2. The board and its licensees shall strive at all times to protect the public interest by promoting the reliability of information that is used for guidance in financial transactions or accounting for or assessing the financial status or performance of commercial, noncommercial, and governmental enterprises.

**2.1(3)** All official communications, including submissions and requests, should be addressed to the board at 200 E. Grand Avenue, Suite 350, Des Moines, Iowa 50309.

[ARC 7715B, IAB 4/22/09, effective 7/1/09; ARC 2719C, IAB 9/28/16, effective 11/2/16]

**193A—2.2(542) Advisory committees.** The board chair may appoint advisory committees of not less than two nor more than four members of the board for the purpose of making recommendations to the board concerning the board's responsibilities as to examinations, licensing, continuing education, professional conduct, discipline, and other board matters.

[ARC 7715B, IAB 4/22/09, effective 7/1/09]

**193A—2.3(542) Annual meeting.** The annual meeting of the board shall be the first meeting scheduled after April 30. At this meeting the chair and vice-chair shall be elected to serve until their successors are elected. The newly elected officers shall assume the duties of their respective offices at the conclusion of the meeting at which they were elected.

[ARC 7715B, IAB 4/22/09, effective 7/1/09]

**193A—2.4(542) Other meetings.** In addition to the annual meeting and subsequent meetings, the time and place of which may be fixed by resolution of the board, a meeting may be called by the chairperson of the board or by joint call of a majority of its members.

[ARC 7715B, IAB 4/22/09, effective 7/1/09]

**193A—2.5(542) Board administrator's duties.**

**2.5(1)** The board administrator shall ensure that complete records are kept of all applications for examination and registration, all certificates, licenses and permits granted, and all necessary information in regard thereto. The board administrator is the lawful custodian of the board records.

**2.5(2)** The board administrator shall determine when the legal requirements for licensure have been satisfied with regard to issuance of certificates, licenses or registrations; and the board administrator shall submit to the board any questionable application.

**2.5(3)** The board administrator shall keep accurate minutes of the meetings of the board. The board administrator shall keep a list of the names of persons issued certificates as certified public accountants, persons issued licenses as licensed public accountants, and all firms issued permits to practice.

**2.5(4)** The board administrator shall perform such additional administrative duties as are requested by the board or otherwise authorized by this chapter or the rules of the professional licensing and regulation division.

[ARC 7715B, IAB 4/22/09, effective 7/1/09]

**193A—2.6(542) Disclosure of confidential information.**

**2.6(1)** Iowa Code section 542.4(5) prohibits members of the board from disclosing a final examination score to persons other than the one who took the examination. Persons who take the examination may consent to the publication of their names on a list of passing candidates.

**2.6(2)** Information relating to the examination results, including the specific grades by subject matter, shall be given only to the person who took the examination, except that the board may:

*a.* Disclose the specific grades by subject matter to the regulatory authority of any other state or foreign country in connection with the candidate's application for a reciprocal certificate or license from the other state or foreign country, but only if requested by the applicant.

*b.* Disclose the specific grades by subject matter to educational institutions, professional organizations, or others, provided the names of the persons taking the examination are not provided in conjunction with the scores.

[ARC 7715B, IAB 4/22/09, effective 7/1/09]

**193A—2.7(17A,21,22,272C,542) Uniform bureau rules.** Administrative and procedural rules which are common to all boards in the bureau can be found in the rules of the professional licensing and regulation bureau.

**2.7(1)** Persons seeking waivers from board rules should review the uniform rules at 193—Chapter 5.

**2.7(2)** Rules outlining procedures regarding investigatory subpoenas can be found at 193—Chapter 6.

**2.7(3)** Rules regarding contested cases appear at 193—Chapter 7.

**2.7(4)** Rules regarding denial of issuance or renewal of license or license suspension or revocation for nonpayment of child support or debts owing to the state appear at 193—Chapter 8.

**2.7(5)** Rules outlining procedures for petitions for rule making are at 193—Chapter 9.

**2.7(6)** Rules regarding procedures to be followed when seeking declaratory orders can be found at 193—Chapter 10.

**2.7(7)** Rules regarding sales of goods and services by board or commission members appear at 193—Chapter 11.

**2.7(8)** Rules regarding impaired licensee review committees appear at 193—Chapter 12.

**2.7(9)** Rules covering public records and fair information practices appear at 193—Chapter 13.

[ARC 7715B, IAB 4/22/09, effective 7/1/09; ARC 6123C, IAB 1/12/22, effective 2/16/22]

These rules are intended to implement Iowa Code chapters 17A, 21, 22, 272C and 542.

[Filed and effective 9/22/75 under ch 17A, C '73]

[Filed 6/24/76, Notice 5/17/76—published 7/12/76, effective 8/16/76]

[Filed 10/9/80, Notice 9/3/80—published 10/29/80, effective 12/3/80]

[Filed 2/8/82, Notice 12/9/81—published 3/3/82, effective 4/7/82]

[Filed 6/22/88, Notice 3/9/88—published 7/13/88, effective 8/17/88]

[Filed 8/1/91, Notice 5/15/91—published 8/21/91, effective 9/25/91]

[Filed 12/17/93, Notice 10/13/93—published 1/5/94, effective 2/9/94]

[Filed 4/30/99, Notice 3/24/99—published 5/19/99, effective 6/23/99]

[Filed 4/12/02, Notice 3/6/02—published 5/1/02, effective 7/1/02]

[Filed 9/13/02, Notice 8/7/02—published 10/2/02, effective 11/6/02]

[Filed ARC 7715B (Notice ARC 7484B, IAB 1/14/09), IAB 4/22/09, effective 7/1/09]

[Filed ARC 2719C (Notice ARC 2598C, IAB 6/22/16), IAB 9/28/16, effective 11/2/16]

[Filed ARC 6123C (Notice ARC 5989C, IAB 10/20/21), IAB 1/12/22, effective 2/16/22]