

CHAPTER 2 ORGANIZATION AND ADMINISTRATION

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

Chapter rescission date pursuant to Iowa Code section 17A.7: 4/10/29

193A—2.1(542) Description.

2.1(1) The accountancy examining board administers and enforces the provisions of Iowa Code chapter 542 with regard to the practice of accountancy in the state.

2.1(2) The primary mission of the board is to protect the public interest.

[ARC 7678C, IAB 3/6/24, effective 4/10/24]

193A—2.2(542) Advisory committees. The board chair may appoint advisory committees composed of board members to make recommendations on matters within the board's jurisdiction.

[ARC 7678C, IAB 3/6/24, effective 4/10/24]

193A—2.3(542) Annual meeting. At the first board meeting scheduled after April 30 of each year (the annual meeting), the board will elect a chair and vice-chair to serve until their successors are elected.

[ARC 7678C, IAB 3/6/24, effective 4/10/24]

193A—2.4(542) Other meetings. Other meetings throughout the year may be established by the chairperson, by board resolution, or by a request of a majority of board members.

[ARC 7678C, IAB 3/6/24, effective 4/10/24]

193A—2.5(542) Board administrator's duties. The board administrator's duties include the following:

2.5(1) Ensuring 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) Determining when the prerequisites for licensure have been satisfied with regard to issuance of certificates, licenses or registrations.

2.5(3) Submitting to the board any questionable application.

2.5(4) Keeping accurate minutes of board meetings.

2.5(5) Keeping a list of persons issued certificates as certified public accountants, persons issued licenses as licensed public accountants, and all firms issued permits to practice.

2.5(6) Performing such additional administrative duties as assigned.

[ARC 7678C, IAB 3/6/24, effective 4/10/24]

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

2.6(1) 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, may only be given 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 7678C, IAB 3/6/24, effective 4/10/24]

193A—2.7(17A,21,22,272C,542) Uniform rules. Administrative and procedural rules can be found in rules of the professional licensing and regulation bureau[193].

[ARC 7678C, IAB 3/6/24, effective 4/10/24]

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]
[Filed ARC 7678C (Notice ARC 7385C, IAB 1/10/24), IAB 3/6/24, effective 4/10/24]