

**193A—21.5(542) Attest and compilation services.** Unless otherwise obligated by rule 193A—21.3(542), attest and compilation services may be performed by an out-of-state CPA firm exercising a practice privilege as long as the out-of-state firm is validly licensed in the state of its principal place of business, complies with Iowa Code section 542.20(5) and 542.20(6) and associated rules, and complies with the peer review and ownership provisions of Iowa Code section 542.7.

[ARC 7696C, IAB 3/6/24, effective 4/10/24]