

**481—1026.3(542) Attest qualification.**

**1026.3(1)** Attest qualification is necessary before a CPA may perform attest services in Iowa or for a client with a home office in Iowa. “Attest qualification” or “attest qualified” means that the CPA has satisfied the experience obligations of rule 481—1026.2(542).

**1026.3(2)** All CPAs who held an individual permit to practice in Iowa at any point prior to July 1, 2002, are deemed to be attest qualified. Under Iowa law prior to July 1, 2002, CPAs were only issued an individual permit to practice if they verified their qualification to perform attest services. Individual permits to practice were discontinued under Iowa law effective July 1, 2002.

**1026.3(3)** CPAs who did not hold a permit to practice prior to July 1, 2002, may attain or establish attest qualification as follows:

*a.* Applicants may apply for attest qualification when initially applying for a certificate as an Iowa CPA under Iowa Code section 542.6 or when applying for reciprocal Iowa certification under Iowa Code section 542.19 or any other applicable law or rule.

*b.* Iowa CPA certificate holders may apply for attest qualification at any time at which they are qualified to do so.

*c.* Out-of-state CPAs performing attest services while exercising a practice privilege under Iowa Code section 542.20 do not have to individually apply to the board for attest qualification. However, if:

(1) CPAs perform attest services in an Iowa CPA firm, the Iowa CPA firm will affirm when applying for an initial or renewal firm permit to practice that the CPAs who supervise attest services for the firm or who sign or authorize someone to sign the accountant’s report on behalf of the firm, as such attest services are or will in the following year be performed in Iowa or for a client with a home office in Iowa, have been qualified to perform attest services in Iowa or another jurisdiction.

(2) CPAs perform attest services through an out-of-state CPA firm exercising a practice privilege, the out-of-state CPA firm will affirm upon request from the board that the CPAs who supervise attest services for the firm or who sign or authorize someone to sign the accountant’s report on behalf of the firm, as such attest services are or will in the following year be performed in Iowa or for a client with a home office in Iowa, have been qualified to perform attest services in Iowa or another jurisdiction.

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