

**481—1031.4(542) Peer review programs that qualify.** A firm's completion of a peer review program endorsed or supported by the AICPA, the National Society of Accountants or other substantially similar review programs in Iowa or other states approved by the board satisfies this chapter.

[ARC 7687C, IAB 3/6/24, effective 4/10/24; Editorial change: IAC Supplement 6/10/26]