

481—1039.5(542) Attest and compilation services. Individuals providing compilation services in Iowa or for a client with a home office in Iowa need to comply with the peer review provisions of Iowa Code section 542.6(6) or provide such services through a CPA or LPA firm, or a substantially equivalent firm that holds a valid license in the firm's principal place of business and that complies with the peer review and ownership provisions of Iowa Code section 542.7 or 542.8.

[ARC 7695C, IAB 3/6/24, effective 4/10/24; Editorial change: IAC Supplement 6/10/26]