

193A—2.1 (542) Description.

2.1(1) The purpose of the accountancy examining board is to administer and enforce the provisions of Iowa Code chapter 542 with regard to the practice of accountancy in the state of Iowa including the examining of candidates; issuing of certificates and licenses; granting of permits to practice accountancy; investigating violations and infractions of the accountancy law; disciplining certificate holders, licensees or permit holders; regulating individuals or firms exercising a practice privilege; and imposing civil penalties against nonlicensees. To this end, the board has promulgated these rules to clarify the board's intent and procedures.

2.1(2) The primary mission of the board is to protect the public interest. All board rules shall be construed as fostering the guiding policies and principles described in Iowa Code section 542.2. The board and its licensees shall strive at all times to protect the public interest by promoting the reliability of information that is used for guidance in financial transactions or accounting for or assessing the financial status or performance of commercial, noncommercial, and governmental enterprises.

2.1(3) All official communications, including submissions and requests, should be addressed to the board at 200 E. Grand Avenue, Suite 350, Des Moines, Iowa 50309.

[**ARC 7715B** , IAB 4/22/09, effective 7/1/09; **ARC 2719C** , IAB 9/28/16, effective 11/2/16]