

193A—2.1(79GA,ch55) Description.

2.1(1) The purpose of the accountancy examining board is to administer and enforce the provisions of 2001 Iowa Acts, chapter 55, (Accountancy Act of 2001) 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; 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 2001 Iowa Acts, chapter 55, section 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 1918 S.E. Hulsizer, Ankeny, Iowa 52001.