

**193A—21.5 (542) Attest and compilation services.**

**21.5(1)** Attest services, other than review services, must be performed in Iowa or for a client with a home office in Iowa by a CPA firm that holds an active permit to practice under Iowa Code section 542.7.

**21.5(2)** CPA firms providing compilation services in Iowa or for a client with a home office in Iowa must comply with the peer review and ownership provisions of Iowa Code section 542.7 but, unless required under rule 193A—21.3(542), compilation services may be performed by a CPA firm exercising a practice privilege under Iowa Code section 542.20.

**21.5(3)** CPA firms providing review services in Iowa or for a client with a home office in Iowa must comply with the peer review and ownership provisions of Iowa Code section 542.7.

[ARC 7715B, IAB 4/22/09, effective 7/1/09; ARC 0413C, IAB 10/31/12, effective 12/5/12]