

193A—18.1(272C,542) Reporting acts or omissions committed by licensees.

18.1(1) Iowa Code section 272C.9(2) requires an individual or firm that is licensed by the board to report acts or omissions of others licensed by the board that demonstrate a lack of qualifications that are necessary to assure residents of this state a high standard of professional and occupational care. For the purposes of this rule, the failure to perform an engagement for a client in accordance with professional standards is a demonstration by a CPA or LPA or by a CPA or LPA firm that the CPA or LPA or the CPA or LPA firm may lack such qualifications. These professional standards are set forth in 193A—Chapter 13.

18.1(2) When a licensee observes a violation of any of the acts referenced in subrule 18.1(1), the licensee shall report the violation in writing to the board office, setting forth the name of the licensee alleged to have committed the violation and the rule(s) violated, together with a copy of all material that evidences the violation.

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