

193A—21.3 (542) When Iowa licensure may be required.

21.3(1) The auditor of state, the department of agriculture and land stewardship, other governmental official or body, or a client may require that a firm be licensed in Iowa as a condition of performing public accounting services in Iowa or for a client with a home office in Iowa, whether or not the firm may otherwise satisfy the conditions for a practice privilege. Iowa licensure as a certified public accounting firm is required, for example, to perform certain audit services described in Iowa Code chapter 11.

21.3(2) Iowa licensure is required if:

a. The firm performs or offers to perform attest services, other than review services, in Iowa or for a client with a home office in Iowa; or

b. The firm has one or more offices in Iowa at which the firm uses the title “CPAs,” “CPA firm,” “certified public accountants,” or “certified public accounting firm.”

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