

**CPA or LPA Firm Permit
Renewal Application**

July 1, 2017 through June 30, 2018

RENEW ONLINE AT:

www.licensediniowa.gov

INDICATE FIRM NAME AND MAILING ADDRESS BELOW:

Firm Name: _____

Address: _____
Street

_____ City State Zip

PAPER INSTRUCTIONS

Return completed

Form (must be postmarked by June 30, 2017) to:

**IOWA ACCOUNTANCY EXAMINING BOARD
200 East Grand, Ste. 350, Des Moines, IA 50309**

Submit \$100 fee, payable to: State of Iowa

If mailed July 1-30, 2017 \$125.00 fee.

(includes 25% penalty fee)

DO NOT MAIL AFTER JULY 30, 2017!

The firm is not authorized to practice during the period of time that the permit is lapsed, including the 30-day grace period.

Check type of practice:

- Sole Proprietorship
- Partnership
- Limited Liability Partnership (LLP)
- Corporation
- Professional Corporation (PC)
- Limited Liability Corporation (LLC)
- Professional Limited Company (PLC)
- Other as specified _____

Total CPA owners _____

Total LPA owners _____

Total Unlicensed owners _____

Identify the services the firm will provide for Iowa clients, including clients with a home office in Iowa. Only a CPA firm may perform audit, review, agreed upon procedures, or other attest services. Compilation services may be provided by either a CPA firm or an LPA firm:

- Audit, review, agreed upon procedures, or other attest services (peer review required)
- Compilation reports (peer review required)
- Tax, financial or management advisory services, or other public accounting services

PEER REVIEW

(193A IAC 11.3) If the firm has not issued reports on financial statements prior to the application for renewal, the firm shall have in place a system of internal quality control prior to the commencement of a financial reporting engagement, and shall come into compliance with the peer review requirement within 18 months of completion of a financial reporting engagement. Please check if it has not yet been 18 months.

_____ It has not yet been 18 months (if selected this will allow you to skip the next section)

Peer review (if firm subject to peer review in any jurisdiction):

- a. Date of last peer review ____/____/____
- b. Date of next scheduled peer review ____/____/____
- c. Name of reviewer: _____

**INDIVIDUAL RESPONSIBLE
FOR PROPER REGISTRATION OF THIS FIRM**

Identify the Iowa CPA or CPA with a practice privilege under Iowa Code Section 543.20, or, for an LPA firm, the LPA who is responsible for the proper licensure of the firm, including accurate completion of this application and the firm's compliance with all applicable laws and rules:

Name: _____

Address: _____

City, State, Zip: _____

Certificate/License Number: _____

State of Licensure: _____

ATTEST/COMPILATION SERVICES

Identify for all attest or compilation services to be performed for Iowa clients, all individuals who are responsible for supervising attest or compilation services, or who sign or authorize someone to sign the accountant's report on financial statements. Please note that attest services must be performed by an Iowa CPA or out of state CPA eligible to exercise a practice privilege. Compilation services may be performed by an Iowa CPA or LPA, or an out of state CPA eligible to exercise a practice privilege.

Name	Certificate/License No.	Jurisdiction

IOWA OFFICES

The firm has previously reported all Iowa offices and the CPA or LPA in charge of each Iowa office. The firm has a continuing duty to notify the Accountancy Board if an Iowa office is opened or closed, or if the CPA or LPA in charge of the office has changed. If the firm has opened or closed an Iowa office, or changed the CPA or LPA in charge of an Iowa office, please mail or email the updated information to the Board with the certificate or license number of the CPA or LPA. An Iowa "office" is a workplace physically located in Iowa that is identified or advertised to the general public as a location where public accounting services are performed.

FIRMS STATES OF LICENSURE

List all states in which the firm holds an active permit to practice.

CRIMINAL AND REGULATORY HISTORY OF FIRM AND OWNERS

Since your last renewal has the firm or any current owner of the firm:

- Yes No a. been convicted of a felony in any state, federal, or foreign jurisdiction?
- Yes No b. been convicted of any other criminal offense in any state, federal, or foreign jurisdiction, other than a traffic offense or simple misdemeanor?

A “conviction” includes a guilty plea, finding, or adjudication of guilt, and a deferred judgment from the time until the time the defendant is discharged by the court without entry of judgment.

- Yes No c. had an initial or renewal application for a professional license of any type denied or refused?
- Yes No d. had a professional license or authority to practice of any type revoked, suspended, or cancelled, or otherwise disciplined by a licensing board or agency of any state, a federal agency, or the PCAOB?
- Yes No e. had a practice privilege revoked, suspended, or otherwise terminated by any state licensing authority?
- Yes No f. surrendered a professional license of any type to resolve a disciplinary investigation or proceeding in any jurisdiction?

If you answered “Yes” to any of these questions, please attach a narrative description of the details and submit copies of the orders or other records that document the event and current status of the matter

AFFIRMATIONS

The applicant declares, under penalty of perjury, that each of the following statements is true and accurate:

1. All information requested on this application is true, accurate, and complete.
2. The firm and its licensed and unlicensed owners shall comply with all applicable laws and rules of the state of Iowa, including but not limited to, Iowa Code chapter 542 and Section 193A of the Iowa Administrative Code, including the rules of professional conduct.
3. The firm shall notify the Board in writing within 30 days of a change in any of the information requested in this application.
4. If a CPA firm, all non-CPA owners, or for an LPA firm, all owners who are not LPAs or CPAs, are active participants in the firm or an affiliated entity.
5. All CPAs who are responsible for supervising attest services for the firm or who sign or authorize someone to sign the accountant’s report on the financial statements on behalf of the firm satisfy the experience or competency requirements established by nationally recognized professional standards that are applicable to the attest services performed or to be performed for Iowa clients, and are attest qualified in Iowa, or have been qualified to perform attest services in the state of the CPA’s principal place of business.

6. All Iowa CPAs or LPAs, or out of state CPAs exercising a practice privilege in Iowa who are responsible for supervising compilation services or who sign or authorize someone to sign the accountant's compilation report on financial statements on behalf of the firm comply with nationally recognized professional standards that are applicable to the compilation services performed or to be performed for Iowa clients.
7. All out of state CPAs associated with the firm who exercise a practice privilege in Iowa are eligible to exercise a practice privilege, as provided in Iowa Code section 542.20 and 193A Iowa Admin. Code chapter 21, and shall terminate all public accounting services for Iowa clients if they become ineligible to exercise a practice privilege in Iowa.
8. The firm shall timely renew its permit to practice and shall take all reasonable steps to assure timely renewal of the CPA certificates and LPA licenses of those Iowa CPAs or LPAs associated with the firm who perform public accounting services for Iowa clients.
9. The firm shall, within 14 days of the Board's mailed, faxed or emailed request, provide the Board with a list of CPA owners, LPA owners, and unlicensed owners, all CPAs or LPAs providing public accounting services for Iowa clients, and such additional information as is described in Iowa Code section 542.7 or 542.8, or 193A IAC chapter 7 or 8, or as needed to verify the accuracy of an affirmation or information provided in this application.
10. At least a simple majority of owners, in terms of financial interest and voting rights of all partners, officers, shareholders, members, and managers, for a CPA firm belongs to CPAs, or for an LPA firm belongs to a combination of LPAs and CPAs.
11. The firm will satisfactorily complete peer review at least once every three years and otherwise comply with all applicable peer review requirements, unless waived by the Board in future renewal applications.

Signature of individual identified as the person who is responsible for the proper licensure of this firm.

Date

I hereby affirm/attest that the information provided on this application is true and correct to the best of my knowledge.

PAYMENT INFORMATION

(This page will be destroyed after processing.)

___ **Check**

Payment Amount \$ _____

___ **VISA , MASTERCARD or DISCOVER (Circle One)**

Card Number _____ - _____ - _____ - _____

Name of Cardholder _____

Expiration (Month/Year) ____/____

Signature of Cardholder _____

Phone Number (____) _____ - _____ ext _____

REQUIRED FOR PROCESSING

Federal ID Number for Firm _____
(or SSN tied to Firm Registration)

Email: _____

Privacy Act Notice: Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), Iowa Code §§ 261.126(1), 252J.8(1), and 272D.8(1), and 193 IAC 4.4. The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of Iowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed by law including Iowa Code § 421.18.

Updated 4/20/17