



**Guidance regarding effect of regulatory suspensions effectuated by  
Governor Reynold's Proclamation of Disaster Emergency,  
dated March 22, 2020, and providing for Professional Licensure Relief**

On Sunday, March 22, 2020, Governor Reynolds issued A Proclamation of Disaster Emergency providing for, among other things, Professional Licensure Relief as a result of the outbreak of COVID-19. Proclamation of Disaster Emergency [hereinafter *Proclamation*], §§ 3-15 (March 22, 2020), <https://governor.iowa.gov/sites/default/files/documents/Public%20Health%20Proclamation%20-%202020.03.22.pdf>. The Proclamation provides relief by, among other things, suspending various regulatory requirements relating to in-person continuing education, licensure renewal deadlines, background checks as a condition of initial licensure, and certain examination deadlines. Pursuant to the Proclamation, Governor Reynolds directed individual licensing boards to “provide additional guidance to licensees regarding the effect of these suspensions.” *Id.* In light of and consistent with the foregoing, the Iowa Accountancy Examining Board (“Board”) hereby issues the following Guidance, regarding the effect of these suspensions.

1. Pursuant to SECTION FIVE of the Proclamation, Governor Reynolds temporarily suspended the regulatory provisions of Iowa Code chapter 542 and corresponding implementing regulations to the extent they impose requirements for in-person continuing education as a condition of professional license renewal or impose continuing education deadlines or requirements that are unable to be satisfied due to COVID-19. For Certified Public Accountants (CPAs) and Licensed Public Accountants (LPAs), at the present time this means:
  - Limitations on CPA’s and LPA’s ability to count self-study hours towards their continuing-education hours requirements are suspended during the duration of the Proclamation, which Proclamation is currently set to expire on April 16, 2020, including any extensions thereto. Under Board rules, “[t]he amount of credit to be allowed for correspondence and formal self-study programs . . . shall not exceed 50 percent of the renewal requirement.” Iowa Admin. Code r. 193A—10.8(5); *see also* Iowa Admin. Code r. 193A—10.8(6). As permitted by the Proclamation, the Board is relaxing this 50 percent limitation and will allow licensees applying to renew their license at their next upcoming renewal to utilize any self-study hours obtained during the period of the Proclamation, including any extension thereto, is in effect: **up to 100 percent of the renewal requirement**. This is intended to afford licensees the ability to make up any hours from courses they had previously planned to take and utilize toward their upcoming continuing-education renewal requirement, but which courses may have been cancelled, and to otherwise offer relief for those experiencing the disruption effects of COVID-19. Any justification, documentation, or other substantiation requirements generally applicable to self-study hours remain in full force and effect.

- At this time the Board is not extending the deadline for any continuing-education hours due as part of the upcoming renewal period in hopes that providing additional flexibility in the way in which such hours may be obtained will sufficiently aid licensees in their ability to satisfy continuing-education requirements. The Board will continue to closely monitor the situation and update this Guidance as the circumstances evolve and warrant.
2. Pursuant to SECTION SIX of the Proclamation, Governor Reynolds temporarily suspended the regulatory provisions of Iowa Code chapter 542 and corresponding implementing regulations to the extent they set an expiration date or renewal requirement for a professional license that expires during the duration of the Proclamation. Currently, the Proclamation is set to expire on April 16, 2020. Because CPA's and LPA's licenses are not set to expire until June 30, 2020—after the current expiration date of the Proclamation—**current renewal schedules and deadlines remain unaltered for 2020**. If the expiration date of the Proclamation is further extended by subsequent order of the Governor, the Board will issue supplemental guidance explaining the effect of any such extension at that time.
  3. Pursuant to SECTION ELEVEN of the Proclamation, Governor Reynolds temporarily suspended the regulatory provisions of Iowa Code § 542.5 and Iowa Admin. Code r 193A-3.6(1) and any other implementing administrative rules establishing an 18-month examination deadline as a condition for initial licensure for prospective CPAs. For prospective CPAs, this means all candidates who have an exam credit that is set to expire on or before June 30, 2020, will be granted a ninety (90) day extension to the 18-month deadline if the candidate is impacted by circumstances beyond their control. Whether an applicant was impacted by circumstances beyond their control may be initially determined by the Board's Executive Officer, subject to any applicable right to appeal. *See* Iowa Admin. Code r. 193—7.39 (Hearing on license denial). Candidates may be required to supply the Board with documentation justifying the need for this extension as requested by the Board's Executive Officer.
  4. To the extent any provision in this Guidance is inconsistent with a provision in the Proclamation, the provision of the Proclamation shall prevail.
  5. Unless specifically included or addressed within this Guidance, all other regulatory requirements enforced or administered by the Board shall remain in full force and effect. In addition, other than the requirements specifically identified and addressed in this Guidance, nothing contained in this Guidance shall be construed as an exemption from any other portion of the Iowa Code or Iowa Administrative Code.
  6. If additional allowances from Board rules outside of the scope of the rules or issues addressed by this Guidance are required due to circumstances relating to COVID-19, such allowances shall be handled as individual petitions for waiver or variance from Board rules pursuant to and in accordance with 193 Iowa Administrative Code chapter 5.
  7. The Board reserves the right to further amend or modify this Guidance at a future date as may be necessary, in a manner consistent with the Proclamation.
  8. The provisions of this Guidance shall be effective immediately, as of the date of signature, below, and shall extend coterminous with the Proclamation, including any extensions thereto, unless and solely to the extent otherwise stated herein or unless otherwise extended by subsequent order of the Board in a manner consistent with and permitted by the Proclamation.

**Issued this 2nd day of April, 2020**

**Iowa Accountancy Examining Board:**

Robert E. Lampe on behalf of Chair  
James Smith, Chair

4/2/2020  
Date