

List of Criminal Offenses Directly Relating to the Profession of Accountancy

In accordance with 2020 Iowa Acts, chapter 1103, section 29, subsection 2 (to be codified at Iowa Code section 272C.15(2)), the Iowa Accountancy Examining Board (“**Board**”) “list[s] . . . the [following] convictions that may disqualify an applicant from receiving a license[,] [which offenses] directly relate[] to the duties and responsibilities of the profession.” This list may also be considered by the Board in determining whether a conviction may be grounds for the revocation or suspension of a license, or imposition of other discipline, although inclusion of a conviction on this list is not a prerequisite to such action.

In addition to any of the crimes or convictions specifically identified below, any convictions in this or any other jurisdiction, including any crime which may be prosecuted in this or any other state, federal, military, or foreign court or tribunal, that are similar in nature, which are comprised of similar elements, or that are otherwise comparable as it relates to the below-identified crimes or convictions shall be considered part of and incorporated into this list by reference as if fully set forth herein.

I. Crimes of Dishonesty

1. Wrongful Use, wrongful disclosure, tampering of DNA pursuant to Iowa Code chapter 81 (agg misd – D felony)
2. Unlawful gambling pursuant to Iowa Code § 99F.15 (degree of offense varies depending on amount)
3. Bribery and/or corruption pursuant to Iowa Code Chapter 722 (serious misd – C felony)
4. Robbery and Extortion Iowa Code chapter 711
5. Burglary pursuant to Iowa code chapter 713
6. Thefts, Frauds, and related offenses pursuant to Iowa code chapter 714
7. Forgery, Identity Theft, and Related Fraudulent Criminal acts Iowa Code chapter 715A
8. Aggravated Theft pursuant to Iowa code § 714.3A
9. Operating motor vehicle without owner’s consent pursuant to Iowa code § 714.7
10. Removal of Theft detection Device Iowa Code § 714.7B
11. Theft of Pseudoephedrine Iowa code § 714.7C
12. Prize Promotion violations Iowa code § 714B
13. Telecommunications Service Provider Fraud Iowa code §714D
14. Computer Spyware Protection Iowa code chapter 715
15. Foreclosure Consultant Violation Iowa Code chapter 714E
16. Foreclosure Reconveyances Violation Iowa Code chapter 714F
17. Falsifying Certificates of Authenticity or False Representation Iowa Code chapter 715B
18. Identity Theft by breach of security Iowa code chapter 715C
19. Perjury, Tampering, False Representation, Malicious Prosecution, and Interference with Judicial Acts Iowa code chapter 720

II. Drug Offenses – Iowa Code chapters 124, 155A, 453B

1. Possession of Controlled substance § 124.401(5) (serious misd – D felony)
2. Possession of Controlled substance Marijuana § 124.401(5) (quasi-serious misd – D felony)

3. Manufacture, delivery, possession of controlled substances § 124.401(1) (D felony – B felony)
4. Firearm enhancement § 124.401(1)(e) (doubles sentence)
5. Offensive weapon enhancement § 124.401(1)(f) (triples sentence)
6. Distribution of ephedrine § 124.401(3) (serious misd)
7. Possession of with intent to manufacture controlled substance § 124.401(4)(a-r) (D felony – B felony)
8. Enhancements under §§ 124.401A; 124.401B; 124.401C; 124.401D; 124.4.401E;
9. Unlicensed distribution of prescription drugs pursuant to Iowa Code Chapter 155A
10. Prohibited acts regarding drugs, devices, and cosmetics pursuant to Iowa Code Chapter 126
11. Operating while intoxicated pursuant to Iowa Code Chapters 321J and 462A
12. Tax stamp violations pursuant to Iowa Code Chapter 453B (D felony)
13. Accommodation Offense – Marijuana Iowa Code § 124.410 (serious misd – Agg misd)
14. Prohibited Act Iowa code §§ 124.402 or 124.403 (serious misd – agg misd)
15. Distribution to a person under eighteen Iowa code § 124.406 (agg misd – B felony)
16. Use of person under age of eighteen in the drug trade Iowa code § 124.406A (C felony)
17. Gatherings where controlled substances unlawfully used Iowa code § 124.407 (serious misd – D felony)
18. Drug paraphernalia Iowa code § 124.414 (simple misdemeanor)

III. Violation of NCO

1. Violation of No Contact Order §664A.7(3) – Contempt
2. Violation of No Contact Order §664A.7(3) (serious misd)

IV. Motor Vehicle Violations including OWI's

1. Motor Vehicle violations pursuant to Iowa Code Chapter 321
2. Operating boat while under influence Iowa Code Chapter 462A

V. Damage and Trespass to Property – Iowa Code Chapter(s) 716

1. Criminal Mischief Iowa code chapter 716
2. Unauthorized Computer Access Iowa Code § 716.6B
3. Trespass Iowa code § 716.8
4. Stowing Away Iowa Code § 716.9
5. Railroad Vandalism Iowa Code § 716.10

VI. Sex Offenses – Iowa Chapters 709, 692A, 229A, 708

1. Failure to register as a sex offender § 692A.111 (serious misd – C felony)
2. Commitment as a sexually violent predator pursuant to Iowa Code Chapter 229A
3. Sexual motivation Iowa code § 708.15
4. Sex abuse pursuant to Iowa code chapter 709
5. Prostitution, Pimping, Pandering, Gambling violations Iowa Code chapter 725
6. Bigamy and Incest Iowa Code chapter 726
7. Sexually motivated offenses Iowa Code chapter 726
8. Obscenity Iowa Code chapter 728
9. Any “sexually violent” as defined under Iowa Code § 229A.2(12)

VII. Violent Offenses - Iowa code chapters 707, 708

1. Homicide Iowa code chapter 707 (A felony – agg misd)
2. Forcible felony as defined under Iowa code § 702.11 (various levels of felonies)
3. Homicide by vehicle Iowa code § 707.6A (B felony – D felony)
4. Attempted murder Iowa code § 707.11 (B felony)
5. Assault Iowa code chapter 708
6. Domestic abuse Iowa code chapter 708A
7. Hate crimes Iowa code chapter 708C
8. Willful injury Iowa code § 708.4
9. Harassment Iowa code § 708.7
10. Stalking Iowa code § 708.11
11. Disarming a peace officer of dangerous weapon Iowa code § 708.12 (simple misd – D felony)
12. Kidnapping and related offenses Iowa code chapter 710
13. Human trafficking Iowa Code chapter 710A
14. Robbery and Extortion Iowa Code chapter 711
15. Arson Iowa code chapter 712
16. Criminal Street Gangs Iowa Code chapter 723A
17. Neglect and Abandonment violations Iowa Code chapter 726
18. Child Endangerment offenses Iowa Code chapter 726

VIII. Weapons Offenses

1. Firearm and weapon offenses pursuant to Iowa Code Chapter 724

IX. Miscellaneous

1. Solicitation Iowa Code Chapter 705 (agg misd – D felony)
2. Conspiracy Iowa code Chapter 706 (simple misd – C felony)
3. Ongoing Criminal Conduct Iowa Code 706A (B felony)
4. Money Laundering Iowa Code chapter 706B (D felony – C felony)
5. Assisting suicide Iowa Code chapter 707A.2 (C felony)
6. Feticide Iowa code 707.7 (C felony – D felony)
7. Nonconsensual termination/serious injury to human pregnancy Iowa code 707.8 (B felony – Agg misd)
8. Murder of fetus aborted alive Iowa code § 707.9 (B felony)
9. Partial Birth Abortion Iowa code § 707.8A (C felony)
10. Duty to preserve the life of the fetus Iowa Code § 707.70 (Serious misd)
11. Stem Cell research violation Iowa code chapter 707C
12. Administering harmful substances § 708.5
13. Terrorism Iowa code chapter 708A
14. Removal of Officer's Communication or Control Device Iowa code § 708.12 (simple misd – D felony)
15. Unauthorized placement of global positioning device Iowa code § 708.11A (serious misd)
16. Abuse of a corpse Iowa code § 708.14 (D felony)
17. Contributing to Juvenile Delinquency Iowa code chapter 709A
18. Criminal transmission of contagious or infectious disease Iowa Code chapter 709D
19. Electronic Mail Offenses and Electronic Sale of Drugs Iowa Code chapter 716A

20. Offenses Against the Government Iowa Code chapter 718
21. Desecration of Flag Iowa Code chapter 718A
22. Employer-Employee Offenses Iowa Code chapter 730
23. Neglect or abandonment of a dependent person Iowa Code chapter 726
24. Nonsupport violations Iowa Code chapter 726
25. Wanton neglect of a resident of a health care facility Iowa Code chapter 726
26. Health, Safety, and Welfare Violations Iowa code chapter 727
27. Infringement of Individual Rights Iowa code chapters 729 and 729A
28. Labor Union Membership & Labor Boycotts & Strikes Iowa code chapters 731 & 732
29. Any offense defined as an “aggravated offense against a minor” pursuant to Iowa code § 692A.101(2)(a)

X. Obstruction Charges

1. Obstruction of Justice and Interference with Official Acts Iowa Code chapter 719
2. Escape and aiding Escape Iowa Code chapter 719
3. Official Misconduct Iowa Code chapter 721
4. Public Disorder Iowa Code chapter 723

XI. Animal and Waste Offenses

1. Hazardous Waste Offenses Iowa Code chapter 716B
2. Injury to livestock Iowa code chapter 717
3. Animal Facilities Offenses Iowa Code chapter 717A
4. Injury to Animals other than livestock Iowa Code Chapter 717B
5. Animal Contest Events Iowa Code chapter 717D
6. Dangerous Wild Animals Iowa Code 717F

XII. Useful Definitions

1. “Moral turpitude” is defined as an act of baseness, vileness, or depravity in the private and social duties which a person owes to another person or to society in general, contrary to the accepted and customary rule of right and duty between person and person. Moral turpitude is conduct that is contrary to justice, honesty or good morals. Iowa Admin code § 501- 2.1(5).
2. “Dishonesty” means any criminal act which includes, but is not limited to, any offense constituting or involving perjury, bribery, forgery, counterfeiting, false or misleading oral or written statements, deception, fraud, schemes or artifices to deceive or defraud, material misrepresentations or the failure to disclose material facts.
3. “Sexually violent predator” means a person who has been convicted of or charged with a sexually violent offense and who suffers from a mental abnormality which makes the person likely to engage in predatory acts constituting sexually violent offenses, if not confined in a secure facility.
4. “Sex offense” means an indictable offense for which a conviction has been entered that is enumerated in section 692A.102, and means any comparable offense for which a conviction has been entered under prior law, or any comparable offense for which a conviction has been entered in a federal, military, or foreign court, or another jurisdiction. Iowa Code § 692A.101(27).

5. “Sexually motivated” means that one of the purposes for commission of a crime is the purpose of sexual gratification of the perpetrator of the crime. Iowa Code §229A.2(11).