



IowaCPA

December 2025

*Newsletter from the Iowa
Society of CPAs, your primary
source for profession-related
information*

LEGISLATIVE PREVIEW

Find the issues to watch in 2026 and how to stay informed on our advocacy efforts.

Iowa Society of CPAs ... Advancing the professional success of our members

ISCPA Career Center: your can't-miss resource

Your career search is about to become a lot more efficient with the new and improved Career Center.

ISCPA's Career Center available on our website is full of great resources and opportunities. Since our spring launch of this important member benefit, more career tools have been added.

Sign into your account at **careers.iacpa.org**.

Job seekers will find the following benefits:

- Simple sign-on with ISCPA member credentials on desktop and mobile.
- Set up job alerts directly from the search page to receive email notifications when a posted position is a match.
- Post resumes, request references and build a job seeker profile to make it easy for employers to approach job seekers with relevant job opportunities.
- Maintain confidentiality by blocking your resume from specific organizations.
- Find articles, career advice, interview tips and offer analysis in the career resources.

Companies posting job openings now have more access to qualified candidates and can look forward to the following:

- Discount job package pricing for ISCPA members.
- Visibility boosts - feature company logo on the career center homepage, send job alerts directly to candidates, and more.
- Send job postings to all sites like ZipRecruiter and LinkedIn with Partner Network.

Whether you're a company searching for a highly skilled candidate, or a highly qualified professional looking for your next opportunity, the Career Center is your one-stop-shop for recruiting and job searches.



Meier and Steffen attend AICPA Conference

ISCPA Vice Chair Laura Meier (center right), controller with Federal Home Loan Bank of Des Moines, attended the AICPA and CPA/SEA Leadership Conference in Denver Oct. 20-23. Laura had the opportunity to meet and connect with AICPA Vice Chair Jan Lewis (right), AICPA President and CEO Mark Koziel (left) and other representatives from the American Institute of CPAs. ISCPA CEO Carrie Steffen (center left) accompanied Laura to the conference which is designed to help incoming leaders from state CPA societies prepare for their year as chair. It also provides opportunities for these leaders to interact with one another and other state society directors. Laura's term as chair of ISCPA will begin May 1, 2026.

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Cover photo by Payton Shields: Des Moines, Iowa

2026 state legislative session preview



By Brad Epperly, CWL Group

The 2026 legislative session is scheduled to begin on Jan. 12. ISCPA's legislative counsel Brad Epperly, an attorney with CWL Group in Des Moines, weighs in on the 2025 session and what to expect legislatively in the coming year.

Despite the controversy and contention of the 2025 legislative session, ISCPA successfully navigated its alternative pathways legislation through the Iowa legislature. After two-plus years of work with its members, other state associations and AICPA, ISCPA successfully enacted legislation allowing CPA licensure with four years of education and two years of experience, while maintaining the current 150 hours and one year of experience pathway option. In order to allow coordination with the other states to protect mobility, the effective date of the change goes into effect on July 1, 2026. The bill was passed unanimously in both chambers, showing that if you keep your head below the firing line it is still possible to get things done.

The second session of the 91st General Assembly begins on Jan. 12, 2026. With multiple state and federal seats open going into the 2026 election, the upcoming session will heavily focus on campaign priorities. Both Gov. Reynolds and Sen. Ernst chose not to run for reelection in 2026. Those two open seats created a chain of reactions, resulting in open seats in both the 2nd and 4th congressional seats, the Iowa

State Auditor's office and the position of the House Majority Leader. There are eight sitting state legislators and two former legislators pursuing congressional seats, the governor's office and the open Senate seat. All this political jockeying comes ahead of a session that will likely pick up where the 2025 session left off, with a contentious debate over legislation involving eminent domain and pipelines and property tax reform.

Both majority caucuses saw leadership changes this fall. Sen. Whitver stepped down as Majority Leader and Mike Klimesh was elected as the new Republican leader in the Senate. With the announcement of House Majority Leader Matt Windshitl seeking the Republican nomination to the 4th Congressional District, he also resigned his position as Majority Leader and the House Republican caucus elected Bobby Kaufman as its new leader.

Coming into the 2026 session, we do expect that the legislature will again take up the issue of eminent domain and carbon sequestration pipelines. The bill was overwhelmingly approved in the House, but the House bill language was met with some resistance in the Senate. However, 12

Senators insisted on the house language and the bill was sent to the governor who vetoed the legislation. The manner in which the eminent domain legislation proceeds will likely have a significant impact on the tone for the session as a whole. Should another rift occur in the Senate over this issue, it may make it very challenging to move any other significant or controversial legislation.

Towards the latter part of the 2025 session, the two Ways and Means chairs filed legislation addressing property taxes and continued to work together on the issue. It is our understanding that the governor also intends to propose legislation to address property taxes. The possible extent of the proposed reforms is hard to say at this point, but it is an election year, the scheduled number of days of session are shorter, and legislators typically attempt to complete session on time in order to campaign.

On Oct. 21, Gov. Reynolds released a 136-page final report from her Iowa DOGE Task Force. The report produced recommendations from the three work groups: Workforce Improvement; Leveraging Technology; and Return on Taxpayer Investment.

Continued on page 4

A total of 14 areas of opportunity were identified and contained numerous proposals within each area. Given the proximity of the report to the start of the legislative session and the fact that this is the second session of the Assembly with a governor not seeking reelection in the fall, it is unclear how many, if any, of the ideas or proposals will be given consideration.

The budget will be a significant focus for the upcoming session. On Oct. 16, the Iowa Revenue Estimating Conference issued its latest report, forecasting a 9% decline in revenue for fiscal year

2026, resulting in a \$1.3 billion budget shortfall. However, the state maintains surpluses and reserve funds that currently total around \$6 billion that will be used to fund the shortfall for the second year. So, while the state is not facing a financial crisis, declines in revenue and budget deficits are likely to generate discussion and debate over spending cuts, as well as a reluctance to consider new programs involving grants, tax incentives or credits.

As with every year, we will work to keep members apprised of potential changes that may affect

the profession and businesses it serves. Remember, simply because a bill is filed does not mean it is necessarily a live round. Furthermore, the initial language of a bill can be modified or struck during the legislative process. And while we are boots on the ground at the Capitol, member engagement with their legislators in the local districts is a vital part of the government affairs program. ISCPA staff can help direct you to legislative forums during session or provide you with contact information for communications.

Sign up for Iowa CPA Day at the Capitol

Advocacy for CPAs and the accounting profession is a cornerstone of our mission. The saying, “There is strength in numbers,” is especially true when working to promote and protect the interests of members.

You are invited to ISCPA’s upcoming Iowa CPA Day at the Capitol on Jan. 21. This event is crucial in helping our state’s policymakers understand issues affecting the profession. From occupational licensing and deregulation issues to sales tax on services, our collective voices need to be heard to leave a lasting impression.

To make the most of our day together and ensure every participant is prepared and informed, we will be hosting a virtual prep session ahead of the event date. No experience or knowledge of legislative activities is necessary. All are welcome to attend. Learn more about how decisions are made at the Capitol and the top issues ISCPA will be watching for this session. The more members involved in this event, the larger our impact. Get more information and sign up for this free event at www.iacpa.org/capitol.

The banner features a background image of the Iowa State Capitol building at night, illuminated with warm lights. On the left, a dark blue vertical bar contains the text "IOWA CPA" in white serif font, followed by "DAY AT THE CAPITOL" in white sans-serif font on an orange rectangular background. Below this, the text "Engage in YOUR Profession on Jan. 21" is written in white sans-serif font. On the right, the ISCPA logo is displayed in white, with "ISCPA" in a large, bold, sans-serif font and "IOWA SOCIETY OF CPAs" in a smaller font below it. At the bottom, a white line of text reads "Sign up for this event at www.iacpa.org/capitol."

IOWA CPA

DAY AT THE CAPITOL

Engage in YOUR Profession on Jan. 21

ISCPA
IOWA SOCIETY OF CPAs

Sign up for this event at www.iacpa.org/capitol.

Advocacy success is member driven

Legislative Leaders Program

The Legislative Leaders Program is a great opportunity for members to explore advocacy and be a resource to help local legislators. The objective of our Legislative Leaders Program is to have a grassroots team ready to assist the ISCPA when important issues arise during the legislative session.

With guidance and data provided by ISCPA, you will directly communicate information and talking points to legislators on issues important to the profession – a crucial role in supporting statewide ISCPA advocacy. If you have a relationship with a legislator or are willing to establish one, please join our efforts.

Learn more at www.iacpa.org/advocacy/get-involved.

Subscribe to Take 5

This members-only email briefing provides updates on regulatory and legislative issues affecting the profession. The special ISCPA Take 5 news brief is only distributed when the Iowa Legislature is in session.

How to subscribe

Access your member profile communications preferences on the ISCPA website at www.iacpa.org/my-cpa/subscriptions. Under the “Advocacy” section, select the box for “Take 5 legislative news.”

Back the PAC

The Iowa Certified Public Accountants Political Action Committee (ICPA/PAC) advocates for the CPA profession exclusively at the state level. ICPA/PAC’s goal is to establish the accounting profession as a concerned, involved constituency in Iowa. With ISCPA members’ support, the ICPA/PAC gives us the ability to better achieve our annual legislative agenda and helps ensure CPAs are not left out of critical policy conversations.

Learn more at www.iacpa.org/advocacy.

Legislation Committee

Join ISCPA’s Legislation Committee to discuss legislative priorities for the next legislative session. The committee meets in August and submits its recommendations to the ISCPA board of directors for approval.

Visit www.iacpa.org/committees to learn more.

www.iacpa.org

ISCPA members and leaders who help coordinate and monitor our legislative and regulatory platforms



Brandon Pratt
Taxation Committee
co-chair



Seth Van Gorp
Taxation Committee
co-chair



Angela Reed
Legislation Committee
co-chair



Monica Steckel
Legislation Committee
co-chair



Brad Epperly
Legislative Counsel



Dustin Miller
Legislative Counsel

icpa/pac
Strengthen
our voice and
contribute at
[www.iacpa.org/
advocacy](http://www.iacpa.org/advocacy)



Carrie Steffen
ISCPA CEO

A business and industry perspective on the AICPA Fall Council

By Laura Meier, ISCPA vice chair

This year, the AICPA Fall Council convened with leaders from across the accounting profession to discuss emerging trends, review the regulatory landscape, guide strategic priorities of the AICPA and state societies, and shape and protect the future of the CPA credential. Two topics that stood out to me involved CPA licensure and workforce development.

CPA licensure

One key area of focus was how CPA licensure is changing and the ways in which it could be challenged in the future.

An alternative pathway to licensure has been passed in nearly half of the states across the country. Additional states are looking to add an alternative pathway and accountancy boards will be updating their licensure requirements to reflect the new options. Continued attention is needed by all states to ensure these changes maintain practice privileges and mobility of licensed CPAs, do not negatively affect those already licensed, and structure the option for a new two-year work requirement so that the CPA credential remains meaningful.

In addition to discussing how licensure is changing, several sessions of the meeting focused on how the profession could be challenged by continued deregulation efforts. In the last year, certain states have seen deregulation bills introduced and proposals for removal of continuing education requirements that could have threatened the CPA license or risked mobility and reciprocity with other states. It is expected that similar threats to the profession could follow in other states.

CPAs have fostered a trusted advisor brand with high credibility in accounting and finance. CPAs must complete ongoing professional

development, reinforcing the profession's reputation for up-to-date knowledge and competency. It will be important for us to stay connected to any proposed changes so that they do not undermine our trusted advisor role or erode confidence in financial statements that banks, governments and individuals rely on. The conference highlighted the need for collaboration among leaders from firms, corporations, academia and state societies as the impacts on licensure will affect every area of the profession.

Workforce development

The continued shortage of new entrants to the accounting profession has created the potential for a talent gap. Causes for this shortage include fewer students choosing accounting majors, barriers that prevent them from getting their CPA designation such as cost or required credits, and experienced CPAs retiring faster than they are being replaced. This has made it harder for firms and businesses to fill essential roles. The Council meetings continued to emphasize the need to promote accounting in high schools, spotlight the profession's technology-driven roles, and reframe the narrative to call attention to the variety of career paths and long-term potential with a career in accounting. Another topic that gained attention at Fall Council, and one of particular importance to business and industry leaders, was the development of staff in the age of artificial intelligence. As AI becomes increasingly embedded in financial operations, the nature of accounting work is rapidly changing. Routine tasks once performed manually are becoming automated, shifting expectations for skillsets and elevating the importance of analytical thinking and technical proficiency. It will be crucial for organizations to invest in their teams' development as new skills will be required at all levels of the profession to reflect

Continued on page 6

this shift. For business and industry CPAs, this means designing workforce strategies that prepare experienced staff for higher-level advisory and interpretive roles while ensuring they can work effectively with advanced tools. In addition, it may call for companies to reassess training for new staff as the role of entry level accountants evolve. The AICPA Fall Council provided an opportunity for insight, collaboration and leadership. I would encourage CPAs in business and industry to stay

ahead of emerging issues, influence the direction of the profession, and build the skills and strategies needed to support their organizations with confidence and foresight.



Laura Meier, is a controller with Federal Home Loan Bank of Des Moines in Des Moines. She is vice chair of the ISCPA board and has been a member since 2012.



Community Connections Recap - Fall 2025

More than 80 ISCPA members across Iowa came together this fall to share insights, discuss trends, and connect with students and colleagues. The meetings highlighted the importance of providing information on the three pathways to CPA licensure for academics, advisors, and students, as well as firm best practices like succession planning, mentoring, and the need for in-person group training for first-year staff. Attendees also discussed the critical importance of maintaining mobility in the implementation of CPA pathways and alternative practice structures.

AI adoption was a key topic at several meetings, with members sharing their experiences using tools like BlueJay, SideKick, CoCounsel, and CoPilot, and larger firms investing in custom AI platforms. Legislators and educators joined some sessions, emphasizing collaboration with students and the profession.

ISCPA CEO Carrie Steffen provided an update on an upcoming legislative readiness project pertaining to the threat of detrimental occupational licensure and deregulation bills. ISCPA staff encouraged attendees to take action in the following ways:

- Register as a key contact for any local or state government officials you know.
- Contribute to the ICPA/PAC.
- Show up for Day at the Capitol on Jan. 21.
- Continue to stay engaged by following information and updates from ISCPA.

Stay tuned for more member gatherings in 2026!

WELCOME!

The following individuals have recently joined the Society. Please take time to welcome them and invite them to participate in events and programs with you. Find these members in ISCPA's Member Directory at www.iacpa.org/my-cpa.

Andrew Anderson

Deloitte & Touche LLP
Davenport

Seth Barkley

Percipio Business
Advisors
Lincoln, NE

Toni Dietz

LattaHarris LLP
Grundy Center

Julie Dunlap

Tarbell & Co PLC
West Des Moines

Nick Edwards

MidWestOne Bank
Iowa City

Mattie Gatse

Honkamp PC
Davenport

Georgia Greer

Tarbell & Co PLC
West Des Moines

Samantha Greving

CliftonLarsonAllen LLP
Des Moines

Emma Kazeze

MidAmerican Energy
Company
Des Moines

Brevin Hansen

Hy-Vee Inc
West Des Moines

Eric Spurgetis

Deloitte & Touche LLP
Davenport

Natasha Penniman

Mutual of Omaha
Advisors
Clive

Chad Vink

Barr & Company LLC
Ottumwa

Dan Ssozi

Iowa Department of
Transportation
Ankeny

Hannah Wuebker

Athene USA
West Des Moines

Affiliates

Jack Batman

Eide Bailly LLP
Des Moines

Blake Geilenfeldt

Rasmussen Tax &
Accounting
Marshalltown

Brady Nelson

Kuhl Phillips & Jans Inc
Coralville

Jamie Roof

J. Roof Accounting LLC
Cherokee

Casey Berg

Deloitte & Touche LLP
Des Moines

Nicki Kile

Dwolla

Josie Nichols

Deloitte & Touche LLP
Des Moines

Zach Schippers

Deloitte & Touche LLP
Des Moines

Sadie Clark

Deloitte & Touche LLP
Des Moines

Megan McDonald

Eide Bailly LLP
Des Moines

Tracy Okech

Deloitte & Touche LLP
Des Moines

Cody Smith

Feldmann & Company
CPAs PC
Carroll

Wesley Clark

Deloitte & Touche LLP
Des Moines

Josh Meyer

Deloitte & Touche LLP
Des Moines

Marissa Piper

Deloitte & Touche LLP
Des Moines

Brayden Sobaski

LattaHarris LLP
Washington

Caitlin De Jong

Kroese & Kroese PC
Le Mars

Amanda Mohr

Pittman & Company LLP
Urbandale

Elizabeth Pischke

Deloitte & Touche LLP
Davenport

Margaret Tobias

Deloitte & Touche LLP
Des Moines

Bailey Fellenzer

Otte's Accounting
and Tax PC
Atkins

Zach Neese

Deloitte & Touche LLP
Des Moines

Sam Pregler

Deloitte & Touche LLP
Davenport



Members in the news

Congratulations to our members who are reaching new milestones in their careers! We're thrilled to celebrate your recent promotions, new positions, and well-deserved recognitions.

Jael Benton, has been hired as a Tax Associate at Steve K Tollefson CPA in West Des Moines.

Amanda Busch, has been hired as Director of Finance for River City Logistics in Dubuque.

Bob Dobson, has been hired as Senior Financial Analyst for Fort & Schlegel CPA PC in Fort Dodge.

Leesha Denison, Honkamp PC, Davenport, has been promoted to Senior Accountant.

Jamie Edwards, Absolute Group, Granger, has been promoted to Chief Financial Officer.

Richard Hammond, has been hired as Finance Director for the City of Muscatine.

Alex Hartwig, has been hired as a Senior Accountant at Viking Fire Protection Group in Saint Paul, MN.

Mackenzie Haugo, has been hired as a Tax Supervisor at Meriwether Wilson and Company PLLC in West Des Moines.

Andrew Howe, has been hired as Chief Financial Officer for Edge Companies in Grimes.

Derek LaBarge, Ernst & Young LLP, Des Moines, has been promoted to Audit Senior.

Daniel Lemke, has been hired as a CPA for Pearson & Virlee PC in Mount Vernon.

Brady Lorenz, has been hired as Audit & Assurance Senior at Deloitte & Touche LLP in Des Moines.

Dawson Mulder, Eide Bailly LLP, Des Moines, has been promoted to Senior Audit Associate.

Katie Nichols, has been hired as Financial Controller for Zimmerman Manufacturing in Cantril.

Alex Radig, has opened Blueprint CPAs LLP in West Des Moines.

Scott Rheinschmidt, has been hired as Chief Financial Officer at CRST International in Cedar Rapids.

Todd Samuels, has been named Chief Financial Officer at Landus Cooperative in Ames.

Aiden Schade, has been hired as Senior Financial Analyst at Encoura LLC in Austin, TX.

Mitch Van Kley, Iowa Bankers Insurance and Services, Johnston, has been promoted to Vice President of Finance and Accounting.

Matthew Walz, has been hired as Chief Financial Officer for West Music Company in Coralville.

In remembrance

Kevin Steffensen of West Des Moines passed away on Nov. 2. He had been an ISCPA member since 1969.

Dennis Lincicum of Ankeny passed away on Nov. 27. He had been an ISCPA member since 1976.

MEET OUR MEMBERS

MEMBER SPOTLIGHT

GRANT BOOTH

POSITION: CPA firm partner with Jacobsen & Company, LLP in Waukee

ALMA MATER: Iowa State University

HOMETOWN: Ankeny

COMMUNITY AND ISCPA ACTIVITIES: Member of the ISCPA Legislative and Taxation Committees; treasurer at Ankeny Baptist Church



What are some of the biggest changes you've seen in the profession?

Probably the biggest is the rise of cloud computing and the move from on-premises solutions to cloud-based programs. You combine that with the rise in video meetings, and much of the work we do can be done remotely for clients from anywhere. All of this has happened quickly. Since I started in 2014, the landscape has changed a lot. With the constant changing tax laws and new rise of AI technology, I think the industry is in for even more rapid changes ahead.

Your message for students considering a career as a CPA:

The CPA profession is a wide-open field with nearly endless opportunities. There is huge demand for the skills CPAs bring in tax, audit, advisory, data analytics, fraud investigation, technology systems, financial leadership, and nonprofit impact. Industries of every kind need CPAs, and that demand is not slowing down. You will have options, flexibility, no shortage of job opportunities, and the freedom to change directions as your interests evolve.

Tell us some of your philosophies and principles toward work and life.

I believe the true purpose of work is to create real value for others. We are here to make things better for our clients and the businesses that employ us.

In business, compliance is the starting point and not the finish line. We must deliver value beyond filling out forms, preparing reports, or checking boxes. In life, I see something similar. Simply showing up isn't enough. We need to be intentional about the impact we have on others.

As technology and automation take over more routine tasks in the workplace, the traits that matter most will be the human ones. Empathy, creativity, problem-solving, and the ability to listen are the traits that build true relationships, both in life and in business. When we focus on those, we create work that matters and a life that means something.

What is your biggest professional achievement to date?

Professionally, my biggest achievement has been building my CPA services from absolutely nothing at age 23, right out of college, to serving more than 300 clients just nine years later. It did not happen overnight. It took countless hours of hard work, trial and error, and a willingness to build something differently than the traditional model.

I had to develop a new pricing strategy that truly aligned with the value we provide, not just the time we spend. I invested heavily in networking and building relationships, and I made it a priority to meet peers who could challenge and advise me. I also listened to every piece of practical guidance I could get from my fellow firm partners and from people who had already walked the path I was stepping into.

What makes this achievement meaningful is not only the growth in numbers, but what it represents. It reflects the trust clients have placed in us, the reputation we have built, and the team we have grown around a shared mission of service and value. Building the firm has pushed me to grow personally, as a leader and as a professional, and it continues to motivate me to keep improving.

Favorite food: Slow smoked beef ribs or beef brisket. A lot of fun to make!

Grant and his wife Jenna live in Ankeny with their children Carmen (8), Ronnie (7), and Landri (5).

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Happy Holidays from all of us at ISCPA!

As the year comes to a close, we want to thank you for your continued support, engagement, and commitment to the Society. Wishing you and your loved ones a joyful holiday season. We look forward to what we'll accomplish together in 2026!

Carrie, Kalli, Katie, Kim, Lindsey, Madeline, Nancy and Tyler

Note our holiday schedule

The ISCPA office will be closed Dec. 24 to Jan. 1 for the holidays and time to recharge for 2026. We look forward to serving members again on Jan. 2. For questions about CPE access during our short break, refer to our website webcast resources.

www.iacpa.org/cpe/webcast-resources.

Tax pros: encourage your clients to create an IRS Online Account

The IRS and its Security Summit partners ask you to encourage your clients to create an **IRS Online Account**.

This tool provides your clients with a simple and secure way to go online and get their latest payment history, balance and more. They can even approve and electronically sign Power of Attorney and Tax Information Authorization requests, which can make your job easier.

Grow your nest egg, not your tax bill.



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Ken Tharp



INTEGRITY. PRECISION. SECURITY.

An IRS Online Account usually takes only 5 to 10 minutes to set up. It uses a two-factor authentication process that protects personal information. Once your client creates an account, scammers can't create a fraudulent one for the same person.

Volunteer tax preparers wanted

The Iowa Center for Economic Success is seeking volunteers to prepare tax returns for people with low-to-moderate incomes, senior citizens, persons with disabilities, and those who speak limited English. Volunteer Income Tax Assistance (VITA) is a national IRS-sponsored program that provides free preparation of federal and state tax returns for those who can't afford professional tax preparation services. Volunteers are provided with free specialized training to become IRS-certified and can earn 14 CPE credits after successfully completing tests and volunteering. No prior experience is required.

Go to www.theiowacenter.org/get-involved/#volunteer to sign up.

This is also a great opportunity for accounting students or retired professionals. If you're located outside of the Des Moines metro area and want to volunteer for VITA, go to the tax volunteer page of the IRS website www.irs.gov/individuals/irs-tax-volunteers to find other VITA community partners near you.

ISCPA High School Accounting Showcase

Help us spread the word

Do you have high school connections in your community or in your hometown? Are you interested in volunteering with high school students exploring accounting careers? ISCPA is hosting three, one-day events across the state in February for high school students to learn about accounting through hands-on preparation, collaboration and presentation.

We are looking for more high schools to participate and more volunteers to network with students, facilitate sessions and judge presentations.

This year's High School Accounting Showcase focuses on financial statement fraud and the importance of effective internal controls. Students will explore components of the popular Fraud Triangle framework and apply to a fictitious business case. The case challenges students to consider a number of factors to evaluate the strength of a company's internal controls and determine the potential for fraud. This engaging and relevant topic resonates with a broader audience of students interested in studies as well as those already exploring accounting courses.

Dates and locations

Feb. 6 – Des Moines Area Community College, Ankeny

Feb. 10 – University of Northern Iowa, Cedar Falls

Feb. 12 – Morningside University, Sioux City

Engaged learning

Working in teams, students will analyze a real-world business scenario, develop solutions, and present their ideas to a panel of professionals. It's a unique opportunity to:

- Apply critical thinking and practice teamwork
- Learn about the accounting profession
- Engage with professional CPAs volunteering as mentors and judges

Benefits for students and teachers

Free to attend, the showcase events help students develop leadership, analysis and public speaking skills. This is a great opportunity to reinforce classroom learning with an added benefit of real-world experience. Advanced accounting knowledge is not necessary, as content is ideal for business, finance, accounting and economic students.

How you can help

- Talk to your high school contacts about this opportunity and encourage them to contact ISCPA Member Engagement Coordinator Madeline Ward at mward@iacpa.org for more information. Alternatively, you can send Madeline your high school contact's information for ISCPA outreach.
- Volunteer your time as a professional panelist or judge by **signing up today**.

We hope to attract a large number of schools and students for the 2026 events to show the many opportunities and bright future available for aspiring CPAs.



Your opinion counts

Have you ever wished ISCPA offered education on a specific topic? Do you see an upcoming business challenge your organization needs help navigating? We want to hear from you about the CPE programs that would best support your work.

Share your ideas directly with Senior Director of Learning and Operations, Katie Shields at kshields@iacpa.org, or be sure to include them on your course evaluation forms when attending our education programs. As we plan our 2026 programming, we welcome your suggestions for both content and speakers.

Need ethics CPE? We have you covered!

DEC.15

Ethical Leadership: Guiding Principles When Others Falter

DEC. 17

Fraud Case Studies: Professional Misbehavior in the 21st Century

DEC.18

Ethical Considerations for CPAs

DEC. 19

The Ethics of Care in the Workplace

DEC. 22

Ethics: IRS Criminal Investigations: Key Lessons for Accountants

Find more at www.iacpa.org/ethics

2025/2026 Conferences at a Glance

JAN. 21, 2026	Iowa CPA Day at the Capitol
MAR. 24, 2026	Business & Industry
MAY 7, 2026	ISCPA Leadership Summit
MAY 12, 2026	Iowa Governmental Roundtable
MAY 28, 2026	Financial Institutions
JUNE 8-9, 2026	Technology
JUNE 18, 2026	Insurance Industry
AUG. 13, 2026	Agriculture Tax & Accounting
SEPT. 17-18, 2026	Fall CPE Conference (Cedar Rapids)
SEPT. 24, 2026	Circle of Excellence Awards

More to come in the Free CPE Series

JAN. 8, 2026	School Tuition Organization (STO) Tax Credits
FEB. 5, 2026	Power Off: Strategies for Healthy Digital Boundaries
FEB. 19, 2026	M&A Advisory
MARCH, 2026	HR and Payroll Hot Topics



2025 conference committee thank you

We extend our heartfelt thanks to all of our conference committee volunteers for the time, dedication, and expertise they contributed to this year's events. Their hard work played an essential role in making our conferences successful and ensuring valuable learning opportunities for ISCPA members. We are grateful for their outstanding efforts!

Business & Industry

Chantell Abshire
Alan Bauer
Mike Campana
Lindsay Chase
Zach Gates
Jami McLeod
Sandi Smith
Cutty Thomas
Calvin VandeKrol
Alison VanOtterloo
Kim Vavra
Lindsay Wetter
Rachel Wollschlager

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Kent Farver
Rachael Heuertz-Nelson
Nicci Lamb
Dustin Opatz
Joe Pena
Tim Stiles
Brad Theisen
Ni Wagner

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Ben Currie
Michael Holdren
Adam Johanson
Jeff Konrad
Laura Meier
Grant Rolfes
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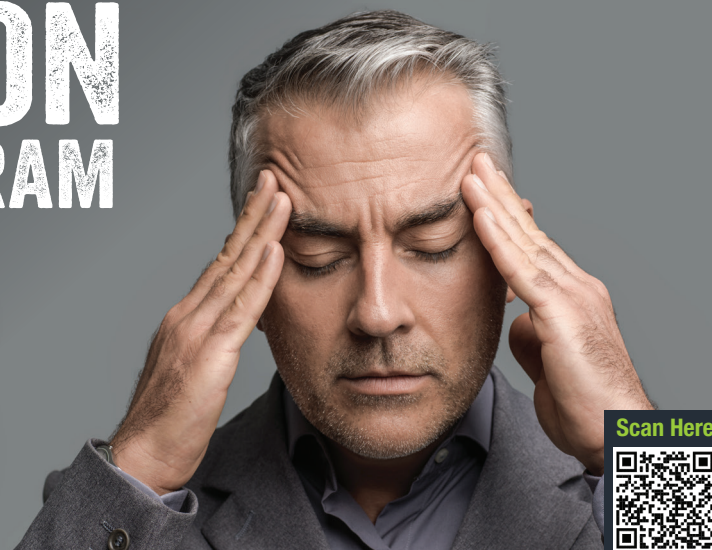
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Fall Council highlights profession growth

By Jim Smith, AICPA Council representative

The fall 2025 meeting of the American Institute of CPAs (AICPA) Council was held Oct. 22-23 in Denver. The Iowa Society of CPAs (Society) was represented by Chair Rick Tiwald, Vice Chair Laura Meier, CEO Carrie Steffen, and me as the Society's elected AICPA Council representative. The day and a half meeting included a variety of interesting topics and speakers and provided the Iowa contingent opportunity to discuss what we heard and how it might impact the Society.

The meeting began with remarks from Lexy Kessler, chair of the AICPA. She provided a summary of work done since the spring council meeting in Washington, D.C. Next up was AICPA President and CEO Mark Koziel. Mark addressed the government shutdown and the widespread impact it was having on various government offices and the country as a whole. This was a topic mentioned several times during the council meeting. Other topics discussed by Mark included workforce development (new name for pipeline), licensure pathway changes, mobility, audit quality, AI, and many others. Mark closed with a message that in spite of many challenges, our profession remains strong and growing.

Additional highlights from the meeting:

- Update from NASBA Chair Maria Caldwell. Similar to the AICPA, NASBA has a new President and CEO, Dan Dustin. NASBA continues to work with accountancy boards and state societies on UAA updates, pathway regulations, and mobility. Monitoring and coordinating the many states and jurisdictions is a large undertaking.
- Panel discussion including several AICPA and NASBA representatives. The panel focused on continuing efforts to deregulate our profession. The discussion was a good reminder for all of us that these efforts are real, continuing, and potentially dangerous to

the quality of the work we provide to clients. Timely communication with legislators will continue to be a priority of ISCPA's board.

- Guest speaker Bill Stainton, award-winning producer and writer, gave an entertaining presentation about being innovative, flexible, and open to change in uncertain times. Quite fun for a room mostly full of accountants!
- James Cox, the AICPA vice president of state advocacy and state society relations and Mark Peterson, AICPA executive vice president of advocacy provided an extensive review of the legislative environment in the various states and Washington D.C. Of particular note was the release of the ninth edition of the UAA in July and the positive influence the AICPA had in Washington D.C. related to the new tax legislation. You may recall the Society's representatives were in Washington in May as the tax bill was being debated. Our visits to the Iowa legislators helped communicate AICPA's priorities.
- Elizabeth Burkhalter, director of CPA Pipeline and Mike Decker, vice president of the CPA examination and pipeline provided additional information regarding student enrollment in accounting programs. Per their numbers, accounting enrollment was up 12% during the 2025 spring semester. This is the third consecutive increase. It would seem the emphasis on student outreach is having an impact and a good reminder for us to continue and increase those efforts.

The AICPA Council meetings always provide useful information and motivation to stay engaged, and I appreciate the opportunity to attend these meetings. If you have any questions, please contact me at jsmith@mhcscpa.com.



Jim Smith, is a consultant for MHCS PC in West Des Moines. He is the Society's elected AICPA Council representative and has been an ISCPA member since 1975.