

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA
601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

INSTRUCTIONS TO APPLICANTS FOR RECIPROCAL CERTIFICATE AS A CPA

In order to qualify for a reciprocal CPA certificate, an individual's qualifications must be determined to be substantially equivalent to Louisiana's licensure requirements. This may be done by comparing an individual's qualifications to the Louisiana requirements or by the applicant holding a valid original license from a "substantially equivalent" state.

Reciprocal certificates are required when a CPA from out of state moves to Louisiana or seeks to primarily work or practice here. Reciprocal certificates allow an individual to use the CPA or Certified Public Accountant title in Louisiana. In order for a firm to offer services while using the CPA title or to perform attest engagements, the person or entity must also hold a LA firm permit or have "practice rights" in Louisiana. If you intend to have clients or perform attest engagements in Louisiana, contact the Board's office for more information.

Reciprocal certificates subject the certificate holder to mandatory Continuing Professional Education (CPE). The initial CPE effective date is **January 1** following the year in which the Board issues the certificate. The CPE must be reported to the Board every three years.

AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION & LICENSURE INFORMATION (2):

The verification on the *Authorization for Interstate Exchange of Examination and Licensure Information* form must be made by the State Board that issued your current certified public accountant certificate. **Additionally**, if this verification is not from the state that issued your original certificate, an additional *Authorization for Interstate Exchange of Examination and Licensure Information* form must be completed by the state of original issuance. Some state boards may charge for this service.

APPLICATION FOR A RECIPROCAL CERTIFICATE AS CERTIFIED PUBLIC ACCOUNTANT

- Please answer completely every question on the application. Additional guidance is as follows:

Item 6.a: *"In good standing"* means the applicant is in compliance with the rules and regulations of the appropriate licensing board, including payment of the annual registration fee, and any penalties and other costs attached thereto. In the case of board-imposed disciplinary or administrative sanctions, the applicant must have complied with all of the provisions of the appropriate licensing board order.

Item 11: IF YOUR ORIGINAL LICENSE WAS ISSUED BY A NON-SUBSTANTIALLY EQUIVALENT STATE, submit letters from employers and licensee supervisors written on company letterhead and signed by a supervisor. The letters must be originals and addressed to this Board. Include applicant's job titles with detailed descriptions of the experience; indicate the employment and supervision dates (month, day, year); clearly explain the nature and extent of supervision by a CPA licensee; verify whether the employment was full-time or part-time; and, should also show number of people the applicant supervised in his/her position. For part-time hours, documentation in the form of time sheets or payroll records must be provided.

Sole practitioners must obtain and submit three (3) letters from separate clients confirming at least one (1) year of public practice experience within the last four (4) years, or four (4) years in the last ten (10). The letters must be addressed to this Board, signed by the client on the client's letterhead, include a description of the services performed and the dates/years these services were performed.

Item 12: IF YOUR ORIGINAL LICENSE WAS ISSUED BY A NON-SUBSTANTIALLY EQUIVALENT STATE and your original certificate was issued during or after 1997, also submit your college transcript(s). The 150 hour college requirement became effective in Louisiana in 1997 and may also be required of certain reciprocal applicants.

Item 16: Include character references from three persons who have known the applicant for at least one year, and who are not related to the applicant.

Items 17 and 18. Submit a check for application fee, the **INTERSTATE EXCHANGE OF INFORMATION** form(s), and be sure to sign the form.

INSTRUCTIONS TO APPLICANTS FOR RECIPROCAL CERTIFICATE AS A CPA – (cont.)

FILING REQUIREMENTS:

Mail completed forms and the fee to this Board at the address on the reverse side of this page.

The verification(s) on the *Authorization for Interstate Exchange of Examination and Licensure Information* form must also be submitted in order for the application to be complete. Some State Boards send these completed forms directly to our Board; others will return it to you for forwarding.

Applications must be received in the Board's office at least thirty (30) days prior to a regular meeting to be considered by the Board at that meeting. Regularly scheduled meetings are usually held on the last working days of January, April, July and October.

An application received without proper support is not acceptable. Applications for reciprocal certificates may be denied when the facts indicate that the applicant was a Louisiana resident before, after or while obtaining certification in another state and/or that the certification was obtained in another state to evade otherwise applicable Louisiana statutes and rules.

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If you have other questions, contact the Board's office at (504) 566-1244.

