

## NOTICE OF INTENT

### Officer of the Governor State Board of Certified Public Accountants of Louisiana

Certified Public Accountants—LAC 46:XIX. Chapters 1, 3, 5, 7, 9, 11, 13, 15, 17, 19 and 23.

Notice is hereby given that in accordance with the Louisiana Administrative Procedure Act, R.S. 49:950 *et seq.*, and pursuant to the authority vested in the State Board of Certified Public Accountants of Louisiana (Board) by the Louisiana Accountancy Act, R.S. 37:71 *et seq.*, the Board intends to amend its Rules in order to: add a definition for “signature” to electronic and digital signatures (.101); remove an outdated newspaper advertisement requirement for a lost certificate (.319B.1.); eliminate specific names of regional accreditation bodies to accommodate name changes and flexibility to approve new entities that may be relevant in the future (.501); update educational requirements by allowing nine hours of accounting course electives to be less restrictive and replacing the “commercial law” requirement with “business law” to better capture the focus of the new CPA Exam (.503A.), align the educational requirements with changes to the 2024 CPA Exam (.503A.1.); allow nine (up from six) semester hours of internship/independent study to be applied to the education requirements (.503A.1.k.3.); remove “correspondence” courses since they can be done “online” and include “college” for clarification (.503D.); remove the term “testing window,” which is no longer applicable (.505F.1.b.i.-ii.); eliminate specific names of foreign credentialing service providers as names change and/or new service providers are created (.703C.); clarify that original or certified documents are only required for CPA Exam applications (.705); broaden the scope of complexity and diversity experience for applicants in academia by including course development and more subject areas (.903A.2.a.i.(a)); provide for on-line applications and remove time limits on application submissions (.1105A.1.); include the responsibility to notify the Board of a change in email address (.1107A.); allow for continuing professional education (CPE) reciprocity for Louisiana CPAs licensed in multiple states, as is done by thirty-six other states (.1301B.); eliminate an outdated CPE reporting cycle (.1301E.2.); update the CPE compliance period and remove outdated information (.1301F.1.-2.); include responsibility of CPA Firms to notify the Board of changes to the number or locations of offices, partners, members, a point of contact change or action against a Firm permit in another state (.1501C.2.); clarify the term “Professional Services” by providing examples (.1700B.); remove unnecessary language and instead refer to compliance with current

standards listed in .1703A. (.1703C.); replace “CPA” with “licensee” to clearly differentiate an actively licensed CPA and inactive or retired CPA (1707A.1.); edit the wording of “affiliated entities” to better clarify the purpose and intent (1707A.2.); clarify that the designations “CPA-Inactive” and/or “CPA-Retired” cannot be used in connection with performing or offering to perform professional accounting services to the public (.1707B.2.b.); clarify that a CPA Firm name is not misleading if it includes the name of a former partner, member or shareholder (.1707C.3.b.); clarify responsibility of any individual holding a Louisiana certificate and/or who practices in Louisiana via substantial equivalency to cooperate with a Board investigation (.1707F.); require certificate holders and applicants to notify the Board within thirty days of action against their license or Firm permit by another state (.1707G.); relocate the last sentence from 1901A to 1901C.; include for ease of investigative administration the presence of publically available information suggestive of a possible violation of the Act and/or Board rules (.1901C.); and remove “within thirty days” to provide more flexibility in decisions (.1909V.). The proposed amendments also add new Chapter (23) and Section (2301), respecting Declaratory Orders and Rulings for compliance with R.S. 49:962 (.2301). The proposed changes are set forth below.

## Title 46

### PROFESSIONAL AND OCCUPATIONAL STANDARDS

#### Part XIX. Certified Public Accountants

##### 1. General Provisions

###### §101. Definition of Terms Used in the Rules

A. ...

\* \* \*

*Signature*—a mark or sign made by an individual on an instrument or document to signify knowledge, approval, acceptance, or obligation. Acceptable forms of signature include written (or wet), electronic (E-signature), and digital signatures.

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 *et seq.*

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:1 (January 1980), amended LR 11:757 (August 1985), amended by the Department of

Economic Development, Board of Certified Public Accountants, LR 23:1112 (September 1997), LR 26:1966 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR

### Chapter 3. Operating Procedures

#### §319. Assessment of Application, Annual and Other Fees

A.-B. ...

1. In the event of a certificate which has been lost, the request for replacement must be accompanied by a sworn statement that the certificate is lost.

B.2.-C. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:8 (January 1980), amended LR 9:209 (April 1983), LR 11:758 (August 1985), LR 13:13 (January 1987), LR 15:619 (August 1989), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1070 (November 1991), LR 23:1124 (September 1997), LR 26:1968 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 28:1013 (May 2002), LR 31:1330 (June 2005), LR 43:1899 (October 2017), LR

### Chapter 5. Qualifications; Education and Examination

#### §501. Definition

*Accredited University or College*—a university or college accredited by any one of the six regional accreditation associations and any other accrediting organization recognized by the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1119 (September 1997), amended LR 26:1969 (September 2000), Office of the Governor, Board of Certified Public Accountants, LR 43:1900 (October 2017), LR

#### §503. Educational Requirements

A. ...

	Undergraduate Semester Hours	Graduate Semester Hours
<b>Accounting Courses</b>		
***	***	***

	Undergraduate Semester Hours	Graduate Semester Hours
<b>Accounting Courses</b>		
Accounting Electives: above the basic and beyond the elementary level	9	9
...	...	...
	Undergraduate Semester Hours	Graduate Semester Hours
Business Courses (other than Accounting Courses)	24	24
Including at least 3 semester hours in Business Law		
...	...	...

1. The board will accept for business course credit semester hours earned in courses offered through the institution's College of Business and reported on official transcripts in the following areas:

- a. business commercial law;
- b.-d. ...;
- e. business communications including technical writing;
- f.-g. ...;
- h. information technology systems;
- i. ...;
- j. data analytics (college of business or any other college);
- k. other business-related content areas included in the Uniform CPA Examination Blueprints or as may be approved by the board.

A.1.l.-A.2. ...

3. Up to nine semester hours for internship and independent study may be applied to the education requirement. However, of the nine hours, a maximum of three semester hours may apply to the accounting courses, three semester hours toward the required business courses, and three semester hours toward the general education requirement.

A.4.-C. ...

D. With respect to courses required for the degree, other than those specified by §503.A, the board does recognize credit received for courses granted on the basis of advanced placement examinations (such as CLEP, ACT or similar examinations). Except for online courses at an accredited university or college approved by the board, the accounting and business course credits specifically listed in §503.A shall have been awarded pursuant to satisfactory completion of a course

requiring personal attendance at classes in such course.

E. . . .

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:6 (January 1980), amended LR 11:757 (August 1985), LR 13:13 (January 1987), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 15:616 (August 1989), LR 17:1072 (November 1991), LR 23:1120 (September 1997), LR 26:1969 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 43:1900 (October 2017), LR

### **§505. Examination**

A.-F.1.a. . . .

b.i. Repealed.

ii. Repealed.

b. In the event all test sections of the examination are not passed within a given rolling qualifying period, credit for any test section(s) passed outside that qualifying period will expire and that test section(s) must be retaken.

F.2.-H. . . .

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:6 (January 1980), amended LR 9:208 (April 1983), LR 12:88 (February 1986), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1068 (November 1991), LR 23:1119 (September 1997), LR 26:1970 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 29:1475 (August 2003), LR 32:2248 (December 2006), LR 43:1901 (October 2017), LR 46:338 (March 2020), LR

## **Chapter 7. Qualifications; Application for CPA Examination**

### **§703. Examination Application**

A.-B. . . .

C. Candidates or applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by a board recognized evaluation service provider.

D. . . .

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated and amended LR 6:8 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1122 (September 1997), LR 26:1971 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 29:1478 (August 2003), LR 43:1902 (October 2017), LR

### **§705. Originals or Certified Copies Required**

A. As it applies to this Chapter, all documents required to be submitted must be the original or certified copies thereof. For good cause shown, the board may waive or modify this requirement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:8 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 26:1971 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR

## **Chapter 9. Qualifications for Initial Certificate**

### **§903. Qualifying Experience**

A.-A.2.a.i. . . .

(a) the applicant shall have developed and or taught more than one academic course required to sit for the CPA exam;

A.2.a.i.(b).-C.2. . . .

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 4:223 (June 1978), amended LR 6:7 (January 1980), LR 9:208 (April 1983), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 15:617 (August 1989), LR 23:1122 (September 1997), LR 26:1972 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 43:1903 (October 2017), LR

## **Chapter 11. Issuance and Renewal of Certificate; Reinstatement**

### **§1105. Certificate Application, Annual Renewals, Inactive or Retired Registration, Reinstatement, Practice Privileges under Substantial Equivalency**

A. Applications

1. Applications for initial or reciprocal certificates pursuant to R.S. 37:76.F shall be made online via the Internet or on forms that may be furnished by the board, and shall be accompanied by application fees fixed by the board pursuant to §319. The forms shall contain all of the items and information requested in the appropriate space in order to be acceptable.

A.2. -E.4.b.ii. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:9 (January 1980), amended LR 9:208 (April 1983), LR 11:758 (August 1985), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1070 (November 1991), LR 23:1124 (September 1997), LR 26:1974 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2249 (December 2006), LR 33:2634 (December 2007), LR 34:2398 (November 2008), LR 43:1904 (October 2017), LR

#### **§1107. Change in Address or Practice Status**

A. All certified public accountants, individuals registered in inactive or retired status, and individuals who have the privilege to practice under substantial equivalency shall be responsible for keeping the board informed of their current mailing address, email address, and practice status, and shall notify the board in writing of any changes within 30 days.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:8 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1125 (September 1997), LR 26:1976 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 43:1905 (October 2017), LR

## **Chapter 13. Maintenance of Competency; Continuing Professional Education (CPE)**

### **§1301. Basic Requirements**

A.-A.5 ...

B. Exemption.

1. The board may grant an exemption from CPE in accordance with R.S. 37:76(D)(2). In order to be granted an exemption, the certificate holder must register in inactive or retired status and follow the provisions of §1707.B.

2. CPE Reciprocity. A non-resident licensee seeking renewal of a certificate in this state shall be determined to have met the CPE requirement of this rule by meeting the CPE requirements for renewal of a certificate in the state in which the licensee's principal place of business is located.

a. Non-resident applicants for renewal shall demonstrate compliance with the CPE renewal requirements of the state in which the licensee's principal place of business is located by signing a statement to that effect on the renewal application of this state.

b. If a non-resident licensee's principal place of business state has no CPE requirements for renewal of a certificate, the non-resident licensee must comply with all CPE requirements for renewal of a certificate in this state.

c. However, in the years that this board has a professional ethics requirement, if the non-resident licensee's principal place of business state did not have a professional ethics requirement, they shall be required to complete the professional ethics requirements for Louisiana.

C.-E.1. ...

1. ...

2.-2.c. Repealed.

F. Compliance Period

1. The compliance period for continuing professional education is defined as a rolling two-year period ending on December 31 of each year (i.e. two-year period ending on December 31, 2018 including years 2017 and 2018, then two-year period ending on December 31, 2019 including years 2018 and 2019, and so forth.)

2. Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Board of Certified Public Accountants, LR 6:4 (January 1980), amended LR 9:208 (April 1983), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 15:614 (August 1989), LR 23:1116 (September 1997), LR 26:1976 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2249 (December 2006), LR 41:1664 (September 2015), LR 43:1905 (October 2017), LR

## Chapter 15. Firm Permits to Practice; Attest Experience; Peer Review

### §1501. CPA Firm Permits; Attest Experience; Application, Renewal, Reinstatement; Internet Practice

A.-C.1. . . .

2. A firm registered pursuant to R.S. 37:77 shall file with the board a written notification of any of the following events concerning the practice of public accountancy within this state within 30 days after its occurrence:

a.-b. . . .

c. addition of a new or change in the identities of the firm's partners, officers, members, managers or shareholders, whose principal place of business is in this state;

d.-e. . . .

f. any change in the number or location of offices within the state;

g. any change in the identity of those persons in charge of any offices within the state e.g., the designated point of contact for the office, manager of the office, etc.;

h. any denial, revocation, or suspension of a permit by any other state;

i. the occurrence of any event or events which would cause such firm not to be in conformity with the provisions of the Act or any rules or regulations adopted by the board.

C.3.-F. . . .

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 3:308 (July 1997), amended LR 6:9 (January 1980), amended LR 9:209 (April 1983), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1070 (November 1991), LR 23:1124 (September 1997), LR 26:1980 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2249 (December 2006), LR 33:2634 (December 2007), LR 34:2399 (November 2008), LR 43:1905 (October 2017), LR

## Chapter 17. Rules of Professional Conduct

### §1700. General

A.-A.5. . . .

B. Definition. The following term has meaning which is specific to §1700-1707.

*Professional Services*—services arising out of or related to the specialized knowledge or skills associated with certified public accountants e.g. matters of accounting and financial reporting, tax, finance, investment advice or financial planning, management, or consultation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Board of Certified Public Accountants, LR 6:2 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1113 (September 1997), LR 26:1982 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2249 (December 2006), LR 43:1907 (October 2017), LR

### §1703. Competence and Professional Standards

A. . . .

\* \* \*

B. . . .

C. Professional Standards. Licensees shall comply with all applicable professional standards, including but not limited to those listed in §1703A.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Board of Certified Public Accountants, LR 6:2 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1115 (September 1997), LR 26:1984 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2251 (December 2006), LR

### §1707. Other Responsibilities and Practices

A. Acting through Others

1. A CPA licensee or CPA firm shall not permit others to carry out on his behalf or on the firm's behalf, either with or without compensation, acts which, if carried out by the licensee or CPA firm, would place him or the CPA firm in violation of the rules of professional conduct, professional standards, or any provisions of the Act.

2. Acting through an affiliated entity.

a. Definition

i. Affiliated entity: Affiliated entities for purpose of this rule refers to entities which share elements of ownership structure with a CPA firm and which offer to clients, or the public, professional services or products related to the skills associated with CPAs. Conversely, entities that offer services or products that do not relate to matters of accounting and financial reporting, tax, finance, investment advice or financial planning, management, or consultation are excluded.

ii. Similar name: A similar name is one that contains one or more names, or initials of the names, or reference to that/those names that are included in a CPA firm applying for or currently holding a firm permit.

b. On and after January 1, 2008, a CPA firm shall not affiliate with an entity that has a similar name unless:

i. the affiliated entity is owned in accordance with §1707.A.2.d.i.; or

ii. has been issued a firm permit by the board pursuant to §1707.A.2.d.ii.; or

iii. the CPA firm has entered into a written agreement with the board pursuant to §1707.A.2.d.ii.

A.2.c. ...

d. Repealed.

d. depending on the ownership structure, an affiliated entity may be required to obtain a firm permit in order to use a similar name which indicates that the CPA or CPA firm is providing services through the affiliated entity.

A.2.d.i-iii.; ...

e. under R.S. 37:77(C), a majority of the ownership of a CPA firm (in terms of financial interests and voting rights of all partners, officers, shareholder, members, or managers) must belong to holders of valid licenses. Thus an unlicensed "holding company" cannot own a majority or 100 percent of a CPA firm. Therefore, such a "holding company" would have to apply for a CPA firm permit and qualify as such. The holding company and the CPA firm must both be registered as firms with the board even though the holding company will not directly offer services to clients. If the holding company does not otherwise meet the requirements to be licensed (e.g., the requirements that a majority ownership interest is held by licensees; the owners must be active in the firm or affiliates; and, the name must not be misleading) then such a firm structure would not be permissible.

## B. Use of the "CPA Inactive" or "CPA Retired" Designation

### 1. Certificate only holders under prior law.

a. Prior to applying for and obtaining a certificate under R.S. 37:75.I, individuals who annually register in inactive status may use the "CPA inactive" designation in connection with an employment position held in industry, government or academia, or in personal correspondence.

b. Any such individual who offers to perform or performs, for the public, professional services of any type involving the use of accounting, management advisory, financial advisory, tax, or consulting skills shall not use the designation CPA or "CPA inactive" in connection therewith or in any other manner or in connection with any employment.

### 2. Certificate Holders Subject to CPE Exemption

a. ...

b. Any individual referenced in R.S. 37:76(D)(2) who after being granted an exemption under that Section offers to perform or performs for the public professional services of any type involving the use of accounting, management advisory, financial advisory, tax, or consulting skills shall no longer qualify for the use of the designation and shall immediately cease all uses of the designation "CPA inactive" or "CPA-retired" in connection therewith or in any other manner or in connection with any employment or on any letterhead, business card, email signature, etc.

c. ...

## C. Firm Name

### 1.-2...

3. A CPA firm name is misleading within the meaning of R.S. 37:83(G) if, among other things:

a. ...

b. the CPA firm name includes the name of a person who is not a CPA and is not a past partner, shareholder, or member of the firm.

### C.4.-E. ...

F. Cooperation with Board Inquiry or Investigation. A certificate holder, or CPA licensed in another state who has provided professional services to Louisiana clients, or CPA licensed in another state who may be granted rights under the substantial equivalency provisions of R.S. 37:94, shall fully cooperate with the board in connection with any inquiry or investigation made by the board. Full cooperation includes, but is not limited to, fully responding in a timely manner to all inquiries of the

board or representatives of the board and claiming board correspondence from the U.S. Postal Service and from other delivery services used by the board.

G. Denial, Suspension, or Revocation by another state. Pursuant to R.S. 37:76 (F), each holder of or applicant for a certificate shall notify the board in writing within 30 days after the occurrence of any denial, revocation, or suspension of a certificate, license or permit by another state.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Board of Certified Public Accountants, LR 3:308 (July 1977), amended 4:358 (October 1978), LR 6:3 (January 1980), LR 9:207 (April 1983), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1068 (November 1991), LR 23:1115 (September 1997), LR 26:1985 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2252 (December 2006), LR 43:1908 (October 2017), LR

## **Chapter 19. Investigations; Hearings; Suspension, Revocations or Restrictions; Reinstatements**

### **§1901. Charges in Writing; Investigative Files**

A. Charges against holders of CPA certificates, practice privileges, and/or firm permits shall be made in writing, signed by the persons preferring the charges and addressed or delivered to the board. The board's investigative staff may establish or open an investigative file upon receipt of such charges.

B. . . .

C. The board's staff may establish or open an investigative file:

1. Upon receipt of written charges as described in section §1901 (A); or

2. At the written direction of any member of the board or other person who has been designated as investigating officer in accordance with §1903; or

3. Upon receipt of other publicly available information which is suggestive of any potential violations of the rules, regulations, or statutes which the board is authorized to enforce. The source of such other information must be identified in the file.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:9 (January 1980), amended by the Department of Economic Development, Board of Certified

Public Accountants, LR 23:1126 (September 1997), LR 26:1987 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 33:2636 (December 2007), LR

### **§1909. Hearing**

A.-U. . . .

V. Any licensee whose certificate, practice privilege, or firm permit issued by the board is subsequently suspended or revoked may be required to return such certificate, registration or firm permit.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:9 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1126 (September 1997), LR 26:1988 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 33:2636 (December 2007), LR 43:1909 (October 2017), LR

## **Chapter 23. Declaratory Orders and Rulings**

### **§2301. Petitions; Orders and Rulings**

A. As authorized by R.S. §49:977.4, the board may hear and decide petitions for declaratory orders and rulings as to the applicability of any statutory authority or of any rule or order of the board. The petition shall contain sufficient information to enable the board to act thereupon, and the board may request additional information and facts. The board shall issue its order or ruling as expeditiously as possible after deliberate consideration of the issues involved and the interests affected. Such orders and rulings shall have the same status as board decisions or orders in adjudicated cases.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq. and 49:977.4.

HISTORICAL NOTE: Adopted by the Office of the Governor, Board of Certified Public Accountants, LR

### **Family Impact Statement**

In compliance with Act 1183 of the 1999 Regular Session of the Louisiana Legislature, the impact of the proposed amendments on the family has been considered. It is not anticipated that the proposed amendments will have an adverse impact on family, formation, stability or autonomy, as described in R.S. 49:972.

### **Poverty Statement**

In compliance with Act 854 of the 2012 Regular Session of the Louisiana Legislature, the impact of the

proposed amendments on those that may be living at or below one hundred percent of the federal poverty line has been considered. It is not anticipated that the proposed amendments will have any impact on child, individual or family poverty in relation to individual or community asset development, as described in R.S. 49:973.

**Small Business Statement**

In compliance with the Small Business Protection Act, the economic impact of the proposed amendments has been considered. It is not anticipated that the proposed amendments will have any adverse impact on small businesses, as defined in R.S. 49:978.1. *et seq.*

**Provider Statement**

In compliance with HCR 170 of the 2014 Regular Session of the Louisiana Legislature, the impact of the proposed amendments on organizations that provide services for individuals with developmental disabilities has been considered. It is not anticipated that the proposed amendments will have any impact on the staffing, costs or overall ability of such organizations to provide the same level of services, as described in HCR 170.

**Public Comments**

Interested persons may submit written data, views, arguments, information or comments on the proposed amendments to Lisa A. Benefield, Executive Director, State Board of Certified Public Accountants of Louisiana, 601 Poydras Street, Suite 1770, New Orleans, Louisiana, 70130. She is responsible for responding to inquiries. Written comments will be accepted until 4:00 p.m., January 20, 2023.

**Public Hearing**

A request pursuant to R.S. 49:953(A)(2) for a public hearing must be made in writing and received by the Board within 20 days of the date of this notice. If a public hearing is requested to provide data, views, arguments, information or comments in accordance with the requirements of R.S. 49:953A.(2)(a) of the Louisiana Administrative Procedure Act, the hearing will be held on January 26, 2023, at 9 a.m. at the office of the State Board of Certified Public Accountants of Louisiana, 601 Poydras Street, Suite 1770, New Orleans, Louisiana 70130. Any interested person wishing to attend should call (504) 566-1244, in advance to confirm that a hearing is being held.

Lisa A. Benefield

Executive Director