

**FINAL REPORT RELATIVE TO PROPOSED  
ADMENDMENT OF ADMINISTRATIVE RULES GOVERNING  
CERTIFIED PUBLIC ACCOUNTANTS  
(LAC 46:XIX, Chapters 1, 3, 5, 7, 9, 11, 13, 15, 17, 19 and 23)**

(La. Rev. Stat. §49:968D)

By The  
STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANTS  
OF LOUISIANA

Submitted To The

COMMITTEE ON COMMERCE CONSUMER  
PROTECTION AND INTERNATIONAL AFFAIRS,  
LOUISIANA SENATE,

COMMITTEE ON COMMERCE,  
LOUISIANA HOUSE OF REPRESENTATIVES,

PRESIDENT OF THE SENATE

And

SPEAKER OF THE HOUSE OF REPRESENTATIVES

February 8, 2023

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This Report is respectfully submitted by the State Board of Certified Public Accountants of Louisiana (the “Board”), within the Office of the Governor, pursuant to La. Rev. Stat. §49:968(D).

I. *Background.* By Notice of Intent published in the December 20, 2022 Edition of the *Louisiana Register*, Vol. 48, No. 12, pp. 3008-3014, the Board proposed to amend its rules governing certified public accountants (“CPAs”), LAC Title 46:XIX, Chapters 1, 3, 5, 7, 9, 11, 13, 15, 17, 19 and 23. Concurrently, with submission of the Notice of Intent to the *Register*, in accordance with La. Rev. Stat. §40:968, the Board submitted a Report on the proposed rule amendments to the Senate Committee on Commerce Consumer Protection and International Affairs, the House Committee on Commerce, the President of the Senate and the Speaker of the House of Representatives.<sup>1</sup> Following publication of Notice of Intent the Board did not receive a request for public hearing nor any written comments.

This Report, submitted by the Board pursuant to and as prescribed by La. Rev. Stat. §49:968(D), includes copies of: (i) the final notice to the Occupational Licensing Review Commission advising that there are no changes to the proposed amendments; and (ii) a photocopy of the Notice of Intent containing the full text of the proposed amendments previously published in the December 20, 2022 Edition of the *Louisiana Register*, which the Board intends to adopt and formally promulgate in the identical form as was previously published by and upon publication in the March 2023 Edition of the *Louisiana Register*.

The subject rule amendments are proposed for adoption and promulgation pursuant to the Board’s administrative rule making authority under the Louisiana Accountancy Act, La. Rev. Stat. §§37:71 et. seq.

II. *Summary of Proposed Rules.* As noted in the Board’s original Legislative Report, the proposed amendments are set forth in LAC 46:XIX. 101, 319B.1, 501, 503A., 503A.1, 503A.1.k.3., 503D., 505F.1.b.i.-ii., 703C., 705, 903A.2.a.i.(a.), 1105A.1., 1107A., 1301B., 1301E.2., 1301F.1.-2., 1501C.2., 1700B., 1703A., 1707A.1., 1707A.2., 1707B.2.b., 1707C.3.b., 1707F., 1707G., 1901A, 1901C., 1909V., and Chapter 23, Section 2301.

Specifically, the proposed changes to LAC 46:XIX: add a definition for “signature” to

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<sup>1</sup>*Electronic Mail*, Lisa A. Benefield, Exec. Dir., State Board of Certified Public Accountants of Louisiana, RE: Report Relative to Proposed Amendment of Administrative Rules Governing Certified Public Accountants (Dec. 8, 2022).

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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 an occasional name change and for 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 replace the “commercial law” requirement with “business law” to better capture the focus of the new CPA Exam (.503A.) and align the educational requirements with changes to the upcoming 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 in order to accommodate name changes and/or approval of new service providers (.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 (1701A.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

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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 the Board more flexibility in their decisions (.1909V.). The proposed amendments also add the new Chapter (23) and Section (2301), respecting Declaratory Orders and Rulings for compliance with La. R.S. 49:977.4 (.2301).

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