From:	Lisa Benefield
To:	"apa.senatepresident@legis.la.gov"; "apa.housespeaker@legis.la.gov"; "apa.s-com@legis.la.gov"; "apa.h-com@legis.la.gov"
Cc:	Lisa Benefield
Subject:	First Report to Oversight - CPA Board - September 2026
Date:	Wednesday, September 9, 2026 3:22:00 PM
Attachments:	Redline - CPA Board - September 2026.pdf Notice of Intent - CPA Board - September 2026.pdf FEIS Signed - CPA Board - September 2026.pdf

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Good Afternoon,

Please find attached the Board's Notice of Intent, approved and signed FEIS, and a redline copy of the Board's proposed rule changes as required pursuant to La. R.S. 49:966.

The primary purpose of the proposed rule changes is to align the Board's rules with the Louisiana Accountancy Act, which was amended by Act 653 during the 2026 Legislative Session. The Act now authorizes three pathways to CPA licensure in Louisiana—an expansion from the previous two pathways. This change reflects a national initiative, as many Accountancy Boards across the United States are adopting a third pathway that allows candidates to qualify with a bachelor's degree in Accounting, successful completion of the CPA Exam, and two years of professional experience. Under prior law, candidates were required to complete 150 hours of college education (a bachelor's degree plus a master's degree or an additional 30 credit hours), pass the CPA Exam, and obtain one year of experience.

A brief summary of the proposed changes includes the following: defining Accounting Concentration; adding a third pathway to licensure; increasing the amount of time permitted to pass the CPA Exam; replacing the term "substantially equivalent" with "comparable" and "mobility"; clarifying the process for curing a CPE deficiency; clarifying practice privileges in Louisiana for out-of-state CPAs; removing outdated references related to CPE reporting; clarifying the expiration date for Firm Permits; updating citations to state statutes that have been amended; and updating the name of NASBA's database used by boards to report disciplinary actions.

Please let me know if you have any questions or need any further information. My direct dial is 504-372-6726 and my email is Lisa.Benefield@la.gov.

Thank you,
Lisa

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