NOTICE OF INTENT

Office of the Governor
Board of Certified Public Accountants of Louisiana

Certified Public Accountants
(LAC 46:XIX.101, 311, 319, 503, 505, 903, 1103, 1105, 1107, 1301, 1309, 1501, 1503, 1707, 1905, and 1909)

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 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, LAC 46:XIX.Chapters 1-5 and 9-19 to conform them to Act 653 of the 2026 Regular Session of the Louisiana Legislature and to update the rules generally as made necessary by the passage of time and for consistency with current board practices. The proposed changes: defining Accounting Concentration; establishing a third pathway to licensure; extending the timeframe allowed 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the process for curing a CPE deficiency; clarifying practice privileges in Louisiana for out-of-state CPAs; removing outdated references related to CPE reporting; clarifying the expiration date for Firm Permits; updating citations to amended state statutes; and revising the name of NASBA's disciplinary-reporting database. The proposed changes are set forth below:

Title 46
PROFESSIONAL AND OCCUPATIONAL STANDARDS
Part XIX. Certified Public Accountants

Chapter 1. General Provisions

§101. Definition of Terms Used in the Rules

A. ...

Accounting Concentration—a course of study completed as part of a baccalaureate or higher degree that satisfies the board's educational requirements for CPA examination eligibility under §503, including the required accounting and business coursework.

* * *

B. - 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 6:1 (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 49:650 (April 2023), LR 52:

Chapter 3. Operating Procedures

§311. Monthly Compensation

A. The officers of the board shall receive compensation of $250 per month and other members shall receive $200 per month. This compensation shall be for time expended by such members in attending board meetings and hearings, issuing of certificates and firm permits, conducting investigations, and discharging other duties and powers of the board.

B. ...

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 6:6 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1119 (September 1997), LR 26:1968 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 43:1899 (October 2017), LR 52:

§319. Assessment of Application, Annual and Other Fees

A. Certification, firm permit application, renewal, and other fees shall be assessed by the board in amounts not to exceed the following.

Application Fees	
Original certification application	$250
Reciprocal certification application	$120
Retired status application	$50
Reinstatement of certificate application	$500
Firm permit application	$250
Annual Fees	
Renewal of certificate	$120
Registration CPA inactive status	$60
Registration CPA retired status	$50
Renewal of firm permit	$100
Plus per owner over 10 not to exceed	$25 $2,500
Other Fees (in amounts not to exceed)	
Temporary (provisional) licenses	$100
Replacement of a CPA certificate	$50*
Transfer of grades transfer fee	$50
Written verifications	$50
Pre-Exam Evaluation	$100
Delinquent and other fees are cited in the Act.	

B. - 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 49:650 (April 2023), LR 52:

Chapter 5. Qualifications; Education and Examination

§503. Educational Requirements

A. To be eligible for examination by and under auspices of the board, an applicant shall possess a baccalaureate or higher degree, duly conferred by an accredited university or college recognized and approved by the board. The applicant shall present evidence which shall consist of one or more official transcripts certifying that the applicant has attained the foregoing degree and said transcripts shall evidence award of credit for satisfactory completion of the following courses and credit hours, according to whether such courses and credits are taken as an undergraduate course and semester hour or a graduate course and semester hour.

* * *

A.1. - D. ...

E. To be eligible for licensure by and under auspices of the board, an applicant shall have completed one of the following educational pathways of postsecondary, graduate, or postgraduate education at and by an accredited college or university recognized and approved by the board.

1. A baccalaureate or higher degree plus an additional thirty semester hours conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate or

2. A post-baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate or

3. A baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate.

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 49:650 (April 2023), repromulgated LR 49:864 (May 2023), amended LR 52:

§505. Examination

A. - E.2. …

F. Retake and Granting of Credit Requirements

1. A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for a rolling qualifying period as measured from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections. The qualifying period shall be determined by the board and shall be comprised of no less than 30 months.

F.1.a. - 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 49:651 (April 2023), LR 52:

Chapter 9. Qualifications for Initial Certificate

§903. Qualifying Experience

A. The experience required to be demonstrated for issuance of an initial certificate pursuant to R.S. 37:75(G) shall meet the requirements of this rule.

1. Experience may consist of providing any type of services or advice using accounting, attest, management advisory, financial advisory, tax, or consulting skills.

2. -.2.a.i.(a). ...

(b). The applicant shall have taught an accumulated course load of at least 24 semester credit hours, or the equivalent, and shall have done so:

i. For a period of not less than one year during the four years immediately preceding the date of application, if the applicant is required to demonstrate one year of experience under R.S. 37:75(G)(1)(a)(i) or R.S. 37:75(G)(1)(a)(ii); or

ii. For a period of not less than two years during the four years immediately preceding the date of application, if the applicant is required to demonstrate two years of experience under R.S. 37:75(G)(1)(a)(iii).

3. - 6. …

B. Each year of experience may consist of full-time or part-time employment that extends over a period of no less than one year and no more than four years. Experience shall be obtained within the immediate four-year period preceding the application. Part-time employment shall consist of no fewer than 2,000 hours of performance per year of services as described in Paragraph 2 above.

C. Experience may also include U.S. military service that consists of completion of a program of occupational training, holding an occupational specialty, or performing a specialty that is comparable to, or exceeds, all of the licensing requirements of R.S. 37:75 and the rules of the board. U.S. military specialty training, performance, and active practice that is comparable to §903.A and B is also acceptable as qualifying experience for applicants who may have satisfied

the remainder of the licensing requirements outside of military service. Experience submitted under this provision must be verifiable. Recognition of military experience is subject to the following limitations.

1. - 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 49:651 (April 2023), LR 52:

Chapter 11. Issuance and Renewal of Certificate; Reinstatement

§1103. By Reciprocity

A. …

* * *

B. The board shall issue a certificate pursuant to R.S. 37:76(A)(1) to an applicant who holds a valid and in good standing certificate, license or permit issued by another state and whose education and experience satisfy one of the requirements for mobility practice privileges set out in §1105.E.4.i through 4.iii.

1. Verification of eligibility for practice privileges under §1105.E.4.i through 4.iii may be made by the board or its designee.

C. For those applicants who do not qualify for reciprocity under the mobility standard, the board shall issue a certificate pursuant to R.S. 37:76(C)(1) to a holder of a valid and in good standing certificate, license or permit issued by another state upon showing that:

1. the applicant has successfully completed the Uniform Certified Public Accountant examination. Successful completion of the examination means that the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant's initial certificate and in the opinion of the board such rules for examination are comparable to Louisiana's examination rules;

2. the scores achieved by the applicant on all examinations are certified to the board by the state which issued the applicant's original certification;

3. the applicant has no less than four years' experience as described in R.S. 37:75 during the 10 years immediately preceding the date on which the application for reciprocity certification is received by the board; and

4. if the applicant's initial certificate, license, or permit was issued more than four years prior to the date of application, he/she must have fulfilled the continuing education requirements for a full compliance period as described in §1301.

D. The board may determine that an applicant who is not eligible for reciprocity certification under §1103.C, shall nonetheless be eligible for reciprocity certification by the board, provided

that the applicant's CPA qualifications are otherwise comparable to those set out for licensure under this Part.

E.1. - E.2. …

3. Complete applications for reciprocal certificates must be received in the board's office 30 days prior to a regular board meeting (§309) to be considered at that meeting.

F. International Reciprocity

1. The board may designate a professional accounting credential issued in a foreign country as comparable to a CPA certificate.

a. The board may rely on the International Qualifications Appraisal Board for evaluation of foreign credential equivalency and may presume that a foreign accounting credential that is covered by a current valid mutual recognition agreement (MRA) is comparable (subject to other qualifying requirements as provided in the MRA).

b. - b.ii.. …

2. The board may satisfy itself through qualifying examination(s) that the holder of a foreign credential deemed by the board to be comparable to a CPA certificate possesses adequate knowledge of U.S. standards and the board's regulations. The board may rely on the National Association of State Boards of Accountancy, the American Institute of Certified Public Accountants, or other professional bodies to develop, administer, and grade such qualifying examination(s). The board will specify the qualifying examination(s) and process by policy.

3. - 3.b. …

4. If the applicant has a foreign credential in effect at the time of the application for renewal of the CPA certification, he/she must present documentation from the foreign accounting credential issuing body that the applicant's foreign credential has not been suspended or revoked and the applicant is not the subject of a current investigation. If the applicant for renewal no longer has a foreign credential, the applicant must present proof from the foreign credentialing body that the applicant for renewal was not the subject of any disciplinary proceedings or investigations at the time that the foreign credential lapsed; and either show completion of continuing professional education comparable to that required under §1301.A within the three year period preceding renewal application, or petition the board for complete or partial waiver for the CPE requirement based on the ratio of foreign practice to practice in the state.

5 - 9. …

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 6:7 (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 17:1069 (November 1991), LR 23:1121 (September 1997), LR 26:1973 (September 2000), Office of the Governor, Board of Certified Public Accountants, LR 43:1903 (October 2017), LR 52:

§1105. Certificate Application, Annual Renewals, Inactive or Retired Registration, Reinstatement, Practice Privileges under Mobility

A. - B.11.b. …

12. Failure to Comply with CPE requirements. A licensee who has renewed an active CPA license but has not satisfied the CPE report requirements as described in §1301.A shall have their certificate status changed to "CPA inactive" status effective February 1 of the renewal year in which the deficiency occurred. The certificate holder will thus be allowed to register their certificate in inactive status annually until such time as they have satisfied the requirements for reinstatement to active licensure.

a. A licensee who enters into either a 30-day or 90-day CPE Extension agreement shall maintain an Active status provided the agreement is satisfied as required by the board or

b. If a licensee renews his certificate after March 31 and has not satisfied the CPE requirements as described in §1301.A, the matter will be referred to an Investigating Officer for review or, in the alternative, the licensee's status will change to Inactive until such time as the required number of CPE hours have been completed. During the period of Inactive status, the licensee is prohibited from performing services as a CPA in Louisiana.

C. - C.9. …

D. Reinstatement of Certificate of Certified Public Accountant

1. An individual whose certificate has expired by virtue of nonrenewal, or who was registered in inactive or retired status because an exemption from CPE had been granted in a preceding year, shall present proof in a form satisfactory to the board that he has:

a. attained one year of experience as described in R.S. 37:75(G) within the four years immediately preceding the date of the application for reinstatement; and

b. completed no less than 120 hours of continuing professional education complying with Chapter 13 during the three-year period preceding the date of application for reinstatement.

2. - 2.b. …

E. Practice Privileges under Mobility

1. An individual holding a valid active CPA license in good standing issued by another state board of accountancy, who satisfies the requirements of R.S. 37:94 and Paragraph E.4 of this Section, shall be granted the privilege to practice as a CPA in Louisiana without the need to obtain a Louisiana certificate provided that such individual is not domiciled and does not have a principal place of business in Louisiana.

2. An individual, under the provisions of this section, who offers or renders professional services or uses the CPA title, whether in person, by mail, telephone, electronic, or other means, shall be granted practice privileges without the necessity of giving notice to the board or paying a fee to the board.

3. …

4. Determination of Eligibility for Practice Privileges

a. Any individual is qualified for practice privileges if he holds a valid active CPA license in good standing issued by a state board of accountancy or equivalent agency, provided that at the

time of initial licensure, the individual was required to show evidence that he passed the Uniform CPA Examination (or IQEX examination if applicable) and attained one of the following education and experience pathways:

i. A baccalaureate or higher degree plus an additional thirty semester hours conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate and one year of qualifying experience or

ii. A post-baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate and one year of qualifying experience or

iii. A baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate and two years of qualifying experience.

5. An individual whose principal place of business is not in this state and who holds a valid active license as a certified public accountant in good standing from any state as of December 31, 2024, and who, as of such date, had practice privileges in this state under R.S. 37:94, shall continue to have all the privileges of active licensees of this state without the need to obtain a Louisiana certificate or to otherwise notify or register with the board or pay any fee.

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 49:652 (April 2023), LR 52:

§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 mobility 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 49:652 (April 2023), LR 52:

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

§1301. Basic Requirements

A. Each certificate holder shall participate in a minimum of 20 hours of continuing professional education (CPE) annually, and at least 80 hours of continuing professional education (CPE) within a rolling two-calendar-year period defined as the compliance period in §1301.F.1.

1 - 2. …

3. Personal Development Limitations. Personal development hours in excess of 20 hours during a calendar year will be disallowed and cannot be used for CPE credit.

4. …

5. Reporting. The CPE must be reported to the board no later than January 31 after the end of each December 31 calendar year.

B. Exemption

1. …

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. - b. …

c. However, 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. …

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, 2026 including years 2025 and 2026, then two-year period ending on December 31, 2027 including years 2026 and 2027, and so forth.)

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 49:652 (April 2023), LR 52:

§1309. Credit Hours Granted

A. - B.5. …

C. Service as Lecturer or Speaker

1 - 2. …

3. The maximum credit allowed for teaching and preparation cannot exceed 20 hours of continuing professional education earned in a calendar year; excess hours in a calendar year cannot be used for CPE credit.

D. Writing of Published Articles, Books, CPE Programs, etc.

1. …

2. The maximum credit allowed for preparation of articles and books cannot exceed 10 hours of continuing professional education earned in a calendar year; excess hours in a calendar year cannot be used for CPE credit.

3. Credit, if any, will be allowed only after the article or book is published.

E. - E.2. …

F. Completion of Board-Approved Exams

1. CPE credit may be allowed for the successful completion of exams as may be approved by the board from time-to-time.

2. Credit will be awarded one time only at a rate of 5 times the length of each exam passed (or exam section passed). The maximum credit allowed for the successful completion of board approved exams will be limited to 20 hours of continuing professional education earned in a calendar year; excess hours in a calendar year cannot be used for CPE credit.

G. - G.3. …

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 6:5 (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 15:615 (August 1989), LR 17:1068 (November 1991), LR 23:1117 (September 1997), LR 26:1978 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 34:2562 (December 2008), LR 41:1665 (September 2015), LR 52:

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

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

A. - B.4. …

C. Firm Permits

1. - 2.i. …

3. In the event of any change in the legal form and/or name change of a firm, such new firm shall within 30 days of the change file a change of entity/name change form and pay the required fee.

4. - 10. …

D. Firm Permit Renewals

1. Permits shall expire on the last day of each calendar year, or such date following December 31 if another date is determined by the board for good cause. Firm Permit renewals shall be made available and filed generally in accordance with methods established for certificate renewals, i.e., renewals are due by December 31. The renewal forms shall contain all of the items and information requested in the appropriate space in order to be acceptable. Permits are delinquent if not renewed prior to February 1, and expiration notices will be sent on March 1.

D.2. - 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 49:652 (April 2023), LR 52:

§1503. Peer Review and Practice Monitoring Programs

A. - A.1. ...

2. Peer reviews shall be administered by the Society of Louisiana Certified Public Accountants (LCPA) or by another board approved administering entity or sponsoring organization, such as, a state society of CPAs, the National Peer Review Committee, or state board of accountancy program with standards comparable to the AICPA's standards.

3. - 4.a. …

b. For reviews administered by another board approved administering entity or sponsoring organization, such as, a state society of CPAs, National Peer Review Committee, or state board of accountancy program with standards comparable to the AICPA's standards, peer review reports shall be submitted to the board by the firm directly or made available or submitted to the board by the sponsoring organization or administering entity by making them available on a secure website or other secure means. Such reports must be submitted or made available within 45 days of the acceptance date.

A.5. - E.4.f. …

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 17:1071 (November 1991), amended LR 23:1125 (September 1997), LR 26:1981 (September 2000), LR 35:236 (February 2009), LR 43:1907 (October 2017), LR 52:

Chapter 17. Rules of Professional Conduct

§1707. Other Responsibilities and Practices

A - D. …

E. Applicability. All of the rules of professional conduct shall apply to and be observed by Louisiana licensees and CPAs licensed in other states who may be granted rights under the comparable provisions of R.S. 37:94. Notwithstanding anything herein to the contrary, they shall also apply to and be observed by individuals registered in inactive or retired status, where applicable.

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 comparable 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. …

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 49:653 (April 2023), repromulgated LR 49:865 (May 2023), LR 52:

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

§1905. Investigations

A - C. …

D. If the investigating officer determines that "probable cause" exists, a written notice shall be mailed to the respondent in accordance with R.S. 49:977.3 (C) of the Louisiana Administrative Procedure Act, affording the respondent an opportunity to demonstrate that he is not in violation of applicable rules, regulations and/or statutes.

D.1. - F. …

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 26:1987 (September 2000), LR 52:

§1909. Hearing

A. - E. …

F. Subpoenas issued by the board pursuant to R.S. 37:80(B) shall be signed and issued by the executive director of the board, or in his absence a designee of the board. Subpoenas shall be issued upon request of the respondent, complaint counsel, or an investigating officer. The issuance of subpoenas is governed by R.S. 49:975.1 of the Louisiana Administrative Procedure Act.

G. - R. …

S. Information concerning any board action against a respondent may be forwarded to National Association of State Boards of Accountancy (NASBA) Accountancy Licensee Database for inclusion in their database and reports of disciplinary actions, unless a petition for review has been filed by the respondent in which case the forwarding of information to NASBA shall await the resolution of such review. If the resolution is in favor of the respondent, no information shall be forwarded to NASBA.

T. Rehearings may be granted by the board as specified in R.S. 49:977.1of the Louisiana Administrative Procedure Act.

U. - V. …

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 49:654 (April 2023), LR 52:

Family Impact Statement

In compliance with Act 1183 of the 1999 Regular Session of the Louisiana Legislature, the impact of this proposed Rule on the family has been considered. It is anticipated that this proposed Rule will have a no impact on family functioning, stability and autonomy as described in R.S. 49:972.

Poverty Impact Statement

In compliance with Act 854 of the 2012 Regular Session of the Louisiana Legislature, the poverty impact of this proposed Rule has been considered. It is anticipated that this proposed Rule will have no impact on child, individual, or family poverty in relation to individual or community asset development as described in R.S. 49:973.

Small Business Analysis

In compliance with the Small Business Protection Act, the economic impact of this proposed Rule on small businesses has been considered. It is anticipated that this proposed Rule will have no impact on small businesses.

Provider Impact 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 development disabilities has been considered. It is not anticipated that the proposed amendments will have any impact on the staffing, cost 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 comments to Lisa A. Benefield, Esq., Executive Director, State Board of Certified Public Accountants of Louisiana, 601 Poydras Street, Suite 1770, New Orleans, LA 70130, (504) 566-1244. She is responsible for responding to inquiries. Written comments will be accepted until 4:30 p.m. on October 21, 2026.

Public Hearing

A request pursuant to R.S. 49:961(B)(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 Louisiana Administrative Procedures Act, the hearing will be held on November 4, 2026 at 3 p.m. at the office of the State Board of Certified Public Accountants of Louisiana, 601 Poydras Street, Suite 1770, New Orleans, LA 70130. Any person wishing to attend should call Lisa A. Benefield at (504) 566-1244 to confirm that a hearing is being held.

Lisa A. Benefield, Esq.
Executive Director

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES
RULE TITLE: LAC 46: XIX, CERTIFIED PUBLIC ACCOUNTANTS

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The State Board of Certified Public Accountants anticipates one-time costs of approximately $2,000 associated with public notice, rule publication, and, if necessary, attorney fees for guidance during the promulgation process. However, implementation of the proposed rule can be accomplished utilizing existing personnel, procedures, and resources and will result in no fiscal impact. No ongoing costs are anticipated.

The proposed revisions update the Board's rules to conform with the Louisiana Accountancy Act, as amended by Act 653 of the 2026 Legislative Session. The revisions address licensure, CPA examination requirements, continuing professional education, practice privileges, firm permits, statutory references, and related terminology and reporting requirements.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rule may result in a slight increase in revenue from additional CPA licensure applications under the third pathway. Any increase is expected to be modest in the near term and cannot be reasonably quantified.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS (Summary)

The proposed rule is expected to provide an economic benefit to individuals seeking CPA licensure by establishing an additional pathway that allows qualifying accounting graduates to obtain a bachelor's degree without completing an additional 30 college credit hours or a master's degree. This change is expected to reduce education-related costs and allow eligible individuals to enter the workforce sooner and begin obtaining the required professional experience. The specific amount of savings will vary by individual and cannot be reasonably estimated.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule is expected to have a positive effect on competition and employment by expanding the pathway to CPA licensure and reducing barriers to entry. The additional pathway may increase the supply of licensed CPAs available to public accounting firms and business and industry employers.