STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

To: Attorney General Liz Murrill
Attn: Department of Justice, Occupational Licensing Review Program

From: State Board of Certified Public Accountants of Louisiana
Executive Director, Lisa Benefield

Date: November 13, 2026

Subject: Proposed Rule Changes, LAC 46, Chapters 1-5 and 9-19

The State Board of Certified Public Accountants of Louisiana's proposed Rule changes were published in the Louisiana Register in September of 2026. The amendments affect LAC 46, Chapters 1-5 and 9-19 and are intended to conform the Board's Rules to Act 653 of the 2026 Regular Session of the Louisiana Legislature, as well as address changes necessitated by the passage of time and the evolution of the Board's regulatory practices.

To facilitate the Department of Justice's review of the proposed rule, the State Board of Certified Public Accountants of Louisiana provides answers to the following questions.

1. Describe any relevant factual background to the occupational regulation and the purpose of the occupational regulation? The primary purpose of the proposed amendments is to conform the Board's Rules, LAC 46, to changes enacted by the Louisiana Legislature during the 2026 Regular Session through Act 653 (HB 548). Act 653 amended La. R.S. 37:75(G) to establish a third pathway for obtaining a CPA certificate in Louisiana. This new pathway allows an individual with a baccalaureate degree that includes an accounting concentration to qualify for licensure by passing the CPA Examination and completing two years of qualifying experience. Accordingly, the Board must amend its Rules to incorporate and implement the additional statutory pathway.

In addition to implementing Act 653, the proposed amendments include technical corrections to statutory citations and clarifications of existing Board regulatory practices. These changes are intended to ensure the Board's Rules are accurate, consistent with applicable law, and provide greater clarity regarding the administration and enforcement of the Louisiana Accountancy Act.

Overall, the proposed regulation is intended to maintain consistency between the Board's Rules and governing statutes, facilitate the administration of CPA licensure requirements, and provide clear regulatory guidance to applicants, licensees, and other interested parties.

2. Is the occupational regulation within the scope of the occupational licensing board's general authority to regulate in a given occupation or industry? If so, identify the law that provides the authority for the rule and describe how the occupational regulation is within the scope. Yes. The proposed occupational regulation is within the scope of the Board's general statutory authority to regulate the accounting profession in Louisiana.

The State Board of Certified Public Accountants of Louisiana is established and governed by the Louisiana Accountancy Act, La. R.S. 37:71 et seq. The legislative purpose of the Act, as set forth in La. R.S. 37:72, is to protect the public interest by ensuring that individuals who hold themselves out as having special competence in accountancy have demonstrated the qualifications necessary to do so.

Pursuant to the authority granted under the Louisiana Accountancy Act, the Board is responsible for administering and enforcing the Act, including establishing qualifications for CPA licensure, issuing CPA certificates, and regulating the professional conduct of certificate holders.

In 2026, the Louisiana Legislature enacted Act 653 (HB 548), which amended La. R.S. 37:75(G) to establish a third pathway for obtaining a CPA certificate in Louisiana. This pathway permits an individual with a baccalaureate degree that includes an accounting concentration to qualify for licensure by satisfying the applicable examination and two-year experience requirements.

The proposed amendments to the Board's Rules, LAC 46, are necessary to implement the statutory changes enacted by the Legislature and establish the regulatory requirements for administering this additional pathway to licensure. Accordingly, the proposed occupational regulation is directly related to the Board's statutory responsibilities and falls squarely within its legislatively delegated authority.

3. Check all of the following that apply as reasons the occupational regulation is subject to review:

☐ Creates a barrier to market competition

☐ Fixes prices, limits price competition, or results in high prices for a product or service provided by or to a license holder

☐ Reduces competition or excludes present or potential competitors from the occupation regulated by the board

☐ Limits output or supply in this state of any good or service provided by the members of the regulated occupation

☐ Reduces the number of providers that can serve a particular set of customers

☒ Changes existing requirements for licensure, certification, registration, etc.

☐ Other activity (please describe)

4. Identify the clearly articulated state policy (e.g., health, safety, welfare, or consumer protection) in state statute, or any supporting evidence of the harm the action/proposed action is intended to protect against? The State of Louisiana has a clearly articulated public policy of protecting the public by ensuring the reliability and integrity of financial information and ensuring that individuals holding themselves out as Certified Public Accountants possess the requisite qualifications and competency.

This policy is expressly stated in La. R.S. 37:72, which provides that the purpose of the Louisiana Accountancy Act is to promote the reliability of information used to guide financial transactions and evaluate the financial status or performance of commercial, noncommercial, and governmental enterprises. The statute further recognizes that the public interest requires individuals professing special competence in accountancy or providing assurance regarding financial information to demonstrate their qualifications.

The proposed rulemaking does not create a new occupational restriction or increase the qualifications necessary to enter the profession. Rather, it implements Act 653 of the 2026 Regular Session, which amended La. R.S. 37:75(G) to establish an additional pathway to CPA licensure.

The additional pathway expands access to the profession while maintaining important public-protection safeguards, including passage of the Uniform CPA Examination and the completion of two years of qualifying professional experience.

Accordingly, the proposed rulemaking advances the state's interest in maintaining professional competency and protecting consumers and the public who rely upon the services of licensed CPAs, while also providing additional flexibility for qualified individuals seeking licensure.

5. Do any less restrictive alternatives to the occupational regulation exist for addressing the same harm? If so, include a comparison of the occupational regulation to the alternatives and a justification for not pursuing a less restrictive alternative. If no less restrictive alternatives exist, explain why. The proposed rulemaking is intended to reduce barriers to entry into the CPA profession by establishing an additional pathway to licensure, as authorized by Act 653 of the 2026 Regular Session.

Prior to the enactment of Act 653, applicants were required to satisfy the existing educational pathways, which generally required either a graduate degree with the requisite accounting education or a bachelor's degree in accounting combined with additional educational credits, in addition to passing the Uniform CPA Examination and completing one year of qualifying professional experience.

Act 653 provides an additional option for applicants holding a bachelor's degree with an accounting concentration who pass the Uniform CPA Examination and complete two years of qualifying professional experience.

The Board considered the balance between reducing educational barriers to licensure and maintaining the professional competency standards necessary to protect the public. The additional pathway provides greater flexibility by allowing candidates to satisfy licensure requirements through a combination of education, examination, and additional professional experience, rather than requiring additional post-baccalaureate educational credits.

Because the proposed rulemaking implements a legislative determination to expand access to CPA licensure while retaining examination and experience requirements, the Board believes the proposed approach appropriately balances occupational access with the state's interest in protecting the public.

No additional less restrictive alternative is necessary to achieve the purpose of this rulemaking, as the proposed amendments already implement a less restrictive pathway established by the Legislature. Eliminating the examination or professional experience requirements would remove important competency safeguards that support the public-protection purposes of the Louisiana Accountancy Act.

6. Describe the process that the occupational licensing board followed in developing the proposed rule, including any public hearings held, studies conducted, and data collected or analyzed. The Board Chair appointed a Rules Committee to review and develop the proposed amendments to the Board's Rules, LAC 46. The Committee worked to identify the rule changes necessary to conform the Rules to Act 653 of the 2026 Regular Session, as well as other technical corrections and clarifications.

Following development of the proposed amendments, the Rules were presented to the full Board at its July 2026 meeting for consideration and approval. The Board voted to approve the proposed rules for promulgation through the rulemaking process.

The proposed rules were subsequently published in the September 2026 Louisiana Register, providing an opportunity for public review and comment. No requests for a public hearing were received. The Board received one written public comment, which was reviewed and addressed as part of the rulemaking process.

The proposed amendments were developed primarily through a review of the existing Rules and applicable statutory changes enacted by the Legislature. No separate studies or independent data collection were necessary because the amendments are intended primarily to implement statutory changes, correct citations, and clarify existing regulatory practices.

7. Does the occupational regulation relate to a matter on which there is pending litigation or a final court order? No.

8. Please identify the board members voting in favor of this rule, and state whether the member is an active market participant. All of the current Board Members voted in favor of the rules and they are all active market participants, since they are all CPAs. The Board Members are as follows: Lynn Hutchinson, Lettie Lowe Ardoin, Kandace Mauldin, Christine Dunn, Dennis James, Michele Avery and Daniel Brown.

9. Is there anything else that the occupational licensing board would like the Department to know about the proposed rule? No.