STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANTS
OF LOUISIANA

November 13, 2026

Occupational Licensing Review Program
Public Protection Division
Office of Attorney General Liz Murrill
1885 North Third Street
Baton Rouge, LA 70802

Re: Report Pursuant to La. R.S. 49:961(B)

Dear Sir:

The State Board of Certified Public Accountants of Louisiana ("Board") is currently engaged in the rulemaking process. The proposed amendments to the Board's Rules were published in the September 2026 edition of the *Louisiana Register*. 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 to address changes necessitated by the passage of time and the evolution of the Board's regulatory practices.

The proposed amendments address several areas of the Board's regulatory framework, including: defining "Accounting Concentration"; establishing a third pathway to CPA licensure; extending the timeframe within which candidates may pass the CPA Examination; replacing the term "substantially equivalent" with "comparable" and "mobility," as applicable; clarifying the procedures for curing a continuing professional education (CPE) deficiency; clarifying practice privileges in Louisiana for out-of-state CPAs; removing obsolete references concerning CPE reporting; clarifying the expiration date of CPA Firm Permits; updating statutory citations to reflect legislative amendments; and revising the name of NASBA's disciplinary reporting database.

Public Comment

The Board received one public comment regarding the proposed amendments. On October 19, 2026, Joshua Lowe submitted a comment via email seeking clarification as to how the Board intended to define "Accounting Concentration" or its equivalent.

On October 20, 2026, the Board's Executive Director responded to Mr. Lowe's inquiry, explaining that the Board intended for the definition of "Accounting Concentration" to be consistent with the educational requirements for eligibility to sit for the CPA Examination set forth in Section 503 of the Board's Rules. Specifically, Section 503 requires 24 semester hours of accounting coursework and 24 semester hours of business coursework.

Mr. Lowe's comment, together with the Executive Director's response, was presented to the full Board at its November 6, 2026 meeting. Following consideration of the matter, no additional

comments or discussion were offered. The Board determined that the inquiry had been adequately addressed and that the proposed rules, as published, sufficiently addressed the issue raised. Accordingly, the Board concluded that no revisions to the proposed amendments were warranted in response to the public comment.

If you have any questions, please email Lisa.Benefield@la.gov or call 504-566-1244.

Sincerely,

Lisa A. Benefield

Lisa A. Benefield
Executive Director