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

Chapter 1. General Provisions

§101. Definition of Terms Used in the Rules

A. The definitions included in the Act are used herein with the following additions which apply to LAC 46:XIX, unless otherwise indicated in following Chapters.

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.

Act—the Louisiana Accountancy Act, Act No. 473 of the 1999 Regular Session of the Louisiana Legislature, or as it may hereafter be amended.

CPA Examination—the examination which constitutes part of the requirement for a certificate as a Certified Public Accountant (CPA).

Practice in Louisiana—

a. performing or offering to perform professional services as a CPA or CPA firm for a Louisiana based client; or

b. maintaining an office in the state to provide professional services arising out of or related to the specialized knowledge or skills associated with CPAs; or

c. providing any professional service that is restricted to licensees by the Act, regardless of whether the service provider physically enters the state. "Louisiana based client" refers to an individual who is domiciled or resides in Louisiana, and with respect to corporations, partnerships, LLCs, LLPs, or other organizations, such term includes those entities with a substantial business presence in Louisiana, including without limitation, those having executive offices, major divisions, or a principal place of business located in Louisiana.

Signature—a mark or sign made by an individual on an instrument *or* document to signify knowledge, approval, acceptance, or obligation. Acceptable forms of signature include written (or wet), electronic (E-signature), and digital signatures.

B. Masculine terms shall include the feminine and, when the context requires, shall include firms.

C. Where the context requires, singular shall include the plural or plural shall include the singular.

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).

Chapter 3. Operating Procedures

§301. Officers

A. The officers shall be chair, secretary, and treasurer. The duties of the respective officers shall be the usual duties assigned to the respective office. The newly elected officers shall assume the duties of their respective offices on the first day of the month following the election of the officers.

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 6:2 (January 1980), amended LR 12:88 (February 1986), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1113 (September 1997), LR 26:1967 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 43:1899 (October 2017).

§303. Fiscal Year

A. The fiscal year of the board shall end on June 30 of each year. The annual meeting shall be held as soon as practical after the close of the fiscal year, at which meeting the board shall elect its officers who shall serve until the next annual meeting or until their successors assume their duties.

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 6:2 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1113 (September 1997), LR 26:1967 (September 2000).

§305. Duties of the Secretary

A. The duties of the secretary include, but are not limited to the following.

1. It shall be the duty of the secretary to determine when the prerequisites and procedures required by the Act and by the board for taking the CPA examination have been satisfactorily completed by an applicant.

2. The secretary shall determine when, in his opinion, the prerequisites and procedures required by the Act and by the board shall have been satisfactorily completed in respect to issuance of certificates and/or firm permits and he shall submit at each meeting of the board, for its approval or disapproval, current tabulations thereof, listing the names of the persons concerned.

3. The secretary shall list in the minutes of the board all persons approved for the issuance of certificates and/or firm permits and all persons whose certificates and/or firm permits are revoked, suspended, expired, or reinstated.

4. It shall be the responsibility of the secretary to see that official registers of all persons who have received certificates or firm permits from the board are maintained.

5. It shall be the responsibility of the secretary that annual listings of all certified public accountants, registrants in inactive or retired status, and CPA firms are maintained.

6. The secretary may delegate duties related to his areas of responsibility to the executive director and/or other board personnel as may be appropriate in the circumstances.

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 6:2 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1113 (September 1997), LR 26:1967 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 43:1899 (October 2017).

§307. Duties of the Treasurer

A. The duties of the treasurer include, but are not limited to:

1. responsibility for the maintenance of the accounts of the board and the preparation of a financial report once a year, as of June 30; and

2. submittal of an annual budget to the board for its approval;

3. the treasurer may delegate duties related to his areas of responsibility to the executive director and/or other board personnel as may be appropriate in the circumstances.

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 6:2 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1113 (September 1997), LR 26:1967 (September 2000).

§309. Meetings

A. Any public meeting may be called by the chair or by joint call of at least two of its members, to be held at the principal office of the board, or at such other place as may be fixed by the board. Regularly scheduled board meetings are usually held quarterly.

B. Meetings of the board shall be conducted in accordance with *Robert's Rules of Order* insofar as such rules are compatible with the laws of the state governing the board or its own resolutions as to its conduct. The chair or presiding officer shall be entitled to vote on every issue for which a vote is called.

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 6:2 (January 1980), amended LR 9:207 (April 1983), LR 12:88 (February 1986), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1067 (November 1991), LR 23:1113 (September 1997), LR 26:1967 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 43:1899 (October 2017).

§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 ~~conducting and/or monitoring examinations,~~ attending board meetings and hearings, issuing of certificates and firm permits, conducting investigations, and discharging other duties and powers of the board.

B. A new appointee to the board shall be seated at the first board meeting he attends following his qualification as required by R.S. 37:74. A new appointee's compensation shall commence the month he is seated.

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).

§313. Paid Out of Treasury

A. The compensation of board members and all other necessary expense incurred by the board in carrying out its duties as well as expense for operating the office of the board, conducting investigations (including the hiring of investigators and counsel), examinations and the issuance of firm permits and certificates shall be paid out of the treasury of the board.

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 26:1968 (September 2000).

§315. Duties of the Executive Director

A. The executive director shall manage the day-to-day affairs of the board's office, supervise the personnel of the board and perform such other duties as may be assigned from time to time by the board. The board may delegate appointing authority to the executive director with respect to agency staff positions.

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 26:1968 (September 2000).

§317. Substance Abuse and Drug-Free Workplace Policy

A. The board has adopted a written Substance Abuse and Drug-Free Workplace Policy applicable to employees, appointees, prospective employees and prospective appointees requiring testing for illegal drugs and unauthorized substances in accordance with R.S. 49:1001 et seq., and Executive Order 98-38.

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 26:1968 (September 2000).

§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
~~Notice of substantial equivalency~~	~~$100~~
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. *A replacement certificate shall be issued at the holder's request upon payment of fee and compliance with the following requirements.

1. In the event of a certificate which has been lost, the request for replacement must be accompanied by a sworn statement that the certificate is lost.

2. In the event of a certificate which has been mutilated, the mutilated certificate must be returned to the board and if it is mutilated beyond the point of being able to be identified, the request must also be accompanied by a sworn statement that the return document is, in fact, the certificate.

3. If the request for replacement is to have a change in the name in which the certificate is issued, the original certificate must be returned to the board and the request must be accompanied by the appropriate documentation of the name change.

C. Returned Check. A fee not to exceed the allowable amount under R.S. 9:2782 will be assessed against each person who pays any obligation to the board with a returned check. Failure to pay the assessed fee within the notified period of time shall cause the application to be returned.

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).

Chapter 5. Qualifications; Education and Examination

§501. Definition

Accredited University or College—a university or college accredited by any one of the six regional accreditation associations and any other accrediting organization recognized by the board.

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 23:1119 (September 1997), amended LR 26:1969 (September 2000), Office of the Governor, Board of Certified Public Accountants, LR 43:1900 (October 2017), LR 49:650 (April 2023).

§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 educational hours,~~ 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.

	Undergraduate Semester Hours	Graduate Semester Hours
Accounting Courses		
Intermediate	6	3
Cost	3	3
Income tax	3	3
Auditing	3	3
Accounting Electives above the basic and beyond the elementary level	9	9
Total Accounting Courses	24	21
	Undergraduate Semester Hours	**Graduate Semester Hours**
Business Courses (other than Accounting Courses)	24	24
Including at least 3 semester hours in Business Law		

	Undergraduate Semester Hours	Graduate Semester Hours
Accounting Courses		
Total Business Courses	24	24

1. The board will accept for business course credit semester hours earned in courses offered through the institution's College of Business and reported on official transcripts in the following areas:

a. business law;

b. economics;

c. management;

d. marketing;

e. business communications including technical writing;

f. statistics;

g. finance;

h. information technology systems;

i. mathematics (as it pertains to business);

j. data analytics (college of business or any other college);

k. other business-related content areas included in the Uniform CPA Examination Blueprints or as may be approved by the board.

l. CPA examination review courses if the curriculum is developed and taught by a faculty member under contract at the accredited college or university which is offering the course for credit.

2. Up to six semester hours in industry-specific business courses may be used to satisfy the business courses requirement described in §503.A.1.

3. Up to nine semester hours for internship and independent study may be applied to the education requirement. However, of the nine hours, a maximum of three semester hours may apply to the accounting courses, three semester hours toward the required business courses, and three semester hours toward the general education requirement.

4. Standard conversion (four quarter hours equals three semester hours) will be applied whenever a school is not on the semester basis.

5. Remedial courses may be applied to the education requirement, but may not be used to satisfy the accounting or business courses requirement.

6. Credit hours for repeated courses for which credit has been previously earned may not be applied to the education requirement.

B. In the event that the applicant's degree does not reflect the credit hours in the courses prescribed by §503.A, the board may, on good cause shown by the applicant, allow the substitution of other courses that, in the board's judgment, are comparable~~substantially equivalent~~ to any of such prescribed courses or to the credit hours prescribed therein. Documentation of good cause for any such requested substitution shall be submitted by the applicant to the board upon affidavit sworn to and subscribed by the applicant and an officer of the university, college or other educational institution where the course to be substituted was taken. Such affidavit shall set forth a course description of the course sought to be substituted and a comparison of the content of such course to that of the course for which substitution is requested.

C. If the applicant's degree does not reflect the credit hours in the courses prescribed by §503.A, an applicant may become eligible for examination by and under the auspices of the board by having otherwise taken and completed the courses required by this rule and received credit for satisfactory completion thereof awarded by an accredited university, college, vocational or extension school recognized and approved by the board.

D. With respect to courses required for the degree, other than those specified by §503.A, the board does recognize credit received for courses granted on the basis of advanced placement examinations (such as CLEP, ACT or similar examinations). Except for online courses at an accredited university or college approved by the board, the accounting and business course credits specifically listed in §503.A shall have been awarded pursuant to satisfactory completion of a course requiring personal attendance at classes in such course.

E. To be eligible for licensure by and under auspices of the board, an applicant shall have completed one of the following educational pathways ~~received credit for not less than 150 hours~~ 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).

§505. Examination

A. The examination shall test the knowledge and skills required for performance as a newly licensed certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the board may require. The examination shall consist of:

1. the uniform certified public accountant examination developed and scored by the American Institute of Certified Public Accountants; or

2. if applicable, the International uniform CPA qualification examination (IQEX) developed and scored by the American Institute of Certified Public Accountants.

B. General Procedures and Qualifications

1. Application. Examination candidates shall file complete application forms as provided in Chapter 7. A complete application is one that is properly filled out, accompanied by payment of the required fees and, if an initial application, accompanied by all required supporting documents and official transcripts. First time or transfer of grades candidates who have not taken their accounting courses in Louisiana must include a copy of the course description(s) of all accounting courses not clearly identified by titles listed in §503.A.

a. Applications shall be due as specified by the board in the application form or instructions. The board or its designee will forward notification of eligibility for the examination to the National Association of State Boards of Accountancy (NASBA) National Candidate Database.

b. Time and place of examination. Eligible candidates shall be notified of the time and place of the examination or shall be sent a notice to independently contact a test center provider identified by the board to schedule examination at a board-approved test site. Scheduling reexaminations must be made in accordance with Paragraph F.1 below. The board may set authorization periods in which eligible candidates may schedule examination or reexaminations.

c. A candidate's failure to schedule in an authorization period shall result in forfeiture of examination fees.

2. Residency Requirements

a. In addition to the requirements set forth in §503, an applicant for an initial examination must meet the following residency requirement:

i. reside in the state for a period of 120 consecutive days within the one-year period prior to the date of the candidate's initial examination; or

ii. during the period of a temporary residency outside of Louisiana, the applicant has maintained a permanent legal residence in Louisiana, to which he intends to return.

3. Fee Refund. A candidate who fails to appear for the examination, or fails to schedule or reschedule an examination in the period required, shall forfeit examination fees subject to board policy. Rescheduling of appointments may be available depending on the amount of notice that is provided. A service charge may be assessed on all refunds of examination fees.

C. Special Procedures. All examinations must be completed in the time allotted by the board. To comply with the requirements of the American with Disabilities Act (ADA) the board may authorize modification to the time allotted.

D. Board Responsibilities

1. Grade Decision. Each candidate shall be notified in the manner and on the date determined by the board, of the grades earned in each section of the examination. No information concerning grades will be released until such date. The board shall not be required to furnish the reason for any grades which it shall grant or for any decision which it may reach with respect to the examination process.

2. Lost Examinations. In the event that examinations are lost, any claim candidates may have against the State Board of Certified Public Accountants of Louisiana, its agents and employees will be limited to the examination fee paid.

E. Determining and Reporting Examination Grades

1. Applicants shall each be given identifying ID numbers which shall be used on examinations for identification purposes.

2. A candidate shall be required to pass all test sections of the examination as one component of qualifying for a license. Upon receipt of advisory grades from the examination provider, the board will review and may adopt the examination grades and will report the official results to the candidate. The candidate must attain the uniform passing grade established through a psychometrically acceptable standard-setting procedure and approved by the board.

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~~18~~ months.

a. Candidates must pass all test sections of the examination within a single rolling qualifying period, which begins on the date that any test section(s) passed is taken.

b. In the event all test sections of the examination are not passed within a given rolling qualifying period, credit for any test section(s) passed outside that qualifying period will expire and that test section(s) must be retaken.

2. A candidate shall retain credit for any and all test sections of the examination passed as a candidate of another

state if such credit would have been given under the then applicable requirements of this state.

3. The board may in particular cases extend the term of credit validity notwithstanding the requirements of Paragraphs 1 and 2, upon a showing that the credit was lost by reason of circumstances beyond the candidate's control.

4. A candidate shall be deemed to have passed the examination once the candidate holds at the same time valid credit for passing each of the test sections of the examination. For purposes of this Section, credit for passing

a test section of the examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.

5. Transfer of Credits. Credits shall be accepted from other states when a candidate for transfer of credits has met all the requirements of Louisiana candidates except that he sat for the examination as a candidate for another state.

a. Applicant must have completed the education requirements of §503 prior to sitting for the examination. An exception to this rule will be allowed for a bona fide resident of another state who took the exam in his state of residency which did not have a baccalaureate degree requirement, or prior to August 1, 2016, did not have a 150-hour requirement. Such applicants may complete their education requirements after sitting for the exam.

b. Applicant shall submit a completed initial application with an official transcript from an accredited college or university and a statement from an officer of the state board from which he is transferring as to dates of passing the examination and grades made.

c. In addition to meeting the requirements for a transfer of credits, the applicant shall be required to pay a transfer fee at the time he requests the transfer.

G. Cheating

1. Cheating or other misconduct by an applicant, or by others on an applicant's behalf, before, during, after or in applying for the examination, will invalidate any grade otherwise earned by a candidate on any part of the examination and any certificate that may have been issued based in part upon such grade, and may warrant summary expulsion from the test site and disqualification from taking the examination for a time period as prescribed by the board.

2. For purposes of this rule, the following actions or attempted activities, among others, may be considered cheating or misconduct:

a. falsifying, misrepresenting, or omitting examination grades, educational credentials or other information, including but not limited to identification, required for admission to the examination;

b. communication between candidates inside or outside the test site or copying another candidate's answers while the examination is in progress;

c. communication with others inside or outside the test site while the examination is in progress;

d. substitution of another person to sit in the test site in the place of a candidate; or

e. reference to or possession of crib sheets, textbooks or other material, or electronic media (other than that provided to the candidate as part of the examination) inside or outside the test site while the examination is in progress;

f. violation of the security measures or candidate conduct standards at test sites, or the nondisclosure prohibitions of the examination, or aiding or abetting another in doing so, or otherwise participating in the collection of test items for use, redistribution or sale;

g. retaking or attempting to retake a test section by an individual holding valid passing grades or a certificate, or by a candidate who has unexpired credit for having already passed the same test section, unless the individual has been directed to retake a test section pursuant to board order or unless the individual has been expressly authorized by the board to participate in a “secret shopper” program.

3. In any case where it appears to the board, its representatives or its designee, while the examination is in progress, that cheating or misconduct has occurred or is occurring, the board, its representatives or its designee may either summarily expel the candidate involved from the examination, move the candidate to a position in the test site away from other examinees where the candidates can be watched more closely, or take other appropriate actions.

4. Any person who receives from or discloses to another person any of the contents of a CPA examination which is classified as a nondisclosed examination shall be subject to disciplinary action by the board.

5. In any case where probable cause has been determined that a candidate has cheated or engaged in misconduct on an examination, or where a candidate has been expelled from an examination, the board shall comply with the provisions of R.S. 37:81 to determine the facts, and penalty, if any. The penalty shall be in the sole discretion of the board.

6. The board or its designee shall notify the NASBA National Candidate Database, the AICPA, and/or the test site provider of the circumstances, so that the candidate may be more closely monitored in future examinations, if applicable.

7. In any case in which a candidate is refused credit for any test section of an examination taken, disqualified from taking any test section, or barred from taking the examination in the future, the board will provide to the NASBA National Candidate Database and the board of accountancy of any other state to which the candidate may apply for the examination information as to the board's findings and actions taken.

H. Security and Irregularities. Notwithstanding any other provisions under these rules, the board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of examination security;

unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.

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).

Chapter 7. Qualifications; Application for CPA Examination

§701. Application Forms

A. Application for the uniform certified public accountant examination shall be made on the appropriate forms provided or approved by the board as provided in §505.B.

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 and amended LR 6:8 (January 1980), LR 26:1971 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 29:1478 (August 2003), LR 43:1902 (October 2017).

§703. Examination Application

A. First time or transfer candidates or applicants must complete an initial application form. An official transcript from each institution at which original credit toward the educational requirements was earned must accompany the initial application form. Official evidence of baccalaureate or higher degree conferral must be included, regardless of any other degrees the candidate has earned.

B. Candidates or applicants who have completed courses in fulfillment of the educational requirement in institutions outside Louisiana are required to submit course descriptions of all accounting and business courses not clearly identified by titles as listed in §503.

C. Candidates or applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by a board recognized evaluation service provider.

D. An application will not be considered filed until all required fees and all required supporting documents have been received by the board or its designee, including proof of identity as determined by the board and specified on the application form, official transcripts and proof that the candidate has satisfied the education and other requirements.

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 and amended LR 6:8 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1122 (September 1997), LR 26:1971 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 29:1478 (August 2003), LR 43:1902 (October 2017), LR 49:651 (April 2023).

§705. Originals or Certified Copies Required

A. As it applies to this Chapter, all documents required to be submitted must be the original or certified copies thereof. For good cause shown, the board may waive or modify this requirement.

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 26:1971 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 49:651 (April 2023).

§707. Rejection or Refusal of Application

A. The board may reject or refuse to consider any application which is not complete in every detail, including submission of every document required by the application form and received in the board's office; or for applications for the CPA examination, received in the office of the board's agent by the appropriate due date.

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), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1069 (November 1991), LR 26:1971 (September 2000).

§709. Fees

A. Each application for certification or firm permit shall be accompanied by a fee set by the board. Should such application be rejected, the fee less any service charge shall be refunded. Additional information on fees is included in Chapter 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 6:8 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1069 (November 1991), LR 26:1972 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 28:1013 (May 2002), LR 31:1330 (June 2005).

Chapter 9. Qualifications for Initial Certificate

§901. Eligibility for an Initial Certificate

A. To be eligible for initial certification, an applicant shall present proof, documented in a form satisfactory to the board, that he has attained age 18, met the education requirements of

§503.E, and obtained such professional experience as is prescribed by §903.

B. To be eligible for reinstatement of a certificate which has expired by virtue of nonrenewal, or which was registered in inactive or retired status because an exemption from CPE had been granted, the applicant must satisfy the requirements of §1105.D.

C. In satisfaction of the experience requirement, the applicant must submit such substantiating written statements and documentation in such form as the board shall require, from employers or others who have actual knowledge of such facts. Complete applications are due as prescribed in §1105.A. Written statements confirming an applicant's experience must be submitted with the application. An application received without proper support, or support received without the application, is not acceptable.

D. In satisfaction of the education requirements, the applicant must submit official transcripts for college credits earned after initial application for the CPA examination and any supporting documents evidencing proof of additional credits as required by the board. Any courses taken outside of Louisiana must include a copy of the course description(s) not clearly identified by the course title, or as requested by the board.

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 17:1069 (November 1991), LR 26:1972 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 43:1902 (October 2017).

§903. Qualifying Experience

A. The experience required to be demonstrated for issuance of an initial certificate pursuant to R.S. 37:75(G).~~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. The applicant shall have their experience verified to the board by a certificate holder or one from another state. Acceptable experience shall include employment in government, industry, academia, or public practice. The board shall look at such factors as the complexity and diversity of the work.

a. Complexity and diversity of experience includes:

i. employment as a teacher of subjects primarily in the accounting discipline for an accredited college or university as defined in §501:

(a). the applicant shall have developed and or taught more than one academic course required to sit for the CPA exam;

(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).~~the applicant shall have taught an accumulated course load of 24 semester hours or its equivalent for a period of no less than one year in the four years immediately preceding the date of application.~~

3. Any certificate holder who has been requested by an applicant to submit to the board evidence of the applicant's experience and has refused to do so shall, upon request by the board, explain in writing or in person the basis for such refusal.

4. The board may require any certificate holder who has furnished evidence of an applicant's experience to substantiate the information.

5. Any applicant may be required to appear before the board or its representative to supplement or verify evidence of experience.

6. The board may inspect documentation relating to an applicant's claimed experience.

B. Each~~One~~ 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. ~~One year of e~~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~~substantially equivalent~~ 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~~substantially equivalent~~ 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. Discipline by the military, or by any state or jurisdiction, for an act that would constitute grounds for refusal, suspension, or revocation of a license in this state, at the time the act was committed, provides a basis for the denial of the issuance of a certificate.

2. The provisions of this subsection shall not apply to any applicant receiving a dishonorable discharge.

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).

Chapter 11. Issuance and Renewal of Certificate; Reinstatement

§1101. Certificate

A. When an applicant has met all the requirements for certification, the board shall issue to him a certificate that he is a certified public accountant in the state of Louisiana. All such certificates shall be valid only when signed by the chair and secretary of the board.

B. Prior to the issuance of his certificate, each such applicant shall be required to execute an oath as prescribed by the board. In addition, the board may require an examination in ethics.

C. R.S. 37:75(I) provides for the granting of a certificate under the Act to individuals who, except for the experience requirement, met the requirements to become a CPA that existed at June 17, 1999. Accordingly, R.S. 37:75(I) pertains to individuals who, prior to June 18, 1999, the effective date of the Act, previously held a valid certificate issued under former law. Such individuals are included as eligible to apply for a certificate under R.S. 37:75(I) irrespective of whether such individuals were currently registered in good standing as of the effective date of the Act, but provided that any certificate or license that was not in good standing as of June 17, 1999, was unrelated to a suspension, restriction, revocation, or a relinquishment which resulted from a board disciplinary action, consent order, or settlement agreement.

1. Prior to obtaining a certificate under the Act, individuals referenced by the R.S. 37:75(I) are required to renew and register their inactive status with the board annually and pay the annual renewal fee.

2. The experience required to be furnished to the board to be issued a certificate under the Act must conform to all of the requirements of R.S. 37:75(G) and related board rules and must be submitted with an application form provided by the board for this purpose and with the applicable fee.

3. R.S. 37:75(I) is only available for an initial certificate after June 17, 1999 under the Act. Subsequent to any issuance of a certificate under R.S. 37:75(I), renewals and applications for reinstatements of the certificate must conform to the requirements of R.S. 37:76 and related board rules.

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 12:88 (February 1986), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1124 (September 1997), LR 26:1973 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 43:1903 (October 2017).

§1103. By Reciprocity

A. Definition

In Good Standing—the applicant is in compliance with the rules and regulations of the appropriate licensing board, including payment of the annual registration fee, and any penalties and other costs attached thereto. In the case of board-imposed disciplinary or administrative sanctions, the applicant must have complied with all of the provisions of the appropriate licensing board order.

B. The board shall issue a certificate pursuant to R.S. 37:76(A)(1) to an applicant ~~pursuant to R.S. 37:76(C)(2)~~ 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. ~~substantially equivalent state as determined by the board or its designee. The applicant's experience shall be substantially equivalent to the requirements of R.S. 37:75(G) and the rules there under.~~

1. Verification of eligibility for practice privileges ~~substantial equivalency~~ under §1105.E.4.i through 4.iii ~~R.S. 37:94(A)(1) and R.S.37:94(A)(2)~~ may be made by the board or its designee.

C. For those applicants who do not qualify for reciprocity under the mobility ~~substantial equivalency~~ 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 possesses a baccalaureate degree or higher and satisfies the educational requirements of §503; and~~

2. ~~—~~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 ~~substantially equivalent~~ to Louisiana's examination rules;

2~~3~~. the scores achieved by the applicant on all examinations are certified to the board by the state which issued the applicant's original certification; ~~and~~

3.~~4.~~ 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.~~5~~. 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 a~~A~~n applicant who is not ~~otherwise~~ eligible for reciprocity certification under §1103.C, ~~except for possession of a baccalaureate degree, or the credit for not less than 150 hours of university or college education~~, 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. ~~original, initial certification as a certified public accountant by any state was issued on or before September 1, 1975, or the applicant has been in active, continuous practice as a certified public accountant for not less than four years during the 10 years immediately preceding the date on which the applicant's application for reciprocity certification is received by the board.~~

E.1. Applicants for reciprocal certificates shall not be required to reside or have a place for the regular transaction of business in Louisiana, but shall be required to take the CPA oath.

2. A CPA who has established a principal place of business in Louisiana must obtain a reciprocal certificate. Principal place of business is defined as a primary location in Louisiana where the applicant conducts his or her practice or business activity.

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 ~~substantially equivalent~~ 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 ~~an applicant with~~ a foreign accounting credential that is covered by a current valid mutual recognition agreement (MRA) is comparable ~~substantially equivalent~~ (subject to other qualifying requirements as provided in the MRA).

b. The board may accept a foreign accounting credential in partial satisfaction of its domestic credentialing requirement if:

i. the holder of the foreign accounting credential met the issuing body's education requirement and passed the issuing body's examination used to qualify its own domestic candidates; and

ii. the foreign credential is valid and in good standing at the time of application for a domestic credential.

2. The board may satisfy itself through qualifying examination(s) that the holder of a foreign credential deemed by the board to be comparable ~~substantially equivalent~~ 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. An applicant for renewal of a CPA certificate originally issued in reliance on a foreign accounting credential shall:

a. apply for renewal at the time and in the manner prescribed by the board for all other certificate renewals;

b. pay such fees as are prescribed for all other certificate renewals.

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 ~~substantially equivalent~~ 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. The holder of a CPA certificate issued in reliance on a foreign accounting credential shall report any investigation undertaken, or sanctions imposed, by a foreign credentialing body against the CPA's foreign credential or license, or any discipline ordered by any other regulatory authority having jurisdictions over the holder's conduct in the practice of accountancy.

6. Suspension or revocation of, or refusal to renew, the CPA's foreign accounting credential by the foreign credentialing body may be evidence of conduct reflecting adversely upon the CPA's fitness to retain the certificate and may be a basis for board action.

7. Conviction of a felony or any crime involving dishonesty or fraud under the laws of a foreign country is evidence of conduct reflecting adversely on the CPA's fitness to retain the certificate and is a basis for board action.

8. The board shall notify the appropriate foreign credentialing authorities of any disciplinary actions or sanctions imposed against a CPA.

9. The board may participate in joint investigations with foreign credentialing bodies and may rely on evidence supplied by such bodies in disciplinary hearings.

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).

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

A. Applications

1. Applications for initial or reciprocal certificates pursuant to R.S. 37:76.F shall be made online via the Internet or on forms that may be furnished by the board, and shall be accompanied by application fees fixed by the board pursuant to §319. The forms shall contain all of the items and information requested in the appropriate space in order to be acceptable.

2. Applications shall contain all of the information required by the board including but not limited to information regarding the satisfaction and verification of the requirements of R.S. 37:75(G) and other requirements as required by the Act or by the board.

B. Renewals and Current Year Reinstatement—Certificates

1. Each certified public accountant shall renew his certificate annually during the period for renewal on or before the last day of December preceding the year for which renewal is applicable.

2. The board shall set the period of time for renewal.

3. Certificates expire on the last day of each calendar year, or on a date following December 31, if another date is determined by the board for good cause.

4. The board shall send a notice of default to the last known address or email address of each certified public accountant who fails to renew his certificate.

5. Application for annual renewal of certified public accountant certificates shall be made online via the Internet, or on forms that may be furnished by the board, and shall be accompanied by renewal fees fixed by the board pursuant to §319. The renewal forms shall contain all of the items and information requested in the appropriate space in order to be acceptable.

6. The board may reinstate any certificate which has expired because of nonrenewal in the current year, upon payment of the renewal fee and such penalty fee as may be prescribed by the board, provided that the applicant for such renewal is otherwise completely qualified for certification.

7. A delinquent renewal fee may be assessed against those certified public accountants who have not renewed prior to February 1.

8. In addition to the above fees, a fee may be assessed against those certified public accountants who have received three suspensions within the previous six years.

9. For good cause, the board may waive or suspend in whole or in part any of the fees, due dates, and procedures provided for in this Section.

10. Certified public accountants who have not timely renewed their certificates are in violation of R.S. 37:83 and therefore may be subject to the provisions of R.S. 37:81.

11. Failure to Timely Remit or Respond

a. No certificate of any certified public accountant who has failed to timely remit full payment of any fees, fines, penalties, expenses, or reimbursement of costs incurred by the board, which the certified public accountant owes the board or has been ordered to pay to the board shall be annually renewed, or reinstated.

b. The board may refuse to renew, or to reinstate, any certificate of any certified public accountant who has failed to comply with §1707.D.

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 31st 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. Annual Registration of CPA Inactive or CPA Retired Status

1. Each person entitled to use the designation "CPA inactive" under R.S. 37:75(I) and "CPA inactive" or "CPA retired" under R.S. 37:76(D)(2) shall register such status annually during the period for renewal on or before the last day of December preceding the year for which renewal is applicable.

2. The board shall set the period of time for renewal.

3. Annual registration expires on the last day of each calendar year, or on a date following December 31, if another date is determined by the board for good cause.

4. The board may send a notice of default to the last known address or email address of each registrant who fails to renew.

5. Application for annual registration of "CPA inactive" or "CPA retired" status shall be made online via the Internet, or on forms that may be furnished by the board, and shall be accompanied by renewal fees fixed by the board pursuant to §319. The renewal forms shall contain all of the

items and information requested in the appropriate space in order to be acceptable.

6. A delinquent renewal fee may be assessed against those registrants who have not renewed prior to February 1.

7. For good cause, the board may waive or suspend in whole or in part any of the fees, due dates, and procedures provided for in this Section.

8. The registrant shall affirm upon each annual registration form that he will abide by the applicable statutes and rules of the board governing the use of the designation "CPA inactive" or "CPA retired".

9. The board may reinstate the "CPA inactive" or "CPA retired" registration of any person upon the payment of the current year registration fee plus the registration fees for all years since the registrant was last registered.

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 ~~satisfied the experience requirements prescribed~~ 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. applications for reinstatement of certificates pursuant to R.S. 37:76(F) shall:

a. be made on a form provided by the board; and

b. contain all of the information required by the board including but not limited to information regarding the satisfaction and verification of the experience and/or continuing education requirements referred to in Subparagraph D.1.b.

E. Practice Privileges under Mobility ~~Substantial Equivalency~~

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 ~~regarding substantial equivalency~~, 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 ~~practices in Louisiana~~, shall be granted practice privileges without the necessity of giving notice to the board or paying a fee to the board.

3. An individual granted practice privileges and his firm are subject to the requirements of R.S. 37:94(A)(3). In the event the license upon which the practice privileges are based is no longer active or valid, the practice privileges shall expire and the individual must cease using the CPA title in Louisiana and must cease offering or rendering professional services in Louisiana individually and on behalf of his firm.

4. Determination of Eligibility for Practice Privileges ~~Substantial Equivalence~~

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.

~~With respect to substantial equivalence under R.S. 37:94.A(1), the board shall have publicly available a listing of states which the board has verified to be in substantial equivalence with the original licensure requirements of the Act. Any individual holding an original valid CPA license issued by a substantially equivalent state is qualified for practice privileges.~~

~~b. With respect to substantial equivalence under R.S. 37:94.A(2), any individual, who does not currently hold an original valid CPA license issued by a state which the board has verified to be in substantial equivalence with the original licensure requirements of the Act, is qualified for practice~~

~~privileges if he holds a valid active CPA license issued by a state board of accountancy and has passed the Uniform CPA Examination (or IQEX examination if applicable), and he:~~

~~i. has 150 semester hours of college education and has at least one year of CPA supervised accounting related experience in the last four years; or~~

~~ii. has four years of experience outside of Louisiana as a practicing CPA (or chartered accountant if applicable) within the last 10 years.~~

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).

§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 ~~substantial equivalency~~ 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).

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. ~~Prior to January 1, 2016, each certificate holder shall participate in at least 120 hours of continuing professional education (CPE) every three years.~~

1. Accounting and Auditing Requirements. Certificate holders who participate in one or more attest engagements during the calendar year shall complete at least 8 hours during the calendar year in the subject area described in §1307.A.1 in fulfilling the above requirements. Certificate holders participating in attest engagements include those responsible for conducting substantial portions of the procedures and those responsible for planning, directing, or reporting on attest engagements. Persons who "plan, direct, and report" generally include the in-charge accountant, the supervisor or manager, and the firm owner who signs or authorizes someone to sign the attest engagement report on behalf of the firm.

2. Professional Ethics Requirements. All certificate holders who are required to complete CPE shall complete a course in professional ethics as required by the board, the contents of which must have been pre-approved by the board.

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. ~~Prior to January 1, 2016, personal development hours cannot exceed 50 percent of the total qualifying CPE.~~

4. Reporting Method. Each certificate holder shall, when applying for certificate renewal, report CPE information in the manner approved by the board.

5. Reporting. The CPE must be reported to the board no later than January 31 after the end of each December 31 calendar year. ~~Prior to February 1, 2016, the CPE must be reported to the board no later than January 31 after the end of the December 31 compliance period.~~

B. Exemption

1. The board may grant an exemption from CPE in accordance with R.S. 37:76(D)(2). In order to be granted an exemption, the certificate holder must register in inactive or retired status and follow the provisions of §1707.B.

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. Non-resident applicants for renewal shall demonstrate compliance with the CPE renewal requirements of the state in which the licensee's principal place of business is located by signing a statement to that effect on the renewal application of this state.

b. If a non-resident licensee's principal place of business state has no CPE requirements for renewal of a certificate, the non-resident licensee must comply with all CPE requirements for renewal of a certificate in this state.

c. However, ~~in the years that this board has a professional ethics requirement,~~ 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. An individual who held a license on June 17, 1999, or was issued a certificate on or after June 18, 1999, who applies to reinstate a license after having allowed such license or certificate to lapse must present proof, documented in a form

satisfactory to the board, that he has satisfied the requirements for continuing professional education for the preceding compliance period as specified by §1301.F.

D. Extensions/Waivers. The board may at its sole discretion grant extensions of time or waivers to complete the continuing education requirements for hardship situations or for medical reasons. The hardship or incapacity must be sufficiently documented (for example, by appropriate third parties, or by medical providers in the case of a medical issue) in order for the board to consider granting an extension or waiver.

E. Effective Date for Compliance of Initial Licenses and Reinstatements

1. Any individual who obtains an initial certificate or who reinstates his license will not be required to obtain current continuing professional education until the following full calendar year, which will also start the compliance period for that individual as defined in §1301.F.

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, ~~2018~~ 2026 including years ~~2017~~ 2025

and ~~2018~~ 2026, then two-year period ending on December 31, ~~2019~~ 2027 including years ~~2018~~ 2026 and ~~2019~~ 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).

§1303. Standards for Programs

A. Program Development

1. The program shall contribute directly to the professional competence of the participants.

2. The stated program objectives shall specify the level of knowledge the participant should have obtained or level of knowledge he should be able to demonstrate upon completing the program.

3. The education and/or experience prerequisites for the program should be stated.

4. Programs shall be developed by individual(s) qualified in the subject matter.

5. Program content shall be current.

6. A program shall be reviewed by an individual(s) qualified in the subject matter and knowledgeable in instructional design, other than the preparer(s).

B. Program Presentation

1. Participants should be informed in advance of objectives, prerequisites, experience level, content, advance preparation, teaching methods, and continuing professional education credit.

2. Instructors, lecturers or speakers should be qualified with respect to program content and teaching method used.

3. The number of participants and physical facilities should be consistent with the teaching method(s) specified.

4. Written evaluations shall be solicited from participants for each program, summarized to provide an effective means for evaluating program quality, and retained.

5. There must be a reasonable method for the CPE sponsor to monitor group programs in order to verify attendance for the duration of the program.

6. In cases of group programs that are presented online, or via the Internet, there must be a process to monitor and verify participation. Monitoring must be of sufficient frequency and lack predictability in order to verify that participants are engaged for the duration of the program. If polling questions are used as the monitoring process, at least three polling questions must be used per CPE credit hour.

7. In cases where a small group is allowed to participate in an online program, and the sponsor allows one participant to facilitate by logging in and/or to submit questions on behalf of the group of participants, the attendance must be documented and verified by the small group facilitator or administrator in order to verify participation for the duration of the program.

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 6:5 (January 1980), 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 41:1665 (September 2015).

§1305. Programs which Qualify

A. The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning which contributes directly to the professional knowledge and professional competence of an individual certificate holder. Formal programs of learning are those programs that are designed, and primarily intended, as educational activities, and comply with all CPE standards. Magazines and reference materials are not designed as educational programs nor do they comply with CPE standards. Accordingly, examinations on magazine articles or reference materials will not qualify for credit unless a formal program of learning was developed in addition to the examination. CPE credit will not be allowed for programs which have content that is in violation or is not in compliance with the Act or rules of the board.

B. Continuing education programs qualify if they meet the above standards and if:

1. a written outline of the program is prepared in advance and preserved;

2. group programs are at least 50 minutes in length and self-study programs are at least 25 minutes in length; and

3. a record of registration and attendance or test results is maintained.

C. The following are deemed to be qualifying programs:

1. accredited university or college courses (see definition at §501). Credit and non-credit courses earn continuing education credit as set forth in §1309.A;

2. formal correspondence or other individual study programs designed to permit a participant to learn a given subject without major involvement of an instructor, which require registration and provide evidence of satisfactory completion as set forth in §1309.B;

3. formal group programs designed to permit a participant to learn a given subject through live interaction with an instructor and other participants either in a classroom, conference setting, or by use of the Internet or other technological methods that allow for verification of registration, interaction, and attendance during the presentation;

4. technical sessions at meetings of recognized national and state professional organizations and their chapters;

5. formal organized in-firm educational programs.

D. The board may look to recognized state or national professional organizations for assistance in interpreting the acceptability of and credit to be allowed for individual courses.

E. The responsibility for substantiating that a particular program is acceptable and meets the requirements rests solely upon the certificate holder.

F. If a certificate holder claims credit on a subject related to his practice or employment as a CPA for an education or training program which does not comply with all applicable CPE requirements, he must retain all relevant information regarding the program in order to provide documentation, in the event that the board requests it, that demonstrates that the program is equivalent to one which meets these CPE requirements. (Examples of such programs are as follows: a specialized or technical program offered through an industry sponsor; a course or training program offered by a governmental agency to various interested groups; and, a program primarily directed to another licensed profession which has its own types of continuing education.)

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 by the Department of Economic Development, Board of Certified Public Accountants, LR 15:614 (August 1989), LR 17:1068 (November 1991), LR 23:1116 (September 1997), LR 26:1977 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 34:2561 (December 2008), LR 41:1665 (September 2015).

§1307. Subjects which Qualify

A. The following general subject matters are acceptable as long as they contribute to the professional knowledge and professional competence of the individual certificate holder and are relevant to the services rendered or to be rendered by the individual certificate holder in public practice, industry, academia or government.

1. Accounting and Auditing. This field of study includes accounting and financial reporting subjects, pronouncements of authoritative accounting principles issued by the standard-setting bodies and any other related subject generally classified within the accounting discipline. It also includes auditing subjects related to the examination of financial statements, operations systems, and programs; the review of internal and management controls; the reporting on the results of audit findings; compilations, reviews, and preparations. It also includes assurance services that relate to standards for attest engagements.

2. Consulting. This field of study deals with all advisory services provided by professional accountants. Services provided that encompass those for management such as designing, implementing, and evaluating operating systems for organizations as well as business advisory services and personal financial planning. The systems include those dealing with planning, organizing and controlling any phase of individual financial activity or business activity. Subjects may include designing and implementing a computer system to process the financial and management operations of a business; litigation support services and the related fields of law; personal financial planning services; investment planning for individuals or organizations; and management advisory services. This Subsection is primarily for consultants in public practice; however, internal consultants employed by a business entity providing advisory services within the entity may also use these subjects.

3. Taxation. This field of study includes subjects dealing with tax compliance and tax planning. Compliance covers tax return preparation and review and IRS examinations, ruling requests, and protests. Tax planning focuses on applying tax rules to prospective transactions and understanding the tax implications of unusual or complex transactions. Recognizing alternative tax treatments and advising on tax saving opportunities are also part of tax planning.

4. Management. This field of study considers the management needs of individuals in public practice, industry, and government. Acceptable subjects for individuals in public practice concentrate on the practice management area, such as organizational structures, marketing services, and administrative practices. For individuals in industry or government, there are subjects dealing with the financial management of the organization, including information systems, budgeting, asset management, as well as buying and selling businesses, contracting for goods and services, cost

analysis and foreign operations. In general, the emphasis in this field is on the specific management needs of certificate holder's and not on general management skills.

5. Specialized Knowledge and Applications. This field of study treats subjects targeted to specialized industries, such as not-for-profit organizations, health care, oil and gas. An industry is specialized if it is unusual in one or more of the following ways: form of organization, economic structure, legislation of regulatory requirements, marketing or distribution, terminology, technology; and either employs unique accounting principles and practices, encounters unique tax problems, requires unique advisory services, or faces unique audit issues. This area applies to certificate holders in the three employment areas, i.e., public practice, industry, and government. A certificate holder would use this classification for courses not already reportable under categories listed in §1307.A.1-4, such as Medicare cost reporting or rate regulations in the telephone and utility industry.

6. Personal Development. Personal Development is the field of study which includes self-management and self-improvement both inside and outside of the business environment. It includes issues of quality of life, interpersonal relationships, self-assessment, and personal improvement. Personal Development courses are intended to be more of a self-improvement category, as compared to courses that are directly related to the certificate holder's job duties or job requirements. Courses above the basic skill level that otherwise might qualify as Personal Development courses may be claimed in the management area or the consulting area if they relate to the certificate holder's job duties or job requirements.

7. Professional Ethics. Professional Ethics includes the study of the codes of professional ethics applicable to all CPA registrants and their effect on business decisions.

B. Special Rules

1. For purposes of categorizing courses, a course may be categorized in its entirety based on the majority of its content.

2. Courses which have product or service sales as their underlying content shall not qualify for CPE credit.

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 by the Department of Economic Development, Board of Certified Public Accountants, LR 15:615 (August 1989), LR 23:1117 (September 1997), LR 26:1977 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 41:1665 (September 2015).

§1309. Credit Hours Granted

A. Class Hours

1. Only class hours or the equivalent (and not student hours devoted to preparation) will be counted.

2. Continuing education credit will be given with a minimum of 50 minutes constituting one hour. For continuous conferences, conventions and other programs when individual segments are less than 50 minutes, the sum of the segments will be considered equal to one total program. Under the following conditions, one-half credits (equal to 25 minutes each) may be permitted:

a. for group programs, after at least one 50-minute hour credit has been earned, half credits (of 25 minutes) are permitted;

b. for self-study programs, half credits (of 25 minutes) are permitted.

3. When the total minutes of the total program are greater than 50, but not equally divisible by 50, the CPE credits granted must be rounded down to the nearest one-half credit. (For example, CPE with segments totaling 140 minutes would be granted two and one-half CPE credits.)

4. Credit courses at accredited universities or colleges shall earn 15 hours of continuing education for each semester hour of credit. A quarter hour credit shall equal 10 hours.

5. Continuing education credit allowable for noncredit short courses at accredited universities or colleges shall equal time in class in accordance with §1309.A.2.

B. Self-Study Program. The amount of credit to be allowed for correspondence and formal self-study programs is to be recommended by the program developer, and based on one of the methods identified in the statement on standards for continuing professional education (CPE) programs. Credit will be allowed in the period in which the course is completed as indicated on the certificate of completion.

1. Interactive self-study programs shall receive CPE credit provided the course satisfies the following criteria:

a. An interactive self-study program is one which simulates a classroom learning process by providing ongoing responses and evaluation to the learner regarding his or her learning progress. These programs guide the learner through the learning process by:

i. requiring frequent student response to questions that test for understanding of the material presented;

ii. providing evaluative responses and comments to incorrectly answered questions; and

iii. providing reinforcement responses and comments to correctly answered questions.

b. Ongoing responses, comments, and evaluations communicate the appropriateness of a learner's response to a prompt or question. Such responses, comments, and evaluations must be frequent and provide guidance or direction for continued learning throughout the program by clarifying or explaining assessment of inappropriate responses, providing reinforcement for appropriate responses, and directing the learner to move ahead or review relevant material. It is the response of the learner that primarily guides the learning process in an interactive self-study program. Not all technology-based self-study programs constitute interactive programs. Technology based self-study programs must meet the criteria set forth in the definition of interactive

self-study programs, as must other self-study programs developed using different modes of delivery.

2. Self-study courses developed by or registered with the AICPA, NASBA, or a state society of CPAs are acceptable as continuing education.

3. CPE program developers shall keep appropriate records of how the recommended amount of credit for self-study programs was determined.

4. A recorded group program is considered as a group program only when a qualified instructor is available for interaction.

5. A group program that is recorded or archived by the sponsor for future presentations which does not include a qualified instructor available for interaction is considered a self-study program and must satisfy all the self-study requirements in order to be claimed as continuing education.

C. Service as Lecturer or Speaker

1. Credit for one hour of continuing professional education will be granted for each hour completed as a lecturer or speaker to the extent it contributes directly to the individual's professional knowledge and competence and provided the program would qualify for credit under these rules. Credit for such service will be awarded on the first presentation only, unless a program has been substantially revised.

2. In addition, a lecturer or speaker may claim up to two hours of credit for advance preparation for each teaching hour awarded in §1309.C.1, provided the time is actually devoted to preparation.

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. ~~Prior to January 1, 2016, the maximum credit for teaching and preparation, cannot exceed 50 percent of the three-year requirement under these rules.~~

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

1. Credit for writing published articles, books, and CPE programs will be awarded in an amount determined by a board representative provided the writing contributes to the professional competence of the certificate holder. The board and author may choose to mutually approve a third party representative. CPAs requesting a third party representative will be charged a fee; the fee is to be negotiated and agreed upon prior to the engagement.

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. ~~Prior to January 1, 2016, the maximum credit for preparation of articles and books cannot exceed 25 percent of the three-year requirement under these rules.~~

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

E. Committee Meetings, Dinner and Luncheon Meetings, Firm Meetings

1. Credit will be awarded for participation in committee meetings, dinner and luncheon meetings, etc., provided the program portion thereof meets the other requirements of these rules.

2. Credit will be awarded for firm meetings or meetings of management groups if they meet the requirements of these rules. Portions of such meetings devoted to administrative and firm matters cannot be included.

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. ~~Prior to January 1, 2016, credit will be limited to 50 percent of the three-year requirement.~~

G. Board Approved Research and Other Programs

1. Credit may be granted from time to time on completion of specific research or programs as approved by the board.

2. Credits may be awarded upon demonstration of achieving an increased level of competency that contributes directly to the professional knowledge and competence of an individual certificate holder.

3. Evidence of completion of such programs or research must be provided in the manner required by the board for evaluation and approval.

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).

§1311. Maintenance of Records and Control

A. Participants in CPE programs shall retain the documentation of their participation in CPE programs for a period of five years after the end of the calendar year in which the program is completed. Participants in CPE programs shall also retain advance materials, which should include the requirements set forth in §1303.B.1, and other promotional material which reflects the content of a course and the name

of the instructor(s) in the event the participant is requested by the board to substantiate the course content.

B. Acceptable evidence of completion includes, but is not limited to, the following:

1. for group programs, a certificate of attendance or other verification supplied by the sponsor which includes:

a. sponsorship organization;

b. name and signature of a sponsor representative;

c. participant's name;

d. location of course;

e. title and/or description of content;

f. dates attended; and

g. the qualifying hours recommended by the course sponsor;

2. for individual study programs, a certificate supplied by the sponsor after satisfactory completion of a workbook, an examination, or an interactive course that confirms the name of the sponsor, name and signature of a sponsor representative, participant's name, the title and/or description of the course contents, the date of completion and the qualifying hours recommended by the course sponsor;

3. for a university or college course that is successfully completed for credit, an official transcript reflecting the grade earned;

4. for instruction credit, evidence obtained from the sponsor of having been the seminar lecturer or speaker at a program in addition to the items required by §1311.B.1; and

5. for published articles, books, or CPE programs, evidence of publication;

6. for completion of exams, evidence of satisfactory completion and qualifying hours of length of exam taken.

C. Sponsors shall furnish a record of attendance or completion to participants, which includes the requirements set forth in §1311.B and retain same information.

D. Each sponsoring organization shall maintain records of programs sponsored which shall show:

1. that the programs were developed and presented in accordance with the standards set forth in §§1303-1305. If a program is developed by one organization and sponsored by another, the sponsoring organization shall not be responsible for program development standards and related record maintenance if:

a. it has reviewed the program and has no reason to believe that program development standards have not been met; and

b. it has on record certification by the developing organization that the program development standards have been met and that the developing organization will maintain the required records relative thereto.

E. The CPE program sponsor shall maintain records and information required under these rules for a minimum of five years after the end of the calendar year in which the CPE course was completed. Such information may be kept in electronic or paper form.

F. Records required under this rule shall be maintained for five years and shall be made available to the board or its designee(s) for inspection at the board's request.

G. Failure of a CPE program sponsor to comply with the CPE standards shall be cause for the board to deny credit for courses offered by the CPE sponsor until such time as the CPE sponsor can demonstrate to the board that the compliance standards are being met.

H. The board specifically reserves the right to approve or disapprove credit for all continuing education under this state board's rules.

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 15:615 (August 1989), LR 23:1118 (September 1997), LR 26:1979 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 41:1666 (September 2015).

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

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

A. Any firm which has or establishes an office or place of business in Louisiana which provides attest services or which uses the title "CPA," "CPAs," "CPA firm," "Certified Public Accountant," "firm of Certified Public Accountants," or similar such designations and firms described in Subsection B of this Section must obtain and hold a valid and current firm permit issued by the board under R.S. 37:77(A). The use of any of the above titles or designations anywhere on firm letterhead, business cards, electronic correspondence, advertisements or publications, promotional materials, or any other publicly disseminated medium by a firm not holding a valid and current firm permit is not allowed if it implies the existence of an entity that holds a current and valid firm permit issued by the board under the provisions of R.S. 37:77(A):

1. the board may require that such firm applying for issuance, renewal or reinstatement of a firm permit to provide any and all information and/or documentation that the board deems appropriate and necessary to ensure the firm's compliance with all provisions of the Act;

2. any such CPA firm organized as and/or represented as a professional accounting corporation is considered to be using the title "firm of certified public accountants" and therefore must hold a firm permit, pursuant to R.S. 37:77(A);

3. "active individual participants" as referred to in R.S. 37:77(C)(2)(b) means natural persons, firms, associations, partnerships, corporations, or other business organizations or entities, in which all owners of such entities must provide personal services in the CPA firm or its affiliated entities in the nature of management, performance of services for clients, performance of services which assist the certificate holders within the firm in providing professional services, or similar activities; and

4. a person or entity which makes or holds a passive investment in a CPA firm or its affiliated entities for the purposes of receiving income from the firm or its affiliated entities shall not constitute "active individual participation" as referred to in R.S. 37:77(C)(2)(b);

5. a certificate holder, or an individual granted practice privileges under R.S. 37:94, who is responsible for supervising attest services, or who signs or authorizes someone to sign accountant's reports on behalf of the firm, shall meet the experience and competency requirements for a "practitioner in charge" as set forth in AICPA Quality Control Standards;

6. all firms holding a valid registration as a certified public accounting firm June 18, 1999 shall be deemed to have met the initial firm permit requirements.

B. A firm which does not have an office or a place of business in Louisiana that offers to perform or performs professional services for a client whose home office is in Louisiana may perform such services and use the title “CPA” or “CPA firm” without a permit only if:

1. the firm satisfies the ownership qualifications described in R.S. 37:77(C) and is subject to quality or peer review under a state board of accountancy approved program or under the AICPA Peer Review Program and has completed such a quality or peer review within the last three years;

2. the firm performs such services only through individual licensees with practice privileges under R.S. 37:94 or holding a license issued under R.S. 37:77; and

3. the firm can lawfully perform such services in the state where such individual licensees have their principal place of business;

4. if the firm does not satisfy one or more of the requirements cited in Paragraphs 1, 2 and 3 above, the firm must apply for a permit for a board determination as to whether the firm is qualified to practice in Louisiana.

C. Firm Permits

1. Applications by firms for initial issuance and for renewal of permits pursuant to R.S. 37:77 shall be made on a form provided by the board. Applications will not be considered filed until the applicable fee, all requested information, and the required documentation prescribed in these rules are received.

2. A firm registered pursuant to R.S. 37:77 shall file with the board a written notification of any of the following events concerning the practice of public accountancy within this state within 30 days after its occurrence:

a. change in the firm's designated licensee;

b. formation of a new firm;

c. addition of a new or change in the identities of the firm’s partners, officers, members, managers or shareholders, whose principal place of business is in this state;

d. any change in the name of a firm;

e. termination of the firm;

f. any change in the number or location of offices within the state;

g. any change in the identity of those persons in charge of any offices within the state e.g., the designated point of contact for the office, manager of the office, etc.;

h. any denial, revocation, or suspension of a permit by any other state;

i the occurrence of any event or events which would cause such firm not to be in conformity with the provisions of the Act or any rules or regulations adopted by the board.

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 ~~an application for an initial permit in accordance with board rules~~ a change of entity/name change form and pay the required fee. ~~required by the rules.~~

4. Samples of original letterhead must also be included with permit and renewal applications. Names of licensed partners, shareholders, members, managers and employees, and names of non-licensee owners, may be shown on a firm's stationery letterhead. However, names of licensed partners, shareholders, members and managers shall be separated from those of licensed employees by an appropriate line. Licensees shall be clearly identified and the names of non-licensee owners shall be separated from the name of licensees by an appropriate line.

5. Any firm which falls out of compliance with the provisions of R.S. 37:77 due to changes in firm ownership or personnel after receiving, renewing, or reinstating a firm permit shall notify the board in writing within 30 days of the occurrence of changes which caused the firm to fall out of compliance with R.S. 37:77.

a. Such notification shall include an explanation as to how and why the firm is not in compliance and the date upon which the firm fell out of compliance with R.S. 37:77.

b. The firm shall also provide any additional information or documentation the board may request concerning the firm's noncompliance with R.S. 37:77.

6. Within 30 days of written notification to the board that the firm is not in compliance with R.S. 37:77, the firm shall notify the board in writing that the firm has taken corrective action to bring the firm back into compliance.

a. Such notification shall include a description of the corrective action taken, and the dates upon which the corrective action was taken.

b. The firm shall also provide any additional information or documentation the board may request concerning the corrective actions taken to ensure the firm's compliance with R.S. 37:77.

7. For good cause shown, the board may grant additional time for a firm to take corrective action to bring the firm into compliance with R.S. 37:77.

8. Any firm permit suspended or revoked for failure to bring the firm back into compliance within the time period described above, or within the additional time granted by the board, may be reinstated by the board upon receipt of written notification from the firm that the firm has taken corrective action to bring the firm back into compliance. Such notification shall include a description of the corrective action taken, the dates upon which the corrective action was taken, and any additional information or documentation the board may request concerning the corrective actions taken.

9. The board may impose additional requirements at its discretion, including but not limited to monetary fees, on any firm as a condition for reinstatement of a firm permit suspended or revoked for failure to bring the firm into compliance with R.S. 37:77.

10. At its discretion, the board may also take action against the CPA certificate or practice privilege of the firm's designated licensee for failure to provide written notification to the board required in this Section.

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., ~~delinquent if not renewed prior to February 1, and expired if not renewed prior to March 1.~~ The renewal forms shall contain all of the items and information requested in the appropriate space in order to be acceptable. ~~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.~~Permits are delinquent if not renewed prior to February 1, and expiration notices will be sent on March 1.

2. Application for annual renewal of firm permits shall be accompanied by renewal fees fixed by the board pursuant to §319.

3. Delinquent fees for firm permit renewals may be assessed by the board if not renewed prior to February 1.

4. For good cause, the board may waive or suspend in whole or in part any of the fees, due dates, and procedures provided for in this Section.~~.~~

E. Reinstatement of Firm Permits

1. To reinstate a firm permit which has been expired for a year or more due to non-renewal, the firm shall be required to file an initial application for a firm permit and pay the applicable application fee. The firm shall also be required to pay applicable delinquent fees.

2. For good cause shown, the board may waive in whole or in part the reinstatement fees provided for in this Section.

3. In addition to reinstatement fees, an additional fee may be assessed against those CPA firms whose firm permits expired or were cancelled pursuant to this Section three times within six years.

4. In addition to the above fees, an additional reinstatement fee may be assessed against those CPA firms which continued to practice as a CPA firm after the expiration or cancellation of the firm permit pursuant to this Section. Such fee shall be determined by the length of the period of time the firm has practiced without a permit times the annual renewal fee including additional for delinquency each year.

5. No firm permit shall be renewed or reinstated by the board if the firm applying for renewal or reinstatement has failed to remit full payment of any fees, fines, penalties, expenses, or reimbursement of costs incurred by the board, which the firm owes the board or has been ordered to pay to the board.

F. Internet Practice. A CPA firm offering or performing services via a web site shall provide on the web site the firm's name, address, and the states in which the CPA firm holds a license or permit to practice.

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).

§1503. Peer Review and Practice Monitoring Programs

A. The board hereby requires firms that provide attest services, excluding engagements subject to a permanent inspection program of the Public Company Accounting Oversight Board, to participate in an approved peer review program enumerated in R.S. 37:77(G)(2)(a)(i), (ii), and (iii), and comply with the applicable requirements of that program. The purpose of this requirement is to improve the quality of financial reporting and to assure that the public can rely on the fairness of presentation of financial information on which CPA firms issue reports.

1. Each licensee or CPA firm, which performs attest services in Louisiana, shall at its own expense undergo and complete a peer review that has been accepted by the

administering entity at least once each three years, and have its initial peer review in accordance with standards not less stringent than the American Institute of Certified Public Accountants (AICPA) Standards for Performing and Reporting on Peer Reviews.

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 ~~substantially equivalent~~ comparable to the AICPA's standards.

3. Peer review programs must be approved by the board and conducted pursuant to standards not less stringent than standards applied by the AICPA and may be subject to the following:

a. evaluations by the board or its designee that assess the effectiveness of the peer review program under its charge;

b. notifying the board of the participation of firms enrolled in the peer review program and dates of the firm's most recently accepted peer reviews;

c. notifying the board of a firm's failure to cooperate or otherwise fulfilling the requirements of the peer review program, or of a firm's withdrawal, removal, or other termination from enrollment in the program.

4. Peer review reports shall be made available to the board after a review's acceptance date by the administering entity or its peer review committee. "Acceptance" shall be as described in the AICPA peer review standards and its interpretations. Timely completion of peer reviews and submission of, or making available reports, in the manner and periods required under this Section, are conditions of holding a valid permit.

a. For reviews commencing on or after January 1, 2009 and administered by the Society of Louisiana CPAs, peer review reports shall be made available or submitted to the board by the administering entity by making them available on a secure website or other secure means. Such reports must be made available within 45 days of the acceptance date.

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 ~~substantially equivalent~~ 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.

5. The reviewed firm must retain any or all of the documents related to the peer review in accordance with AICPA peer review standards. Upon request of the board, the reviewed firm shall timely submit such documentation to the board.

6. The objective of this reporting rule is primarily to reinforce the board's efforts to ensure that only appropriately qualified CPA firms are engaged in the offering and rendering of attest services subject to peer review.

7. For good cause shown, the board may grant or renew permits for a reasonable period of time pending the completion of a peer review or the submission of a report thereon.

B. Practice Monitoring Program

1. A reviewer(s) designated, employed, or engaged by the board will conduct a periodic review of peer review reports that are made available to the board. Such reviewer(s) will determine whether peer reviews are being properly submitted or made available to the board; will assess the significance of any reported or disclosed failures or deficiencies in complying with professional standards; will communicate with the reviewed firms as may be deemed necessary; will consider making referrals to the board of cases requiring further investigation by the board or its designees; and, will perform such other functions as the board may assign to its designees.

2. The reviewer or board designee may disclose, use, introduce, or testify with respect to information or records obtained or reviewed in connection with the practice monitoring program which are relevant in a proceeding before the board pursuant to R.S. 37:79, 80, 81 or 84.

3. Based upon the results of practice monitoring or additional investigations, the board may consider, by administrative hearing or by consent, corrective actions such as probation, suspension, practice limits or restrictions, additional continuing education, pre-issuance reviews, more frequent peer reviews, and other measures, including discipline against the reviewed firm and any individual licensees employed or contracted by the reviewed firm.

C. Confidentiality. Peer review reports and documents submitted to the board pursuant to this Section and comments of reviewers and of the board on such reports or attest documentation relating thereto shall be maintained in confidence, except that they may be communicated by the board, or its designees, to the licensees who issued the reports and as may be allowed under R.S. 37:77(H).

D. No CPA or CPA firm shall be required to become a member of any organization in order to comply with the provisions of §1503.

E. Peer Review Oversight Committee (PROC)

1. The board shall appoint a Peer Review Oversight Committee (PROC) whose function shall be the oversight and monitoring of sponsoring organizations for compliance and implementation of the minimum standards for performing and reporting on peer reviews. The PROC shall consist of up to three members, none of whom are current members of the Board of Certified Public Accountants of Louisiana. These members shall be a licensee holding an active CPA certificate

in good standing, and possess accounting and/or attest experience deemed sufficient by the board.

2. Responsibilities. At least one member of the PROC will attend all meetings of the Society of Louisiana Certified Public Accountants Peer Review Committee (PRC), or any successor thereof, and report periodically to the board on whether the PRC is meeting the requirements of these rules.

3. Compensation. Compensation of PROC members shall be set by the board.

4. Duties of the PROC:

a. observe the plenary sessions of the PRC which include the assignment of reviews to committee members and the summary meeting where the conclusions of the review committee members are discussed;

b. may periodically review files of the reviewers; and

c. may observe the deliberations of the PRC and report their observations to the board; and

d. make recommendations relative to the operation of the program; and

e. consider such other matters and perform such other duties regarding the peer review programs as may be necessary from time to time;

f. members of the Peer Review Oversight Committee must sign a confidentiality agreement with the administering entity annually.

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).

Chapter 17. Rules of Professional Conduct

§1700. General

A. Preamble

1. The services usually and customarily performed by those in the public practice of accountancy involve a high degree of skill, education, trust, and experience which are professional in scope and nature. The use of professional designations carries an implication of possession of the competence associated with a profession. The public, in general, and the business community, in particular, rely on this professional competence by placing confidence in reports and other services of accountants. The public's reliance, in turn, imposes obligations on persons utilizing professional designations, both to their clients and to the public in general. These obligations include maintaining independence of thought and action; continuously improving professional skills; observing, where applicable, generally accepted accounting principles and generally accepted auditing standards; promoting sound and informative financial reporting; holding the affairs of clients in confidence; upholding the standards of the public accountancy profession; and maintaining high standards of personal and professional conduct in all matters affecting fitness to practice public accountancy.

2. The board has an underlying duty to the public to ensure that these obligations are met in order to achieve and maintain a vigorous profession capable of attracting the bright, young minds essential for adequately serving the public interest.

3. These rules of professional conduct are intended to have application to all kinds of professional services performed for the public in the practice of public accountancy, including but not limited to services relating to auditing; accounting; review and compilation services, tax services; management advisory and consulting services; and financial planning, and intended to apply as well to all certificate holders, whether or not engaged in the practice of public accounting, except where the wording of one of these rules of professional conduct clearly indicates that the applicability is more limited.

4. In the interpretation and enforcement of these rules, the board may consider relevant interpretations, rulings, and opinions issued by the boards of other jurisdictions, the Securities and Exchange Commission, recognized professional standard setting organizations, and appropriate committees of professional organizations, but will not be bound thereby.

5. All licensees and certificate holders shall comply with the AICPA *Code of Professional Conduct* revised effective December 15, 2014, incorporated herein by reference in this rule. The AICPA *Code of Professional Conduct* may be found at the AICPA website, www.aicpa.org. The board's rules of professional conduct shall prevail if a conflict exists between it and the AICPA *Code of Professional Conduct*.

B. Definition. The following term has meaning which is specific to §1700-1707.

Professional Services—services arising out of or related to the specialized knowledge or skills associated with certified public accountants e.g. matters of accounting and financial reporting, tax, finance, investment advice or financial planning, management, or consultation.

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 6:2 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1113 (September 1997), LR 26:1982 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2249 (December 2006), LR 43:1907 (October 2017), LR 49:653 (April 2023).

§1703. Competence and Professional Standards

A. Definition

Professional Standards—include but are not limited to those standards defined by Statements on Auditing Standards

(SAS); Statements on Standards for Accounting and Review Services (SSARS); Statements on Standards for Consulting Services (SSCS); Statements on Standards for Attestation Engagements (SSAE); and Standards for Performing and Reporting on Peer Reviews or Quality Reviews issued by the American Institute of Certified Public Accountants; auditing standards issued by the Comptroller General of the United States for governmental audits and those issued by the PCAOB for public company audits.

B. Competence. A licensee shall not undertake any engagement for performance of professional services which he cannot reasonably expect to complete with due professional competence.

C. Professional Standards. Licensees shall comply with all applicable professional standards, including but not limited to those listed in §1703A.

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 6:2 (January 1980), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1115 (September 1997), LR 26:1984 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2251 (December 2006), LR 49:653 (April 2023).

§1707. Other Responsibilities and Practices

A. Acting through Others

1. A licensee or CPA firm shall not permit others to carry out on his behalf or on the firm's behalf, either with or without compensation, acts which, if carried out by the licensee or CPA firm, would place him or the CPA firm in violation of the rules of professional conduct, professional standards, or any provisions of the Act.

2. Acting through an affiliated entity.

a. Definition

i. Affiliated Entity. Affiliated entities for purpose of this rule refers to entities which share elements of ownership structure with a CPA firm and which offer to clients, or the public, professional services or products related to the skills associated with CPAs. Conversely, entities that offer services or products that do not relate to matters of accounting and financial reporting, tax, finance, investment advice or financial planning, management, or consultation are excluded.

ii. Similar Name. A similar name is one that contains one or more names, or initials of the names, or reference to that/those names that are included in a CPA firm applying for or currently holding a firm permit.

b. On and after January 1, 2008, a CPA firm shall not affiliate with an entity that has a similar name unless:

i. the affiliated entity is owned in accordance with §1707.A.2.d.i; or

ii. has been issued a firm permit by the board pursuant to §1707.A.2.d.ii; or

iii. the CPA firm has entered into a written agreement with the board pursuant to §1707.A.2.d.ii.

c. a CPA firm seeking issuance, renewal, or reinstatement of a firm permit, to be effective on and after January 1, 2008 shall, as a condition thereof, satisfy the requirements of this Paragraph, §1707.A.2;

d. depending on the ownership structure, an affiliated entity may be required to obtain a firm permit in order to use a similar name which indicates that the CPA or CPA firm is providing services through the affiliated entity.

i. affiliated entities wholly owned either by the owners of the CPA firm, on the same basis as the CPA firm is owned, or directly by the CPA firm may use a similar name and would not be required to obtain a firm permit;

ii. affiliated entities that are majority-owned (not wholly owned) by the owners of the CPA firm or by the CPA firm, or that are wholly owned but in different percentages are required to obtain a firm permit if the affiliated entity uses a similar name. If the affiliated entity does not qualify for a firm permit under R.S. 37:77, the CPA firm (i.e., one that does hold a firm permit) must enter into a written agreement with and acceptable to the board that sets forth that the CPA firm is responsible to the board for the actions of the affiliated entity and its owners;

iii. if the CPA firm and/or its owners (whether individually CPA licensed or not) own 50 percent or less of the other affiliated entity, a similar name may not be used for the affiliated entity;

e. under R.S. 37:77(C), a majority of the ownership of a CPA firm (in terms of financial interests and voting rights of all partners, officers, shareholder, members, or managers) must belong to holders of valid licenses. Thus an unlicensed “holding company” cannot own a majority or 100 percent of a CPA firm. Therefore, such a "holding company" would have to apply for a CPA firm permit and qualify as such. The holding company and the CPA firm must both be registered as firms with the board even though the holding company will not directly offer services to clients. If the holding company does not otherwise meet the requirements to be licensed (e.g., the requirements that a majority ownership interest is held by licensees; the owners must be active in the firm or affiliates; and, the name must not be misleading) then such a firm structure would not be permissible.

B. Use of the “CPA Inactive” or “CPA Retired” Designation

1. Certificate only holders under prior law.

a. Prior to applying for and obtaining a certificate under R.S. 37:75.I, individuals who annually register in inactive status may use the “CPA inactive” designation in connection with an employment position held in industry, government or academia, or in personal correspondence.

b. Any such individual who offers to perform or performs, for the public, professional services of any type involving the use of accounting, management advisory, financial advisory, tax, or consulting skills shall not use the

designation CPA or "CPA inactive" in connection therewith or in any other manner or in connection with any employment.

2. Certificate Holders Subject to CPE Exemption

a. Individuals granted an exception to continuing education requirements under R.S. 37:76(D)(2) shall not perform or offer to perform for the public one or more kinds of services involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills and must place the word "inactive" or "retired", as applicable based on the individual's registered status, adjacent to their CPA title on any business card, letterhead, or any other document or device.

b. Any individual referenced in R.S. 37:76(D)(2) who after being granted an exemption under that Section offers to perform or performs for the public professional services of any type involving the use of accounting, management advisory, financial advisory, tax, or consulting skills shall no longer qualify for the use of the designation and shall immediately cease all uses of the designation "CPA inactive" or "CPA-retired" in connection therewith or in any other manner or in connection with any employment or on any letterhead, business card, email signature, etc.

c. A "CPA-retired" may perform uncompensated volunteer services as long as the individual does not sign any documents related to such services as a CPA.

C. Firm Name

1. The name under which a licensee practices public accounting must indicate clearly whether he is an individual practicing in his own name or a named member of a firm. If the name includes the designation "and Company" or "and Associates" or "Group" or abbreviations thereof, there must be at least two licensees involved in the practice, who may be either partners, shareholders, members or employees of the firm. However, names of one or more past partners, shareholders, or members may be included in the firm name of a successor firm.

2. A partner, member or shareholder surviving the death or withdrawal of all other partners, members or shareholders may continue to practice under the partnership or corporate name for up to two years after becoming a sole practitioner, sole member or sole shareholder.

3. A CPA firm name is misleading within the meaning of R.S. 37:83(G) if, among other things:

a. the CPA firm name implies the existence of a corporation when the firm is not a corporation; or

b. the CPA firm name includes the name of a person who is not a CPA and is not a past partner, shareholder, or member of the firm.

4. A firm name not consisting of the names of one or more present or former partners, members, or shareholders may not be used by a CPA firm unless such name has been approved by the board as not being false or misleading.

D. Communications. A holder of a certificate or firm permit, or an individual in inactive or retired status shall, when requested, respond to communications from the board in the manner requested by the board within 30 days of the mailing of such communications by certified mail, or by such other delivery methods available to the board.

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 ~~substantial equivalency~~ 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 ~~substantial equivalency~~ 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. Denial, Suspension, or Revocation by another state. Pursuant to R.S. 37:76 (F), each holder of or applicant for a certificate shall notify the board in writing within 30 days after the occurrence of any denial, revocation, or suspension of a certificate, license or permit by another state.

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).

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

§1901. Charges in Writing; Investigative Files

A. Charges against holders of CPA certificates, practice privileges, and/or firm permits shall be made in writing, signed by the persons preferring the charges and addressed or delivered to the board.

B. Investigative files may be established or opened by any member of the board or other person who has been designated as investigating officer in accordance with §1903, for the purpose of investigating any potential violations of the rules, regulations or statutes, which the board is authorized to enforce, whether as a result of charges made in accordance with §1901.A or otherwise initiated by the investigating officer. Any investigating officer may engage the assistance

of counsel as he deems necessary and appropriate. Such counsel may also later serve as complaint counsel if an adjudicative proceeding is scheduled, but may not act as independent counsel in the same matter.

C. The board's staff may establish or open an investigative file:

1. upon receipt of written charges as described in §1901.A; or

2. at the written direction of any member of the board or other person who has been designated as investigating officer in accordance with §1903; or

3. upon receipt of other publicly available information which is suggestive of any potential violations of the rules, regulations, or statutes which the board is authorized to enforce. The source of such other information must be identified in the file.

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 26:1987 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 33:2636 (December 2007), LR 49:654 (April 2023), repromulgated LR 49:866 (May 2023).

§1903. Investigating Officer

A. All charges shall be referred to the members of the board or other persons designated as investigating officers, who are appointed by the board chair. The investigating officer is the person who determines preliminary “probable cause” on behalf of the board, as referred to in R.S. 37:81(A).

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 12:88 (February 1986), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1126 (September 1997), LR 26:1987 (September 2000), Office of the Governor, Board of Certified Public Accountants, LR 43:1909 (October 2017).

§1905. Investigations

A. Investigations shall generally be conducted by board staff on behalf of the investigating officer, but the investigating officer may engage other investigators, inspectors, special agents, or any other personnel he may deem necessary and appropriate to conduct the investigation. All correspondence and information submitted in the course of the investigation shall be addressed or delivered to the board's office, unless otherwise authorized by the investigating officer.

B. Information provided or obtained in the course of an investigation shall be reviewed by the investigating officer for a determination of "probable cause" or "no probable cause."

C. Some allegations may be settled informally by the investigating officer and the individual when the investigating officer ascertains that the matter does not rise to the level requiring formal disposition. These matters may be resolved by the individual's compliance with directives which will bring the individual in compliance with applicable rules or statutes, or by other means deemed appropriate by the investigating officer. Upon resolution of such matters, the investigating officer shall report to the board the action taken to settle the matter, and shall report "no cause for further action."

D. If the investigating officer determines that "probable cause" exists, a written notice shall be mailed to the respondent in accordance with R.S. ~~49:961.C~~ 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.

1. The notice shall inform the respondent that the investigating officer has preliminarily concluded that "probable cause" exists. The notice shall also contain the alleged facts of the case and a citation of the rules, regulations and statutes the respondent is alleged to have violated, and may contain any other information the investigating officer deems appropriate.

2. The notice shall be mailed to the respondent by certified mail, or such other delivery methods available to the board, to the respondent's address last known to the board or to the respondent's registered agent for service of process.

3. The respondent will be given no less than fifteen days after the date of the notice to submit a written response to the board's office. For good cause shown, the investigating officer may grant additional time for the respondent to respond to the notice.

4. The investigating officer shall consider the respondent's response to the notice, if any, before making a final determination as to "probable cause" or "no probable cause."

E. When a final determination of a "probable cause" is made by the investigating officer and reported to the board, an administrative complaint shall be filed with the board's office. The administrative complaint shall be signed by the investigating officer, and shall include the alleged facts of the case and a citation of the rules, regulations and statutes the respondent is alleged to have violated. A notice of the time and place of hearing and a copy of the administrative complaint shall be served upon the respondent in accordance with R.S. 37:81.

F. The board may make informal disposition by default, consent order, agreement, settlement or otherwise, of any matter under investigation or any pending adjudication. Such informal disposition shall be considered by the board only upon the recommendation of the investigating officer.

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).

§1907. Completion of Investigation

A. Upon completion of each investigation, the investigating officer shall report to the board a finding of "probable cause" or "no probable cause" with respect to a violation by a CPA of a statute or rule enforced by the board.

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 26:1988 (September 2000).

§1909. Hearing

A. The right to examine reports, if any, and evidence, referred to in R.S. 37:81.B, may be exercised by the respondent or the respondent's attorney by submitting a written request to the board's office.

1. A copy of any written materials which will be presented as evidence at the administrative hearing, and if requested the names of individuals who may testify at the hearing, shall be mailed to the person making such written request referred to above, or shall be furnished in person at the board's office if requested, as promptly as possible if available at the time of the request, but shall be provided no later than fifteen working days prior to the date of hearing.

2. Failure to provide the information no later than fifteen working days prior to the date of hearing, after having received a written request referred to herein, shall be grounds for the board to consider a continuance of the hearing if requested by the respondent, but shall not be grounds for dismissal of the charges against the respondent. If no written request is submitted, the board shall not be obligated to consider or grant a continuance of the hearing.

B. In the same manner that the respondent is afforded the right to obtain and examine information and evidence in the preceding Section, complaint counsel shall have the right to obtain and examine information and evidence of the respondent or the respondent's attorney.

C. Hearings shall be conducted in closed session, and shall be conducted by and under the control of the board chair, or a presiding officer appointed by the board chair.

D. In any investigation or pending adjudication proceeding, no party shall serve on any other party more than 25 interrogatories. Each sub-part of an interrogatory shall count as an additional interrogatory. The board chair or presiding officer may, in his discretion, allow more than 25 interrogatories upon receipt of a written motion setting forth the proposed additional interrogatories and the reasons establishing good cause for their use.

E. Objections to interrogatories, and objections to answers to interrogatories, shall set forth in full, immediately preceding each answer or objection, the interrogatory or answer to which objection is being made.

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. ~~49:956~~ 49:975.1 of the Louisiana Administrative Procedure Act.

G. In any case of adjudication noticed and docketed for hearing, counsel for respondent and complaint counsel may agree, or the board chair or presiding officer may require, that a prehearing conference be held among such counsel, or together with the board's independent counsel, if any, for the purpose of simplifying the issues for hearing and promoting stipulations as to facts and proposed evidentiary offerings which will not be disputed at hearing.

H. Motions for continuance of hearing, for dismissal of proceeding, and all other prehearing motions shall be filed not later than 10 days prior to the date of the hearing. Any response or opposition to any prehearing motion shall be filed within 5 days of the filing of such prehearing motion. For good cause shown, the board chair or presiding officer may waive or modify these requirements. Each prehearing motion shall be accompanied by a memorandum which shall set forth a concise statement of the grounds upon which the relief sought is based and the legal authority therefor.

I. Notwithstanding the provisions of the preceding Section, a continuance of a hearing shall automatically be granted by the executive director of the board upon receipt of written notice from respondent and complaint counsel, or respondent and investigating officer, that both parties mutually agree to a continuance of the hearing. Such written notice shall not be required to be filed within the time period prescribed in §1909.H.

J. All pleadings, motions, or other papers filed with the board in connection with a pending adjudication proceeding shall be filed by personal delivery at or by mail to the office of the board and shall by the same method of delivery be concurrently served upon complaint counsel, if filed by or on behalf of the respondent, or upon the respondent or the respondent's counsel if filed by complaint counsel.

K. Any prehearing motion, other than a mutually agreed upon request for continuance as referred to in §1909.I, shall be referred for decision to the board chair or presiding officer for ruling. The board chair or presiding officer, in his discretion, may refer any prehearing motion to the entire board for disposition.

L. Prehearing motions shall be ruled upon on the basis of the written information provided, without oral arguments. However, if the board chair or presiding officer refers the prehearing motion to the entire board for disposition, he may grant an opportunity for oral argument before the entire board, upon written request of respondent or of complaint counsel and on demonstration that there are good grounds therefor.

M. The order of proceedings at a hearing shall be as follows, but may be changed at the discretion of the board chair or presiding officer:

1. statement and presentation of evidence supporting the administrative complaint by complaint counsel, or the

investigating officer, or any person designated by the investigating officer;

2. statement and presentation of evidence of the respondent as stipulated in R.S. 37:81(C);

3. rebuttal in support of the complaint;

4. surrebuttal evidence of the respondent;

5. closing statements;

6. board decision. The time in which the decision will be rendered is at the discretion of the board.

N. Any person testifying at a hearing shall be required to testify under oath, or by affirmation subject to the penalties of perjury.

O. The board chair or presiding officer, board members, the respondent and his attorney, and complaint counsel or person presenting the case for the investigating officer, shall have the right to question or examine or cross-examine any witnesses.

P. All evidence presented at a hearing will be considered by the board unless the board chair or presiding officer determines that it is irrelevant, immaterial or unduly repetitious. Evidence may be received provisionally, subject to a later ruling by the board chair or presiding officer. The board chair or presiding officer may in his discretion consult with the entire board in executive session or with independent board counsel in making determinations on evidence.

Q. The final decision of the board in an adjudication proceeding shall be in writing and shall include findings of fact and conclusions of law, and shall be signed by the board chair or presiding officer on behalf of and in the name of the board. Upon issuance of a final decision, a certified copy shall be served upon the respondent and the respondent's counsel, if any, in the same manner of service prescribed with respect to administrative complaints in R.S. 37:81.

R. In addition to the actions the board may take prescribed in R.S. 37:79 and R.S. 37:81(K), the board may order the publication of any action taken against a respondent. If a petition for review has been filed by the respondent, publication shall await the resolution of such review. If the resolution is in favor of the respondent, no publication shall be made.

S. Information concerning any board action against a respondent may be forwarded to ~~the~~ National Association of State Boards of Accountancy (NASBA) ~~Enforcement Information Exchange System~~ 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. ~~49:959~~ 49:977.1of the Louisiana Administrative Procedure Act.

U. Any matters concerning hearings, rehearings, or decisions or orders by the board, not addressed by the Act or these rules shall be governed by applicable provisions of the Louisiana Administrative Procedure Act.

V. Any licensee whose certificate, practice privilege, or firm permit issued by the board is subsequently suspended or revoked may be required to return such certificate, registration or firm permit.

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).

§1911. Reinstatement of Licenses (After Revocation, Suspension, Refusal to Renew)

A. Upon receipt by the board of a written request for reissuance of a certificate, practice privilege, or firm permit which has been revoked by the board, or issuance of a new certificate, practice privilege, or firm permit under a new number to a person or firm whose certificate, practice privilege, or firm permit has been revoked, or for termination of a suspension of a certificate, practice privilege, or firm permit suspended by the board, the board shall specify the time period and the manner in which such application shall be considered, pursuant to R.S. 37:82.B. The application shall include any and all information the board deems appropriate.

B. The board may, at its sole discretion, impose appropriate terms and conditions for reinstatement of a certificate, practice privilege, registration or firm permit or modification of a suspension, revocation or probation.

C. No application for reinstatement will be considered while the applicant is under sentence for any criminal offense, including any period during which the applicant is on court-imposed probation or parole.

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 26:1989 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 33:2636 (December 2007).

Chapter 21. Petitions for Rulemaking

§2101. Scope of Chapter

A. The rules of this Chapter prescribe the procedures by which interested persons may petition the State Board of Certified Public Accountants of Louisiana to exercise its rulemaking authority under the Act by the adoption, amendment or repeal of administrative rules and regulations.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:952(2), 953.C, R.S. 37:75.A(3), B(2).

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1126 (September 1997), amended LR 26:1989 (September 2000).

§2103. Definitions as Used in This Chapter

Interested Person—a person who or which:

1. holds or has applied for any certification, license or firm permit issued by the board; or

2. is subject to the regulatory jurisdiction of the board; or

3. is or may be affected by the practice of CPAs or CPA firms in the state of Louisiana.

Person—an individual natural person, partnership, corporation, company, association, governmental subdivision or other public or private organization or entity.

Rulemaking—the process by which the board exercises its authority under the laws of the state of Louisiana, including the Act, R.S. 37:71-95, and the Administrative Procedure Act, R.S. 49:950 et seq., to formulate, propose and adopt, amend or repeal and promulgate administrative rules and regulations.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:952(2), 953.C, R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1126 (September 1997), amended LR 26:1989 (September 2000).

§2105. Authorization

A. An interested person, individually or jointly with other interested persons, may, in accordance with the provisions of this Chapter, petition the board for the adoption, amendment or repeal of administrative rules and regulations within the rulemaking authority of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:952(2), 953.C, R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1127 (September 1997), amended LR 26:1990 (September 2000).

§2107. Petitions for Rulemaking

A. General Form. A petition for rulemaking must be made and submitted to the board in writing, legibly printed or typed in ink.

B. Title and Signature. A petition for rulemaking shall be plainly and prominently titled and styled as such and shall be manually signed by an individual petitioner, by an authorized officer or representative of the petitioner, or by an attorney at law representing the petitioner. The full name, title or office, if any, address and telephone number of a person signing a petition for rulemaking shall be printed or typed under the person's signature. Where a person signs a petition for rulemaking in a representative capacity, the petitioner or petitioners represented by the signature must be clearly identified.

C. Required Contents. A petition for rulemaking shall:

1. clearly identify each petitioner by name and address of residence or principal place of business;

2. describe the legal status or nature of the petitioner to establish that the petitioner is an *interested person*, within the meaning of §2103 of this Chapter;

3. in the case of a petition for adoption of a new rule, set forth a concise statement of the substance, nature, purpose and intended effect of the rule which the petitioner requests that the board adopt and citation to the statutory authority for the board's exercise or rulemaking authority in the manner and on the subject requested;

4. in the case of a petition for amendment of an existing rule, specify, by citation to the *Louisiana Administrative Code*, the rule or rules which the petitioner requests that the board amend, together with a concise statement of the manner in which it is proposed that the rule or rules be amended, the purpose and intended effect of the requested amendment, and citation to the statutory authority for the board's exercise or rulemaking authority in the manner and on the subject requested;

5. in the case of a petition for repeal of an existing rule, specify, by citation to the *Louisiana Administrative Code*, the rule or rules which the petitioner requests that the board repeal, together with a concise statement of the purpose and intended effect of such repeal;

6.a. provide an estimate of the fiscal and economic impact of the requested rulemaking on:

i. the revenues and expenses of the board and other state and local governmental units;

ii. costs and/or benefits to directly affected persons;

iii. competition and employment in the public and private sectors; or

b. provide a statement that the petitioner has insufficient information or is otherwise unable to provide a reasonable estimate of such fiscal and economic impact;

7. set forth a concise statement of the facts, circumstances, and reasons which warrant exercise of the board's rulemaking authority in the manner requested; and

8. in the case of a petition for exercise of the board's emergency rulemaking authority under R.S. 49:953.B, a statement of the facts and circumstances supporting a finding by the board that an imminent peril to the public justifies the adoption, amendment or repeal of a rule upon shorter notice than that provided by R.S. 49:953.A.

D. Permissible Contents. In support of petitions for the adoption of a new rule or amendment of an existing rule, the board encourages, but does not require, the submission of a verbatim text of the rule proposed for adoption or amendment, prepared in the form prescribed by Title 1 of the *Louisiana Administrative Code* and as otherwise prescribed by the Office of the State Register. A petition for rulemaking may also be accompanied by such other information and data, in written or graphic form, as the petitioner may deem relevant in support of the petition for rulemaking.

E. Submission and Filing. Two copies of a petition for rulemaking, together with all supporting exhibits, if any, shall be filed with the board by delivery or mailing thereof to the board's executive director at the offices of the board.

F. Nonconforming Petitions. The board may refuse to accept for filing, or may defer consideration of, any petition for rulemaking which does not conform to the requirements of this Section.

G. Public Record. A petition for rulemaking shall be deemed a public record.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:952(2), 953.C, R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1127 (September 1997), amended LR 26:1990 (September 2000).

§2109. Board Consideration

A. Consideration by the Board. A petition for rulemaking may be considered and acted on by the board at any regular or special meeting of the board. Within the time prescribed by §2111 for disposition of a petition for rehearing, the board may request additional information from the petitioners or interested persons other than the petitioners as it may deem relevant to its consideration of the petition.

B. Oral Presentations. Within the time prescribed by §2111 for disposition of a petition for rehearing, the board may, on its own initiative or at the request of the petitioner or any other interested person, permit petitioners and other interested persons to appear before the board to make an oral presentation of information, data, views, comments and arguments, in support of or opposition to the rulemaking requested by petitioners.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:952(2), 953.C, R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1127 (September 1997), amended LR 26:1990 (September 2000).

§2111. Disposition of Petitions for Rulemaking

A. Form of Determination. The board may grant or deny a petition for rulemaking, in whole or in part. The board's determination with respect to a petition for rulemaking shall be stated in writing and served on the person signing the petition. If the board denies a petition for rulemaking, in whole or in part, its determination shall state the reasons for the board's denial of the petition. If the board grants a petition for rulemaking, in whole or in part, it shall promptly thereafter initiate rulemaking proceedings in accordance with R.S. 49:953. Nothing herein shall be construed to require that the board, in granting a petition for the adoption or amendment of a rule, adopt or employ the specific form or language requested by the petitioner, provided that the rule or amendment proposed by the board gives effect to the substance and intent of the rule or amendment requested by the petitioner.

B. Time for Determination. The board will render its determination with respect to a petition for rulemaking:

1. within 90 days of the date on which a complete petition for rulemaking conforming to the requirements of §2107 hereof is filed with the board; or

2. within 60 days of the date on which, at the request of the petitioner, the board entertains an oral presentation by the petitioner, whichever is later.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:952(2), 953.C, R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1128 (September 1997), amended LR 26:1990 (September 2000).

§2113. Construction and Effect

A. Board Discretion in Rulemaking. The provisions of this Chapter are intended to provide an orderly and reasonable means for interested persons to petition the board to exercise its rulemaking authority under law and to provide for board consideration of such petitions. Petitions for rulemaking are addressed to the board's discretion as to the necessity or appropriateness of the adoption, amendment or repeal or a rule in the discharge of its licensing and regulatory responsibilities under the Act. Nothing in the rules of this Chapter, accordingly, shall be deemed to create any right or entitlement in any person to require the board to exercise its rulemaking authority.

B. Nature and Effect of Determination. The board's disposition of a petition for rulemaking by a determination made under §2111.A does not constitute, and shall not be deemed to constitute, a "decision" or "order" within the meaning of R.S. 49:951.A(3) or a declaratory order or ruling within the meaning of R.S. 49:962, and the procedures prescribed by this Chapter do not constitute an adjudication within the meaning of R.S. 49:951.A(1). A determination by the board with respect to a petition for rulemaking, accordingly, is final and not subject to judicial review or other appeal.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:952(2), 953.C, R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Board of Certified Public Accountants, LR 23:1128 (September 1997), amended LR 26:1991 (September 2000).

Chapter 23. Declaratory Orders and Rulings

§2301. Petitions; Orders and Rulings

A. As authorized by R.S. §49:977.4, the board may hear and decide petitions for declaratory orders and rulings as to the applicability of any statutory authority or of any rule or order of the board. The petition shall contain sufficient information to enable the board to act thereupon, and the board may request additional information and facts. The board shall issue its order or ruling as expeditiously as possible after deliberate consideration of the issues involved and the interests affected. Such orders and rulings shall have the same status as board decisions or orders in adjudicated cases.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq. and 49:977.4.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Certified Public Accountants, LR 49:654 (April 2023).