

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

ACCOUNTANTS/CPA: Provides relative to qualifications for and enforcement of certificates of certified public accountants

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DIGEST

Present law requires applicants for initial certification as a certified public accountant to show at least one year of experience which shall be obtained during the four-year period preceding the application and must be supervised and verified by a licensee.

Proposed law retains present law except deletes the requirement that the experience be supervised by a licensee thereby requiring only verification.

Present law allows the State Board of Certified Public Accountants to enforce the provisions regulating certified public accountants and allows the board to revoke or suspend certificates to practice for various reasons. Further allows the board additional remedies for enforcement such as requiring the licensee to pay the costs of any proceedings involving the imposition of a remedy.

Proposed law retains present law and clarifies that the board may require the licensee to pay all costs of board proceedings, including investigation fees, stenographer fees, and attorney fees involved in the imposition of a remedy.

Present law provides for administrative hearings by the board and provides that any person or firm adversely affected by any order of the board may file a written petition for review of the order with the Civil District Court for the parish of Orleans within 30 days after the entry of the order. The procedures for review and the scope of the review shall be as specified in the judicial review of adjudication procedures of the Administrative Procedure Act.

Proposed law retains present law and provides that any person or firm adversely affected by any order of the board who prevails upon judicial review may recover reasonable costs, attorney fees, and other expenses incurred as a result of the administrative investigation and adjudication and judicial review, in addition to other remedies provided by law.

(Amends R.S. 37:75(G), 79(B)(3), and 81(J))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Commerce, Consumer Protection, and International Affairs to the engrossed bill

1. Provides that any person or firm adversely affected by any order of the board who prevails upon judicial review may recover reasonable costs, attorney fees, and other expenses incurred as a result of the administrative investigation and adjudication and judicial review, in addition to other remedies provided by law.