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Emergency Rules

DECLARATION OF EMERGENCY

Department of Health and Human Resources
Office of Family Security

In accordance with the provisions of R.S. 40:29, the Department of Health and Human Resources, Office of Family Security has implemented the following policy regarding the disclosure of information by institutions and organizations providing Medicaid services:

1. Medicaid providers and fiscal intermediaries/agents are required to disclose to the Medical Assistance Program, certain information about owners, employees, and suppliers (i.e., identification of owners' names, common ownership, ownership in a sub-contractor);

2. The Medical Assistance Program is authorized to refuse to enter into or renew an agreement with a provider, if any of its owners, officers, directors, agents, or managing employees have been convicted of a criminal offense involving any of the programs under Titles XVIII, XIX, or XX of the Social Security Act;

3. The Medical Assistance Program is authorized to terminate an agreement with a provider who fails to disclose fully and accurately the identity of any of its owners, officers, directors, agents, or managing employees who have been convicted of a program-related criminal offense at the time of entering into the agreement;

4. In addition to the Louisiana Medical Assistance Program, the Secretary of the Department of Health, Education and Welfare has been authorized to have access to Medicaid providers' records; and

5. The State Medicaid Fraud Control Unit has been authorized to have direct access to Medicaid providers' records rather than having to access them through the Medical Assistance Program.

This action will allow the Medical Assistance Program to be in compliance with newly published federal regulations, 42 CFR, parts 403, 420, 431, and 455, effective October 15, 1979, which were published in the August 17, 1979, *Federal Register*, Volume 44, Number 138, pages 41636-41646. Compliance with these regulations assures continued federal financial participation in Louisiana's Medical Assistance Program.

William A. Cherry, M.D., Secretary
Department of Health and Human Resources

Rules

RULES

Department of Commerce
Board of Certified Public Accountants

(Editor's Note: The following rules were numbered in accordance with the numbering system to be used in the Louisiana Administrative Code. Numbers in parentheses following each section heading (example: R.S. 37:71) refer to the particular statute which the section implements.)

LAC 11-9:1 Definitions (R.S. 37:71)

1.0 The definitions included in the Act are used herein with the following additions:

1.1 The term "the Act" means Act 510 of the 1979 Regular Session of the Louisiana Legislature or as it may hereafter be amended.

1.2 The term "accountants' report" shall mean a report

1.2.1 rendering any opinion or statement, or denying an opinion, that financial statements or elements thereof are presented, prepared or compiled in accordance with generally accepted accounting principles or any other comprehensive basis of accounting and/or

1.2.2 referring to an audit, examination, review or lack thereof.

1.3 The term "accredited university or college" shall mean a university or college accredited by the Southern Association of Colleges and Schools, Commission on Colleges, or by any one of the six other regional accreditation associations.

1.4 The term "CPA examination" means the examination required for a certificate as a certified public accountant.

1.5 The term "enterprise" shall mean any person or entity, whether organized for profit or not, for which a licensee performs professional services.

1.6 The term "firm" shall mean a proprietorship, partnership, or professional corporation engaged in the practice of public accountancy.

1.7 The term "generally accepted accounting principles" shall mean those standards promulgated by the Financial Accounting Standards Board and its predecessor entities and similar pronouncements issued by other entities having similar generally recognized authority.

1.8 The term "generally accepted auditing standards" shall mean those auditing standards promulgated by the American Institute of Certified Public Accountants or its successor.

1.9 The term "licensee" means a person licensed to practice public accounting by the Board.

1.10 Masculine terms shall include the feminine and, when the context requires, shall include partnerships and/or professional corporations.

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

LAC 11-9:2 Special Definitions;

Public Accountancy; Exceptions (R.S. 37:72)

2.1 The term "public accounting" as used in the Act shall mean:

2.1.1 Rendering an accountants' report.

2.1.2 All services offered or performed for the public by anyone that involve issuing an opinion or certificate attesting in any way to the reliability of the representation; or that involve an audit, examination, review, or compilation of the financial records leading to a written accountant's report.

2.2 Public accounting shall not include the following if performed by a person who is not a certified public accountant or who is an unlicensed certified public accountant, provided that such person does not indicate, in connection with his signature or otherwise, that he is a public accountant or certified public accountant:

2.2.1 The keeping of books and related accounting records, including payroll records and preparing trial balances.

2.2.2 The compilation of financial statements as long as an accountant's report is not rendered thereon.

2.2.3 The preparation of tax returns to be filed with any federal, state, parish or municipal office or agency, provided the preparation of such returns by persons other than CPAs is not prohibited by law or regulations of the office or agency.

2.2.4 The service or function performed by the Legislative Auditor in the discharge of the duties of his office.

LAC 11-9:3 Domicile: New Appointee (R.S. 37:73)

3.1 The principal office and official address of the Board to which communications should be sent is State Board of Certified Public Accountants of Louisiana, Masonic Temple Building, 333

St. Charles Avenue, New Orleans, Louisiana 70130.

3.2 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.

LAC 11-9:4 Operating Procedures (R.S. 37:75)

4.1 The officers shall be President, 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 at the conclusion of the meeting at which elected.

4.2 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 are elected.

4.3 Any meeting may be called by the President 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.

4.4 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.

4.5 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.

4.6 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 licenses 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.

4.7 The Secretary shall list in the minutes of the Board all persons approved for the issuance of certificates and/or licenses and all persons whose certificates and/or licenses are revoked, suspended, or reinstated.

4.8 It shall be the responsibility of the Secretary to see that an official register of all certified public accountants who have received certificates from the Board is maintained.

4.9 It shall be the responsibility of the Secretary that an annual listing of all certified public accountants licensed to practice is maintained.

4.10 The Treasurer shall be responsible for the maintenance of the accounts of the Board and the preparation of a financial report once a year, as of June 30, and shall submit an annual budget to the Board for its approval.

LAC 11-9:5 Rules of Professional Conduct (R.S. 37:75)

5.1 Preamble. 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.

The Board has an underlying duty to the public to insure 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.

The rules are intended to have application to all kinds of professional services performed for the public in the practice of public accountancy, including services relating to accounting, auditing, taxation, and management advice and consultation, to mention only the broad areas in which services are currently being offered by those in the practice of public accountancy. A licensee who is engaged in the practice of public accountancy outside the United States may conduct that practice in accordance with the standards of professional conduct applicable to the country in which he is practicing. However, if a licensee's name is associated with financial statements so as to indicate that he is acting as an independent certified public accountant using principles applicable in this country, he shall comply with the rules of competence and technical standards.

In the interpretation and enforcement of these rules, the Board may consider relevant interpretations, rulings, and opinions issued by the Boards of other jurisdictions and appropriate committees of professional organizations, but will not be bound thereby.

5.2 Independence, Integrity, and Objectivity.

5.2.1 Independence. A licensee shall not express an opinion on financial statements of an enterprise in such a manner as to imply that he is acting as an independent public accountant with respect thereto unless he is independent with respect to such enterprise. A licensee who signs or uses his name in connection with a professional service as to which he is not independent as contemplated herein shall indicate clearly that he is not independent by use of a title to reflect his status or by some other means. Independence will be considered to be impaired if, for example:

A. During the period of his professional engagement or at the time of expressing his opinion, the licensee:

1. Had or was committed to acquire any direct or material indirect financial interest in the enterprise; or

2. Was a trustee of any trust or executor or administrator of any estate if such trust or estate had, or was committed to acquire, any direct or material indirect financial interest in the enterprise; or

3. Had any joint, closely-held business investment with the enterprise or any officer, director, or principal stockholder thereof which was material in relation to the net worth of either the licensee or the enterprise; or

4. Had any loan to or from the enterprise or any officer, director, or principal stockholder thereof other than loans of the following kinds made by a financial institution under normal lending procedures, terms, and requirements:

a. Loans obtained by the licensee which are not material in relation to the net worth of the borrower; and

b. Home mortgages; and

c. Other secured loans, except those secured solely by a guarantee of the licensee.

B. During the period covered by the financial statements, during the period of the professional engagement, or at the time of expressing an opinion, the licensee:

1. Was connected with the enterprise as a promoter, underwriter, or voting trustee, a director or officer, or in any capacity equivalent to that of an owner, a member of management, or of an employee; or

2. Was a trustee for any pension or profit sharing trust of the enterprise.

The foregoing examples are not intended to be all-inclusive. For the purposes of this rule, the licensee, his spouse, descendants, and relatives living in the same household shall be considered together.

5.2.2 Integrity and objectivity. A licensee in the performance of professional services shall neither knowingly misrep-

resent facts not subordinate his judgment to that of others. In tax practice, however, a licensee may resolve doubt in favor of his client as long as there is reasonable support for his position.

5.2.3 Commissions. A licensee shall not pay a commission to obtain a client or accept a commission for a referral to a client of products or services of others. This rule does not prohibit payments for the purchase of all, or a part, of an accounting practice, or retirement payments to persons formerly engaged in the practice of public accountancy, or payments to the heirs of estates of such persons.

5.2.4 Contingent fees. A licensee shall not offer or perform professional services for a fee which is contingent upon the findings or results of such services; provided, however, this rule does not apply to professional services involving federal, state, or other taxes in which the findings are those of the tax authorities and not those of the licensee, nor does it apply to professional services for which the fees are to be fixed by courts or other public authorities and which are therefore indeterminate in amount at the time the professional services are undertaken.

5.2.5 Incompatible occupations. A licensee shall not concurrently engage in the practice of public accountancy and in any other business or occupation which impairs his independence or objectivity in rendering professional services, or which is conducted so as to augment or benefit the accounting practice unless these rules are observed in the conduct thereof.

5.3 Competence and Technical Standards.

5.3.1 Competence. A licensee shall not undertake any engagement for the performance of professional services which he cannot reasonably expect to complete with due professional competence, including compliance, where applicable, with Rules 5.3.2 and 5.3.3 below.

5.3.2 Auditing standards. A licensee shall not permit his name to be associated with financial statements in such a manner as to imply that he is acting as a certified public accountant with respect to such financial statements unless he has complied with applicable generally accepted auditing standards. Statements on auditing standards issued by the American Institute of Certified Public Accountants, and other pronouncements having similar generally recognized authority, are considered to be interpretations of generally accepted auditing standards, and departures therefrom must be justified by those who do not follow them.

5.3.3 Accounting principles. A licensee shall not express an opinion that financial statements are presented in conformity with generally accepted accounting principles if such statements depart from such accounting principles so as to produce a material effect on the financial statements taken as a whole, unless the licensee can demonstrate that by reason of unusual circumstances the financial statements would otherwise have been misleading. In such a case, the licensee's report must describe the departure, the approximate effects thereof, if practicable, and the reasons that compliance with the principle would result in a misleading statement.

5.3.4 Forecasts. A licensee shall not in the performance of professional services permit his name to be used in conjunction with any forecast of future transactions in a manner which may reasonably lead to the belief that the licensee vouches for the achievability of the forecast.

5.4 Responsibilities to Clients.

5.4.1 Confidential client information. A licensee shall not, without the consent of his client, disclose any confidential information pertaining to such client obtained in the course of performing professional services.

A. This rule does not

1. Relieve a licensee of any obligations under Rules 5.3.2 and 5.3.3, or
2. Affect in any way a licensee's obligation to comply with a validly issued subpoena or summons enforceable by order

of a court, or

3. Prohibit disclosures in the course of a quality review of a licensee's professional services, or

4. Preclude a licensee from responding to any inquiry made by the Board or any investigative or disciplinary body established by law or formally recognized by the Board.

B. Members of the Board, their duly authorized agents, and professional practice reviewers shall not disclose any confidential client information which comes to their attention from licensees in disciplinary proceedings or otherwise in carrying out their responsibilities, except that they may furnish such information to a duly authorized investigative or disciplinary body of the kind referred to above.

5.4.2 Records. For a reasonable charge, a licensee shall furnish to his client or former client, upon request made within a reasonable time after original issuance of the document in question:

A. A copy of a tax return of the client; and

B. A copy of any report, or other document, issued by the licensee to or for such client; and

C. Any accounting or other records belonging to, or obtained from, or on behalf of, the client which the licensee removed from the client's premises or received for the client's account, but the licensee may make and retain copies of such documents when they form the basis for work done by him; and

D. A copy of the licensee's working papers, to the extent that such working papers include records which would ordinarily constitute part of the client's books and records and are not otherwise available to the client.

5.5 Other Responsibilities and Practices.

5.5.1 Discreditable acts. A CPA shall not commit any act that reflects adversely on his fitness to engage in the practice of public accountancy.

5.5.2 Acting through others. A CPA shall not permit others to carry out on his behalf, either with or without compensation, acts which, if carried out by the CPA, would place him in violation of the Rules of Professional Conduct.

5.5.3 Advertising.

A. Licensees shall have the right to advertise. However, a licensee shall not use or participate in the use of any public communication or advertisement which contains a false, fraudulent, misleading, deceptive, or unfair statement or claim. A false, fraudulent, misleading, deceptive, or unfair statement or claim includes but is not limited to a statement or claim which:

1. Contains a misrepresentation of fact; or

2. Is likely to mislead or deceive because it fails to make full disclosure of relevant facts; or

3. Contains any testimonial or laudatory statement, or other statement or implication that the licensee's professional services are of exceptional quality, or statements intended to attract clients by use of showmanship, hucksterism, slogans, jingles, or other garish language; or

4. Is intended or likely to create false or unjustified expectations of favorable results; or

5. Implies educational or professional attainments or licensing recognition not supported in fact; or

6. States or implies that the licensee has received formal recognition as a specialist or claims any specialized expertise in any aspect of the practice of public accountancy, if this is not the case; or

7. States or implies that the licensee's ingenuity and/or prior record are principal factors likely to determine the results of the services rather than the merit of the facts involved, or contains statistical data or information so as to reflect past performance or predict future success; or

8. Represents that professional services can or will

be completely performed for a stated fee when this is not the case, or makes representations with respect to fees for professional services that do not disclose all variables affecting the fees that will in fact be charged; or

9. Contains other representations or implications beyond those set forth in B below that in reasonable probability will cause an ordinarily prudent person to misunderstand or be deceived; or

10. Implies the ability to influence any court, tribune, regulatory agency or similar body or any official thereof; or

11. Makes comparison with other CPAs.

B. As an example, a licensee may use or participate in the use of a public communication which states in a dignified manner the following information about the licensee and any associated licensees:

1. Name, firm name, address, telephone numbers, office hours, and telephone-answering hours;

2. Biographical and educational background;

3. Professional memberships and attainments;

4. Description of services offered;

5. The limitation of practice to certain areas of service;

6. The opening or change in location of any office and changes in personnel;

7. Fees charged for the initial consultation, for specific services of average complexity, and hourly rates. Quoted fees must be adhered to for a reasonable period not less than thirty days after the publication.

C. All licensees shall retain copies or recordings of all public communications by date of publication for a period of at least three years.

5.5.4 Solicitation. A licensee shall not by any direct personal communication solicit an engagement to perform professional services

A. If the communication would violate Rule 5.5.3 above if it were a public communication; or

B. By the use of coercion, duress, compulsion, intimidation, threats, overreaching, or vexatious or harrasing conduct; or

C. Where the engagement would be for a person or entity not already a client of the licensee, unless such person or entity has invited such a communication or is seeking to secure the performance of professional services and has not yet engaged another to perform them.

5.5.5 Form of practice. A licensee may practice public accountancy only in a proprietorship, a partnership, or a professional corporation organized in accordance with the Louisiana Professional Accounting Corporations Law or similar law of another state.

5.5.6 Firm name. 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 partnership or professional accounting corporation. The words "and Associates" or "and Company" or similar words shall be used only to denote unnamed partner(s) of a partnership or shareholder(s) of a professional accounting corporation. However, names of one or more past partners or shareholders may be included in the firm name of a successor partnership or corporation. Also, a partner or shareholder surviving the death or withdrawal of all other partners or shareholders may continue to practice under the partnership or corporate name for up to two years after becoming a sole practitioner or sole shareholder. No licensee shall allow a person who is not a licensee, and who is not in partnership with him or in his employ on a salary, to practice in his name. If a firm is incorporated, words so indicating must appear in or with the firm name each time it is used.

5.5.7 Communications. A CPA shall, when requested, respond to communications from the Board within thirty days of

the mailing of such communications by registered or certified mail.

5.5.8 Applicability. All of the Rules of Professional Conduct shall apply to and be observed by licensees. Notwithstanding anything herein to the contrary, they shall also apply to and be observed by CPAs not in public practice, where applicable.

LAC 11-9:6 Requirements for Continuing Professional Education (R.S. 37:75)

6.1 Basic Requirements.

6.1.1 Each licensee shall participate in at least one hundred twenty hours of continuing professional education every three years. However, for the three-year period ending December 31, 1982, only sixty hours shall be required and, for the three-year period ending December 31, 1985, only ninety hours shall be required. The hours of a licensee to whom Rule 6.1.2B applies shall be reduced prorata for the compliance period containing his effective date.

6.1.2 Effective date.

A. As to any licensee who was licensed as of January 1, 1980, the effective date of these requirements shall be January 1, 1980.

B. As to any licensee who obtains his initial license after January 1, 1980, the effective date of these requirements shall be January 1 of the following year.

6.1.3 Compliance period.

A. The first compliance period for continuing professional education shall be the three-year period ending December 31, 1982, and subsequent compliance periods shall end on December 31 each third year thereafter.

B. Election to maintain records on other than calendar year (fiscal year).

1. A licensee may elect to maintain records of continuing professional education on a "fiscal year." In such case, the continuing education requirements must be completed in the fiscal year ended within the last year of the compliance period. Also in such case, a licensee may claim credit for qualifying programs completed in the part of the fiscal year falling in the calendar year prior to the effective date applicable to him, if proper records of participation in such programs are maintained in accordance with Rule 6.6 below.

2. Once a calendar or fiscal year has been established, a change therein may be made only with the approval of the Board, which approval shall be based on a pro rata of the requirements having been completed during any months that are not included in a three-year period as a result of the change. The Board may, at its discretion, permit a change where such pro rata of the requirements has not been completed, if it is agreed that such additional continuing education requirements will be completed by a stated future date.

6.1.4 The Board may require of a certified public accountant who wishes to reenter practice after having allowed his license to lapse

A. That he first complete a specified number of hours (not to exceed ten) of continuing education programs and/or

B. That he complete a specified number of hours (not to exceed ten) of continuing education programs each calendar quarter for no more than four quarters following the granting of his license. The Board may specify the subjects which must be taken for no more than ten of the hours required in this section. In determining the number of hours, it will specify, whether any programs must be completed prior to license renewal, and whether any subjects will be specified, the Board will take into consideration the time period the applicant was without a license and recent occupation(s), business responsibilities, and continuing education of the applicant.

6.1.5 The Board may, at its sole discretion, make exceptions

to Rule 6.1 for reasons of hardship or grant extensions of time to obtain hours of continuing professional education to any licensee who is deficient.

6.2 Standards for Programs.

6.2.1 Program development.

A. The program should contribute to the professional competence of the participants.

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

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

D. Programs should be developed by individual(s) qualified in the subject matter.

E. Program content should be current.

F. Programs should be reviewed or evaluated by a qualified person(s) other than the preparer(s) to ensure compliance with the above standards.

6.2.2 Program presentation.

A. Participants should be informed in advance of objectives, prerequisites, experience level, content, advance preparation, teaching methods, and Continuing Professional Education credit.

B. Instructors or discussion leaders should be qualified with respect to program content and teaching method used.

C. Program sponsors should encourage participation only by individuals with appropriate education and/or experience.

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

E. Programs should include some means of evaluating quality.

6.3 Programs which Qualify.

6.3.1 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 competence of an individual licensed to practice as a certified public accountant.

6.3.2 Accredited university or college courses.

A. Credit courses. Each semester hour credit shall equal fifteen hours toward the requirement. A quarter hour credit shall equal ten hours.

B. Non-credit short courses. Credit allowable for such courses shall be determined by the Board.

6.3.3 Formal correspondence or other individual study programs which require registration and provide evidence of satisfactory completion will qualify as set forth in Rule 6.5.2A of this subsection.

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

A. An outline of the program is prepared in advance and preserved.

B. The program is at least one hour (fifty minute period) in length.

C. The program is conducted by a qualified instructor.

D. A record of registration or attendance is maintained.

6.3.5 The following programs are deemed to qualify provided the above are met:

A. Professional development programs of recognized national and state accounting organizations.

B. Technical sessions at meetings of recognized national and state accounting organizations and their chapters.

C. Formal organized in-firm educational programs.

D. Programs of other recognized organizations (accounting, industrial, professional, etc.).

6.3.6 The Board may look to recognized state or national accounting organizations for assistance in interpreting the acceptability of and credit to be allowed for individual courses.

6.4 Subjects which Qualify.

6.4.1 The following general subject matters are acceptable so long as they contribute to the professional competence of the individual practitioner:

Accounting and Auditing

Taxation

Management Services

Computer Science

Communication Arts

Mathematics, Statistics, Probability and Quantitative

Applications in Business

Economics

Business Law

Functional Fields of Business:

Finance

Production

Marketing

Personnel Relations

Business Management and Organization

Social Environment of Business

Specialized Areas of Industry; e.g., Film Industry,

Real Estate, Farming, etc.

Administrative Practice; e.g., Engagement

Letters, Fee Structures, Personnel, etc.

6.4.2 Areas other than those listed above may be acceptable if the licensee can demonstrate that they contribute to his professional competence. The responsibility for substantiating that a particular program is acceptable and meets the requirements rests solely upon the licensee.

6.5 Credit Hours Granted.

6.5.1 Class hours.

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

B. Continuing education credit will be given for whole hours only, with a minimum of fifty minutes constituting one hour. As an example, one hundred minutes of continuous instruction would count for two hours; however, more than fifty minutes but less than one hundred minutes of continuous instruction would count only for one hour. For continuous conferences and conventions, when individual segments are less than fifty minutes, the sum of the segments will be considered equal to one total program.

C. Any one-day program will qualify for eight hours of credit if its timing is such that its class hours require participants to be absent from their work for a normal working day. Travel time cannot be claimed.

D. A participant who is not present for an entire program may claim credit only for the actual time he attended.

6.5.2 Individual study program.

A. The amount of credit to be allowed for correspondence and formal individual study programs (including taped study programs) is to be recommended by the program sponsor based upon one half the average completion time under appropriate "field tests." Licensees claiming credit for such correspondence or formal individual study courses are required to obtain evidence of satisfactory completion of the course from the program sponsor. Credit will be allowed in the renewal period in which the course is completed.

B. The Board will not approve any program that does not offer sufficient evidence that the work has actually been accomplished.

6.5.3 Service as lecturer, discussion leader, speaker.

A. Credit for one hour of continuing professional education will be granted for each hour completed as an instructor or discussion leader to the extent it contributes directly to the individual's professional competence and provided the program would qualify for credit under these rules. No credit will be granted for repetitious presentations of a group pro-

gram.

B. In addition, an instructor or discussion leader may claim up to two hours of credit for advance preparation for each teaching hour awarded in Rule 6.5.3A above, provided the time is actually devoted to preparation.

C. The maximum credit for teaching and preparation therefor cannot exceed fifty percent of the three-year requirements under these rules.

6.5.4 Published articles, books, etc.

A. Credit for published articles and books will be awarded in an amount determined by the Board provided the writing contributes to the professional competence of the licensee.

B. The maximum credit for preparation of articles and books cannot exceed twenty-five percent of the three-year requirements under these rules.

6.5.5 Committee meetings, dinner and luncheon meetings, firm meetings.

A. 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.

B. 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.

6.6 Maintenance of Records and Control

6.6.1 Each licensee shall maintain records of continuing education in which he has participated showing:

- A. Sponsoring organization.
- B. Location of course.
- C. Title and/or description of content.
- D. Dates attended.
- E. Hours claimed.

6.6.2 Practitioners, partners, or shareholders and employees of a firm of certified public accountants will not be required to maintain the above records personally if the firm has a policy of maintaining such records for its members and professional employees and does maintain the records required herein for the required time and reports to each person at least once each year a summary, which includes the information in Rule 6.6.1 above, of the continuing education file on that person.

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

A. That the programs were developed and presented in accordance with the standards set forth in Rule 6.2 above. 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

1. It has reviewed the program and has no reason to believe that program development standards have not been met, and

2. 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.

B. Dates of program presentations.

C. Instructor(s) and participants.

6.6.4 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.

LAC 11-9:7 Compensation and Expenses of Board Members (R.S. 37:76)

7.1 The officers of the Board shall receive compensation of \$150 per month and other members shall receive \$100 per month. This compensation shall be for time expended by such members in conducting examinations, attending Board meetings

and hearings, issuing of certificates and licenses, conducting investigations, and discharging other duties and powers of the Board. Where and when appropriate, such compensation shall be prorated.

7.2 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 licenses and certificates shall be paid out of the treasury of the Board.

LAC 11-9:8 Necessity for Certificate, License, Prohibited Acts (R.S. 37:77)

8.1 No partnership or corporation whether domiciled within or without the State of Louisiana, shall practice the profession of public accounting in Louisiana unless all members or shareholders thereof are holders of licenses issued by the Board and properly renewed. It is recognized that shareholders of Louisiana professional accounting corporations could, in some instances, be persons who are not certified public accountants; therefore, the reference to shareholders above refers to persons entitled to vote shares and participate in the corporate earnings.

LAC 11-9:9 CPA Examination (R.S. 37:78)

9.1 General Requirements.

9.1.1 Examinations are ordinarily held in May and November of each year. Applications for the May examination must be filed by March 1. Applications for the November examination must be filed by September 1. The official postmark (not a postage meter) on the mailing envelope is the controlling date.

9.1.2 The examination shall consist of the "Uniform Certified Public Accountant Examination" prepared and graded by the American Institute of Certified Public Accountants.

9.1.3 Applicants shall each be given a number and this number only shall be used on examination papers for identification.

9.1.4 All examinations shall be in writing and must be completed in the time allotted by the Board. The use of calculating equipment is prohibited.

9.1.5 A candidate must sit for all the subjects for which he is scheduled in order to receive his grades and to be able to sit for the next examination.

9.1.6 In order to pass the examination a candidate must receive a grade of at least seventy-five in each subject.

9.1.7

A. If, and only if, a grade of fifty or more is made in each subject, a candidate who passes Practice or at least two other subjects at a single examination shall receive credit for the subject or subjects passed, conditioned upon his passing the remaining subject or subjects as set forth in Rule B below.

B. A candidate who has received credit for passing part of the examination as set forth in Rule A above shall be required to remove the condition in any of the next four consecutive examinations but shall receive no credit for passing a subject or subjects at any examination in which he makes a grade of less than fifty in any other subject.

C. Anyone who is a conditioned candidate as of the effective date of the Act shall have four consecutive examinations, beginning with and including the November, 1979, examination, with which to comply with subsection B above.

9.1.8 Any candidate who makes a grade below 40 (39 or lower) in any subject will not be allowed to take the next consecutive examination; and, before being readmitted for examination, must submit proof of further study in the subject or subjects in which he made the low grade(s). This rule does not apply to conditioned candidates.

9.1.9 Grades shall be accepted from other states when a candidate for transfer of grades has met all the requirements of

Louisiana candidates except that he sat for the examination in another state. He shall submit a completed first-time application with an official transcript 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. A conditioned candidate shall pay for each examination for which he sits and, in addition, shall pay a \$20 transfer fee at the time he requests the transfer. If a candidate has passed all subjects in another state, he shall be required to pay a \$20 transfer fee, in addition to other requirements.

9.1.10 Each candidate shall be notified by mail, on the date specified by the American Institute of Certified Public Accountants, of the grades earned by him in each subject of the examination. No information concerning grades will be released until such date.

9.1.11 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.

9.2 Educational Requirements.

9.2.1 Any person who, before September 1, 1975, filed an application which showed compliance with the then effective educational requirements of the Board and which was approved by the Board, shall forever be deemed to have met its educational requirements.

9.2.2 Effective September 1, 1975:

A. All applicants for the CPA examination shall possess a baccalaureate degree, conferred by a university or college recognized by the Board.

B. Such degree shall carry with it adequate concentration in the area of accounting at either the undergraduate or graduate level, as follows:

Undergraduate Level	Hours	
	Semester	Quarter
Elementary Accounting	3	4
Intermediate Accounting	6	8
Advanced Accounting	3	4
Cost Accounting	3	4
Income Tax Accounting	3	4
Auditing	3	4
Accounting Elective	3	4
Commercial Law (As it affects accountancy)	6	8
Graduate Level		
Intermediate Accounting	3	4
Advanced Accounting	3	4
Cost Accounting	3	4
Income Tax Accounting	3	4
Auditing	3	4
Accounting Elective	3	4
Commercial Law (As it affects accountancy)	3	4

If the degree does not carry with it such concentration, the candidate shall have completed the courses prescribed above. Such courses shall be completed in a university, college, night or extension school of recognized standing and approved by the Board.

9.3 Penalties.

9.3.1 Any person who files an application for CPA examination containing false statements, false references, or false signatures, may, at the discretion of the Board, be temporarily or permanently barred from taking the examination.

9.3.2 Any person involved in any irregularities during the administration of the CPA examination may, after a formal

hearing, be temporarily or permanently barred from taking the CPA examination and will receive no credit for the examination.

9.3.3 A Board member may eject from a CPA examination any candidate who is found during the examination to be violating the announced or written instructions governing the examination.

LAC 11-9:10 Certification (R.S. 37:78)

10.1 By Examination. When a candidate has successfully passed the examination and has met all other requirements of the Board, he shall be eligible for certification.

10.2 By Reciprocity.

10.2.1 Each application for a reciprocal certificate shall be considered on its own merits. No reciprocal certificate shall be issued to holders of certificates from other states unless the application is made through the state that issued the original certificate, and then only if the said state grants reciprocity to Louisiana CPAs and if, at the time he passed the examination, the applicant met the educational and conditioning rules provided above for Louisiana candidates.

10.2.2 The provisions of the above rule notwithstanding, if an applicant for a reciprocal certificate has been in public practice as a CPA for four years in the ten years immediately prior to the date of submitting the application, he will not be required to have met the educational or conditioning requirements for receiving a certificate in Louisiana.

10.2.3 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.

LAC 11-9:11 Qualification for Licensing - Experience (R.S. 37:79)

11.1 Qualified applicants who apply for licensing prior to March 1, 1983, must have at least one year of qualifying accounting experience, which may be completed before or after passing the CPA examination.

11.2 After February 28, 1983, the one year of qualifying experience is increased to two years. When the two-year experience requirement becomes effective, a Master's degree with a concentration in accounting or a more advanced degree in accounting may be substituted for one year of experience.

11.3 This qualifying accounting experience shall be in public accounting or such other accounting experience as, in the opinion of the Board, is equivalent to the foregoing.

11.4 Qualifying experience requirements as stated below shall be experience in the six years immediately preceding the date of application for the license:

11.4.1 Qualifying experience in public accounting shall mean experience gained by full-time employment as a staff accountant by a practicing certified public accountant or firm of such duly licensed accountants who are licensed to practice public accounting under the laws of this state or the duly constituted laws of any other state.

11.4.2 Qualifying experience, in lieu of such years experience in public accounting, may be met by evidence, satisfactory to the Board, of employment in the accounting field in industry, business, government or college teaching, any combination of the above, or any combination of the above and practice in public accountancy.

11.4.3 The practical experience of an applicant for licensing must be meaningful with respect to qualifying the applicant for the practice of public accounting. Experience in industry, business, government or college teaching must meet two basic criteria: proper supervision, and sufficient quality and depth of the accounting functions performed during the required years of employment.

A. Proper Supervision. This criteria can be met in any of five ways:

1. Supervision, by an individual holding a CPA certificate, in the application of generally accepted accounting principles. For purposes of this requirement, supervision shall mean any managerial level one or more positions above the applicant's level.

2. Employment by a firm or organization having its financial statements examined on a periodic basis by independent certified public accountants during the term of the applicant's employment. The applicant must have been responsible for providing information, explaining systems and procedures, and/or preparing schedules and analyses.

3. Employed by a government agency, recognized by the Board as having the responsibility and organizational structure for performing auditing and accounting functions.

4. A full-time teacher of subjects primarily in the accounting discipline, with the rank of assistant professor or above (or comparable positions), for an accredited college or university.

5. Such other form of supervision as the Board considers adequate.

B. Sufficient quality and depth. The applicant's experience in the accounting field shall be of sufficient quality and depth to meet the following criteria:

1. A level of responsibility shall have been attained which requires the candidate to exercise professional judgment on significant financial accounting and reporting matters.

2. The applicant shall have experience in the areas of financial accounting and reporting which follow generally accepted accounting principles. Additionally, the applicant may have had experience in other technical areas of the accounting profession, such as financial analysis, budget, management information systems, management accounting techniques (cost accounting, financial appraisal of capital expenditures, etc.), or internal auditing.

3. If the applicant's experience is in college teaching, he shall have taught courses for academic credit in at least three different areas of accounting above the introductory or elementary level. Examples of these areas are intermediate accounting, cost or managerial accounting, income taxes, auditing, accounting systems, advanced problems, and accounting theory.

4. Such other experience of quality and depth as the Board considers adequate.

11.5 In satisfaction of experience requirements, the applicant must submit substantiating written statements, in such form as the Board shall require, from employers or others who have actual knowledge of such facts.

LAC 11-9:12 Application for CPA Examination, Certification, Licensing; Procedures (R.S. 37:80)

12.1 Application for examination and/or certification as a certified public accountant and/or for licensing as a licensed certified public accountant shall be made on the appropriate forms provided by the Board. Reproduction of these forms shall not be accepted.

12.2 A first-time application for examination must be accompanied by an official transcript from the school or schools where the accounting courses were taken and the baccalaureate degree received.

12.3 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.

12.4 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.

12.5 If, after filing his application, a candidate is unable to sit for

the CPA examination, he must so notify the Board not later than five days prior to the first day of the examination; otherwise, the fee shall be forfeited. A service charge will be assessed on all refunds of examination fees.

12.6 Each application for examination, certification, or licensing shall be accompanied by a fee set by the Board. In no event may the fee exceed \$100. Should such application be rejected, the fee shall be refunded. If a Louisiana candidate requests that he be allowed to sit in a state that requires a proctoring fee he shall be required to pay the proctoring fee in addition to the fee provided in Rule 13.

LAC 11-9:13 Fees and Service Charges for CPA Examination, Certification, Licensing (R.S. 37:80)

13.1 Fees shall be assessed as follows:

CPA examination:

All subjects	\$50
Parts not previously passed:	
One part	\$25
Two parts	\$35
Three parts	\$45
Service charge for refund of examination fee under Rule 12.5	\$10
Original certification	\$15*
Original license	\$15*
Replacement certificate	\$25**

*The examination fee paid by a candidate who passes the examination in Louisiana shall entitle him to be certified and, if all requirements for licensing are met as of the date of certification, licensed for the remainder of the year in which his certificate is issued without payment of any other fees.

**A replacement certificate shall be issued at the holder's request upon payment of fee and compliance with the following requirements:

A. In the event of a certificate which has been lost, the loss must be advertised in an appropriate newspaper at least five times in thirty days and the request for replacement must be accompanied by a sworn statement that the certificate is lost and that the loss has been advertised in accordance with this rule.

B. 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 returned document is, in fact, the certificate.

C. 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 appropriate documentation of the name change.

LAC 11-9:14 Issuance of Certificate, License (R.S. 37:81)

14.1 Certificate.

14.1.1 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 President and Secretary of the Board. The issuance of the certificate does not qualify the candidate to practice public accounting in the State of Louisiana.

14.1.2 Simultaneous with 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.

14.2 License.

14.2.1 When a certified public accountant has met all the requirements for licensing, the Board shall issue him a license to practice as a licensed certified public accountant. All such licenses shall be valid only when signed by the Treasurer of the

Board. A facsimile signature is acceptable.

LAC 11-9:15 Renewals of Certification, Licensing (R.S. 37:82)

15.1 Annual Renewals, Reinstatements, Fees.

15.1.1 Each certified public accountant shall renew his certificate and each licensee shall renew his license (such renewals hereinafter sometimes referred to as "register" or "registration") annually on or before the last day of the December preceding the year for which renewal is applicable.

15.1.2 Application for annual renewal of certified public accountant certificates and licenses shall be made on forms furnished by the Board and shall be accompanied by renewal fees fixed by the Board. The fee for annual renewal of a certificate shall not exceed \$25 and the fee for annual renewal of both certificate and license shall not exceed \$50 in total. Reproduction of renewal forms shall not be accepted.

15.1.3 The Board shall mail the necessary forms for renewal of certificates and/or licenses to the last known address of each certified public accountant and licensed certified public accountant on or before the first day of December each year.

15.1.4 The Board shall mail a notice of default to the last known address of each certified public accountant and licensed certified public accountant who fails to renew his certificate and/or license on or before the last renewal date provided in Rule 15.1.1.

15.1.5 The Board may reinstate any certificate or license which has expired because of nonrenewal 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 and/or licensing.

15.1.6 A delinquent penalty equal to the current registration fee shall be assessed against those certified public accountants who have not registered prior to February 1 of each year; a reinstatement penalty equal to twice the registration fee of the year of reinstatement shall be assessed against those persons whose certificates and/or licenses are automatically suspended for failure to register prior to March 1 of each year. To be reinstated, a person shall pay the delinquent penalty for the year he became delinquent, pay annual registration fees for each year he did not register, and pay reinstatement and registration fees for the year in which he is reinstated. For good cause, the Board may waive in whole or in part the fees provided in this section.

15.2 Annual Notice of Form of Practice.

15.2.1 Every certified public accountant who is registered with the Board and who is engaged in the practice of his profession on his behalf shall file annually with the Board a sworn statement that he is practicing as an individual and that there are no partners or associates practicing with him.

15.2.2 Each firm of certified public accountants practicing accounting in the State of Louisiana as a partnership shall file annually with the Board a sworn statement of its members and shall promptly notify the Board of any changes in its partners.

15.2.3 Each professional accounting corporation practicing public accounting in the State of Louisiana shall, at the time of incorporation and annually thereafter, file with the Board a sworn statement of its shareholders and voting shareholders and shall promptly notify the Board of any changes therein. In addition, such corporation shall furnish to the Board an insurance certificate evidencing that it carries professional liability insurance in the amount of \$50,000 for each voting shareholder and for each certified public accountant in its employ to a maximum of \$2,000,000.

15.2.4 An original letterhead must be attached to the statement referred to in Rules 15.2.1, 15.2.2, and 15.2.3 above. Licensed employees or licensed associates may be shown on stationery but such names shall be separated from that of the individual practitioner or those of the partners or voting shareholders by an appropriate line. Deceased or retired partners or shareholders shall be appropriately identified.

15.3 All certified public accountants and licensed certified public accountants shall promptly notify the Board of any change in mailing address or practice status.

LAC 11-9:16 Renewals of Licensing - Reports on Continuing Professional Education (R.S. 37:82)

16.1 Each licensee shall submit with his application for license renewal, on forms supplied by the Board, a report of programs of continuing professional education completed during the preceding year and other information relative to fulfilling the continuing education requirements, except that such a report will not be required of a licensee who is included in a report in accordance with Rule 16.2 below.

16.2 In lieu of the report required above by each licensee, a firm of certified public accountants which maintains records prescribed under Rule 6.6 may provide a sworn statement, in a form prescribed by the Board, that the members and/or employees which it lists in the statement (not necessarily all the members and/or employees of the firm) have fulfilled the continuing education requirements under these rules.

LAC 11-9:17 Causes for Nonissuance, Suspension, Revocations of Restrictions; Reinstatements (R.S. 37:84)

17.1 Charges against holders of CPA certificates and/or licenses shall be made in writing, signed by the person preferring the charges and addressed or delivered to the Board. Charges initiated by the Board shall be by resolution.

17.2 All charges shall be referred to the member of the Board or other person designated as the investigating officer, who is to be appointed annually by the President of the Board.

17.3 The investigating officer may employ such inspectors, special agents, and investigators as authorized by the Board, to investigate by independent investigations, all charges presented to him.

17.4 Upon completion of each investigation, the investigating officer shall report to the Board as to "no cause for action" or "cause for action."

17.5 If "cause for action" is found, written notice shall be mailed to the holder of the certificate and/or licensee at least thirty days before the day for a hearing by the Board. Such notice shall include the items required in R.S. 49:955B.

17.5.1 Parties who do not waive their rights shall be afforded a hearing conducted under the provisions and requirements of R.S. 49:955-964.

17.5.2 Parties who do waive their rights shall be afforded an opportunity to appear before the Board at an informal hearing, or may agree by stipulation to the findings of the investigating officer and to an agreed settlement.

17.6 The Board may at a hearing:

17.6.1 Revoke any certificate and/or license.

A. When a certificate and/or license is revoked, such certificate and/or license shall be returned to the Board and permanently cancelled.

B. The requirements of the immediately preceding paragraph notwithstanding, the Board may, for good cause and by resolution, issue a new certificate and/or license under a new number to anyone whose certificate and/or license has been revoked.

17.6.2 Suspend any certificate and/or license.

A. When a certificate and/or license is suspended, such suspension shall not be for a period of more than three years; during the time of suspension, the holder shall not be considered a certified public accountant.

B. The Board may invoke additional penalties and/or requirements, such as additional educational requirements, to be complied with before the reinstatement of the certificate and/or license.

17.6.3 Officially censure or reprimand the holder of any certificate and/or license.

A. When a holder of a certificate and/or license is off-

cially censured, or reprimanded, the Board may invoke additional penalties and/or requirements to be complied with or refrained from for a period of not more than two years, such as additional educational requirements, peer review, and/or restrictions on practice.

B. The failure by a person censured or reprimanded to abide by the additional penalties and/or requirements shall be a violation of the rules of the Board.

John J. Sehart, Jr., Secretary
Board of Certified Public Accountants

RULE

Department of Corrections Office of the Secretary

Death Penalty

Purpose. The purpose of this regulation is to set forth the procedures for the execution of the death penalty.

Responsibility. The Assistant Secretary for Adult Services and the Wardens of Louisiana State Penitentiary and Louisiana Correctional Institute for Women are responsible for ensuring implementation of this regulation.

Legal Authority. R.S. 15:567 - 15:571; *Garrett v. Estelle*, 556 F.2d 1274 (5th Cir., 1977).

Incarceration Prior to Execution. Male inmates sentenced to death shall be incarcerated at Louisiana State Penitentiary at Angola, Louisiana. Female inmates sentenced to death shall be incarcerated at Louisiana Correctional Institute for Women at St. Gabriel, Louisiana. Until the time of execution, the Warden shall incarcerate the offender in a manner affording maximum protection to the general public, the employees of the Department, and the security of the institution.

Visits. Inmates sentenced to death shall be afforded the same visiting privileges as other inmates in the same institution. In addition, during the final seventy-two hours before the scheduled execution, the Warden will approve special visits for the following:

- A. Clergy
- B. Family member(s) and friend(s) on approved visiting list.
- C. Attorney.

Except for a priest, minister, or religious advisor, all visits will terminate by 6:00 p.m. on the day immediately prior to the execution date.

Media Access. Properly credentialed reporters may contact the Office of the Warden to schedule interviews. If the inmate and, if represented by counsel, his attorney consent, the Warden shall schedule the interview for a time convenient to the institution. Should the demand for interviews be great, the Warden may set a day and time each week for all interviews to be conducted.

Execution.

A. **Time and Place.** The execution shall take place at Louisiana State Penitentiary, Angola, Louisiana, between 12 Midnight and 1:00 a.m. At 11:45 p.m., the witnesses shall be escorted to the Execution Room.

B. Witnesses.

1. The following are the only persons, other than the condemned, who will be admitted to the Execution Room during the execution:

- a. The Warden of Louisiana State Penitentiary or his designee.
- b. The coroner of West Feliciana Parish or his deputy.
- c. A physician chosen by the Warden.
- d. The operator of the electric chair.
- e. A priest or minister, or religious advisor, if the inmate so requests.

f. Three members of the news media, as follows: One

Louisiana Bureau representative designated by the Associated Press and one Louisiana Bureau representative designated by the United Press International and one representative selected by lot from all other Louisiana media persons requesting to be present. Those so designated must agree to act as pool reporters for the remainder of the media present and to meet with all media representatives present immediately after the execution.

g. A maximum of four additional witnesses selected by the Secretary of the Department of Corrections.

2. No recording devices, either audio or video, will be permitted in the Execution Room.

3. All witnesses must be residents of the State of Louisiana and all must agree to sign the report of the execution (as set forth by law).

C. All arrangements for carrying out the execution shall be completed by 12 Midnight. At that time, the Warden shall order the inmate brought into the Execution Room. He shall then allow the inmate to make any last statement he may have. Upon completion of the statement, the Warden shall order the operator of the electric chair to proceed with the execution.

D. At the conclusion of the execution, the coroner or his deputy shall pronounce the inmate dead. The inmate shall then be immediately taken to a waiting ambulance for transportation to a place designated by the next of kin or in accordance with other arrangements made prior to the execution.

E. The Warden will then make a written report reciting the manner and date of the execution. The Warden and all of the witnesses shall sign the report and it shall be filed with the Clerk of Court in the parish where the sentence was originally imposed.

C. Paul Phelps
Secretary of Corrections

RULES

Office of the Governor Engineers Selection Board

Rules of Organization

Article I. Name.

The name of this Board is the Louisiana Engineers Selection Board, hereinafter referred to as Board, and its domicile shall be in Baton Rouge, Louisiana.

Article II. Authority.

The Louisiana Engineers Selection Board shall be organized in accordance with the provisions of Act 721, 1975 Regular Legislative Session (R.S. 38:2310 through R.S. 38:2316, Revised Statutes of 1950), effective date, September 12, 1975.

Article III. Objective.

The objective of this Board is to provide a system for the nonpolitical selection of services rendered by engineers licensed to practice in the State of Louisiana, that is impartial, equitable and in the best public interest of the citizens of Louisiana.

Article IV. Members.

Section 1. The Board shall be composed of seven members, appointed or elected, serving terms in accordance with the provisions of the authority stated in Article II.

Section 2. Any member desiring to resign from the Board shall submit his resignation in writing by registered mail, to the Governor of Louisiana, with a copy addressed to the Chairman of the Board. The effective date of resignation shall be the date of registered mailing to the Governor's Office.

Section 3. The filling of the Board vacancy for the unexpired term due to resignation, or death, or removal from office by just cause, shall be made in the same manner as the original appoint-