

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 25 - 26, 2012

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Wednesday, April 25, 2012 and Thursday, April 26, 2012, in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana, 70130.

The purposes of the meeting were to review information and statistics concerning the CPA Examination, review information concerning expiration and reinstatement of Certificates, consider applications for certification, consider Firm Permit applications and related issues, consider executive session matters, and to transact any other business that required the Board's attention.

The following Members were present:

Michael A. Tham, CPA	-	Chairman
Mark P. Harris, CPA	-	Secretary (April 25 th)
Lynn V. Hutchinson, CPA	-	Treasurer
Michael B. Bruno, CPA	-	Member
Desir�e Honor� Thomas, CPA	-	Member
Michael D. Bergeron, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member

Also present were:

Staff:	Michael A. Henderson, CPA	-	Executive Director
	Clinton J. Cognevich	-	Director of Administration
	Lisa A. Benefield	-	Compliance Investigator 2
	Christy D. Herring	-	Compliance Investigator 1
Guests:	Grady Hazel, CPA	-	Executive Director, LCPA
	Ronald A. Gitz, II, CPA	-	Incoming Executive Director, LCPA
	Diane Jones	-	CPE Manager, LCPA
	Lisa D. Traina, CPA	-	April 25 th 11:00 a.m.

The meeting was called to order by Chairman Mr. Tham at 9:09 a.m. on Wednesday, April 25, 2012, upon motion by Mr. Bruno, seconded by Mr. Harris and unanimously adopted.

The meeting is called to order by Chairman Mr. Tham at 9:12 a.m. on Thursday, April 26, 2012, upon motion by Mrs. Hutchinson, seconded by Mrs. Honor  Thomas and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Governor's Appointments to the Board

Mr. Tham reported that Letti Lowe-Ardoin, CPA, of Baton Rouge, was appointed to the Board by Governor Jindal effective January 27, 2012. Mrs. Lowe-Ardoin previously served on the Board from March 17, 2005 to July 24, 2008. Susan C. Cochran, CPA, of Rayville, was not re-appointed to the Board.

B. New Board Employee

Christy D. Herring was hired as Compliance Investigator 1 (AS-612) effective April 16, 2012.

C. Change in Employee Performance Evaluation System (PES)

Mr. Henderson and Mr. Cognevich discussed with the Board the new Performance Evaluation System (PES) being implemented by the State Department of Civil Service. The PES replaces Performance Planning and Review (PPR) system established by Civil Service in the late 1990s. The new PES requires two direct reviews by an "evaluating supervisor" (Mr. Cognevich) and by "2nd Level Evaluator" (Mr. Henderson). It also requires that there be an "Agency Reviewer", who would only be called upon to evaluate an employee's performance and rating in the event of an employee appeal of his or her rating.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board determined that the Agency Reviewer would be the Board Chairman or the Chairman's designee.

D. Merit Increases Re-named as "Performance Adjustments"

1. Changes by Civil Service

Mr. Henderson discussed the changes initiated by the State Department of Civil Service to the merit increase system. Merit increases will now be referred to as Performance Adjustments, and all classified employees' performance adjustments will be for the July 1st through June 30th period, with any increase to be granted on October 1st of each year.

2. Performance Adjustments for Fiscal Year 2012 - 2013

Mr. Henderson reported that merit increases for state employees have been suspended for the past two fiscal years, but the Board's office has received no information as to whether there will be a suspension of merit increases / performance adjustments for the fiscal year beginning July 1, 2012. Therefore, barring action by Civil Service and/or the Governor, performance adjustments will be resumed in the fiscal year 2012-13.

E. Board Meetings at Universities

The Board had previously agreed to explore having a meeting at a university as a means of having more public exposure. Mr. Tham, Mr. Bruno and Mr. Henderson had discussed the matter further, and reported to the Board. The Board determined that it would attempt to arrange for the Board's November 2012 meeting to be held at Xavier University in New Orleans.

F. Financial Disclosure Statements – Due by May 15, 2012

Mr. Henderson reminded Board Members that the "Tier 2.1 Personal Financial Disclosure Statement" must be filed with the Louisiana Ethics Board by each individual Board Member on or before May 15, 2012. Members of Boards must file the disclosure form each year in which they hold office and by May 15 of the year following the termination of the holding of such office.

G. One Hour of Governmental Ethics Requirement for Public Servants

Mr. Henderson discussed the requirement that, beginning in 2012, each public servant including Board Members must receive one hour of education and training on the Louisiana Code of Governmental Ethics each year. Information was provided to the Board Members on how to access the online and live training to satisfy the requirement.

Additionally, in expectation of inquiries from CPAs employed by state agencies, Mr. Henderson raised the question of granting CPE in connection with this training, given that it is employment related. Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno and unanimously adopted, the Board approved granting CPE to CPAs employed in state agencies that are required to complete the course. The Board also directed its CPE Rules Committee to consider appropriate revisions to the CPE rules to allow for this CPE.

H. Repainting Office

Mr. Henderson reported on the repainting of the Board's office. A quote of \$4,730 was received from the building's approved painter for painting the waiting room, reception area, Board room, kitchen and hallways. Chairman Mr. Tham and Treasurer Mrs. Hutchinson approved the quote, and the painting of those areas was completed in March 2012. Individual offices may be re-painted at a later date.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2012 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board approved the January 2012 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS

A. Deaths (6)

Name	Cert. No.	Year Issued	Cert. Status
Chizal S. Fontenot	14805	1980	A
Cathy Denise Hardnett	22473	1995	A
Duford James Henry	5530	1969	A
Tommy Lee Trumble, III	7622	1972	A
Thomas Edward Zahn	15012	1980	A
Onfrey Patrick Avinger, Jr.	947	1949	IA

A moment of silence was observed in memory of the above.

B. Resignations (13)

The Executive Director informed the Board that the following Certified Public Accountants requested that their CPA Certificates be voluntarily retired. Accordingly, their Certificates were placed in retired status.

Name	Cert. No.	Year Issued	Cert. Status
Ronald Benjamin	B25781	2007	A
William T. Cuppett	B23146	1996	A
Michael Thomas Earle	17892	1986	A
Jayson Thomas Ecuyer	21578	1993	A
Andrea Lynne Eickmeier	B19440	1988	A
Richard Anthony Hanus	B22702	1995	A
James K. McKelvey, Jr.	3308	1964	A
Deborah Anne Rodriguez	20087	1990	A
Lauren T. Stinson	S26244	2009	A
Sharon Brumfield Macedo	22365	1995	IA
Donald Arthur Peters	21201	1990	IA
George Norman Shirley, Jr.	B14732	1980	IA
Albert Francis Terry	11040	1976	IA

IV. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Expirations Due to Non-Renewal

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates or CPA Inactive Status registrations for 2012 and, accordingly, were notified by mail on March 1, 2012 (Active by certified mail, Inactive by first class mail) that their CPA Certificates or CPA Inactive Status registrations had expired. Their names were removed from the Board's roll of registrants with valid Certificates or Registrations. **(236 Total: 91 Active and 145 Inactive Status).**

Name	Certificate Number	2011 A / IA
Colleen Rose Angerdina	26206	A
Carl Steven Armato	18960	A
Gail S. Asprodites	15785	A
Lamar Frantz Baker, Jr.	15416	A
Noel Benjamin Berthon	26024	A
Andrew S. Boddie	26102	A
Dawna Anne Boone	26568	A
Kim Duchaine Boutte	19711	A
Daniel Patrick Brannan	21543	A
Li Zheng Brooks	25926	A
Ross Alvin Burkenstock	18747	A
Gillray M. Cadet	23203	A
Jana Kay Carley	20668	A
Chad Anthony Carollo	25745	A
Michael H. Carpenter	14840	A
Robert Reisch Casey	14125	A
Edgar Lawrence Chase, III	15851	A
Mitchel E. Chauvin	26251	A
Allison Ann Civello	23212	A
Daniel H. Clavier, Jr.	9446	A
Cody M. Comfort	26463	A
Gerard Michael Dantin	19006	A
Randy Paul Deroche	25230	A
Katherine Lee Dodge	24946	A
Nancy Kathryn Dreher	17227	A
Duane Anthony Dufrene	22796	A
Lewis Arthur Dulitz	22298	A
Barbee Singletary Edmonds	19271	A
Kimberly A. FitzGerald	20237	A
Sandra J. Flynn	20837	A
Thomas Lee Frazer	7523	A
Joseph R. Fritscher, III	16516	A
Kyle Robert Funck	26685	A
Donna Helene Garcia	22310	A
Ryan B. Gonzales	26660	A
Jennifer G. Goodlett	25349	A
Leslie R. Goss	20315	A
Kevin Ryan Grace	25864	A
William George Gragson, Jr.	8171	A
Scott R. Grayson	24350	A
Sandra Chance Harlan	24299	A
Charles D'Wane Harvell	9498	A
Marcia G. Helton	19527	A

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Name	Certificate Number	2011 A / IA
Larry Dean Henagan	6322	A
Mary Elizabeth Hebert	22571	A
William Dennis Holmes	25914	A
Christopher Louis Hufft	22828	A
Lynne Dale Jacobs	17905	A
Charles Dennis Kalmbach, IV	15536	A
Savilla Kaltner	23695	A
James L. Killen	20027	A
Sharon A. Kirkpatrick	19547	A
M. Collette Lambert	20840	A
Monica Fontenot Laverne	24191	A
Elizabeth Gegenheimer Le Saicherre	15937	A
Mary Ann LeBlanc	23676	A
Jeffrey Allen LeBlanc	25019	A
Marcel Gerard Lemoine	21175	A
Shinobu Arai Liggio	25957	A
John Eric Lindell	13661	A
Jacqueline C. Maduneme	20287	A
Mark Thomas Maher	20288	A
David J. Mallery	14761	A
Joan Polk Matassa	22602	A
Leigh Ann Mathes	26548	A
Wayne A. Matthew	21183	A
George Davis McPherson	24433	A
Marsha Owen Millican	10837	A
John Winfred O'Bryan	4729	A
Troyce Rodney Parker	24860	A
Sonya Smith Pickens	23536	A
Glen G. Post	25224	A
Louis Anthony Raspino, Jr.	9659	A
Cathy Rhodes Reed	18693	A
Kerrie E. Rhody	26510	A
Stephanie Wich Rowley	24036	A
Gregory William Schilling	25953	A
Marcia L. Schmitz	16754	A
Patrick Brian Shelton	23717	A
Janet Louise Slaybaugh	14219	A
Latarsha Smith	23875	A
Michele K. Smith	24532	A
Wyatt Reid Smith	26284	A
Taryn Elizabeth Stine	25032	A
Karen Longfellow Stone	17792	A

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Name	Certificate Number	2011 A / IA
Angela Irene Taylor	25118	A
Joseph Paul Tumminello	24371	A
Mary Jo M. Wink	16571	A
Jonathon Russel Wyndham	25596	A
William G. Zachary	19900	A
Elizabeth Fitzgerald Zimanski	20454	A
Michael Overton Aldridge	16659	IA
John C. Archibald, III	9471	IA
David Brian Arnold	19230	IA
Grace Au	19661	IA
Connie Altick Banovac	19942	IA
Wayne M. Baquet	21305	IA
Kimberley Basile	20119	IA
Jan B. Bateman	17650	IA
Katherine F. Beckes	14145	IA
Ferdinand Philip Beechler, Jr.	18963	IA
Leona Fuselier Benoit	23186	IA
Vera Sable Berndt	1608	IA
Cynthia R. Bettinger	8422	IA
Bruce Steven Billeaud	16154	IA
Shirley Broussard Binner	13831	IA
Cynthia Ann Boyter	20925	IA
Cynthia Berne Brock	17873	IA
Anna Sewell Brown	18462	IA
Wesley Clifton Browning, Jr.	4932	IA
Orie Scott Brupbacher	22769	IA
Richard Lee Bubrig	21324	IA
Michelle J. Buchanan	23199	IA
Donna Smith Bulliard	12851	IA
Henry Harper Bush, Jr.	14964	IA
Michelle Reaux Canty	21210	IA
Geraldine Carroll	15901	IA
Steven Yichuan Chen	22276	IA
Joseph Earl Clements, Jr.	13841	IA
Debra Caroline Coenen	22780	IA
Lee Diane Cole	20356	IA
Sheryl Denise Collins	21787	IA
Vernon Ray Coon	15220	IA
Troy Michael Cormier	22221	IA
Rita Sharon Counts	18564	IA
Janet Jensen Cragar	12258	IA
Douglas Van Cunningham	20680	IA

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Name	Certificate Number	2011 A / IA
Scott Walker Curren	17981	IA
Harold E. Davis	19260	IA
Mary Mitchell Delk	17082	IA
Christine Jacobson Delmar	21571	IA
Bonnie Morgan Dennis	21345	IA
Vivianne B. Denu	21129	IA
Karen G. Deskin	21835	IA
Deborah Wright Diaz	22532	IA
Donna Ladner Dufrene	25543	IA
Ronette St. Pierre Duhe'	17686	IA
Allison Lindsey Durant	22539	IA
Michael C. Ellis	19991	IA
Joseph M. Emswiler	15981	IA
Kelly Viator Feeney	21014	IA
Janet L. Fenner	17588	IA
William J. Ferry	15235	IA
Gary J. Fleming	19274	IA
Kellie F. Flynn	22548	IA
Amy J. Fonseca	24438	IA
Mark William Fry	22308	IA
Mary Barbara Fuchs	16217	IA
Allen Roy Fuselier	23243	IA
John Gregory Gates	14876	IA
David Greer	19525	IA
Marcus Jude Gremillion	25461	IA
Dicky J. Guidry	12676	IA
Laura Brosset Gulino	19529	IA
James H. Haas	2353	IA
David Eugene Hamblin	13995	IA
Kernan August Hand, Jr.	22562	IA
Michael James Haney	18804	IA
Melba Dale Headrick	15911	IA
Virginia Bates Heim	18188	IA
Vicki Grimm Herbert	19536	IA
Janis Mauricio Hetrick	17708	IA
Melvin Jackson Holliday, Jr.	19432	IA
James A. Hoos	3566	IA
Robert Leroy Hosea	11641	IA
Donald J. Howerton	2372	IA
Michael Bryan Hutchison	21161	IA
Walton Lynn Irvin	8445	IA
Suette Jackson	23046	IA

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Name	Certificate Number	2011 A / IA
Melissa Mitchell Jackson	23477	IA
Lyda Lynn Jordan	23973	IA
Rodney James Junker	20934	IA
Chu-Yue Kao	16246	IA
Susan Peek Kinchen	11292	IA
Randy P. Kinchen	20487	IA
Adoraliese Johanna Klimkiewicz	18027	IA
Jeffrey Robert Kreyszig	17390	IA
Ronald Anthony LaBorde	14165	IA
Gerard Philip Levesque	19070	IA
Ernest K. Levy	17734	IA
Dean Michael Liljeberg	22592	IA
Debra Jean Lunn	16937	IA
Sara E. McClenning	22855	IA
Robert Louie McFadden	3909	IA
William Dougal McKellar	15821	IA
Kathryn McQueen	19324	IA
Susan M. Melsheimer	21188	IA
Charles Henry Moniotte	12689	IA
Philip Montelepre	20969	IA
Walter Morock	1559	IA
William David Nesbit	1574	IA
Paige Shields Noe	23163	IA
Mark Allen Nycum	17760	IA
Amos John Oelking, III	21645	IA
Katherine Johnston Patrick	20520	IA
Laurie Gray Percy	21373	IA
Grace Elizabeth Perez	15066	IA
Tamra Purvis Perise	21427	IA
Melissa Lipari Perroncel	17988	IA
Rosary Ann Pintado	17313	IA
Robert G. Pittman, Jr.	24665	IA
Erica Jane Plaia	24777	IA
A Theodore Prechter, III	18155	IA
Dawn Cheri Redd	19020	IA
Douglas Eugene Reed	4956	IA
Nelson Adams Reeves	13716	IA
Michael Arthur Reif	20764	IA
Loretta Ray Rivers	14207	IA
Nancy Cenac Robichaux	15001	IA
Stella Gnypp Roy	17774	IA
Louis Anthony Russo, Jr.	18362	IA

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Name	Certificate Number	2011 A / IA
Keith David Sanders	20536	IA
Dale Edward Schexnayder	19857	IA
E. Michael Schofield	19860	IA
Catherine Hartman Schulman	22895	IA
Ronald Clinton Selman	19862	IA
Robert Edward Shapiro	6256	IA
Perri S. Shoemaker	20846	IA
Kenneth Preston Smith	12949	IA
Marie Burge Sullivan	19871	IA
Robert Steckman Taylor	16636	IA
Mary L. Thibodaux	21956	IA
George Lynn Thompson	3621	IA
Karen Magee Tiemann	13040	IA
Cheryl Toney	20359	IA
Romayne Olivier Trahan	24344	IA
Lynn Hayes Trainor	20628	IA
David James Trappey	17939	IA
Chaldon Mark Van Rheenen	13791	IA
Gilbert Lee Vasocu	1742	IA
Roxane Sims Voorhies	20601	IA
Beverly A. Weigand	19077	IA
Gerald Benton Whitten	4738	IA
James Marvin Wilson	3758	IA
Suzanne Denise Wimsatt	23377	IA
Joyce Elaine Wolff	20136	IA

B. Reinstatements of Certificates / Inactive Status that Expired March 1, 2012

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 1, 2012, reinstated their CPA Certificates or CPA Inactive Status registrations. **(50 Total: 18 Active and 32 Inactive Status):**

Name	Certificate Number	2011 A / IA
Carl Steven Armato	18960	A
Andrew S. Boddie	26102	A
Kim Duchaine Boutte	19711	A
Ross Alvin Burkenstock	18747	A
Gerard Michael Dantin	19006	A
Kimberly A. FitzGerald	20237	A
Joseph R. Fritscher, III	16516	A

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Name	Certificate Number	2011 A / IA
Kyle Robert Funck	26685	A
Ryan B. Gonzales	26660	A
Scott R. Grayson	24350	A
William Dennis Holmes	25914	A
Sharon A. Kirkpatrick	19547	A
M. Collette Lambert	20840	A
Marsha Owen Millican	10837	A
Marcia L. Schmitz	16754	A
Joseph Paul Tumminello	24371	A
Mary Jo M. Wink	16571	A
Elizabeth Fitzgerald Zimanski	20454	A
Wayne M. Baquet	21305	IA
Kimberley Basile	20119	IA
Cynthia R. Bettinger	8422	IA
Anna Sewell Brown	18462	IA
Richard Lee Bubrig	21324	IA
Steven Yichuan Chen	22276	IA
Joseph Earl Clements, Jr.	13841	IA
Debra Caroline Coenen	22780	IA
Sheryl Denise Collins	21787	IA
Vernon Ray Coon	15220	IA
Douglas Van Cunningham	20680	IA
Harold E. Davis	19260	IA
Bonnie Morgan Dennis	21345	IA
Vivianne B. Denu	21129	IA
Allison Lindsey Durant	22539	IA
Amy J. Fonseca	24438	IA
Allen Roy Fuselier	23243	IA
John Gregory Gates	14876	IA
Laura Brosset Gulino	19529	IA
Kernan August Hand, Jr.	22562	IA
Michael James Haney	18804	IA
Virginia Bates Heim	18188	IA
Rodney James Junker	20934	IA
Adoraliese Johanna Klimkiewicz	18027	IA
Jeffrey Robert Kreyszig	17390	IA
Debra Jean Lunn	16937	IA
Susan M. Melsheimer	21188	IA
Melissa Lipari Perroncel	17988	IA
Nancy Cenac Robichaux	15001	IA
Louis Anthony Russo, Jr.	18362	IA
Karen Magee Tiemann	13040	IA
David James Trappey	17939	IA

C. Reinstatements of Inactive Status from Prior Years (3)

Name	Certificate Number
Todd Medevielle Fritchie	18503
Anissa Ann Morrison	22142
Maurina LaRocca Renda	25135

V. TREASURER'S REPORT

Financial statements for the period ended March 31, 2012 were presented for the Board's review.

Mr. Henderson reported that LASERS recently announced the increase in employer contributions for the state employee retirement plan for FY 2012-13. Mr. Henderson compared this rate to the current rate and explained what has been the trend in the contribution rate over the last several years.

Additionally, given that next year's budget was determined under the assumption that the state's salary freeze would remain in effect and before the increase in the employer contribution rate was known, it will likely be necessary to amend the FY 12-13 projected budget next year for these increased costs.

By motion of Mrs. Hutchinson, seconded by Mrs. Honoré Thomas, the Board approved the Treasurer's report.

VI. CPA EXAMINATION

**A. CBT Results Compared - Previous Windows and National Rates
Performance – All candidates – By section**

Jan-Feb 2012 – 528 sections; 416 candidates (1.27 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	54	41.86%	64	45.71%	56	47.06%	58	41.43%
Failed sect's	<u>75</u>		<u>76</u>		<u>63</u>		<u>82</u>	
	<u>129</u>		<u>140</u>		<u>119</u>		<u>140</u>	
<i>National pass rate</i>		<i>44.90%</i>		<i>48.637%</i>		<i>43.84%</i>		<i>45.00%</i>

Oct-Nov 2011 – 665 sections; 497 candidates (1.34 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	74	44.85%	80	47.90%	65	42.76%	85	46.96%
Failed sect's	<u>91</u>		<u>87</u>		<u>87</u>		<u>96</u>	
	<u>165</u>		<u>167</u>		<u>152</u>		<u>181</u>	
<i>National pass rate</i>		43.18%		45.447%		43.94%		44.39%

Jul-Aug 2011 – 706 sections; 513 candidates (1.38 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	81	43.55%	63	41.18%	87	45.31%	83	47.43%
Failed sect's	<u>105</u>		<u>90</u>		<u>105</u>		<u>92</u>	
	<u>186</u>		<u>153</u>		<u>192</u>		<u>175</u>	
<i>National pass rate</i>		47.06%		52.06%		49.52%		45.37%

Apr-May 2011 – 503 sections; 387 candidates (1.30 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	69	54.76%	42	35.59%	46	35.66%	61	46.92%
Failed sect's	<u>57</u>		<u>76</u>		<u>83</u>		<u>69</u>	
	<u>126</u>		<u>118</u>		<u>129</u>		<u>130</u>	
<i>National pass rate</i>		47.95%		46.48%		44.27%		45.01%

Jan-Feb 2011 – 401 sections; 331 candidates (1.21 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	41	41.41%	31	34.07%	39	39.80%	47	41.59%
Failed sect's	<u>58</u>		<u>60</u>		<u>59</u>		<u>66</u>	
	<u>99</u>		<u>91</u>		<u>98</u>		<u>113</u>	
<i>National pass rate</i>		43.88%		42.32%		42.43%		41.28%

B. Candidates Passing Examination Sections – January / February 2012 (56)

The Executive Director informed the Board that the following candidates have passed the CPA examination. CPA Examination Services (CPAES) sent to these candidates a final grade letter (“passing” letter) with a CPA Certificate application enclosed, notifying them that they completed the examination and are eligible to apply for a Certificate if they have met the experience requirements.

Name	Name
Augustus R. Abad	John Acklen
Jacqueline D. Ainsworth	Amanda C. Amedee
Matthew E. Baham	Mimi C. Bordelon
Steven J. Bourquard, Jr.	Shawn M. Briggs
Anthony W. Burrell, Jr.	Kyle J. Buzzanca
Nicholas C. Courville	Jolene B. Credeur
Nicole M. Desormeaux	Dean A. Digerolamo
David A. Dominique	Rhett C. Edwards
Jeffrey E. Fortenberry	Nikki H. Geesling
Nene V. Glenn	Ryan M. Gonski
Amy Greagoff	Tiffany M. Henriques
Mary C. Hollier	Mark A. Huston
Krystle U. Keys	Anna M. King
Aaron J. Lagraize	Luticia D. Ledoux
Duo Li	Katelyn N. Magee
Michael J. Magee	Christine Mainguy
Joseph W. Marion	Jason A. McNeil
James A. Mendez	Jeffery S. Miner
Joan C. Mueller	Tammy D. Naquin
Leigh B. Nelson	Danile H. Ocariz
Joshua L. Ortego	Carrie L. Panter
Evan A. Papa	Miranda A. Pellegrin
Gretchen N. Restivo	Clayton F. Richardson
Daniel E. Robinson	Cynthia L. Schaefer
Monica B. Serrette	William S. Sheffield, Jr.
Heather Shipley	Christopher R. Travis
Jessica B. Viator	Jacob Watkins
David L. Watters	Megan R. Weaver

C. Ratifications of Board Determinations on Exam Requests

1. Approved - Accounting Courses completed at Community College

Mr. Henderson had obtained a syllabi and other information and forwarded the information to the Board in February 2012. The Board accepted 12 hours taken at North Virginia Community College: Intermediate 1 and 2, Auditing, and Government & Non-for-Profit.

Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board ratified its determination in this matter.

2. Approved - Waivers of 150 Hour Requirement

Requests for waiver of the 150 hour requirement are considered by the Board pursuant to LRS §37:75(C)(3), which provides that an applicant who has attained a baccalaureate degree prior to January 1, 1992 from a Louisiana university shall not be subject to the 150 hour requirement in certain situations.

a. Candidate No. 1

The candidate's request was forwarded to the Board on March 21, 2012. The Board approved the candidate's request for a waiver of the 15 additional hours that would be needed to meet the 150 hour requirement.

b. Candidate No. 2

The candidate's request was forwarded to the Board on March 21, 2012. The Board approved the candidate's request for a waiver of the 19 additional hours that would be needed to meet the 150 hour requirement.

Upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the Board ratified its determinations in these matters.

D. Request from Delgado Community College for Acceptance of Courses for Educational Requirements for the CPA Examination

The Board reviewed a request from Warren Punecky, Dean of the Business and Technology Division of Delgado, asking the Board to accept semester hour credits earned at Delgado as fulfilling the educational requirements for the CPA Examination. The Board deferred action on this request, pending receipt of input from the LCPA Accounting Education Issues Committee.

E. Request for Acceptance of Tax Course at Baton Rouge Community College

A student at Southeastern Louisiana University completed over 150 semester hours and all required courses for the CPA examination except for the tax course. He requested that the Board accept the course "Accounting 220: Introduction to Federal Taxation" as meeting the tax course requirement.

After discussion, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board denied the request.

F. Request for Extension of Conditional Credit

An exam candidate submitted a request for a three month extension of the conditional credit received for the REG part of the CPA examination, citing medical issues.

After reviewing the information provided by the candidate, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson and unanimously adopted, the Board denied the request due to insufficient documentation and reasoning.

G. Request to Apply for CPA Examination

A potential exam candidate submitted a request that she be allowed to apply for the CPA examination as a Louisiana candidate even though she does not have a social security number. The candidate resided in Louisiana since June of 2010, but currently has an H-4 visa and is not considered a permanent resident of the United States.

After reviewing the information provided by the candidate, upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board approved the candidate's request. The Board also directed that the candidate be informed that a social security number is required in order for the Board to issue a CPA licensure.

H. Request to be Allowed to Sit for CPA Examination

An exam candidate applied for the CPA exam, but was informed that she lacked one accounting elective. The candidate submitted a request that she be allowed to sit for the CPA exam. Mr. Henderson reported that CPA Exam Services indicated the candidate lacked one of the specified electives. His review indicated that she may also be deficient in cost accounting.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board determined that the candidate would be allowed to sit for the CPA exam, but the candidate's grades would not be released until and unless the candidate completed the required accounting elective by December 31, 2012.

I. NASBA's Annual Uniform CPA Examination Candidate Performance Publication

Mr. Henderson discussed the contents of this annual NASBA publication.

J. Candidate Lists prepared by NASBA

Mr. Henderson reported that NASBA offers a service in which it sends candidate lists (names, addresses, and email addresses) to interested parties. NASBA annually asks that its member Boards confirm their authorization for NASBA to do so.

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board authorized NASBA to release candidate listing on the Board's behalf.

K. CPA Exam Candidate – Consideration of Felony Arrest (Executive Session)

A candidate for the CPA examination responded affirmatively to the question as to whether he had been charged with a felony. The information submitted by the exam candidate was considered by the Board in Executive Session.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Active Certificates Issued by the Executive Director

The Executive Director informed the Board that the following individuals passed the CPA examination and submitted applications for CPA Certificates. The Executive Director evaluated the applications and the applicants' experience and issued CPA Certificates, subject to ratification by the Board.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Items A1 & 2):

1. Current CPA Examination (Passed Exam After June 1999) (61)

Name	Certificate Number	Issue Date
Nicole Ledet Gossell	26915	January 31, 2012
Morgan Anne Streete	26916	February 8, 2012
Brandon Taylor Barry	26917	February 23, 2012
Christopher B. Connolly	26918	February 23, 2012
Jared Martin Doucet	26919	February 23, 2012
Anne Elizabeth Drown	26920	February 23, 2012
André Joseph Greene	26921	February 23, 2012
John Michael McNamara	26922	February 23, 2012
Shari L. Sigur	26923	February 23, 2012
Benjamin Spears	26924	February 23, 2012
Kyle Keith Cook	26925	March 2, 2012
Anne Marie Hebert	26926	March 2, 2012
Stacey Rene Brown	26929	March 19, 2012
Leonie O. Ezegbunam	26930	March 19, 2012
Joshua John Thurmond	26931	March 19, 2012
Kenneth Miles Young	26932	March 19, 2012
Robbie Lee LeJeune	26937	March 19, 2012
Amanda Casey Amedee	26942	March 26, 2012
Mimi Bordelon	26943	March 26, 2012
Shawn M. Briggs	26944	March 26, 2012
Jolene Breaux Credeur	26945	March 26, 2012

(continued on next page)

Name	Certificate Number	Issue Date
Nicole Marie DesOrmeaux	26946	March 26, 2012
Dean Andrew DiGerolamo	26947	March 26, 2012
Rhett Christopher Edwards	26948	March 26, 2012
Nene Vanessa Glenn	26949	March 26, 2012
Amy Hanks Greagoff	26950	March 26, 2012
Mary Catherine Hollier	26951	March 26, 2012
Anna Maria King	26952	March 26, 2012
Ashlyn Danielle Labat	26953	March 26, 2012
Aaron Joseph LaGraize	26954	March 26, 2012
Jeffery Scott Miner	26955	March 26, 2012
Daniel Humberto Ocariz	26956	March 26, 2012
Joshua Lynn Ortego	26957	March 26, 2012
Monica Boudreaux Serrette	26958	March 26, 2012
Jacob Anthony Watkins	26959	March 26, 2012
Krystle Unice Keys	26961	March 28, 2012
Jason Alan McNeil	26962	March 28, 2012
William S. Sheffield, Jr.	26963	March 28, 2012
Heather Hardin Shipley	26964	March 28, 2012
Kristin Renee Smart	26965	March 28, 2012
Leslie Dodd Weiler	26966	March 28, 2012
John Michael Acklen	26967	April 9, 2012
Matthew E. Baham	26968	April 11, 2012
Steven Joseph Bourquard, Jr.	26969	April 11, 2012
Anthony Winchester Burrell, Jr.	26970	April 11, 2012
Tiffany Marie Henriques	26971	April 11, 2012
Tish D. Ledoux	26972	April 11, 2012
Jingjia Liu	26973	April 11, 2012
Michael Joseph Magee	26974	April 11, 2012
Christine Terese Mainguy	26975	April 11, 2012
James A. Mendez	26976	April 11, 2012
Joan Christine Mueller	26977	April 11, 2012
Jessica Blair Viator	26978	April 11, 2012
Jeff Edward Fortenberry	26981	April 12, 2012
Jamie Elise Hooper	26982	April 12, 2012
Megan Renee Weaver	26983	April 12, 2012
Augustus Rosales Abad	26984	April 23, 2012
Nikki Herring Geesling	26985	April 23, 2012
Ryan Mark Gonski	26986	April 23, 2012
Tammy Doucet Naquin	26987	April 23, 2012
Miranda Ann Pellegrin	26988	April 23, 2012

**2. Re-issuance of Certificates as Active (Licensed) (2)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate Number	Re-issue as Active Date
Lynne Theobald Bernard	18084	March 2, 2012
Laurence S. Butcher	20662	March 2, 2012

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (13)

The Executive Director informed the Board that the following CPAs who were initially licensed, and later elected not to renew their licenses, submitted applications to reinstate to active status. The Executive Director evaluated the applications and the applicants' experience and re-issued CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

Name	Number	Active Certificate Reinstatement Date
Scott David Politz	24217	January 24, 2012
Sue Wells	20204	February 15, 2012
Roland Fuller Sheehan	14898	February 24, 2012
Jean M. Champagne	13991	March 2, 2012
Derrick Adolph Cyprian	20834	March 2, 2012
Toni Cole Edwards	23448	March 19, 2012
Troy M. Engnath	21817	March 19, 2012
Lester Layne McKinney, Jr.	B19204	March 19, 2012
Charles F. Rabbit, Jr.	16598	March 19, 2012
Lowell Albert Ybos, Jr.	16364	March 19, 2012
Sandra Hawkins Davis	B14254	March 23, 2012
Cindy L. Larimer	22354	April 12, 2012
Gregory Joseph August	20646	April 13, 2012

C. Approval of Reciprocal Certificates Issued by the Executive Director (14)

The Executive Director informed the Board that the following individuals submitted applications for Louisiana Reciprocal Certificates. The Executive Director evaluated the applications and approved the Reciprocal Certificates, subject to ratification by the Board.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item C):

Name	Certificate Number	Issue Date	Original State
David Capodanno	S26914	January 31, 2012	NJ
Nathan Edward Dennis	S26927	March 2, 2012	TX
Robert David King, Jr.	S26928	March 2, 2012	MS
John Charles Chapoton	S26933	March 19, 2012	MS
Alyse Albritton Rodriguez	S26934	March 19, 2012	MS
Robert H. Schroeder IV	S26935	March 19, 2012	TX
Nicole L. Starbuck-Schnelle	B26936	March 19, 2012	CO
Michael Joseph Dvornak	S26938	March 23, 2012	GA
Carrie Hrisafi-Josan	S26939	March 23, 2012	TX
Julia Rosprim Petty	S26940	March 23, 2012	VA
Laura Lynne Tillotson	S26941	March 23, 2012	CO
Stephen Belsterling	S26960	March 28, 2012	PA
Jack Eberling Kleinworth, Jr.	S26979	April 12, 2012	TX
Kevin P. Martin, Jr.	S26980	April 12, 2012	MA

D. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificate (1)

The Executive Director informed the Board that the following individual submitted an application for a transfer of CPA examination grades to Louisiana for an original Louisiana CPA Certificate. The Executive Director evaluated and approved the application, as to the individual having met the residency, examination, educational, and experience requirements, and issued the Certificate, subject to ratification by the Board.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following Certificate (Item D):

Name	Certificate Number	Issue Date
Robbie Lee LeJeune	26937	March 19, 2012

**E. Application for Initial Certificate for Board Consideration
Vanessa Del Socorro Davis**

The Board considered the experience documentation submitted by Ms. Davis. Upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board determined that the experience submitted by Ms. Davis did not meet the experience requirement and disapproved Ms. Davis' application.

**F. Application for Initial Certificate for Board Consideration
Angela Mangum Lyons**

The Board considered the experience documentation submitted by Mrs. Lyons. Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board determined that Mrs. Lyons had met the experience requirements and approved her application for a CPA Certificate.

ANGELA MANGUM LYONS
CERTIFICATE NO. 26989

**G. Application for Initial Certificate for Board Consideration
Katelyn N. Magee**

The Board considered the experience documentation submitted by Ms. Magee. Upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board determined that Ms. Magee had met the experience requirements and approved her application for a CPA Certificate.

KATELYN N. MAGEE
CERTIFICATE NO. 26990

**H. Application for Initial Certificate for Board Consideration
Sonja L. Pete-Scott**

The Board considered the experience documentation submitted by Mrs. Pete-Scott. Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson and unanimously adopted, the Board deferred action on Mrs. Pete-Scott's application, pending further clarification of licensee supervision on one of Mrs. Pete-Scott's positions. Mr. Henderson obtained the clarification and reported to the Board, and Mrs. Pete-Scott's application was approved.

SONJA L. PETE-SCOTT
CERTIFICATE NO. 26995

**I. Application for Initial Certificate for Board Consideration
Cynthia Larkins Schaefer**

The Board considered the experience documentation submitted by Mrs. Schaefer. Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined that Mrs. Schaefer had met the experience requirements and approved her application for a CPA Certificate.

CYNTHIA LARKINS SCHAEFER
CERTIFICATE NO. 26991

**J. Application for Reissuance as Active (License) for Board Consideration
Monica Mougeot**

The Board considered the experience documentation submitted by Mrs. Mougeot. Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined that Mrs. Mougeot had met the experience requirements and approved her application for an active CPA Certificate (License).

MONICA MOUGEOT
CERTIFICATE NO. 22267

**K. Application for Reissuance as Active (License) for Board Consideration
Jaquetta Bliss Clemmons**

The Board considered the experience documentation submitted by Mrs. Clemmons. Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board determined that Mrs. Clemmons had met the experience requirements and approved her application for an active CPA Certificate (License).

JAQUETTA BLISS CLEMMONS
CERTIFICATE NO. 17880

**L. Application for Reinstatement to Active Certificate (License Reinstatement) for
Board Consideration - Henry George Schopfer, III**

The Board considered the experience documentation submitted by Mr. Schopfer. Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined that Mr. Schopfer had met the experience requirements and approved his application for reinstatement.

HENRY GEORGE SCHOPFER, III
CERTIFICATE NO. 7661

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. CPA Firm Permit Expirations Due to Non-renewal

The Executive Director informed the Board that the following Firms did not renew their CPA Firm Permits for 2012. Accordingly, the Firms were notified by certified mail on March 1, 2012 that their Firm Permit had expired in accordance with LRS §37:77.
(2012 - 49 Firms) (2011 - 65 Firms):

(continued on next page)

Firm Name	Firm Permit Number
John Eric Lindell, PC	13
Emile G. Haro, Jr., CPA, APC	627
William D. Nesbit, CPA	824
Rebowe & Company, CPAs, APC	889
Larry E. Hudnell, CPA	969
James Edward Perron, Jr., CPA	1134
Kim D. Boutte, CPA	1225
Kevin J. Brown, CPA	1237
Don I. Coxe, CPA	1292
Nancy Kathryn Dreher, CPA	1326
Wilfredo Homero Escalante, CPA	1341
Mary Lyle Janousek, CPA	1439
Randall C. LeJeune, CPA	1485
Elizabeth Le Saicherre, CPA	1487
Bette Hymel Marks, CPA	1510
Vincent Slagel, CPA	1655
John V. Callegari, Jr., CPA	2066
Edgar Lawrence Chase III, CPA	2068
Vernon R. Coon, CPA	2159
E. A. Esparros, CPA	2196
James W. Caskey, CPA	2464
Larry D. Henagan, CPA	2609
Susan M. T. Falcon, CPA	2611
Warinner, Gesinger & Associates, LLC	2798
Joseph R. Fritscher III, CPA, APC	2965
Kathy G. Doyle, CPA	3023
W. Dawson Baptist, CPA	3155
James E. Shields Jr., CPA	3286
Rebowe & Company/Deloitte & Touche LLP	3449
Rebowe & Company/Kushner LaGraize, LLC	3450
Blackwell & Company, CPAs, APAC	3640
Brenda R. Hurst, CPA	3750
REDW LLC	3768
Susan Champagne Blakely, CPA	3818
Bruce W. Melder, CPA	4580
Pamela S. Tapie, CPA	4594
Robert P. Levine, CPA	4601
Katherine L. Dodge, CPA	4712
Schafer Accountancy Corporation	4727
Grady J. Layfield, CPA, LLC	4770
Rebowe & DeBlieux, CPA's, PLLC	4780
Abdi Sheikh-Ali, CPA, PLLC	4781
Karen Johnson, CPA	4784

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Firm Name	Firm Permit Number
McDaniel and Associates, P.C.	4801
Vail Warren and Knauth, LLP	4819
Joshua T. Hartman, CPA	4839
Mary Ann Pauche, CPA	4868
Kevin C. Cox, CPA, LLC	4880
Tracy W. Golden, P.C.	4919

B. Reinstatements of CPA Firm Permits that Expired March 1, 2012 (10)

The Executive Director informed the Board that the following Firms, with expirations on March 1, 2012, reinstated their CPA Firm Permits:

Firm Name	Firm Permit Number
James Edward Perron, Jr., CPA	1134
Bette Hymel Marks, CPA	1510
Kim D. Boutte, CPA	1225
Wilfredo Homero Escalante, CPA	1341
Mary Lyle Janousek, CPA	1439
John V. Callegari, Jr., CPA	2066
E. A. Esparros, CPA	2196
Joseph R. Fritscher III, CPA, APC	2965
W. Dawson Baptist, CPA	3155
James E. Shields Jr., CPA	3286

C. CPA Firm Permit Applications

The Executive Director informed the Board that the following Firms submitted applications for CPA Firm Permits. The Executive Director reviewed the applications and determined that the Firms satisfied all requirements. The Executive Director issued the Firm Permits, subject to Board ratification.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items C 1, 2 and 3):

1. New Firm Permits (22)

Firm Name	Firm Permit Number	Issue Date
John David Knight, APAC	4983	February 3, 2012
John A. Goodhart, CPA, LLC	4984	February 3, 2012
Leah Fuselier, CPA, LLC	4985	February 10, 2012

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Firm Name	Firm Permit Number	Issue Date
Daniel Klugman, CPA	4986	February 10, 2012
Tracey S. Shields, CPA	4987	February 14, 2012
EisnerAmper, LLP	4988	February 16, 2012
Andrew Pieri, CPA, P.C	4989	February 23, 2012
Carl Hakenjos, CPA, LLC	4990	February 22, 2012
Matt J. McCullin, CPA, LLC	4991	February 23, 2012
Henderson & Hill, LLC	4992	February 23, 2012
Trumble and Tucker, LLC	4993	February 29, 2012
Georgette Vercher, CPA	4994	February 29, 2012
James Miller, CPA, PC	4995	March 19, 2012
Start & Busch, LLC	4996	March 19, 2012
Jennifer B. Rivere, CPA, LLC	4997	March 19, 2012
Warren Averett, LLC	4998	March 19, 2012
Sharon B. Robinson, CPA	4999	March 19, 2012
Laura Huff, CPA	5000	March 23, 2012
Charla Wade, CPA, LLC	5001	March 23, 2012
Jilllian S. Favrot, CPA, LLC	5002	April 2, 2012
White Garrison & Hill, PC	5003	April 3, 2012
Angelique D. Richardson, CPA, LLC	5004	April 12, 2012

2. Reissuance of Firm Permits (Due to Change in Legal Entity) (1)

Firm Name	Firm Permit Number	Issue Date
Heard, McElroy, & Vestal, LLC	1008	March 20, 2012

3. Reinstatement of Firm Permits Expired In Prior Years (1)

Firm Name	Firm Permit Number	Issue Date
W. Douglas LaCroix, CPA	4057	February 3, 2012

D. Consideration of Change in CPA Firm Name and Related Issues

Lisa D. Traina, CPA, LLC submitted a request to the Board’s office for a change in her CPA Firm Name from “Lisa D. Traina, CPA, LLC” to “Traina & Associates”. Upon further review, it was determined that the Firm of Lisa D. Traina, CPA, LLC remained registered as an LLC with the Secretary of State’s office. And, the name “Traina & Associates” is registered with the Secretary of State as a “trade name”.

Ms. Traina was informed by Board staff that, pursuant to Board rules and prior Board determinations, CPA Firms may only offer and perform services under the legal name as registered with the Board.

Ms. Traina indicated that after considering potential names, making plans to change her marketing materials and her website, consulting with her attorney, and making inquiries at our office on the use of the term “associates” in a firm name, she thought it would be permissible to use the trade name Traina and Associates.

After discussion, a motion was made by Mr. Harris, seconded by Mr. Bergeron, to approve the name “Traina & Associates” without having to include LLC in the name, as the Firm’s registered name. The motion died upon approval of the substitute motion made below.

A substitute motion was made by Mrs. Letti Lowe-Ardoin, seconded by Mrs. Honoré Thomas, to allow use of the name “Traina & Associates”, without LLC in the name, pending a review of applicable rules and statutes by Board legal counsel. The motion was approved by a vote of 5 to 2. Voting yes was Mr. Tham, Mr. Harris, Mr. Bruno, Mrs. Honoré Thomas, and Mrs. Lowe-Ardoin. Mr. Bergeron and Mrs. Hutchinson voted no, stating that in their view a legal opinion was not necessary for the firm name to be approved.

The Board also determined that this action only pertained to this firm. Issues involving firm name requests will be decided on a case by case basis.

Further, upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board authorized the establishment of a committee to review the Board’s statutes and rules in light of the Secretary of State’s rules on trade names, and to report to the Board. Chairman Mr. Tham appointed Board Members Mrs. Honoré Thomas and Mrs. Lowe-Ardoin to serve on the committee.

E. Peer Review Oversight Committee (PROC) Reports

1. Reports From PROC Member Ron Updegraff

The Board reviewed reports submitted by PROC Member Mr. Updegraff and the annual PROC Report submitted by PROC Members Mr. Updegraff and Mr. Lewis.

F. Report on Peer Review Items

The Board reviewed the following report:

<u>Item</u>	<u>Since January 2012 Board Meeting</u>	<u>Total</u>
Agreement to Restrict Practice	4	50
Agreement to Restrict Practice to SSARS 8	0	6
Peer Review Extensions	2	22
Provisional Permits	0	12
Year End Changes	2	16
First Fail Letters	0	34

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. NASBA Items

1. Nomination for Southwest Regional Director

Mr. Henderson reported that the Board's office received an e-mail from Janice L. Gray, CPA of Oklahoma asking that the Board consider her request for a third year as Regional Director for the Southwest Region. Ms. Gray indicated that this will be her last year to serve as Regional Director. The Board determined that this would not be necessary as it was expected that Ms. Gray would be nominated.

2. Recommendations for Nominating Committee Members, Directors at Large, and Regional Directors

Mr. Henderson reported that the Board's office received an e-mail from NASBA asking Boards to submit recommendations for next year's Nominating Committee Members, Directors at Large and Regional Directors. The deadline for submitting the nominations is Friday, May 30, 2012.

3. NASBA Annual Awards Presented at Annual Meeting

Mr. Henderson reported that nominations are due to NASBA June 15th for the *Lorraine P. Sachs Standard of Excellence Award*, which recognizes a current state board executive or administrator that has shown outstanding service to improving the effectiveness of accounting regulation on local and national fronts; The *William H. Van Rensselaer Award*, which recognizes an individual who has contributed to the development of a new program, improvement of a current program for the boards of accountancy, or who has influenced passage of rules or statutes to strengthen accountancy regulations; and the *NASBA Distinguished Service Award*, created to honor a volunteer for unswerving commitment and dedication to enhancing the mission of NASBA.

4. Report on Other NASBA Items

Board Member Mr. Harris, who serves as Chairman of NASBA this year, reported on national topics: (a) NASBA's recent strategic planning sessions; (b) the NASBA letter sent to Congress regarding its concerns of exempting certain issuers from FASB disclosure standards; and, (3) the upcoming regional meetings.

B. Society of Louisiana CPAs (LCPA)

1. Appointment of New Executive Director

Ronald A. Gitz, II, CPA, has been appointed as the new Executive Director of the LCPA. The Board welcomed Mr. Gitz to the meeting expressing its hope and expectation of maintaining positive communication channels with the State Society. Mr. Gitz acknowledged the work of his predecessors in establishing a

sound basis for communication with the State Board and expressed his intent to keep that tradition going.

2. LCPA Report on Matters of Interest

Grady R. Hazel, Executive Director of the LCPA discussed matters of interest to the Board and the profession.

3. 2012 Legislative Session

Mr. Hazel and Mr. Gitz discussed the status of legislative bills or expectations regarding the current Legislative session that may be of interest to the Board and / or the profession. There were several bills in this session that the LCPA had an interest in: HB 1034 (state ethics applicability to professionals who contract with state agencies), HB 782 (contracts for collection and settlement of debts as practice of law); HB 1167 (sales tax audit procedures); and HB 377 (credits for partnerships filing composite returns).

4. LCPA Annual Convention

It was reported that the LCPA 101st Annual Convention will be held June 23 - 26, 2012 at The Taj Hotel in Boston, Massachusetts.

C. Reporting of CPE Electronically

Mr. Henderson reported on the status of reviewing the feasibility of CPE being reported electronically to the Board's office.

D. Ethics Courses for 2013 - 2015 CPE Compliance Period

Mr. Henderson reported that potential sponsors for Board-approved ethics courses were notified of the submission requirements for the 2013-2015 CPE reporting period. The guidelines for course submissions were similar to those used for the 2007-2009 CPE period. The sponsors were asked to submit a one or two page summary of the ethics course(s) by April 20, 2012. And, following the process for 2007-09, sponsors were requested to respond to a "CPE *Ethics* - Sponsor Questionnaire".

The Board determined that each sponsor who duly submitted a course synopsis and questionnaire should be advised to submit a complete proposed course for further review by mid-July.

Once the completed courses are submitted, Board staff will complete the review of the updates of currently existing Board-approved ethics courses.

For ethics courses submitted by the new sponsors, these will first be reviewed by Board staff, and will then be submitted to a Board Member for review. One can be submitted to each of five Board Members, with the remaining Board Member serving as the "gate keeper" for review of all courses. Board staff will develop a checklist for Board

Members to use. It was determined that this should checklist will be completed by the August 1, 2012 Board Meeting, and course drafts will be assigned to Board members at that time. Final approval of the CPE courses for 2013-2015 should be completed by the end of 2012 or early 2013.

Upon an inquiry and request by Diane Jones, who explained that the AICPA had three courses with live and online versions to complete, the Board indicated that it would allow some additional time for the six versions to be completed, provided that the AICPA communicated regularly on its progress status with Board staff.

E. Revision of Board Rules Regarding CPE - Report by CPE Rules Committee

The Board reviewed recommendations of changes to Board rules governing CPE by the CPE Rules Committee. After discussion, the Board made some changes to the proposed revisions by the Rules Committee, but directed that action be deferred until next year because some of the changes, e.g., rounding of hours and half-hour increments, could complicate reporting for the current CPE cycle.

F. Board Use of Social Media (such as *Facebook* and *Twitter*)

Mr. Henderson updated the Board on the process of setting up the Board on *Facebook*.

X. NEW MATTERS

A. Request Concerning CPE for Reinstatement of License

Brian Walker submitted a request as to whether training and education courses that he completed related to insurance and financial services would fulfill the CPE requirements for reinstatement of his Louisiana CPA License.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board approved the courses completed by Mr. Walker for reinstatement of his license.

B. Requests for Waiver of CPE

1. Herbert Leo Carter, III, CPA

Herbert Leo Carter, III, CPA submitted a request for a waiver of 80 hours of his 120 hour CPE requirement for the 2010-2012 reporting period, due to a family medical issue. Mr. Carter intends to complete 40 hours of CPE including the ethics course this year.

After reviewing the information submitted by Mr. Carter, upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas, the Board waived 20 hours of Mr. Carter's CPE requirement for the 2010 – 2012 reporting period. The vote of the Board was 6 – 1. Mr. Tham voted no.

2. Marsha Baptist Gwyn, CPA

Marsha Baptist Gwyn, CPA submitted a request for a waiver of 40 hours of her 120 hour CPE requirement for the 2010-2012 reporting period, due to medical reasons.

After reviewing the information submitted by Mrs. Gwyn, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board denied Mrs. Gwyn's request.

C. Renewal of Contracts for Current PROC Members

The Board considered whether to offer the contracts to the current PROC members, Mr. Lewis and Mr. Updegraff, for the July 1, 2012 – June 30, 2013 fiscal year. The contracts are for \$150 per hour with a maximum of \$6,000.

Upon motion by Mrs. Hutchinson, seconded by Mr. Bruno, the Board approved the contracts for the current PROC members for the fiscal year 2012 – 2013.

D. Professional Service Contracts, Legal Services for Fiscal Year Ended June 30, 2013

1. Adams & Reese, LLP

The professional service contract for Adams & Reese, LLP for the fiscal year July 1, 2012 through June 30, 2013, in the amount of \$15,000, was considered for Board approval.

2. The Derbes Law Firm, LLC

The professional service contract for the Derbes Law Firm, LLC for the fiscal year July 1, 2012 through June 30, 2013, in the amount of \$50,000, was considered for Board approval.

3. Shows, Cali, Berthelot & Walsh, LLP

The professional service contract for Shows, Cali, Berthelot & Walsh, LLP, for the fiscal year July 1, 2012 through June 30, 2013, in the amount of \$15,000, was considered for Board approval.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board approved the above three professional service contracts for the fiscal year July 1, 2012 through June 30, 2013.

E. Resolutions

1. Susan C. Cochran, CPA

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno, the Board approved the following resolution by unanimous consent.

“At its meeting of April 25, 2012, the State Board of Certified Public Accountants of Louisiana adopted the following **RESOLUTION**:

WHEREAS, our esteemed member, Susan C. Cochran, CPA has contributed to the guidance and destiny of the profession of public accounting by giving over twenty-one years of devoted service to membership on the State Board of Certified Public Accountants of Louisiana; and

WHEREAS, she has consistently demonstrated her integrity and resourcefulness in the acceptance and performance of her various responsibilities and duties as a member of this Board; and

WHEREAS, the current members of the Board realize how much she and her sound judgment will be missed;

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana does hereby express to, Susan C. Cochran, CPA its profound gratitude for a job very well done; and

BE IT FURTHER RESOLVED, that a copy of this resolution be presented to her in testimony thereof.”

2. Grady R. Hazel, CPA

Upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas, the Board approved the following resolution by unanimous consent.

“At its meeting of April 25, 2012, the State Board of Certified Public Accountants of Louisiana adopted the following **RESOLUTION**:

WHEREAS, our esteemed colleague, Grady R. Hazel, CPA, as Executive Director of the Society of Louisiana CPAs has contributed to the advancement and success of the accounting profession by serving for over seventeen years in a position of leadership with the LCPA; and

WHEREAS, he has demonstrated personal and professional integrity; has been forthright and reliable in dealing with the State Board in matters of mutual interest; has represented the Society membership and the LCPA Board of Directors with honor and the utmost competence; and

WHEREAS, the members of the State Board of Certified Public Accountants realize how much his knowledge and his sincere and sound judgment will be missed;

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana does hereby express to Grady Hazel, CPA, its profound gratitude for his exemplary service and for fostering and maintaining an outstanding relationship with the State Board for his entire career; and

BE IT FURTHER RESOLVED, that a copy of this resolution be presented to him in testimony thereof.”

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

There were no information items or announcements reported at this meeting.

XII. REPORTS ON CONFERENCES / MEETINGS

A. NASBA 30th Annual Conference for Executive Directors and State Board Staff

March 11 – March 14, 2012 – San Antonio, Texas
Mr. Henderson attended.

B. NASBA 17th Annual Conference for State Board Legal Counsel

March 11 - March 14, 2012 – San Antonio, Texas
Mrs. Benefield attended.

XIII. FUTURE MEETING / CONFERENCE DATES

A. NASBA Western Regional Meeting - 2012 (Louisiana, in SW Region, participates)

June 27 - June 29, 2012
Hotel Captain Cook - Anchorage, Alaska

Mr. Tham and Mr. Harris plan to attend.

B. NASBA Eastern Regional Meeting - 2012 (not inclusive of SW region)

June 13 - June 15, 2012
Hyatt Regency Penn Landing - Philadelphia, Pennsylvania
Hotel Reservation Deadline is May 5, 2012.

Mr. Tham, Mr. Harris and Mr. Henderson plan to attend.

C. NASBA 105th Annual Meeting

October 28 - October 31, 2012

Walt Disney World Swan and Dolphin Hotel - Orlando, Florida

Mrs. Honoré Thomas, Mrs. Hutchinson and Mr. Henderson plan to attend.

D. NASBA Fifth Annual International Forum

October 31 – November 1, 2012

Walt Disney World Swan and Dolphin Hotel - Orlando, Florida

E. NASBA Committee on State Board Relevance and Effectiveness

May 10, 2012

Mr. Henderson serves on the Committee and plans to attend.

XIV. UPCOMING BOARD OFFICE HOLIDAYS

May 28, 2012

Memorial Day

July 4, 2012

Independence Day

XV. NEXT BOARD MEETING

Wednesday – Friday

August 1 – 3, 2012

XVI. EXECUTIVE SESSION MATTERS

In order to report on the status of compliance with Board Decisions and Consent Orders and status of investigations; and, to address other executive session matters, an executive session was convened and called to order by Chairman Mr. Tham on Thursday, April 26, 2012, upon motion(s) made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron, the Board went into executive session on April 26, 2012 at 11:44 a.m. Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin, the executive session adjourned at 12:07 p.m.

**A. Consideration to Close File – Respondent Complied with Consent Order
Deke Carbo, CPA - File No. 2007-151**

Upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board found no cause for further action and officially closed the above file.

B. Consideration to Close Files

Louis R. Bradley - File Nos. 2006-21 and 2006-23

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the Board closed the above files with the stipulation that the Respondent's file be noted concerning the amounts owed to the Board.

C. Files Recommended to be Closed with No Cause for Action

1. File No. 2011-35
2. File No. 2011-40

Upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the Board found no cause for action and officially closed the above files.

D. Files Recommended to be Closed with No Cause for Further Action

1. File No. 2011-10
2. File No. 2011-11
3. File No. 2011-12
4. File No. 2011-15

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the Board found no cause for further action and officially closed the above files.

E. CPA Exam Candidate - Review of Felony Arrest

The Board reviewed the information provided by the candidate in Executive Session. Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board determined that the candidate is allowed to sit for the CPA examination provided that the educational requirements have been satisfied.

F. Acceptance of Reports

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno and unanimously adopted, the Board accepted the reports made by each respective Investigating Officer on the status of their investigative files and other reports on status of matters provided by Board staff.

XVII. ADJOURNMENT

Wednesday, April 25, 2012:

There being no further business to discuss, upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas, and unanimously adopted, the meeting adjourned at 5:02 p.m. on Wednesday, April 25, 2012.

Thursday, April 26, 2012:

There being no further business to discuss, upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the meeting adjourned at 12:15 p.m. on Thursday, April 26, 2012.