

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 23 - 24, 2013

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Tuesday, April 23, 2013 and Wednesday, April 24, 2013, in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

The purposes of the meeting were to review information and statistics concerning the CPA Examination, review information concerning reinstatement of Certificates, consider applications for certification, consider Firm Permit applications and related issues, conduct formal administrative hearings, 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
Michael B. Bruno, CPA	-	Secretary
Mark P. Harris, CPA	-	Treasurer
Desireé Honoré Thomas, CPA	-	Member
Michael D. Bergeron, CPA	-	Member (11:00 a.m.)
Lynn V. Hutchinson, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member (April 23, 2013)

Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Clinton J. Cognevich	-	Director of Administration
	Michael A. Henderson, CPA	-	Consultant
	Lisa A. Benefield	-	Compliance Investigator 2
Guests:	Ronald A. Gitz, II, CPA	-	Executive Director, LCPA
	Diane Jones	-	Director of Professional Development & Training, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chairman Mr. Tham at 9:10 a.m. on Tuesday, April 23, 2013, upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:13 a.m. on Wednesday, April 24, 2013, upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Darla M. Saux, CPA – New Executive Director

Darla M. Saux, CPA was hired as Executive Director of the Board by the Board's Executive Director Search Committee. The official start date was April 22, 2013.

B. Resolutions – New Executive Director

1. Authorization for Executive Responsibilities and Duties

The Board was asked to consider a resolution to designate Darla M. Saux as the appointing authority for the agency's classified staff positions; official custodian of the agency's records; State Ethics Board liaison; signatory authority along with the Board members on the operating bank account used for payroll checks and operating disbursements.

“BE IT RESOLVED: Darla M. Saux is designated appointing authority for the agency's classified staff positions; official custodian of the agency's records; State Ethics Board liaison; signatory authority along with the Board members on the operating bank account used for payroll checks and operating disbursements.

By motion of Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board adopted the above resolution.

2. Resolution for Iberia Bank Maintenance Form

The Board was informed that a separate resolution is required to designate Mrs. Saux as the Administrator who may set up users for online access under the terms of the Iberia PLUS Banking Business services available for the Board's checking account.

“BE IT RESOLVED: Darla M. Saux is designated by the Board as Administrator who may set up users for online account access under the terms of the Iberia PLUS Banking Business services available for the Board's checking account. The Board Chairman and Secretary, as authorized signers on this bank account, are hereby authorized to execute the Iberia Bank Maintenance Form necessary to add Darla M. Saux and to remove the current name, Michael A. Henderson, as Administrator.

By motion of Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board adopted the above resolution.

C. Clinton J. Cognevich - Interim Executive Director / Director of Administration

At the January 2013 Board Meeting Mr. Cognevich was appointed as Interim Executive Director effective January 21, 2013, until a new Executive Director was appointed. Mr. Cognevich resumed his title as Director of Administration effective April 22, 2013. Chairman Mr. Tham had made a compensation adjustment for Mr. Cognevich's tenure as both Interim Executive Director and Director of Administration, which was ratified by the Board. The Board expressed its thanks to Mr. Cognevich for his service as Interim Executive Director.

D. Michael A. Henderson, CPA – Consultant

Mr. Henderson's last official day as Executive Director of the Board was January 15, 2013. He was re-hired as a Consultant to work part-time, as needed, and paid on an hourly basis (with his salary converted to hourly rate). Mr. Henderson served in a consulting capacity as needed to Mr. Cognevich as Interim Executive Director and will be available for training and consultation as needed for Executive Director Mrs. Saux.

E. New Bank Signature Cards

Board Members were asked to sign new Bank signature cards to add signing authority on the Capital One account to Mrs. Saux.

F. Janet P. Scott – Administrative Assistant 2

Janet P. Scott, Administrative Assistant 2, informed Mr. Cognevich that her last day of employment with the Board would be April 30, 2013. Mr. Cognevich informed the Board that the Administrative Assistant 2 position would be posted with Civil Service to begin the process of filling the position.

G. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2013

Board Members were reminded that the "Tier 2.1 Personal Financial Disclosure Statement" must be filed with the State Ethics Board by each individual Board member on or before May 15, 2013.

H. Reminder - One Hour of Governmental Ethics Requirement for Public Servants

Board Members were reminded that they must complete the required one hour of education and training on the Louisiana Code of Governmental Ethics for 2013. All Board Members and staff must complete another course prior to December 31, 2013.

I. One Hour of Sexual Harassment Training Requirement for Public Servants

All Board Members and staff must annually complete a minimum of one hour of education and training on sexual harassment prior to December 31, 2013.

Mr. Cognevich reported that all Board Members have been registered for the course with the Department of Civil Service. Board members may use the same user IDs and passwords that were used to access the State Ethics training course.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2013 Board Meeting were previously sent to Board members for review. Mr. Cognevich reported that Mrs. Hutchinson had submitted a correction to the minutes.

By motion of Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the January 2013 regular and executive session minutes as corrected.

III. DEATHS AND RESIGNATIONS

A. Deaths (14)

Name	Cert. No.	Year Issued	Cert. Status
Minoo N. Bhujwalla	19435	1988	A
William L. Eubank, Jr.	B12826	1978	A
Frank L. Goins	10338	1975	A
Melba Johnson Jones	14818	1980	A
David Duncan Messina	18324	1986	A
Hubert J. Hansen	1246	1954	IA
Anthony Francis Hopp, Jr.	B4683	1968	IA
Malcolm Dwight Koy	10831	1976	IA
Carolyn Lutz Lousteau	20950	1992	IA
Donna B. Lowdermilk	23682	1998	IA
Albert Arthur Mason	634	1941	IA
Michael P. McCaffery	21409	1993	IA
Sonia Pou Schmaltz	21224	1992	IA
Richard Monroe Seal	B2421	1963	IA

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

B. Resignations (16)

The Board was informed 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
Edward J. Ardeneaux, III	21521	1993	A
George Francis Ballard, Jr.	B8036	1973	A
Richelle Ann Barbin	22168	1994	A
Leslie Thomas Byrd	11303	1976	A
Ann Marie Chapman	B25106	2004	A
William H. Dooley, Jr.	5357	1969	A
Karie K. Hammond	B24173	2000	A
Charles Ray Hunt	B12749	1978	A
Susan Verberkmoes Mange	B19671	1989	A
Mark Alan Moses	16919	1984	A
Clinton Joint Rivet	24142	2000	A
Joan Larance Warren	19161	1988	A
Robert John Healea	B12825	1978	IA
Henry Lee Silvia	13892	1979	IA
David John Wasielewski	B11026	1976	IA
Connie Johnson Whitecotton	B17824	1985	IA

IV. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Expirations Due to Non-Renewal

Mr. Cognevich informed the Board that the following persons failed to renew their CPA Certificates or CPA Inactive Status registrations for 2013 and, accordingly, were notified by mail on March 1, 2013 (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. (362 Total: 201 Active and 161 Inactive Status).

Name	Certificate Number	2013 A / IA
Augustus Rosales Abad	26984	A
Rodney L. Abels	10084	A
Christopher Michael Abide	21295	A
Wade Hampton Adams	5350	A
Max Andrew Albert	26271	A
Thomas Jean Aldridge	17949	A
Stephanie Hebert Anderson	18291	A
David Montgomery Anderson	15201	A
Kwabina Appiah	25626	A
Andrew Joseph Aranyosi	17427	A
Hyppolite Joseph Astugue	12875	A
William Kyle Aymond	22495	A

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Name	Certificate Number	2013 A / IA
Christopher David Baer	27073	A
David Gunn Bailey	23782	A
William Dawson Baptist	2095	A
Cynthia Givens Beauregard	23184	A
David Joseph Belock III	26624	A
Caryn Crochet Bernard	23434	A
Stephany Gayle Bland	17491	A
John Stewart Blouin	15689	A
William B. Boeneke	23192	A
Dirk John Boudreaux	22760	A
Robert Anthony Boullion	18235	A
Jennifer Maria Bradley	23932	A
Chris Bradley	20409	A
Richard Lynn Bratcher	19960	A
Gerard Alphonse Brechtel	8111	A
Shelly Traina Brescher	22995	A
Shawn M. Briggs	26944	A
Ronnie Glynn Broussard	10030	A
Edward Anthony Buckley	19481	A
Richard A. Buller	25841	A
Janet Tompkins Burke	17969	A
William L. Butts	22270	A
Jill Anzalone Byrd	20419	A
Dianne D. Cahanin	19969	A
Thomas E. Calamia, Jr.	21552	A
Richard J. Call, IV	25515	A
Brittany Fayth Cambas	26712	A
David Capodanno	26914	A
Tammy A. Cardinale	17445	A
Mark Alan Carr	18757	A
Brian Joseph Caruso	26033	A
Camus O'Neal Castille	21106	A
Andrea L. Caston	9652	A
Carolyn Arender Clarke	15836	A
Kimberly Savoie Clement	24967	A
Dan M. Cliffe	15474	A
Van Ward Cochran, Jr.	23431	A
Amy Catherine Cohen	22781	A
Mark Carey Comeaux	18998	A
Emile Braden Cordaro	18771	A
Peter Correia	26903	A
Patrick Cornelius Cotter	25261	A

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Name	Certificate Number	2013 A / IA
Lee Berchman Crews, Jr.	19004	A
Chad Joseph DaBella	26214	A
Robert Antonio Darrow	25825	A
Duane Anthony Dufrene	22796	A
Kenneth Stephen Ebert	24283	A
William Dixon Eglin	23449	A
Robert Allen Elkowitz, Jr.	21353	A
Lennis Smith Elston	7630	A
Nancy Virginia Evans	18787	A
Christopher Joseph Fagot	19273	A
Marie Martel Fahy	24079	A
Ronald Joseph Falgoust	20236	A
David Miller Farnsworth, Jr.	23592	A
Christopher Ashley Farrell	24698	A
Jeffrey Marshall Favret	23639	A
Marsha Lee Felker	22545	A
James Hastings Fendlason	12671	A
John James Ferguson	24750	A
S. Diane Ferschoff	22535	A
Kimberly A. FitzGerald	20237	A
Stuart Pierce Fleming	26428	A
Raymond H. Fonti, Jr.	24275	A
Edwin Jerome Friedrichs, Jr.	7558	A
Harry Quitman Gahagan, Jr.	8356	A
Joseph Titus Gardemal, III	20241	A
Skylar Dever Giardina	23956	A
K. Justin Gibson	22811	A
Linda L. Graham	16224	A
Ping Guo	26673	A
Eula Frances Haisty	20010	A
Benjamin C. Hall	25411	A
Denise Troxclair Hampshire	20117	A
Jennifer P. Hardin	26020	A
Finley Lee Hilliard	6213	A
John Hunter Hogan	14980	A
Harold H. Hollenshead, II	10469	A
Stephanie Bogle Hoover	24118	A
Jeffrey Ward Howard	26854	A
Stephen Hunter Howell	20714	A
Karen Aleta Hudson	20715	A
Charles Eugene Huggins	18302	A
Alice Stockholm Humphrey	22829	A

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Name	Certificate Number	2013 A / IA
Allison Rambin Jackson	22411	A
Roxanne Bonnette James	20385	A
Daniel A. Johnson	16832	A
Alfred Darrell Johnson, Jr.	22939	A
Rowland D. Jones	15534	A
Stephanie Christine Kalozdi	26414	A
Elena Vladimirovna Kasaju	21865	A
Steven Joseph Kiffe, Jr.	10898	A
Sharon A. Kirkpatrick	19547	A
Stephanie Gruehl Knapp	24114	A
Richard James Koch	15542	A
Steven J. Koskie	20268	A
Olayinka Olanipekun Kukoyi	26628	A
Barry L. Kyle	15686	A
Richard Sutton Lacour	23669	A
Randal C. Langford	21610	A
Aaron Calder Larkin	26879	A
Angela L. Lawrence	21170	A
Keisha Le'Obia-Rondeno	25153	A
John W. Lewis	12898	A
Leavence Peter Lirette	21395	A
Rickey Anthony Loescher	16263	A
Michael D. Long	25829	A
Jeffrey Michael Louis	25020	A
Michael Anthony Lucki	25845	A
G. Barry Lynas	10094	A
Jennifer Maliar	25396	A
Brent E. Manuel	25967	A
Albert Marquez, Jr.	16016	A
Rae Hurry Marrero	21306	A
Connie Rando Masterson	19322	A
Kenneth Mathieu, Jr.	23686	A
Amanda Ford Mathis	25271	A
Richard Carl McCallister	14853	A
Mary Ciolino McDonald	19080	A
James K. McLennan III	26502	A
Frank Walter McNabb	21628	A
Gary R. Mendoza	23989	A
Edward J. Merrick, Jr.	10355	A
Corrinne Porr Mestayer	26664	A
Tammy McCain Mitchell	24501	A
Steven C. Mogle	13971	A

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Name	Certificate Number	2013 A / IA
Louis Fredrick Monroe, Jr.	10838	A
Taree LeBlanc Montero	25291	A
Robert J. Morris	9579	A
Mohamad Motahari	17614	A
Jonte' Miller Murrey	18860	A
Eric James Neal	27034	A
Linda V. Neill	16817	A
Ray Newman	24793	A
Leon Hieu-Luan Nguyen	25831	A
Stephen Christopher Norton	23998	A
Sara R. O'Brien	26551	A
Maria Luz Pagan	27035	A
William E. Page	19838	A
Carol Springman Pastor	19865	A
Matthew Charles Person	22159	A
Jessie Lee Peterson	25740	A
Dwaine James Plauche	17283	A
Donna Eileen Polledo	18897	A
Philip Wayne Rebowe	14778	A
Edward George Reifenberg	24100	A
Alicia Rieffel	22395	A
Kay Anderson Rizzo	12149	A
Michael E. Roach	15654	A
Gregory Paul Romig	19125	A
Eugene Francis Sanchez	5529	A
Louis Richard Sanchez	19612	A
Ken J. Schexnayder	17781	A
Claire Marie Schexnayder	22893	A
Joseph John Schmitt, Jr.	21442	A
Victoria Kay Schmuker	26634	A
Heather Douglas Sevin	21350	A
Mark Andrew Shaw	22179	A
Roland Fuller Sheehan	14898	A
James Patrick Sheffield	22408	A
Catherine M. Shimizu	16252	A
Steven Colligan Sonnier II	26095	A
Sherri Alleman Spinelli	20395	A
Nicole Lynn Starbuck-Schnelle	26936	A
Belinda Bradley Stonecypher	16157	A
Karin W. Sugarman	21508	A
Joanna Emmons Summers	25340	A
Christina Yi-Huang Tang	26072	A

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Name	Certificate Number	2013 A / IA
Deanne Rodgers Tanksley	25274	A
Ann Elizabeth Thibodeaux	23359	A
Darryl Darnell Thomas	20616	A
Lester M. Thompson	19390	A
Alton Dale Thornton, Jr.	22191	A
Leyla My-Le Tran	24107	A
Jane Babst Truett	14234	A
Kelly Keating Uddo	23056	A
William H. Urban, III	10076	A
David Verret	24660	A
Jeremy J. Villere	24720	A
Robert Paul Vollenweider	20124	A
Gregory John Waguespack	23550	A
Lorelei Coleman Walker	18219	A
Paula Suzette Watson	19891	A
Laura Denise Whistine	26065	A
Kurt Robert Wilkin	21975	A
Charles Thomas Williams	19647	A
Alicia LaCaze Williamson	26127	A
William Roy Adams, Jr.	10457	IA
Denise Theriot Adams	22489	IA
Rhonda Jungles Albritton	20638	IA
David Michael Alcantara	20851	IA
Yvonne H. Ammerman	15181	IA
John Burton Anderson	19944	IA
Wendolyn Wood Anderson	25641	IA
Steve J. Arabie	15675	IA
Henry Scott Armstrong	10026	IA
Vikki Connolly Asselstine	22246	IA
Donald Graham Baird	18724	IA
Denise Sherron Barbee	16623	IA
Dennis Paul Bent	20187	IA
Lauren Piper Berthelot	21916	IA
Cynthia R. Bettinger	8422	IA
Gaspar Frank Bivalacqua	10461	IA
Leonard Martin Blanchard	1726	IA
W. Scott Bodet	21091	IA
Lisa N. Bostick	16323	IA
Alfred P. Boudreaux, Jr.	5353	IA
Kenneth J. Boudreaux	18966	IA
Kitty Dugan Boyd	22514	IA
Leon Emile Breaux, III	17872	IA

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Name	Certificate Number	2013 A / IA
Richard Thomas Brock	7015	IA
Sharon F. Brouillette	20947	IA
Richard Lee Bubrig	21324	IA
Theresa Blank Buckley	18979	IA
William Venoy Byars, Jr.	10285	IA
Michelle A. Canerot	21778	IA
Brandon Blake Carter	22274	IA
Brian K. Castanza	19487	IA
John D. Cate, II	21557	IA
Leh-Chyun Catherine Chiao	16877	IA
Joyce K. Christensen	13723	IA
Timothy J. Claiborne	15217	IA
Roy Edward Claverie	6105	IA
Melissa S. Clayton	23213	IA
Lawrence David Coburn	19255	IA
Lester Joseph Cormier, Jr.	13842	IA
Jack Franklin Crow	16183	IA
Byron Gregory Cummings	17676	IA
Douglas Van Cunningham	20680	IA
James E. Davenport, II	22286	IA
Misty Shirey Davis	24395	IA
William McCleish Dawkins, Jr.	11495	IA
Dustin Jade Duhon	26130	IA
Josephine Linarello Duke	20229	IA
Kelle Kraft Dunaway	16888	IA
Deborah Duhon Eckholdt	22541	IA
Julie Blackwell Eggins	18389	IA
Annette Carruth Ensley	17652	IA
Barbara A. Eveque	20907	IA
Mabel M. Fanguy	17037	IA
Hamid Farooqi	26235	IA
Amy J. Fonseca	24438	IA
Todd Medevielle Fritchie	18503	IA
Stephen Mark Futrell	18273	IA
Debra DeRouen Gorman	19503	IA
Albert Wayland Green	1665	IA
Mary Hollis Green	17711	IA
Stephen Wayne Grubbs	21982	IA
David K. Guidry	19767	IA
Michael G. Hall	15341	IA
Kernan August Hand, Jr.	22562	IA
Raquel Harrison Hardy	23039	IA

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Name	Certificate Number	2013 A / IA
Vicki Grimm Herbert	19536	IA
Richard Robert Herriman	16110	IA
Micki L. Hightower	23261	IA
Matthew Kevin Hunt	22340	IA
Lynda Smith Jackson	20980	IA
Wan-Jun Jin	21857	IA
Jane Bishop Johnson	15043	IA
Lyda Lynn Jordan	23973	IA
Lisa Leigh Kasney	17721	IA
Tony W. Khalil	23281	IA
Mary Ann Kilbourne	6943	IA
Eugene James Kliebert	13997	IA
Jennifer Wollfarth Kliebert	24402	IA
Kevin Curtis Koelemay	20938	IA
Suedie Joseph LaHoste	18822	IA
Carol Anne Landry	17102	IA
Patrick Gerard Lanza	21873	IA
Thomas Gerard LeBon	19806	IA
Elizabeth Bordelon LeCorgne	16457	IA
Paul Stephen LeCorgne	17387	IA
Jeff M. Lee	22360	IA
Nerry Livingston, Jr.	21881	IA
Jerry Clyde Luttrell	6083	IA
Silvia Arnold Madeo	4707	IA
Burton Edward Mader	10350	IA
Frank D. Maggio	22127	IA
Daniel Noel Mallary	15555	IA
Wayne A. Matthew	21183	IA
Carol Ann Melan	23851	IA
Rebecca Finch Merkel	18934	IA
Kristy Czerwinski Meyer	19005	IA
Gene E. Minchew	3874	IA
Joe Harold Morgan	21292	IA
Cuc-Mai Phan Nguyen	21196	IA
Dorothy Hyatt Nicholson	17462	IA
John Njoroge	26373	IA
Louis Sawyer Nunes	3625	IA
Shawn Robert O'Brien	23089	IA
Kim Brandt Oswald	17328	IA
Phillip Wayne Owens	19103	IA
Kalpana M. Parekh	17763	IA
Lonnie August Parker	22873	IA

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Name	Certificate Number	2013 A / IA
S. Dupree Parker	22624	IA
David Behzad Pezeshki	24677	IA
Wayne Allen Pfeister	23518	IA
Andrew Michael Philip	19844	IA
Robert William Phillpott, Jr.	20984	IA
Collette Loumiet Pierce	18346	IA
Dawn Alexander Pisciotta	19939	IA
Charlotte Coley Propes	16343	IA
Larry Clyde Rabun	3556	IA
Dale E. Redman	9458	IA
William Edwin Ricks	10098	IA
Kenneth H. Ridgdell	20527	IA
Alice Marie Ross	18359	IA
Kenneth Michael Sabathia	16286	IA
Arthur Newman Sample, III	19360	IA
George D. Sanders	15384	IA
Henry Charles Saur	3844	IA
Neophytos Andrea Savvides	18888	IA
Sandra Bridges Scheuermann	15759	IA
Mark Joseph Schexnaildre	19856	IA
Paula Karen Schlaeppi	23341	IA
Ivy Banting Schlegel	23342	IA
E. Michael Schofield	19860	IA
Patricia Cimino Shackleton	22015	IA
George E. Simmons, Jr.	15586	IA
Willoughby G. Simoneaux	20332	IA
James Carl Smith, Sr.	15588	IA
Alva Clay Smith, Jr.	15388	IA
Howard William Streiffer	4206	IA
Michael Dondero Susano	2900	IA
Patricia Montenegro Swonger	20064	IA
Philip E. Taken	16635	IA
Marcus Kade Theunissen	24541	IA
Kelly Renee Thomas	22660	IA
Richard H. Thompson	19391	IA
John Neal Thurston	7090	IA
Romayne Olivier Trahan	24344	IA
David James Trappey	17939	IA
John Newell Turley	24249	IA
John Louis Vigo, Jr.	14236	IA
Lisa Ann Watters	15078	IA
Charles E. West	4761	IA

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Name	Certificate Number	2013 A / IA
Stephanie Haydel Westholz	21248	IA
Patrick Randolph Wheeler	21972	IA
Brooks Christopher White	23555	IA
Roger K. White	10450	IA
Elma Lonsdale Wilbanks	6058	IA
Debora Green Williams	15825	IA
Mark Paul Williams	17640	IA
Steven Jay Willis	14248	IA
Karen Nussbaum Wilson	8133	IA
Eric Martin Wingerter	17381	IA
Maynard M. Woodhatch	1058	IA
Penny H. Young	18379	IA

B. Reinstatements of Certificates / Inactive Status that Expired March 1, 2013

Mr. Cognevich informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 1, 2013, reinstated their CPA Certificates or CPA Inactive Status registrations. (122 Total: 65 Active and 57 Inactive Status):

Name	Certificate Number	2011 A / IA
David Montgomery Anderson	15201	A
Stephanie Hebert Anderson	18291	A
David Gunn Bailey	23782	A
Cynthia Givens Beauregard	23184	A
William B. Boeneke	23192	A
Shelly Traina Brescher	22995	A
Edward Anthony Buckley	19481	A
Richard A. Buller	25841	A
William L. Butts	22270	A
Jill Anzalone Byrd	20419	A
Dianne D. Cahanin	19969	A
Richard J. Call, IV	25515	A
David Capodanno	26914	A
Tammy A. Cardinale	17445	A
Brian Joseph Caruso	26033	A
Andrea L. Caston	9652	A
Cecil Jean Cavanaugh	9445	A
Carolyn Arender Clarke	15836	A
Robert Antonio Darrow	25825	A

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Name	Certificate Number	2011 A / IA
Christopher Joseph Fagot	19273	A
Ronald Joseph Falgoust	20236	A
Christopher Ashley Farrell	24698	A
Kimberly A. FitzGerald	20237	A
Emily Pickens Gatlin	25881	A
Ty Ames Harris	23038	A
John Hunter Hogan	14980	A
Stephanie Bogle Hoover	24118	A
Roxanne Bonnette James	20385	A
Alfred Darrell Johnson, Jr.	22939	A
Daniel A. Johnson	16832	A
Justin Clarence Karr	18815	A
Steven J. Koskie	20268	A
Richard Sutton Lacour	23669	A
Randal C. Langford	21610	A
Angela L. Lawrence	21170	A
John W. Lewis	12898	A
Michael D. Long	25829	A
G. Barry Lynas	10094	A
Albert Marquez, Jr.	16016	A
Mary Ciolino McDonald	19080	A
Edward J. Merrick, Jr.	10355	A
Tammy McCain Mitchell	24501	A
Louis Fredrick Monroe, Jr.	10838	A
Mohammad Motahari	17614	A
Maria Luz Pagan	27035	A
Dwaine James Plauche	17283	A
Philip Wayne Rebowe	14778	A
Danielle Boyer Richard	25854	A
Gregory Paul Romig	19125	A
Eugene Francis Sanchez	5529	A
Ken J. Schexnayder	17781	A
Wendy Massarini Sheasby	22648	A
Steven Colligan Sonnier II	26095	A
Sherri Alleman Spinelli	20395	A
Jamie M. Tarpley	24183	A
Ann Elizabeth Thibodeaux	23359	A
Alton Dale Thornton, Jr.	22191	A
Dac Van Ung	21965	A
Jeremy J. Villere	24720	A
Paula Suzette Watson	19891	A
Laura Denise Whistine	26065	A

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Name	Certificate Number	2011 A / IA
Kurt Robert Wilkin	21975	A
Alicia LaCaze Williamson	26127	A
Buffy Jensen Wilson	23732	A
Tammy Renee Womack	18098	A
Christopher Michael Abide	21295	IA
John Burton Anderson	19944	IA
Henry Scott Armstrong	10026	IA
Denise Sherron Barbee	16623	IA
Rudolph Blume, III	23191	IA
Leon Emile Breaux, III	17872	IA
Thomas E. Calamia, Jr.	21552	IA
Michelle A. Canerot	21778	IA
Brian K. Castanza	19487	IA
Devaney Wilson Cheramie	20886	IA
Melissa S. Clayton	23213	IA
Jack Franklin Crow	16183	IA
Byron Gregory Cummings	17676	IA
Douglas Van Cunningham	20680	IA
James E. Davenport, II	22286	IA
Kelle Kraft Dunaway	16888	IA
Barbara A. Eveque	20907	IA
Mabel M. Fanguy	17037	IA
Amy J. Fonseca	24438	IA
Joseph R. Fritscher, III	16516	IA
Christina T. Gauthier	21233	IA
Stephen Wayne Grubbs	21982	IA
Michael G. Hall	15341	IA
Raquel Harrison Hardy	23039	IA
Harold H. Hollenshead II	10649	IA
Matthew Kevin Hunt	22340	IA
Lyda Lynn Jordan	23973	IA
Adnan Khan	23666	IA
Jennifer Wollfarth Kliebert	24402	IA
Patrick Gerard Lanza	21873	IA
Nerry Livingston, Jr.	21881	IA
Jerry Clyde Luttrell	6083	IA
Burton Edward Mader	10350	IA
Carol Ann Melan	23851	IA
Julia Katherine Nations	25083	IA
Donald Earl Nelson	10397	IA
Livia Lynn Peterson	19843	IA
Dawn Alexander Pisciotta	19939	IA

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Name	Certificate Number	2011 A / IA
Dana N. Rogers	19099	IA
Alice Marie Ross	18359	IA
Kenneth Michael Sabathia	16286	IA
Arthur Newman Sample, III	19360	IA
George D. Sanders	15384	IA
Samuel Evans Sansing	20091	IA
Neophytos Andrea Savvides	18888	IA
Terri Heyd Shwartz	20098	IA
George E. Simmons, Jr.	15586	IA
Jerrell Felix Sims	6985	IA
Steven Max Stern	22908	IA
Patricia Montenegro Swonger	20064	IA
Christina Yi-Huang Tang	26072	IA
Marcus Kade Theunissen	24541	IA
David James Trappey	17939	IA
Lynn King Wheeler	19645	IA
Roger K. White	10450	IA
Steven Jay Willis	14248	IA
Eric Martin Wingerter	17381	IA

B. Reinstatement of Inactive Status from Prior Years (0)

Mr. Cognevich reported that there were no reinstatement of Inactive Status from prior years since the January 2013 Board Meeting.

V. TREASURER'S REPORT

Financial statements for the period ended March 31, 2013 were presented for the Board’s review.

By motion of Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted, 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 2013 – 411 sections; 353 candidates (1.16 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	58	45.67%	51	52.04%	45	51.72%	49	49.49%
Failed sect's	<u>69</u>		<u>47</u>		<u>42</u>		<u>50</u>	
	<u>127</u>		<u>98</u>		<u>87</u>		<u>99</u>	
<i>National pass rate</i>		45.19%		53.47%		47.16%		47.57%

Oct-Nov 2012 – 661 sections; 498 candidates (1.33 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	91	50.28%	78	50.32%	66	43.42%	85	49.13%
Failed sect's	<u>90</u>		<u>77</u>		<u>86</u>		<u>88</u>	
	<u>181</u>		<u>155</u>		<u>152</u>		<u>173</u>	
<i>National pass rate</i>		44.15%		50.57%		45.53%		46.02%

Jul-Aug 2012 – 604 sections; 468 candidates (1.29 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	78	53.42%	85	58.22%	87	58.39%	82	50.31%
Failed sect's	<u>68</u>		<u>61</u>		<u>62</u>		<u>81</u>	
	<u>146</u>		<u>146</u>		<u>149</u>		<u>163</u>	
<i>National pass rate</i>		50.08%		57.63%		53.91%		51.26%

Apr-May 2012 – 501 sections; 392 candidates (1.28 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	60	39.74%	60	50.00%	44	40.74%	53	43.44%
Failed sect's	<u>91</u>		<u>60</u>		<u>64</u>		<u>69</u>	
	<u>151</u>		<u>120</u>		<u>108</u>		<u>122</u>	
<i>National pass rate</i>		47.81%		53.17%		46.49%		49.62%

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>		44.90%		48.637%		43.84%		45.00%

B. Candidates Passing Examination Sections – January / February 2013 (59)

The Board was informed that the following candidates 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
Joshua T. Adcock	Jean Angelico
Aaron J. Ayme	Sherri R. Bailey
Mitzi L. Barousse	Kathryn R. Blank
Justin P. Bourgeois	Sarah E. Bourgeois
Stephen J. Crain	Robert C. Darnall, Jr.
Clay H. Doise	Leon D. Dyer
Kacey Q. Ellenberger	Zachary M. Fereday
Elizabeth Forbin	Kyle C. Fulenwider
Meredith L. Harris	Wyatt K. Higgins
Elizabeth M. Hilton	Rebecca J. Houston
Lisa Huynh	Richard F. Jones III
Carey A. Kiff	Beauregard R. Landry
Graham L. Landry	Kelsey E. Lee
Michael D. Lints	Amanda C. Lyles
Charles F. Mackles, Jr.	Ashley McDaniel
Jennifer G. McGovern	Brandy McLin
Anita K. Mitchell	Virginia S. Moses
Jennifer Mueller	Brandon J. Novitsky
John Nugent, IV	Tara M. Oskins
Anhtu M. Pham	Sarah A. Piland
Kaleb M. Plaisance	Haley E. Reuther
Joshua P. Richard	Tiffany Robbins
Rebecca Romero	Lauren Roy
Natalie Ruschak	John D. Sides

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Name	Name
Landon T. Smith	Breck E. Stagni
Angela N. Sykora	Doris S. Terry
Claire Tinkler	Tani T. Vo
Nicole A. Walker	Chadwick T. Walters
Lindsay L. Watts	Lisa Whittington
Yingqin Zhang	

C. Ratifications of Board Determinations on Exam Requests

1. Candidate No. 1

The candidate had submitted a request concerning ineligibility to sit for the CPA exam caused by certain semester hours being duplicated on his Southeastern Louisiana University transcript. The Board determined that the candidate would be allowed to sit for the exam, under the condition that the exam scores would not be official or approved until he completed three non-duplicative semester hours from an accredited university no later than December 31, 2013.

2. Candidate No. 2

The candidate had submitted a request concerning ineligibility to sit for the CPA exam in Louisiana due to his failure to complete a specific business law course required to sit for the exam in Louisiana. The Board determined that the candidate would be allowed to sit for the exam, under the condition that the exam scores will not be official or approved until he completed three semester hours of acceptable business law from an accredited university no later than December 31, 2013.

3. Candidate No. 3

The candidate had submitted a request for a waiver of the 150 hour requirement to sit for the CPA exam. The candidate obtained her degree in 1982 at Southern University in Baton Rouge, with 146 hours earned. The Board exempted the candidate from the 150 hour requirement.

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified its determinations on the above requests.

D. Request for Acceptance of Military Credits

An exam candidate submitted a request that the Board accept 11 hours of military credits.

After reviewing the information provided by the candidate, upon motion by Mr. Harris, seconded by Mr. Bruno and unanimously adopted, the Board approved the acceptance of the military credits.

E. Requests for Acceptance of Community College Credits for 150 Hour Requirement

1. Candidate No. 4

Upon motion by Mr. Harris, seconded by Mr. Bruno and unanimously adopted, the Board accepted this candidate's additional 10 hours at Delgado Community College in the Fall of 2008 toward fulfilling the 150 hour requirement.

2. Candidate No. 5

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Harris and unanimously adopted, the Board accepted this candidate's additional hours at Baton Rouge Community College toward fulfilling the 150 hour requirement.

F. Extension of Contract With Prometric

The Board was informed that on March 4, 2013 the AICPA and NASBA announced that they had agreed to an extension with Prometric to administer the CPA Exam through 2019.

G. NASBA 2012 Uniform CPA Examination Candidate Performance and School Performance

The Board's Office received the NASBA publications 2012 Uniform CPA Examination Performance and 2012 Uniform CPA Examination School Performance. The books are available for Board Members' review.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

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

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

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

1. Current CPA Examination (Passed Exam After June 1999) (69)

Name	Certificate Number	Issue Date
Christopher Ross Travis	27181	February 1, 2013

(continued on next page)

Name	Certificate Number	Issue Date
Analisa Marielle Brady	27182	February 4, 2013
Connor David Clark	27183	February 4, 2013
Michael Andrew Guillot	27184	February 5, 2013
Matthew Gimm Palispis Lazaro	27185	February 5, 2013
Jessica Lorraine Moran	27186	February 5, 2013
Christina Mae Oalman	27187	February 6, 2013
Margaret V. Rhodes	27188	February 6, 2013
Devyn Nicole Pierce	27189	February 8, 2013
Phillip A. Scalisi	27190	February 8, 2013
Monica R. Taylor	27191	February 8, 2013
Megan Woods Courtney	27192	February 11, 2013
Georgia Yarbrough Chisholm	27201	February 27, 2013
Justin T. Evans	27202	February 28, 2013
Scott J. Lazarone	27203	March 14, 2013
Matthew Ryan Nalls	27204	March 14, 2013
Timothy Patrick O'Brien	27205	March 15, 2013
Dustin Kristopher Lagos	27208	March 22, 2013
Amy Marie Bailey	27209	March 22, 2013
Amanda Foster Haskins	27210	March 22, 2013
Jason Paul Brown	27211	March 25, 2013
Edwin K. Kago	27212	March 25, 2013
Nicholas Ross Dunham	27213	March 25, 2013
William Todd Milburn	27214	March 25, 2013
Emily Reese Schneller	27215	March 25, 2013
Jean-Paul Tujague	27216	March 25, 2013
Sherri R. Bailey	27217	April 2, 2013
Mitzi Lynn Barousse	27218	April 2, 2013
Justin Paul Bourgeois	27219	April 2, 2013
Stephen James Crain	27220	April 2, 2013
Tara Mackenzie Oskins	27221	April 2, 2013
Breck E. Stagni	27222	April 2, 2013
Angela Nicole Sykora	27223	April 2, 2013
Lindsay Lyn Watts	27224	April 2, 2013
Sarah Bourgeois	27225	April 2, 2013
Robert Charles Darnall, Jr.	27226	April 2, 2013
Leon D. Dyer	27227	April 3, 2013
Kyle Christopher Fulenwider	27228	April 3, 2013
Jennifer Giardina McGovern	27229	April 3, 2013
Beth Manuel Hilton	27230	April 3, 2013
Richard F. Jones, III	27231	April 3, 2013
Kelsey Elizabeth Lee	27232	April 3, 2013

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Name	Certificate Number	Issue Date
Charles Frederick Mackles Jr.	27233	April 3, 2013
Anita Wagley Mitchell	27234	April 3, 2013
Brandon Joseph Novitsky	27235	April 3, 2013
Haley Elizabeth Reuther	27236	April 4, 2013
Joshua Paul Richard	27237	April 4, 2013
Tiffany Cheree Robbins	27238	April 4, 2013
John David Sides	27239	April 4, 2013
Claire Elizabeth Tinkler	27240	April 4, 2013
Maura Dees Gardner	27244	April 5, 2013
Christopher Jude Klein	27245	April 5, 2013
Duo Li	27246	April 5, 2013
Jie Li	27247	April 5, 2013
Ashley Pitre McDaniel	27248	April 5, 2013
Corey Edward Moore	27249	April 5, 2013
John Julius Nugent IV	27250	April 5, 2013
Lauren Nicole Rollins	27251	April 5, 2013
Landon T. Smith	27252	April 5, 2013
Jean Peters Angelico	27254	April 17, 2013
Zachary Michael Fereday	27255	April 17, 2013
Graham L. Landry	27256	April 17, 2013
Jennifer Lynn Mueller	27257	April 17, 2013
Lisa Whittington	27258	April 17, 2013
Yingqin Jennifer Zhang	27259	April 17, 2013
Rebecca Jean Houston	27260	April 17, 2013
Tani T. Vo	27261	April 22, 2013
Kristina Watson Walker	27262	April 22, 2013
Jennifer Sue Zundel	27263	April 22, 2013

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

Name	Certificate Number	Re-issue as Active Date
John Keith Duplechain	23446	March 25, 2013
Donald E. Rosenberg	18206	March 25, 2013

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (18)

Mr. Cognevich 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 Interim 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
David Allen Brabham	18164	February 1, 2013
Zebee McCullough	25689	February 1, 2013
Alan Maraist Donner	15227	February 1, 2013
Bernard Timothy Long	15729	February 1, 2013
Nancy Markley Adams	22213	February 1, 2013
Lawrence E. Mayeaux, II	21407	February 1, 2013
Amy Sue Hartley	22108	February 21, 2013
Claire L. Lastrapes	17236	February 22, 2013
Wayne Raymond Plaisance	S25612	February 22, 2013
James L. Killen	20027	February 27, 2013
Kevin R. Bradford	B22951	March 15, 2013
Richard H. Byrd	18317	March 15, 2013
Juli Erin Comeaux	26105	March 15, 2013
Sandra J. Flynn	B20837	April 4, 2013
Cynthia Marie Grace	18004	April 4, 2013
Marcia G. Helton	19527	April 4, 2013
Nicole Evette Kimes	25243	April 4, 2013
Susan L. Fisher	18744	April 18, 2013

C. Approval of Reciprocal Certificates Issued by the Executive Director (9)

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

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

Name	Certificate Number	Issue Date	Original State
Melissa Drouin Funk	S27196	February 18, 2013	GA
Emily M. Massoth	S27197	February 20, 2013	KY
Douglas Dan Penner	B27198	February 20, 2013	CA
Robert Andrew Schenck	S27199	February 20, 2013	TX
Charles Allan Stansell	S27200	February 20, 2013	AL
Karman Chan	S27206	March 15, 2013	MD
Brian Mora	S27207	March 15, 2013	GA
Julian Lester Alexander, III	S27242	April 5, 2013	FL
Matthew Christopher Smith	S27243	April 5, 2013	IL

D. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (5)

Mr. Cognevich informed the Board that the following individuals submitted applications for transfer of CPA examination grades to Louisiana for original Louisiana CPA Certificates. The Interim Executive Director evaluated and approved the applications, as to the individuals having met the residency, examination, educational, and experience requirements, and issued the Certificates, subject to ratification by the Board.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following Certificates (Item D):

Name	Certificate Number	Issue Date
Claire Corinne Adkins	27193	February 18, 2013
Meggan Canale Murray	27194	February 18, 2013
Jason Ryan Schelhaas	27195	February 18, 2013
William John Thiele	27241	April 5, 2013
Cookie Kim Gros	27253	April 17, 2013

**E. Application for Initial Certificate for Board Consideration
Joshua Thomas Adcock**

The Board considered the experience documentation submitted by Mr. Adcock. Upon motion by Mr. Harris, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined that Mr. Adcock had met the experience requirements and approved his application for a CPA Certificate.

JOSHUA THOMAS ADCOCK
CERTIFICATE NO. 27264

**F. Application for Initial Certificate for Board Consideration
Clay Hollis Doise**

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

CLAY HOLLIS DOISE
CERTIFICATE NO. 27265

**G. Application for Initial Certificate for Board Consideration
Shelly Pichon Kahrs**

The Board considered the experience documentation submitted by Mrs. Kahrs. Upon motion by Mr. Harris, seconded by Mr. Bergeron and unanimously adopted, the Board deferred action on Mrs. Kahrs application, pending receipt of confirmation of participation in an additional audit. Upon receipt of such confirmation, the Board will reconsider the application at the July 2013 Board Meeting.

H. Application for Reinstatement to Active Certificate (License Reinstatement) for Board Consideration - Jeffrey Brian Kappel

The Board considered the experience documentation submitted by Mr. Kappel. Upon motion by Mr. Harris, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board disapproved Mr. Kappel’s application due to insufficient licensee supervision, because he submitted supervision by a UK Chartered accountant. The Board authorized Executive Director Mrs. Saux to approve the application upon receipt of confirmation of supervision by a licensed CPA.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. CPA Firm Permit Expirations Due to Non-renewal

The Board was informed that the following CPA Firms did not renew their CPA Firm Permits for 2013. Accordingly, the Firms were notified by certified mail on March 1, 2013 that their Firm Permit had expired in accordance with LRS §37:77. **(2013 - 75 Firms):**

Firm Name	Firm Permit Number
Hilliard & Hilliard, ACCPA	80
Richard C. McCallister, CPA	103
William N. Iverson, CPA, APC	815
Henry O. Chol, CPA	1275
Emile B. Cordaro, CPA	1288
Rowland D. Jones, CPA	1448
Matthew Person, CPA & Associates	1582
Joseph John Schmitt, Jr., CPA	1637
Lorelei C. Walker, CPA, LLC	1723
Terry M. Watson, CPA	1730
W. Hal Wyatt, CPA	1755
Colette B. Cisco, CPA. APAC	1765
K. Justin Gibson, CPA, LLC	1776
William Jack Brogdon, Jr.	2038
Lawrence J. Jacobi, CPA, LLC	2049
E. A. Esparros, CPA	2196

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Firm Name	Firm Permit Number
John H. McDonald, CPA	2270
Kay A. Rizzo, CPA	2330
Linda V. Neill, CPA	2362
Daniel A. Johnson, CPA	2442
Mikel L. Nesom, CPA	2485
Terrel J. Lavergne, CPA	2646
William H. Urban, III, CPA, APC	2840
Thomas W. Kleinpeter Jr., CPA, APC	2853
Miller & White, Inc.	2956
Nicholson & Company, PLLC	3149
W. Dawson Baptist, CPA	3155
Jacqueline Jackson Neal, CPA	3263
Michael E. Roach, CPA	3300
William Daniel McCaskill, CPA, APAC	3420
Jeff McKneely, CPA	3475
M. Dennis Wilson, Ltd., APAC	3480
Leavence P. Lirette, CPA, APC	3498
Connie F. Junod, CPA	3554
W. Giles Shackelford, CPA	3609
Alice S. Humphrey, APAC	3674
Ernest J. Folse III, CPA, APAC	3720
King, LeJeune & Schmitt, LLC	3963
Tammy Mitchell, CPA	4101
Rick Bratcher, CPA	4143
Donna T. Olivier, CPA	4148
Jill Anzalone Byrd, CPA	4150
Claire S. Hand, APAC	4460
Tanya C. Stephens, CPA, APAC	4461
David W. Huff, CPA, LLC	4480
Gayle D. Daigle, CPA	4484
Michelle L. Wade CPA	4488
P.C. Cotter, APAC	4534
Sanborn CPA, LLC	4550
Hooks & Associates, LLC	4597
TWRV Resource Management, L.L.C.	4652
Glass & Company, CPAs, P.C.	4701
Janet Z. Bonaventure, CPA	4704
Strickland & Henderson, LLC	4720
Stadtmueller & Associates, P.S.	4794
Sheptoff, Reuber & Company, PC	4822
Person Huff CPA Group, LLC	4859
Richard H. Besson, CPA, LLC	4863
Child, Van Wagoner & Bradshaw, PLLC.	4873

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Firm Name	Firm Permit Number
Kayla Paul-Lindsey CPA Firm, P.C.	4879
Estess, Trevathan and Company, LLC	4890
James H. Fendlason, CPA	4894
Knight and Company, CPAs, LLC	4895
Robert E. Lamb, Jr. CPA	4896
Veillon & Gallagher, LLC	4903
CV Bailey Consulting, LLC	4920
Ayana A. Bishop, CPA, LLC	4924
Gary V. Hamilton, CPA	4925
Ankeney & Singer, LLP	4943
McCartney & Company P.C.	4974
Jennifer B. Rivere, CPA, LLC	4997
White Garrison & Hill, PC	5003
Davie Kaplan, CPA, P.C.	5019
Marna G. Arvie, CPA	5020
Fiondella, Milone & LaSaracina, LLP	5036

B. Reinstatements of CPA Firm Permits that Expired March 1, 2013 (14)

The Board was informed that the following CPA Firms, with expirations on March 1, 2013, reinstated their CPA Firm Permits:

Firm Name	Firm Permit Number
Clarke H. Williams, CPA	1743
Connie F. Junod, CPA	3554
E. A. Esparros, CPA	2196
Hilliard & Hilliard, ACCPA	80
Jeff McKneely, CPA	3475
Kimberly Nixon Human, CPA	1431
Lawrence J. Jacobi, CPA, LLC	2049
M. Dennis Wilson, Ltd., APAC	3480
Sanborn CPA, LLC	4550
Tammy Mitchell, CPA	4101
Thomas W. Kleinpeter Jr., CPA, APC	2853
W. Giles Shackelford, CPA	3609
Vail & Knauth, LLP	4819
William Daniel McCaskill, CPA, APAC	3420

C. CPA Firm Permit Applications

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

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

1. New Firm Permits (27)

Firm Name	City	Firm Permit Number	Issue Date
Triche LeSieur, LLC	Baton Rouge, LA	5055	February 1, 2013
Louis A. LoBue, Jr. CPA, LLC	Baton Rouge, LA	5056	February 4, 2013
Neil Carlisle, CPA, LLC	Shreveport, LA	5057	February 4, 2013
Elizabeth A. Alford, CPA, LLC	Metairie, LA	5058	February 4, 2013
Benham Cherry Company, P.C.	Ridgeland, MS	5059	February 19, 2013
Jennifer S. Bahlinger, CPA, LLC	Baton Rouge, LA	5060	February 19, 2013
Craig M. Fabacher, CPA, LLC	Kenner, LA	5061	February 19, 2013
Marinela F. Hill, CPA	Shreveport, LA	5062	February 19, 2013
Deborah M. McAnelly, CPA	Shreveport, LA	5063	February 19, 2013
Michelle Diaz CPA CFE LLC	New Orleans, LA	5064	February 22, 2013
William D. Jarrett, CPA, LLC	Shreveport, LA	5065	February 22, 2013
R. Scott Stephenson, CPA, LLC	New Orleans, LA	5066	February 28, 2013
Hunter, Carlisle, & Associates, LLC	Shreveport, LA	5067	February 28, 2013
Muslow & Juneau, LLC	Shreveport, LA	5068	March 11, 2013
Bridget R. Tilley, CPA, MT, LLC	Scott, LA	5069	March 11, 2013
Quigley & Miron, CPAs	Los Angeles, CA	5070	March 11, 2013
Durbin & Company, LLP	Lubbock, TX	5071	March 11, 2013
Melanie B.Sawyer, CPA	Baton Rouge, LA	5072	March 11, 2013
Mixner & Company	Orlando, FL	5073	March 11, 2013
Jennifer H. Cobian, CPA, LLC	Lake Charles, LA	5074	March 18, 2013
Boyer & Ritter	Camp Hill, PA	5075	March 18, 2013
William D. Edwards, CPA	Bastrop, LA	5076	March 18, 2013
Dustin M. Doucet, CPA, LLC	Metairie, LA	5077	March 18, 2013
Joan M. Martin, CPA, LLC	Lafayette, LA	5078	March 22, 2013
Briggs & Veselka Co., P.C.	Houston, TX	5079	March 22, 2013
HLB Gross Collins, P.C.	Atlanta, GA	5080	April 10, 2013
Daniel J. Robinson, CPA	Baton Rouge, LA	5081	April 10, 2013

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

Firm Name	Firm Permit Number	Issue Date
WSSCPA, LLC	5077	February 8, 2013

3. Reinstatement of Firm Permits Expired In Prior Years (2)

Firm Name	Firm Permit Number	Issue Date
Kimberly Human, CPA	1431	February 19, 2013
Vail & Knauth, LLP	4819	March 11, 2019

D. Peer Review Items

1. Peer Review Oversight Committee (PROC) Reports

Reports dated January 22, 2013, February 27, 2013 and April 14, 2013 submitted by PROC Member Mr. Updegraff, and the Annual Report prepared by PROC Members Mr. Updegraff and Mr. Lewis, were provided for the Board’s review.

2. Report on Peer Review Items

The Board reviewed the following report.

<u>Item</u>	<u>Since January 2013 Board Meeting</u>	<u>Total</u>
Agreement to Restrict Practice	7	79
Agreement to Restrict Practice to SSARS 8	0	6
Peer Review Extensions	5	29
Provisional Permits	0	17
Year End Changes	0	20
First Fail Letters	9	59

3. Procedures and Options – Consideration of Two Failed Peer Reviews

Board staff developed procedures and options for the Board to consider for those Firms that receive two failed peer review reports.

The Board deferred consideration of this matter until the July 2013 Board Meeting.

IX. RECURRING MATTERS AND DEFERRED ITEMS

**A. Delgado Community College -
Acceptance of Courses for Educational Requirements for the CPA Exam**

Board Consultant Mr. Henderson and Executive Director Mrs. Saux will discuss this matter further with Mr. Ron Gitz, LCPA Executive Director and the LCPA Educators Group.

B. NASBA Items

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

The Board had previously considered that it would not send letters of support for NASBA candidates given that Mr. Harris and Mr. Tham both currently serve on the NASBA Nominating Committee and will review all candidates impartially.

Executive Director Mrs. Saux will submit a letter to NASBA nomination Mr. Tham for another term on NASBA's Nominating Committee.

2. Report on Other NASBA Items

Mr. Harris, Past Chairman of NASBA, reported on other NASBA topics and items of interest.

3. Information from NASBA Concerning AICPA Ethics Codification

The Board reviewed a letter from NASBA concerning significant changes in the AICPA Code of Professional Conduct.

C. Society of Louisiana CPAs (LCPA)

Ronald Gitz, LCPA Executive Director, reported on the following items.

1. Legislative Items

Items from the legislative session and other potential legislative issues were discussed.

2. Other items of Interest

Mr. Gitz discussed other matters of interest to the Board and the profession, including AICPA ethics codification, archived live CPE, reporting CPE electronically, possible annual reporting of CPE, and allowing exam candidates to sit for the exam upon attaining 120 hours of education but requiring 150 hours to obtain licensure. (continued on next page)

A motion was made by Mr. Harris, seconded by Mr. Bergeron, to allow exam candidates to sit for the exam upon attainment of a Bachelor's degree, but candidates would have to meet the 150 hour educational requirement to obtain a license in Louisiana.

The motion failed by a vote of 3 – 4.

3. LCPA Annual Meeting

The Board was informed that the LCPA 102nd Annual Meeting would be held June 17, 2013 at the Marriott Grand Hotel in Point Clear, Alabama.

**D. La. Rev. Stat. §37:3650 – Act No. 276
Licensure for Individuals with Military Training and Experience**

As discussed at the January 2013 Board Meeting, Board staff will monitor other Boards' handling of this matter in their rules.

E. CAVU (Iron Data, LLC) e-License Software

The Board was informed that the Board's CAVU e-license System is scheduled to be converted to the more recent version of the CAVU system, the “. net” version. Also, at the January 2013 Board Meeting, the Board approved the off-site hosting of the CAVU e-license software. Mr. Henderson discussed these issues with the Board.

X. CPE ITEMS

A. AICPA Ethics Course for the 2013 - 2015 CPE Reporting Period

The AICPA Louisiana Ethics course for the 2013-2015 reporting period was recently submitted by the AICPA for review. The three courses have been combined, edited, and revised into one course. Mr. Henderson reviewed the course and reported to the Board.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the ethics course subject to revisions recommended by Mr. Henderson. Mr. Henderson will contact the course developers.

B. Reporting of CPE Electronically

At the November 2012 Board Meeting, the Board directed that this matter be included on the Board's future meeting agendas in order that progress can be tracked to ensure electronic reporting in the future. The Board discussed possible options for reporting of CPE electronically.

C. Revision of Board Rules Regarding CPE

The Board's CPE Rules Committee (Mr. Bruno, Mrs. Honore Thomas, and Mrs. Hutchinson) will schedule a conference call in order to resume the Committee's work.

D. CPE Extensions

Mr. Cognevich was appointed Investigating Officer for determinations in these matters. He reported that to date, a total of 82 extensions have been granted, as follows:

Extensions for extenuating circumstances with documentation:	11
Extensions for 8 hours or less without Consent Order or fine:	59
Extensions requiring Consent Order and payment of fine:	8
Extensions requiring Consent Order – fine waived	4

E. Ratification of Board Determinations on Requests for Waiver of CPE Due to Extenuating Circumstances

Two requests for waiver of CPE were circulated to Board Members since the January 2013 Board Meeting as follows:

1. Certificate No. 18897

Board Determination: Grant waiver of 86 hours of CPE. The CPA must report the 34 hours she completed.

2. Certificate No. 17626

Board Determination: Grant waiver of 24 hours of CPE. The CPA must report the 96 hours he completed.

Upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified its determinations on these requests.

F. Review of CPE Reporting Forms

The Board was informed that Compliance Investigator Christy Herring performed a desk review of approximately 6,893 CPE Reporting Forms. The forms were reviewed for completeness, correct number of CPE hours, whether the correct ethics course was completed, and correct number of Accounting and Auditing hours (for those required).

G. Failure to Submit CPE Reporting Forms

Mr. Cognevich reported that to date 234 licensed CPAs failed to submit their CPE Reporting forms for the 2010 – 2012 reporting period. Letters will be mailed to these licensees informing them that the Board's office had not received their completed CPE Reporting Form, and that the CPE form must be submitted to the Board's office within ten days or their License will be expired.

H. Audit of 2010 - 2012 CPE Reporting Forms

The Board was informed that Board staff will begin the process of conducting a random sample audit of CPE reporting forms for the 2010 – 2012 reporting period. Mr. Henderson will assist with the CPE audit.

XI. NEW MATTERS

A. Substantial Equivalency - Commonwealth of Northern Mariana Islands

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the Commonwealth of the Northern Mariana Islands (CNMI) as substantially equivalent.

B. Legislation Proposed by the Legislative Auditor

The Legislative Auditor proposed an addition to Section 37:77(H) of the Accountancy Act, which would basically allow the Legislative Auditor access to any files and documents pertaining to Board review of Peer Review reports of CPAs who perform governmental audits. The Legislative Auditor asked for input on the proposed legislation. This issue was circulated to Board Members on March 27, 2013, with some proposed modifications by Mr. Cognevich and Mr. Henderson.

Chairman Mr. Tham appointed a Committee to review the issues and finalize a draft of suggested revisions. Committee members are Mr. Bruno, Mrs. Hutchinson, Mrs. Saux and Mr. Cognevich.

C. Renewal of Contracts for Current PROC Members

The Board considered whether to offer the contracts to the current PROC members Mr. Lewis, Mr. Updegraff, and Mr. Parker for the July 1, 2013 – June 30, 2014 fiscal year. The contracts are for \$150 per hour with a maximum of \$6,000.

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin, the Board approved the contracts for the current PROC members for the fiscal year 2013 – 2014.

D. Professional Service Contracts, Legal Services for Fiscal Year Ended June 30, 2014

1. Adams & Reese, LLP

The professional service contract for Adams & Reese, LLP for the fiscal year July 1, 2013 through June 30, 2014, 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, 2013 through June 30, 2014, in the amount of \$45,000, 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, 2013 through June 30, 2014, in the amount of \$15,000, was considered for Board approval.

Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board approved the above professional service contracts for fiscal year July 1, 2013 through June 30, 2014.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS

The Board was informed that the Division of Administration had issued a notice stating that effective February 1, 2013, personal vehicle mileage reimbursement rates are as follows: Up to 99 miles (round trip), reimbursement is .51 per mile. Over 99 miles (round trip), reimbursement is .40 per mile.

Board Member Mrs. Honoré Thomas indicated that this provision could possibly be waived by the Department Head and may not be applicable to Board Members. Board staff will check on this matter further.

XIII. REPORTS ON CONFERENCES / MEETINGS

A. NASBA 31st Annual Conference for Executive Directors and State Board Staff

March 3 – March 6, 2013 - Tucson, Arizona
Mr. Cognevich attended.

B. NASBA 18th Annual Conference for State Board Legal Counsel

March 3 – March 6, 2013 - Tucson, Arizona
Mrs. Benefield attended.

XIV. FUTURE MEETING / CONFERENCE DATES

A. NASBA Western Regional Meeting - 2013 (Louisiana, in SW Region, participates)

June 5 - June 7, 2013 New Orleans, Louisiana

Mr. Tham, Mr. Harris, Mrs. Honoré Thomas, Mrs. Lowe-Ardoin, Mr. Bergeron, and Mrs. Saux will attend.

B. NASBA Eastern Regional Meeting - 2013 (not inclusive of SW region)

June 26 - June 28, 2013 Chicago, Illinois

C. Peer Review Oversight Committee Summit

July 10, 2013 Nashville, Tennessee

Mrs. Saux and Board PROC Member Mr. Parker will attend.

D. NASBA 106th Annual Meeting

October 27 - October 30, 2013 Maui, Hawaii

Mr. Tham, Mr. Harris, Mrs. Honoré Thomas, Mrs. Hutchinson, and Mrs. Saux will attend.

XV. UPCOMING BOARD OFFICE HOLIDAYS

May 27, 2013	Memorial Day
July 4, 2013	Independence Day

XVI. NEXT BOARD MEETING

Wednesday – Friday
July 31 – August 2, 2013

XVII. EXECUTIVE SESSION MATTERS

In order to conduct administrative hearings, 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 Wednesday, April 23 and April 24, 2013, upon motion(s) made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board went into executive session on April 23, 2013 at 4:11 p.m. Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the executive session adjourned at 4:45 p.m.

Upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted, the Board went into executive session on April 24, 2013 at 9:13 a.m. Upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas and unanimously adopted, the executive session adjourned at 4:15 p.m.

**A. Formal Administrative Hearing
File No. 2012-27**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held April 24, 2013. After deliberation, upon motion by Mr. Tham, seconded by Mrs. Honoré Thomas, by a vote of 6 - 0, the Board rendered a Decision in this matter. Board Member Mrs. Lowe-Ardoin, Investigating Officer on this matter, took no part in the Hearing or deliberation of this matter.

**B. Formal Administrative Hearing
File No. 2011-4**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held April 24, 2013. After deliberation, upon motion by Mr. Tham, seconded by Mrs. Hutchinson, by a vote of 6 - 0, the Board rendered a Decision in this matter. Board Member Mrs. Lowe-Ardoin, Investigating Officer on this matter, took no part in the Hearing or deliberation of this matter.

C. Consideration of Whether to Forward Matters to Board Attorneys to Enforce the Provisions of Board Decisions

1. File Nos. 2011-19 & 2012-21

Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board approved forwarding this matter to Board attorneys to enforce the provisions of the Board's Decision.

2. File No. 2011-6

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved forwarding this matter to Board attorneys to enforce the provisions of the Board's Decision.

3. File No. 2008-12

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board approved forwarding this matter to Board attorneys to enforce the provisions of the Board's Decision.

D. Consideration of Whether to Forward Matters to Board Attorneys to Enforce the Collection of the CPA Certificate or, in the Alternative, to Note and Close the File

1. File No. 2010-33

Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board approved closing this file with the stipulation that the Respondent's file be noted concerning the collection of the Certificate.

2. File No. 2012-10

Upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved closing this file with the stipulation that the Respondent's file be noted concerning the collection of the Certificate.

E. Consideration of Whether NASBA's ALD System is Sufficient Notice to Other State Boards of Accountancy for All Board Actions

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board approved NASBA's ALD System as a sufficient means of notice to other Boards of Accountancy for Board actions.

**F. Consideration of Consent Order
File No. 2011-39**

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson, by a vote of 6 - 0, the Board approved the Consent Order recommended in this matter. The Investigating Officer did not vote on this matter.

**G. Consideration of Consent Order
File No. 2011-18**

Upon motion by Mr. Bruno, seconded by Mr. Harris, by a vote of 6 - 0, the Board approved the Consent Order recommended in this matter. The Investigating Officer did not vote on this matter.

**H. Consideration of Consent Order
File No. 2012-24**

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, by a vote of 6 - 0, the Board approved the Consent Order recommended in this matter. The Investigating Officer did not vote on this matter.

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

1. File No. 2010-18
2. File No. 2011-38
3. File No. 2012-3
4. File No. 2012-8
5. File No. 2012-20
6. File No. 2012-26

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

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

1. File No. 2012-6
2. File No. 2012-15
3. File No. 2013-1
4. File No. 2013-2
4. File No. 2013-2
5. File No. 2013-3
6. File No. 2013-4
7. File No. 2013-5
8. File No. 2013-6
9. File No. 2013-7
10. File No. 2013-8
11. File No. 2013-9
12. File No. 2013-10
13. File No. 2013-11
14. File No. 2013-16

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

G. Acceptance of Reports

Upon motion by Mr. Harris, seconded by Mrs. Honoré Thomas 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.

XVIV. ADJOURNMENT

Tuesday, April 23, 2013:

There being no further business to discuss, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson and unanimously adopted, the meeting adjourned at 5:05 p.m. on Tuesday, April 23, 2013.

Wednesday, April 24, 2013:

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas and unanimously adopted, the meeting adjourned at 4:37 p.m. on Wednesday, April 24, 2013.