

**STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANTS
OF LOUISIANA**

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 22-23, 2014

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Tham on Tuesday, April 22, 2014 and Wednesday, April 23, 2014, 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 requires the Board's attention.

The following Members were present:

Michael A. Tham, CPA	-	Chairman
Desireé Honoré Thomas, CPA	-	Secretary
Michael B. Bruno, CPA	-	Treasurer
Mark P. Harris, CPA	-	Member
Michael D. Bergeron, CPA	-	Member
Lynn V. Hutchinson, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member

Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Erin St Pierre England	-	Deputy Director (04/22/2014)
	Lisa A. Benefield	-	Compliance Investigator
	Carolyn A. Wainright	-	Compliance Investigator
Guests:	Ronald A. Gitz, II, CPA	-	Executive Director, LCPA (04/23/2014)
	Lisa C. Richardson	-	Director of CPE and Member Services, LCPA (04/22/2014)

The meeting was called to order by Chairman Tham at 9:10 a.m. on Tuesday, April 22, 2014, upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted.

The meeting was called to order by Chairman Tham at 9:22 a.m. on Wednesday, April 23, 2014, upon motion by Mr. Bruno, seconded by Mr. Harris and unanimously adopted.

I. CHAIRMAN'S REPORT

A. One Hour of Governmental Ethics Requirement for Public Servants

All Board Members and Board Staff were reminded to complete the training for December 31, 2014.

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

All Board Members and Board Staff were reminded to complete the training for 2014 and submit the certificates to be placed in each Board and Staff Member's file.

C. Personnel

1. The Administrative Assistant 3 position is still open. Mrs. Saux and Mrs. England are re-examining to better define and will repost this position with Civil Service.
2. Westaff Temp Employees - Karen Watts, from Westaff, was engaged weekly since the middle of December to assist with clerical and administrative work during the Board's license renewal period. Her last week was March 24-28, 2014.
3. Staff Training – The State's LEO program offers free online and classroom training ranging from communications, business writing, grammar and office related topics. The Staff were asked to complete the Business Writing and Grammar online courses by May 1, 2014 so we can evaluate the usefulness of these courses.

D. Reminder – Financial Disclosure Statements – Due on or before May 15, 2014

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, 2014.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2014 Board Meeting were previously sent to Board members for review.

By motion of Mrs. Lowe-Ardoin, seconded by Mr. Harris and unanimously adopted, the Board approved the January 2014 regular and executive session minutes as revised.

III. TREASURER'S REPORT

- A.** Financial statements for the period ended March 31, 2014 were presented to the Board and reviewed.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the Treasurer's Report.

IV. DEATHS AND RESIGNATIONS

A. Deaths (7 Deaths: 3 Active; 4 Inactive)

Name	Certificate No.	Year Issued	Certificate Status
Johanna H. Dixon	18033	1986	Active
Daniel Gerard Halligan	18283	1986	Active
R. L. Hargrove, Jr.	3872	1966	Active
Richard George Jacobus	B19215	1988	Inactive
Darrell Thomas Oser	19341	1988	Inactive
Jerrell Felix Sims	B6985	1971	Inactive
Alan J. Winters	10868	1976	Inactive

Chairman Tham requested a moment of silence in memory of the above.

B. Resignations (7 resignations: 4 Active; 3 Inactive)

Name	Certificate No.	Year Issued	Certificate Status
John Marion Croft, III	15977	1982	Active
Willard D. Hamilton, Jr.	7640	1972	Active
Piyush Mittal	26824	2011	Active
Katherine Nicole Nutt	S25610	2006	Active
Gerard J. Fenerty	4151	1967	Inactive
Holly Gomila Goughnour	B24786	2003	Inactive
Dorothy Cecelia Selser	B21747	1993	Inactive

V. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Expirations Due to Non-Renewal

Mrs. Saux informed the Board the following persons failed to renew their CPA Certificates or CPA Inactive Status registrations for 2014, and, accordingly, were notified by mail as of March 1, 2014 (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. **(346 Total: 130 Active, 216 Inactive)**

Mrs. Saux noted many times a person’s certificate expires because he/she is not communicating address changes to the Board Office and notices are being sent to incorrect addresses.

Chairman Tham noted it is the individual’s responsibility to renew their license and to keep the Board updated on address changes.

Name	Certificate No.	Certificate Status
Allison Leigh Albert	27274	Active
Sadia Irshad Ali	27114	Active
Eileen Shanklin Andrus	19617	Active
Warren Joseph Arcement	7013	Active
Patricia Jackson Barnett	11506	Active
Donna Speyrer Bearb	23183	Active
Jacob R. Bell	26579	Active
Nadine Bellows-Levine	24153	Active
Shanon Devillier Benson	20908	Active
Katy Lynn Bertrand	23415	Active
Susan E. Besse	23742	Active
Andrew S. Boddie	26102	Active
Daniel Patrick Boudreaux	22038	Active
Kevin R. Bradford	22951	Active
Leslie Gautreau Brandon	16880	Active
Barney Jude Breaux	22515	Active
Craig Louis Breerwood	25123	Active
Vincent C. Brenner	10268	Active
Yolanda E. Brumfield	27271	Active
William L. Butts	22270	Active
Jill Anzalone Byrd	20419	Active
Joann Irby Cannata	17389	Active
Mary Wells Carmody	19557	Active
Laurie Colvin Carriere	24692	Active
Francis Joseph Cascio	4934	Active
Megan Burleigh Castille	26192	Active
Steve William Cating	19489	Active
Cecil Jean Cavanaugh	9445	Active
Kenneth Francis Champagne	19720	Active
Colette Blanchard Cisco	18760	Active
Elizabeth Atkins Cline	25861	Active

Vicki Johnson Collins	17523	Active
Roy K. Derbonne, Jr.	6050	Active
Johnathon Darwin Dobbs	27059	Active
Daniel V. Dooley	11277	Active
Elizabeth Margaret Downer	22446	Active
Suzette Bienvenue Duhe'	22461	Active
Angelle Judice Dunegan	21109	Active
Wayne Patrick Dupre	11691	Active
Grant Michael Dussom	25195	Active
Willaim Michael Elliott	12883	Active
William Merritt Ellzey	16872	Active
Audra Lynn Ewens	23238	Active
Christopher Joseph Fagot	19273	Active
Blair Whitney Fauchaux	26137	Active
Deborah E. Finlay	22801	Active
Ashleigh Brianne Flower	25776	Active
Courtney Kellerhals Fox	26035	Active
Samantha Murphy Frost	22144	Active
Robert James Furman	21824	Active
Paul Eugene Gardner	15771	Active
Donald Joseph Gauci	20242	Active
Kimberlee Sundquist Gelbke	23029	Active
Darrell K.B. Giles	25628	Active
Susan Mire Glatt	22812	Active
Nancy J. Grant	20621	Active
Stephen Matthew Griffin	24298	Active
Lester V. Hankes, Jr.	21290	Active
Dorothy Lenora Hatcher	23965	Active
Patricia Newby Hennessey	17401	Active
Johnny Daniel Holliday, II	22450	Active
William Dennis Holmes	25914	Active
Rebecca Jean Houston	27260	Active
M. Allen Jackson, Jr.	24482	Active
Roxanne Bonnette James	20385	Active
Elaine Barrere Joanen	14844	Active
Sylvia J Johnston	26856	Active
Justin Clarence Karr	18815	Active
Daniel Brian Klugman	25183	Active
Lindsay Rae Kramer	25226	Active
Karen E. Laban	26682	Active
Stacey Colfry LaCour	23282	Active
Betsy Blanchard Landry	25265	Active
Jennifer Soucy LeBlanc	23067	Active
Bernard Timothy Long	15729	Active
Edward F. Lovill, Jr.	25994	Active
Scott Richard Lyon	26111	Active
Daniel Robert Maranto	26477	Active
Tamara Arlene Mayo	22604	Active

Brian R. McBride, Jr.	26045	Active
Christin Vilardo McGhee	24924	Active
Lisa Curole Melancon	22136	Active
Gregory Boyd Milton	17488	Active
Tammy McCain Mitchell	24501	Active
Richard Lee Monaghan	24857	Active
Herbert Dale Moore	15370	Active
Geoffrey Blaine Morris	23308	Active
Louis M. Murphy, Jr.	14994	Active
Kenneth Thomas Nadler, Jr.	24406	Active
Tanika Rachelle Nash	24663	Active
Julie Elizabeth Nolan	23087	Active
Gary Bernard Nunemacher	12947	Active
Jeffrey Scott Oberlander	24387	Active
Lan Thi Pham	24851	Active
Scott David Politz	24217	Active
Kristoffer Michael Ponnequin	25892	Active
Shirley A. Porche	16231	Active
Maggie Marie Powell	26363	Active
Kenneth Joseph Rachal	15083	Active
Terry Randazzo	20525	Active
Jason Thomas Rash	25874	Active
Amanda Rae Reagan	26766	Active
Jed B. Rimmer	26735	Active
Oscar Chapman Robinson, Jr.	4229	Active
Anne Christine Sanders	17778	Active
Ashley Robert Schexnaildre	26435	Active
Funmilola Shittu	27407	Active
Frank Hamilton Simonton, Jr.	6200	Active
Christine Parent Smith	23621	Active
Stephanie C. Smith	26094	Active
Theresa Smoorenburg Soulier	26498	Active
Mary Sue Stages	21688	Active
Melissa Rochelle Stagg	23352	Active
Charles Allan Stansell	27200	Active
Nicholas Joseoh Tarantino	26263	Active
Allison Adair Taylor	24577	Active
Joanne M. Tillman	19878	Active
Zachary T. Tucker	26117	Active
Joseph Paul Tumminello	24371	Active
Roy Lawrence Viger	26525	Active
Spencer Louis Voss	26790	Active
Kristina Watson Walker	27262	Active
Rebecca Ann Warnick	27010	Active
Shelley P. Wells	25088	Active
Lela Lea Wilkes	14245	Active
Kevin Christopher Willis	25138	Active
Mary Jo M. Wink	16571	Active

Samuel B. Winkler	27023	Active
Ismena Williams Zandany	25840	Active
Yan Zhang	26892	Active
Ahmed M. Abumarzouq	23408-IA	Inactive
Roland Joseph Adams	15843-IA	Inactive
Michael Overton Aldridge	16659-IA	Inactive
Van Dickey Allmand	4143-IA	Inactive
John Burton Anderson	19944-IA	Inactive
Michael Lee Anthony	19459-IA	Inactive
Ann Oglesby Ault	18866-IA	Inactive
Susan W. Austin	15929-IA	Inactive
William Harold Baker	13265-IA	Inactive
Suzanne Rucker Ball	05873-IA	Inactive
Thomas Esrie Ball	05874-IA	Inactive
Dorothy C. Barnette	19701-IA	Inactive
Cynthia Caroline Baughman	21085-IA	Inactive
Peter Callan Beach	15751-IA	Inactive
Eric Henry Beier	06102-IA	Inactive
Lauren Piper Berthelot	21916-IA	Inactive
Shirley Broussard Binner	13831-IA	Inactive
Terry J. Blanchard	22259-IA	Inactive
Eric P. Blanchard	15445-IA	Inactive
Rodney Phillip Blanchard	15958-IA	Inactive
Lisa N. Bostick	16323-IA	Inactive
Jennifer Caillier Boston	19484-IA	Inactive
Dorothy G. Bourn	21318-IA	Inactive
James Joel Breeding	20197-IA	Inactive
Julie F. Breitmeyer	8764-IA	Inactive
Kenneth Joseph Brooks	7461-IA	Inactive
Anna Sewell Brown	18462-IA	Inactive
Mark A. Brown	23423-IA	Inactive
Karen Lynette Brown	20817-IA	Inactive
Richard Lee Bubrig	21324-IA	Inactive
Theresa Blank Buckley	18979-IA	Inactive
Caryn Ordoyne Bunn	20516-IA	Inactive
Glenn August Burger	07462-IA	Inactive
Harry G. Caire	1070-IA	Inactive
Mildred Square Carrethers	12775-IA	Inactive
Howard Daniel Carroll	01521-IA	Inactive
Joni Gnann Cather	17878-IA	Inactive
Sherman Keith Cating	11159-IA	Inactive
Kenneth Charles Cefalu	10812-IA	Inactive
Richard Leddy Cockerham	08134-IA	Inactive
Wayne Robert Colvin	24228-IA	Inactive
Gary Wayne Covington	22783-IA	Inactive
Charles Duncan Cox	20893-IA	Inactive
Joseph Derwhin Craft, Jr.	3560-IA	Inactive
Thao Ngoc Dang	26629-IA	Inactive

Frank Peter Daroca, Jr.	07628-IA	Inactive
Paige M. Davidson	22998-IA	Inactive
Laralee A. DeHart	25558-IA	Inactive
Carole Delcambre	14811-IA	Inactive
John David Demarest	8115-IA	Inactive
Bonnie Morgan Dennis	21345-IA	Inactive
vivianne B. Denu	21129-IA	Inactive
Ron C. Dinsmore	24560-IA	Inactive
Cynthia Dowers	22071-IA	Inactive
Eileen Joseph Downing	20818-IA	Inactive
Francis Marvin Doyal	09436-IA	Inactive
Mark Steven Dudeck	19506-IA	Inactive
Candice E. Duhon	25098-IA	Inactive
Kelle Kraft Dunaway	16888-IA	Inactive
Jeff Eppinette	19749-IA	Inactive
Mabel M. Fanguy	17037-IA	Inactive
Ernie Wayne Feierabend	16212-IA	Inactive
Anthony Emanuel Filiberto, Jr.	04718-IA	Inactive
Kaaren Chauvin Fitzsimmons	17692-IA	Inactive
Amy J. Fonseca	24438-IA	Inactive
Francis Curtis Fontenot	02103-IA	Inactive
Ray D. Freeman	18685-IA	Inactive
Alan H. Friedberg	17009-IA	Inactive
Patrick Brian Funk	24739-IA	Inactive
Chantal Nacol Galatas	23955-IA	Inactive
Orlando Colon Garcia	16960-IA	Inactive
Ronald Gene Garrick	07798-IA	Inactive
Harold Edward Gaubert, Jr.	09493-IA	Inactive
James Blanchet Gauthier, Jr.	13587-IA	Inactive
Johnny J. George	15990-IA	Inactive
Aubri Michelle Geurin	25239-IA	Inactive
Debbie G. Gibbs	25063-IA	Inactive
Cathy Woodard Gill	20245-IA	Inactive
Richard Joseph Gonzalez	14002-IA	Inactive
Kim Darbonne Goodwin	21797-IA	Inactive
Brenda Whiddon Green	23463-IA	Inactive
Michael Francis Greene	22555-IA	Inactive
Kristen Robison Gremillion	25867-IA	Inactive
Dicky j. Guidry	12676-IA	Inactive
Craig Michael Guidry	15991-IA	Inactive
James Meade Guidry	19768-IA	Inactive
Bob G. Guillory	21836-IA	Inactive
Karlen Schexnaydre Haase	12032-IA	Inactive
James Howard Haddox	9497-IA	Inactive
William Earl Hamilton	10803-IA	Inactive
Jeannie Harris	13987-IA	Inactive
Stephen L. Harris	23470-IA	Inactive
Bart Paul Hartman	12056-IA	Inactive

Charles Paul Hoenke	19541-IA	Inactive
Wayne M. Holloway	18015-IA	Inactive
Grace W. Holloway	17154-IA	Inactive
Vikki W. Hotopp	24273-IA	Inactive
Cynthia Gilliam Hubbs	26572-IA	Inactive
James O'Neil Idiaquez	10827-IA	Inactive
Anna Koshy John	18919-IA	Inactive
Lyda Lynn Jordan	23973-IA	Inactive
Ashton Stroud Junker	1027-IA	Inactive
Michael James Kane	16245-IA	Inactive
Ralph Joseph Keir	19794-IA	Inactive
Charles Edward Kelly	17603-IA	Inactive
John Harrison Kirkland	22114-IA	Inactive
Katherine Pickard Kirsopp	20267-IA	Inactive
Suzanne Perret Kneidinger	22344-IA	Inactive
Terry Lynn Lacour	16005-IA	Inactive
Lamar Louis Lambert, Jr.	13638-IA	Inactive
Noel G. Landen	19469-IA	Inactive
William D. Landry	19693-IA	Inactive
Michael Casey Lane	14168-IA	Inactive
Paul Joseph Lassalle	12896-IA	Inactive
Terri Lynn LeBlanc	21875-IA	Inactive
Michael David Lee-Chun	16011-IA	Inactive
Dianne McGowen Leedy	03865-IA	Inactive
Lisa Lucille Leingang	17146-IA	Inactive
Patrick Dale LeJeune	11283-IA	Inactive
Mary Jane LeJune	21877-IA	Inactive
Vance Albert Levesque	10470-IA	Inactive
Christa Riggs Manning	21927-IA	Inactive
James Frederick Manning, Jr.	20955-IA	Inactive
Helen S. Markey	22849-IA	Inactive
Thomas Edward Marshall	16785-IA	Inactive
Thomas Murphy Martin	10300-IA	Inactive
Stephen Andrew Martin	10352-IA	Inactive
Glenn N. Martin	03513-IA	Inactive
Stephanie Martinez	21962-IA	Inactive
Robert Karl McClammy	10452-IA	Inactive
Hilliard B. McClendon	02113-IA	Inactive
Shirley Pettingill McCoy	16912-IA	Inactive
Annetta Ewing McGee	18576-IA	Inactive
Patricia Georgius McHenry	11752-IA	Inactive
Nicole Meche	23187-IA	Inactive
John Lewis Meeks	15563-IA	Inactive
Gregory M. Meier	15196-IA	Inactive
John Thomas Milford, Jr.	1474-IA	Inactive
Jonathan Miller	14856-IA	Inactive
Marcella Kimmel Miller	17752-IA	Inactive
Daphne Milton	23304-IA	Inactive

Giuseppe R. Miserendino	20968-IA	Inactive
Karen Stier Moore	21418-IA	Inactive
Charles E. Morgan	24122-IA	Inactive
Walter E. Mount, Jr.	11874-IA	Inactive
Kathleen Belu Mueller	20185-IA	Inactive
Daniel Joseph Neil	17497-IA	Inactive
M. Suzanne Odom	16610-IA	Inactive
Eugene K. Owen	05373-IA	Inactive
Julia A. Ozenberger	26247-IA	Inactive
James Francis Pinner	1575-IA	Inactive
Courtney Pollard, Jr.	16989-IA	Inactive
Sylvia Taggart Poretsky	19873-IA	Inactive
Leewood J. Prevost	8103-IA	Inactive
Ann E. Raney	6910-IA	Inactive
Russell O. Raulston	26412-IA	Inactive
Robert Karl Rauscher	19594-IA	Inactive
Jerry Grafton Richardson	7659-IA	Inactive
Edward A. Ricks	25788-IA	Inactive
Barbara Dale Ritchey	19359-IA	Inactive
Carmen M. Rivers	12697-IA	Inactive
Thomas H. Roberts, III	24441-IA	Inactive
Dean Owen Robinson	19122-IA	Inactive
Neal Wade Rodrigue	19853-IA	Inactive
Silvino Jose Rosado	16041-IA	Inactive
Karen Rae Ruckriegle	14861-IA	Inactive
James Roderick Ruckriegle	20531-IA	Inactive
Frank Sagnibene, III	21673-IA	Inactive
Arthur Newman Sample, III	19360-IA	Inactive
Neophytos Andrea Savvides	18888-IA	Inactive
Kelley Anne Scharosch	17625-IA	Inactive
Marcia L. Schmitz	16754-IA	Inactive
E. Michael Schofield	19860-IA	Inactive
Louis Gravois Schott	21937-IA	Inactive
Kittiya K. Seale	19615-IA	Inactive
Joel Cavaness Sellers	12187-IA	Inactive
David Gerard Simoneaux, Jr.	24930-IA	Inactive
Gloria Faye Simpson	22722-IA	Inactive
Vera Cranford Smith	21116-IA	Inactive
Emile E. Soulier, III	12702-IA	Inactive
Donna Lee Staggs	21946-IA	Inactive
Cathy Ann Statham	20791-IA	Inactive
Dennis R. Stevens	20552-IA	Inactive
Steven Max Stern	22908-IA	Inactive
Lawrence W. Stoulig, Jr.	23750-IA	Inactive
Doris Shih-Yao Ho Tam	19150-IA	Inactive
Marcus Kade Theunissen	24541-IA	Inactive
Michael Paul Thibodeaux	20798-IA	Inactive
Bonnie Young Thibodeaux	19923-IA	Inactive

Joseph Michael Titone	10847-IA	Inactive
Stephanie Thomas Tramonte	08808-IA	Inactive
Robert Mark Tucei	09763-IA	Inactive
Charles Allen Tyler	14235-IA	Inactive
Shelly Griffen Valiulis	25668-IA	Inactive
Jean Turner Van Sickle	16353-IA	Inactive
Carolyn Van Zandt	16916-IA	Inactive
Michael Kelly Vidrine	22920-IA	Inactive
Darwin M. Voltin	25623-IA	Inactive
Jess Waguespack	7093-IA	Inactive
Barbara Dodge Walley	13720-IA	Inactive
Tsui-Hua Wei	26777-IA	Inactive
Michael John Weisner	17637-IA	Inactive
Barbara Ann Weiss	19411-IA	Inactive
Susan M. Wells	15603-IA	Inactive
Roger K. White	10450-IA	Inactive
Brooks Christopher White	23555-IA	Inactive
William F. Wilkes	23556-IA	Inactive
Debora Green Williams	15825-IA	Inactive
Ralph Stanley Williams	07668-IA	Inactive
Christopher P. Williams	20131-IA	Inactive
Steven Jay Willis	14248-IA	Inactive
Carol Wright	19408-IA	Inactive
Janny J. Q. Yan	23560-IA	Inactive
Susan Joan Yancey	19403-IA	Inactive
Lynne Ethridge Young	15829-IA	Inactive
Russell M. Young, Jr.	17326-IA	Inactive
Lisa Hebert Zainey	15615-IA	Inactive

B. Reinstatements of Certificates/Inactive Status that Expired March 1, 2014

The following CPA and CPA Inactive Status Registrants, with expirations March 1, 2014 reinstated their CPA Certificate or CPA Inactive Status registrations. **(105 Total: 50 Active, 55 Inactive Status):**

Name	Certificate No.	Certificate Status
Warren Joseph Arcement	7013	Active
Lamar Frantz Baker, Jr.	B15416	Active
Andrew S. Boddie	26102	Active
Barney Jude Breaux	22515	Active
Vincent C. Brenner	B10268	Active
Joann Irby Cannata	17389	Active
Francis Joseph Cascio	4934	Active
Steve William Cating	19489	Active
Kenneth Francis Champagne	19720	Active
Colette Blanchard Cisco	18760	Active
Roy K. Derbonne, Jr.	6050	Active

Wayne Patrick Dupre	11691	Active
Grant Michael Dussom	25195	Active
William Michael Elliott	12883	Active
William Merritt Ellzey	16872	Active
Audra Lynn Ewens	23238	Active
Blair Whitney Fauchaux	26137	Active
Deborah E. Finlay	22801	Active
Ashleigh Brianne Flower	25776	Active
Courtney Kellerhals Fox	26035	Active
Samantha Murphy Frost	22144	Active
Robert James Furman	21824	Active
Paul Eugene Gardner	15771	Active
Donald Joseph Gauci	20242	Active
Stephen Matthew Griffin	24298	Active
Patricia Newby Hennessey	17401	Active
Roxanne Bonnette James	20385	Active
Sylvia J Johnston	S26856	Active
Lindsay Rae Kramer	25226	Active
Tamara Arlene Mayo	17197	Active
Gregory Boyd Milton	18559	Active
Tammy McCain Mitchell	17488	Active
Herbert Dale Moore	24501	Active
Geoffrey Blaine Morris	15370	Active
Tanika Rachelle Nash	23308	Active
Julie Elizabeth Nolan	24663	Active
Jeffrey Scott Oberlander	23087	Active
Maggie Marie Powell	B25611	Active
Kenneth Joseph Rachal	26363	Active
Frank Hamilton Simonton, Jr.	25869	Active
Christine Parent Smith	6200	Active
Theresa Smoorenburg Soulier	23621	Active
Mary Sue Stages	26498	Active
Nicholas Joseph Tarantino	25436	Active
Zachary T. Tucker	26263	Active
Joseph Paul Tumminello	21964	Active
Spencer Louis Voss	24371	Active
Shelley P. Wells	26790	Active
Kevin Christopher Willis	25088	Active
Samuel B. Winkler	25138	Active
Ismena Williams Zandany	27023	Active
Ahmed M. Abumarzouq	23408	Inactive
William Thomas Allen	10458	Inactive
Wendy Barbier Arceneaux	25876	Inactive
Susan W. Austin	15929	Inactive
Eric Henry Beier	6102	Inactive
Lauren Piper Berthelot	21916	Inactive
Terry J. Blanchard	22259	Inactive
Jody John Bordelon	24146	Inactive

John Leo Bosch	B18413	Inactive
Anna Sewell Brown	18462	Inactive
Theresa Blank Buckley	18979	Inactive
Caryn Ordoyne Bunn	20516	Inactive
Mildred Square Carrethers	12775	Inactive
Howard Daniel Carroll	1521	Inactive
Kenneth Charles Cefalu	10812	Inactive
Bonnie Morgan Dennis	21345	Inactive
Vivianne B. Denu	21129	Inactive
Jean Anne Derr	23444	Inactive
Cynthia Dowers	22071	Inactive
Karen Chauvin Fitzsimmons	17692	Inactive
Amy J. Fonseca	24438	Inactive
Patrick Brian Funk	24739	Inactive
James Blanchet Gauthier, Jr.	13587	Inactive
Johnny J. George	15990	Inactive
Patricia Sanders Giesler	21000	Inactive
Michael Francis Greene	22555	Inactive
Dicky J. Guidry	12676	Inactive
James Howard Haddox	9497	Inactive
Noel G. Landen	19469	Inactive
Gary Paul Landry	13818	Inactive
Mary Ann LeBlanc	23676	Inactive
Mary Jane LeJune	21877	Inactive
Nerry Livingston, Jr.	21881	Inactive
Christa Riggs Manning	21927	Inactive
James Frederick Manning, Jr.	20955	Inactive
Stephanie Martinez	21962	Inactive
Gregory M. Meier	B15196	Inactive
Karen Stier Moore	21418	Inactive
Deborah Tindell Norris	15267	Inactive
Russell O. Raulston	S26412	Inactive
Silvino Jose Rosado	16041	Inactive
Louis Gravois Schott	21937	Inactive
David Gerard Simoneaux, Jr.	24930	Inactive
Donna Lee Staggs	21946	Inactive
Dennis R. Stevens	20552	Inactive
Michael Paul Thibodeaux	20798	Inactive
Jean Turner Van Sickle	16353	Inactive
Carolyn Van Zandt	16916	Inactive
Jess Joseph Waguespack	7093	Inactive
Roger K. White	10450	Inactive
Debora Green Williams	15825	Inactive
Tamara Breji Williams	23375	Inactive
Steven Jay Willis	14248	Inactive
Forrest A. Young ¹	20579	Inactive
Russell M. Young, Jr.	17326	Inactive

¹ Board Action Reinstatement

VI. CPA EXAMINATION

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

Jan-Feb 2014 – 411 sections; 366 candidates (1.19 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	54	46.55%	44	43.13%	42	37.50%	49	46.22%
Failed sect's	<u>62</u>		<u>58</u>		<u>70</u>		<u>57</u>	
	<u>116</u>		<u>102</u>		<u>112</u>		<u>106</u>	
<i>National pass rate</i>		47.4%		53.3%		44.1%		49.2%

Oct-Nov 2013 – 691 sections; 530 candidates (1.3 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	70	43.75%	92	58.22%	67	38.95%	92	45.77%
Failed sect's	<u>90</u>		<u>66</u>		<u>105</u>		<u>109</u>	
	<u>160</u>		<u>158</u>		<u>172</u>		<u>201</u>	
<i>National pass rate</i>		42.9%		54.4%		45.3%		46.6%

Jul-Aug 2013 – 651 sections; 480 candidates (1.36 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	75	49.67%	85	55.92%	86	46.74%	87	53.04%
Failed sect's	<u>76</u>		<u>67</u>		<u>98</u>		<u>77</u>	
	<u>151</u>		<u>152</u>		<u>184</u>		<u>164</u>	
<i>National pass rate</i>		46.56%		58.54%		51.23%		49.80%

Apr-May 2013 – 466 sections; 386 candidates (1.21 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	67	45.27%	38	43.18%	45	37.50%	52	47.27%
Failed sect's	<u>81</u>		<u>50</u>		<u>75</u>		<u>58</u>	
	<u>148</u>		<u>88</u>		<u>120</u>		<u>110</u>	
<i>National pass rate</i>		48.08%		55.95%		49.09%		49.79%

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%

B. Candidates Passing Examination Sections – January/February 2014 (39)

The following candidates passed the CPA examination. CPA Examination Services (CPAES) sent a final grade letter (“passing” letter) to these candidates 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

Lauren Askew
 Matthew L. Berthelot
 John P. Blake
 Stephanie C. Broussard
 Lauren Carrier
 Sarah J. Cavalier
 Kaylee A Champagne
 Danielle Chauvin
 Melanie P. Colletti
 James R. Cook, III
 Ashley D. Falgout
 Taylor R. Gallant
 Leslie A. George
 Lisa A. Hinton
 Alana L. Jackson
 Cathern A. Kendrick
 Steven T. Lee

Name

Loan Nguyen
 Iuliia Parulab
 Kathryn R. Shrout
 Kalie M. Shuff
 Jessica C. Smith
 Karolina Stachniuk
 John A. Stassi, III
 Paul J. Tanguis
 Michael E. Taylor
 Bridget M. Theriot
 Shaun E. Tobin
 Christopher L. Torres
 Amanda L. Vanderbrook
 Brooke E. Vincent
 Elizabeth M. Weidner
 Felecia D. Whitstine
 Zhaofei Zeng

Jamie P. LeJeune
Tabathia A LeMay
Michelle A. Marino
Kristi D. Morgan

C. New Testing Site

The Board's office received information that a new Prometric testing site opened in Lake Charles effective April 1, 2014 at Delta Tech, 517 Broad Street. Louisiana now has 5 testing sites:

- Alexandria
- Baton Rouge
- New Orleans
- Bossier City
- Lake Charles

D. Exam Related Requests

1. Candidate No. 1 – Request for Extension of Exam Credits

The candidate submitted a request for an extension of CPA testing schedule until June 2016 due to a religious commitment. Candidate is currently serving a full-time two year religious mission for the Church of Jesus Christ of Latter-day Saints (LDS Church) and will not be returning to Louisiana until December 2015.

- FAR credit received 11/17/2012 (expires 05/17/2014)
- BEC credit received 08/31/2013 (expires 02/28/2015)
- AUD credit received 11/04/2013 (expires 05/04/2015)
- REG section taken in December 2013 – no credit received

Candidate's scores will expire before returning from his two year mission.

Upon motion by Mr. Harris, seconded by Mr. Bergeron and unanimously adopted, the Board approved an extended expiration date to September 30, 2016 which provided three additional months more than requested by this candidate.

2. Candidate No. 2 – Request for Extension of NTS

The candidate paid her fees to CPAES for all four sections in July 2013 and was only able to take the BEC section in November 2013. Due to a family death and her mother's failing health she was unable to take the other three sections. Her NTS expired April 15, 2014. Candidate is asking for an extension of her NTS to the next testing window which ends August 2014.

Mrs. Saux pointed out that NASBA routinely extends the time period or ability to test by one testing window due to hardship if notified within a certain amount of

time in advance; however, this candidate applied just before the time period ended. The Board reviewed the documentation supporting the hardship.

Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board approved of the extension for the candidate to August 31, 2014.

3. Request to Apply for CPA Examination Without SSN

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 has resided in Louisiana since August 2012 when she began attending LSU, but currently has a visa and is not considered a permanent resident of the United States.

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the candidate’s request to sit for the exam without a social security number. The Board requested that the candidate be reminded she must have a social security number to apply for a license as a CPA in Louisiana.

The Board will continue to consider applications by candidates without a SSN on an individual basis.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Original Active Certificates Issued by the Executive Director

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 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) (78)

Name	Certificate No.	Issue Date
Andrew Gordon McIver	27460	February 4, 2014
Thomas Dale Williams	27461	February 4, 2014
Jared Michael Stockstill	27462	February 4, 2014
Brandon Kyle Syme	27463	February 4, 2014
Brittany B. Thames	27464	February 4, 2014
Michael Kevin Trimble	27465	February 4, 2014
Michelle Clark Watson	27466	February 4, 2014
Tyler Rustin Watson	27467	February 4, 2014
Gary Alberto Zapata	27468	February 4, 2014
Marvin Brent Zeigler	27469	February 4, 2014

Julia Ann Oldenburg	27470	February 4, 2014
Jessica Prestidge Pierce	27471	February 4, 2014
Nicholas Chad Richardson	27472	February 4, 2014
Garrett Edward Ryan	27473	February 4, 2014
Brandon James Sherman	27474	February 4, 2014
Lauren Elizabeth Soileau	27475	February 4, 2014
Donna Renee' Winn Stephens	27476	February 4, 2014
Jared Ross Lauderdale	27477	February 4, 2014
Spencer James Leggett	27478	February 4, 2014
Jose Antonio Montero	27479	February 4, 2014
Russell Scott Moore	27480	February 4, 2014
Jessica Gail Norman	27481	February 4, 2014
Brad Michael Ortego	27482	February 4, 2014
Kevin Ignatius Flores	27483	February 4, 2014
Mehgan Rae Ragsdale	27488	February 4, 2014
Wyatt Kavin Higgins	27489	February 10, 2014
William Campbell McCulloch	27490	February 10, 2014
Kate Duhe Isbell	27491	February 10, 2014
Tamyra Johnson	27492	February 10, 2014
Whitney Marie McCallie	27493	February 10, 2014
Irena Pjescic Lombardo	27494	February 10, 2014
Renee Marie Lorio	27495	February 10, 2014
George Rabb Jr.	27496	January 31, 2014
Skyler LaRue Williams	27497	March 30, 2014
Kate Brechtel Ryan	27498	March 30, 2014
Patricia Lynn Williams	27499	March 30, 2014
Jason G. Simms	27500	March 30, 2014
L. Suzanne Dunn	27501	March 30, 2014
Shannon Renee Fontenot	27502	March 30, 2014
Amy Monica Daniels	27503	March 30, 2014
Jarrod Keith Bourgeois	27504	March 30, 2014
Edward Francis Weidner, III	27505	March 30, 2014
Ryan Michael Zeller	27506	March 30, 2014
Brianna Raye Palermo	27507	April 1, 2014
Thomas Joseph LaBorde	27509	April 1, 2014
Ann Michelle Saucier	27510	April 1, 2014
Shreekrishna Sharma	27511	April 1, 2014
Jeffrey Ross Sullivan	27512	April 1, 2014
Joey Tyrney	27516	April 3, 2014
Tabathia Anne LeMay	27517	April 9, 2014
Andrew Wayne Sherwood	27518	April 9, 2014
Jessica Cormier Smith	27519	April 9, 2014
Paul Joseph Tanguis	27520	April 9, 2014
Stephanie Claire Broussard	27525	April 13, 2014
Loan Thi Nguyen	27526	April 13, 2014
Bridget Megan Theriot	27527	April 13, 2014
Christopher Lawrence Torres	27528	April 13, 2014
Leslie Aucoin George	27529	April 13, 2014

Elizabeth Forbin	27530	April 13, 2014
Shaun Eric Tobin	27531	April 13, 2014
Danielle Chauvin Stoudt	27532	April 13, 2014
Taylor Richard Gallant	27533	April 13, 2014
James Robert Cook, III	27534	April 13, 2014
Michael Edward Taylor	27535	April 13, 2014
John A. Stassi, III	27536	April 13, 2014
Karolina Stachniuk	27537	April 13, 2014
Kristi D. Morgan	27538	April 13, 2014
Steven Tyler Lee	27539	April 13, 2014
Ryan D. Holliday	27540	April 14, 2014
Jordyn T. Webre	27541	April 11, 2014
Ross A. Mathews	27542	April 11, 2014
Sarah Anne Hughes	27543	April 11, 2014
Elizabeth Edmee Callender	27544	April 11, 2014
Erin Marie VanGeffen	27545	April 11, 2014
I-Li Lin	27546	April 11, 2014
John Gorgon Weinnig	27547	April 11, 2014
Jonathan Erick Bayhi	27548	April 11, 2014
Jennifer Haydel Carter	27549	April 11, 2014

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

There were no Inactive CPAs (not previously licensed) applying to become active since the January board meeting.

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (5)

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 continuing education as applicable and re-issued CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements):

Name	Certificate No.	Active Certification Reinstatement Date
Jason Paul Freyou	22550	March 25, 2014
Kevin Louis Tullier	21964	April 7, 2014
John L. Piland	25611	April 8, 2014
Margaret L. Climer	24609	April 8, 2014
Jeffrey Wayne Piper	22386	April 8, 2014

C. Approval of Reciprocal Certificates Issued by the Executive Director (12)

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 Mr. Bergeron, seconded by Mr. Harris and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

Name	Certificate No.	Issue Date	Original State
Lauren Brooke Stone	S27484	February 4, 2014	Alabama
Caroline Marie Newlin	S27485	February 4, 2014	Georgia
Cassandra M. Dardar	S27486	February 4, 2014	Mississippi
Richard A. Bili	S27487	February 4, 2014	Indiana
Jonathan Andrew Chapman	S27508	April 1, 2014	Mississippi
Gustavo Hernandez	S27513	April 3, 2014	Georgia
Heath White	S27514	April 3, 2014	Arkansas
Carolyn Eley Golding	S27515	April 3, 2014	Tennessee
Randall Lee Sansom	S27521	April 15, 2014	Florida
Shelia D.Meyers	S27522	April 13, 2014	Iowa
Barbara Ellen Landry	S27523	April 11, 2014	Texas
Jennifer H. Engle	S27524	April 11, 2014	Georgia

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

There were no Transfer of Grades since the January 2014 Board Meeting.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. CPA Firm Permit Expirations Due to Non-Renewal (78)

The Board was informed the following CPA Firms did not renew their CPA Firm Permits for 2014. Accordingly, the Firms were notified by certified mail as of March 1, 2014 their Firm Permit had expired.

Firm Name	Firm Permit No.
Arthur Paine, CPA	819
Simonton & Kutac, L.L.P.	1035
Emile Louis Provost, Jr., CPA	1138
Oscar Chapman Robinson, Jr., CPA	1140
Shanon D. Benson, CPA	1200
Michael B. Boudreaux, CPA	1217
Melody DuBus Francez, CPA	1330
Wilfredo Homero Escalante, CPA	1341

Paul Eugene Gardner, CPA	1366
Patricia N. Hennessey, CPA	1415
Lori LaFrance Meyers, CPA	1522
Lecia E. Smith, CPA	1658
Robert M. Wallbillich, CPA	2155
William M. Ellzey, CPA	2331
William V. Bosch III, CPA	2462
Dale Moore, CPA, LLC	2573
Kenneth J. Rachal, CPA	2577
Roy K. Derbonne, Jr., CPA	2648
Michael R. Choate & Company, CPAs, APC	2883
Gary Nunemacher, CPA	2958
Elliott & Associates, Inc., APAC	2963
Justin C. Karr, CPA	2979
Charles T. Hennigan, Jr., APAC	2988
Cecil J. Cavanaugh, MBA, CPA, APAC	3141
Nicholson & Company, PLLC	3149
Donna B. McArthur, CPA	3471
Gerald T. Williamson, CPA	3518
William Mastin Scott, III, CPA	3662
Sheila P. Richard, CPA, APAC	3669
Barry Lee, CPA, APAC	3742
The Lowe Company, (APAC)	3758
Terry Randazzo, CPA	3810
Eileen Shanklin Andrus, CPA, L.L.C.	3875
Consulting by C. Stephens, CPA, LLC	3924
Striegel Knobloch & Company, L.L.C.	3992
Brandi B. Roberts, CPA	4007
Griffin & Company, LLC, CPAs	4072
Jackson and Creighton, P.A.	4100
Tammy Mitchell, CPA	4101
Geoffrey B. Morris, CPA	4128
Kay Bailey Miller, CPA	4133
Rick Bratcher, CPA	4143
Bellangr & McQuiddy, CPA, APAC	4316
Kevin C. Willis, CPA, APAC	4384
Sagona, Bourg, Lee, Matthew & Co., L.L.C.	4397
Charlotte Dargin Hawkins, CPA	4487
Philip Bell, CPA	4521
Mary Sue Stages, CPA, APAC	4557
Francis J. Cascio, CPA, LLC	4562
Thomas E Freel, CPA	4563
Kinta C. Roberts, CPA, NP	4602
Kristin C. Polito	4614
Shelley P. Wells, CPA LLC	4679
Rickert and Company, LLC CPA	4700
Abdi Sheikh-Ali, CPA, PLLC	4781
Rebakah Pullin, CPA	4815

Maggie M. Powell	4849
Don Le, CPA, APAC	4854
MaloneBailey, LLP	4855
Whitelaw Rice & Associates CPAs, LLC	4862
Kayla Paul-Lindsey CPA Firm, P.C.	4879
Leslie M. Taylor, CPA	4891
Michael Jones, CPA, LLC	4900
Benjamin Pettie, CPA	4932
Kyle B. Kellner, CPA, LLC	4941
Susan M. Falcon, LLC	4960
Daniel Klugman, CPA	4986
Henderson & DeJohn, LLC	4992
Trumble and Tucker, LLC	4993
Schneider CPA Services, LLC	5008
Denise L. Fontenot, CPA, A Professional Corporation	5017
Edward Richardson, Jr. CPA	5029
Quigley & Miron, CPAs	5070
Osmun CPA & Associates, LLC	5085
Jess J. Waguespack, CPA	5086
Friedman, LLP	5093
Dennis & Company, PC	5112
Tucker A.C.S., LLC	5122

B. Reinstatements of CPA Firm Permits that Expired March 1, 2014 (17)

The Board was informed that the following CPA Firms, with expirations March 1, 2014, reinstated their CPA Firm Permits:

Firm Name	Firm Permit No.
Arthur Paine, CPA	819
Barry Lee, CPA, APAC	3742
Geoffrey B. Morris, CPA	4128
Griffin & Company, LLC, CPAs	4072
Mary Sue Stages, CPA, APAC	4557
Michael B. Boudreaux, CPA	1217
Patricia N. Hennessey, CPA	1415
Lori Lafrance Meyers, CPA	1522
Robert M. Wallbillich, CPA	2155
Sheila P. Richard, CPA, APAC	3669
Tammy Mitchell, CPA	4101
Wilfredo Homero Escalante, CPA	1341
William M. Ellzey, CPA	2331
Dale Moore, CPA, LLC	2573
Edward Richardson, Jr. CPA	5029
Francis J. Cascio, CPA, LLC	4562
Roy K. Derbonne, Jr., CPA	2648

C. CPA Firm Permit Applications

There were no CPA Firm Permits to approve.

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Gregory J. August, CPA	Louisiana	3939	January 31, 2014 ²

E. CPA Firms Change in Legal Entity (0)

There were no requests from CPA Firms for a Change in Legal Entity to approve.

F. CPA Firms Retired or Cancelled (5)

Firm Name	Firm Permit No.	Issue Date
Gainer, Donnelly & Desroches LLP	4628	2007
Roth Murphy Sanford L.L.P.	2870	1999
Clyde L. Posey, CPA	172	1999
John L. Rychel	4852	2010
Scott Hayes, CPA, LLC	5114	2013

G. Peer Review Items

1. Peer Review Oversight Committee (PROC) Reports

A report dated January 30, 2014 submitted by PROC Member Mr. Lewis was reviewed by the Board.

The Board discussed the issue of firms not reporting all work performed; possibly to get cheaper peer reviews. For example, ERISA audits: whether dabbling or doing many, firms need to report all audits so they can have complete peer reviews.

An investigation file will be opened for any firm not correctly reporting to its peer reviewer the engagement work performed. AICPA is currently working with the state peer review programs to determine those firms specifically not reporting ERISA audits.

The Board agreed to keep this item on the agenda for future meetings to discuss.

² Board Action Reinstatement

2. Report on Peer Review Items by Board Staff

Item	Since January 2014 Board Meeting	Total Since 2009
Agreement to Restrict Practice and be exempt from Peer Review	1	97
Peer Review Extensions	1	36
Provisional Permits	0	17
Year End Changes	1	26
First Fail Letters	5	75

IX. RECURRING MATTERS AND DEFERRED ITEMS

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

At the November 2012 Board Meeting the Board deferred action on this matter until a later Board Meeting. Executive Director Mrs. Saux and LCPA Executive Director Mr. Gitz will discuss.

B. Report on NASBA Items

1. Recommendations for NASBA Leadership Positions

The Board’s office received several e-mails asking for support for the candidacy as **Vice Chair** of NASBA for the 2014-15 year on behalf of several individuals: Janice Gray (Oklahoma) and Donald H. Burkett (South Carolina).

NASBA’s nomination committee has since reported that Donald H. Burkett (South Carolina) was chosen as the nominee for Vice Chair.

The Board’s office received several e-mails asking for support for the candidacy as **NASBA Director-At-Large** on behalf of several individuals: Jimmy E. Burkes (Mississippi), Carlos Barrera (Texas), Rick Reisig (Montana), and Laurie Tish (Oregon).

The Board’s office received several e-mails asking for support for the candidacy as **NASBA Southwest Region Director** on behalf of Coalter Baker (Texas).

The Board’s office received several e-mails asking for support for the candidacy as **NASBA Great Lakes Regional Director** on behalf of W. Michael Fritz (Ohio).

The Board's office received several e-mails asking for support for the candidacy as **NASBA Central Regional Director** on behalf of Rodney Van Norden (Kansas).

The Board had previously considered that it would not send letters of support for NASBA candidates given that Mr. Tham serves on the NASBA Nominating Committee until October 31, 2015 and will review all candidates impartially.

2. Report on other NASBA items

Mrs. Saux reported on the topics discussed at NASBA's Executive Director conference in Savannah, GA in March.

- Completing background checks on candidates and passing costs onto applicants (several states are already doing this due to public/taxpayer demands)
- The 10 year review and evaluation of the CPA exam is starting by AICPA with emphasis on using knowledge rather than testing knowledge. The analysis is expected to be complete in the next two years.
- CPE was discussed at the conference with an eye towards future trends and delivery methods.

Mrs. Benefield reported on the topics discussed at the NASBA's Legal Counsel conference in Savannah, GA in March.

- Recent rulings in Louisiana were cited as examples at the conference
- Developed relationships with other Boards' legal counsel for future resources

C. Society of Louisiana CPAs (LCPA)

Mr. Gitz, CPA, LCPA Executive Director, reported on other matters of interest to the Board and the profession including an update on progress with the LED's need to audit tax credit filings, and AICPA's discussions on peer reviews of the future.

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

Mrs. Saux informed the Board the plan to upgrade is moving forward but the original May 1, 2014 deadline has been delayed. New workstations were delivered the week of April 21st.

E. Committee to Review Legislation Proposed by the Legislative Auditor

Mr. Gitz met with LLA members and at this time the matter has been resolved.

X. CPE ITEMS

A. 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.

B. CPE Rules Committee - Revision of Board Rules Regarding CPE

The Board's CPE Rules Committee (Mr. Bruno, Mrs. Honoré Thomas, and Mrs. Hutchinson) met via a conference call with Mrs. Saux on April 4, 2014 to discuss the Committee's work to date. A follow up conference is scheduled for May 22, 2014.

The Board discussed and would like the Committee to review:

- moving to annual reporting – 40 hours per year;
- possibility of rollover hours;
- the possibility of a license status with less CPE requirements due to retirement or age plus years of practice; and
- whether other states define or have different parameters for CPE.

C. Audit of 2010 - 2012 CPE Reporting Forms

Compliance Investigator Carolyn Wainright is conducting the audit of CPE reporting forms for the 2010 – 2012 reporting period. A total of 175 CPE forms were randomly selected for audit.

All of the initial submissions have been reviewed, with the following results:

133 PASSED (80 no deficiencies or problems; 53 with disqualified hours)
40 FAILED (further review is ongoing)
2 dropped (previously audited in prior reporting cycle)
175 Total Audits selected

Ms. Wainright discussed the following patterns she noticed:

- record keeping is poor because the review is over a span of 3 years;
- individuals are dependent on employer to keep track and sometimes are no longer employed with that company;
- individuals have difficulty in understanding rules and requirements; and
- creativity in submissions which can be resolved with a better reporting form from the Board.

Mrs. Saux will perform the second review on the 40 failed submissions sited above.

Chairman Tham pointed out it is the responsibility of the individual to compile a complete and accurate report of their CPE. If information is missing or incomplete, the report should be returned to the individual for completion.

XI. NEW MATTERS

A. Renewal of Contracts for Current PROC Members

Mrs. Saux presented to the Board contracts for the current PROC members Mr. Lewis, Mr. Updegraff, and Mr. Parker for the July 1, 2014-June 30, 2015 fiscal year. The contracts are for \$150 per hour plus expenses with a maximum of \$6,000 as budgeted. The Board reviewed the contracts.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved Chairman Tham to sign the updated contracts.

B. Professional Service Contracts, Legal Services for Fiscal Year Ended June 2015

1. Adams & Reese, LLP

The professional service contract for Adams & Reese, LLP for fiscal year July 1, 2014 through June 30, 2015, in the budgeted 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, 2014 through June 30, 2015, in the budgeted 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, 2014 through June 30, 2015, in the budgeted amount of \$10,000 was considered for Board approval.

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved Chairman Tham to sign the updated contracts.

C. Successful Exam Pass Letters

As part of an ongoing effort to review and update Board communications, Mrs. Saux presented a draft of a revised Successful Exam Pass Letter which consolidates two letters currently being sent. The Board reviewed the revised letter to be sent to every successful candidate who has passed all four parts.

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the letter presented by Mrs. Saux.

D. Work Experience Verification

The Board's office reviewed an inquiry from NASBA regarding the Board's views on verification of a CPA's experience "by a husband for his wife that works within his CPA office."

The Board discussed and agreed it should review an applicant's verification on a case by case basis if the verification is from a relative of the CPA applicant.

E. Accountant versus Client Work Papers

R.S. §37:87 says a licensee shall furnish to a client or former client upon request and reasonable notice the following: a copy of the licensee's working papers that are records which would ordinarily constitute part of the client's records and are not otherwise available to the client.

The Board staff recently received an inquiry of what obligation a licensee has to share data files created by the licensee on Quickbooks. Several State Boards' policies were submitted for the Board's review.

The Board also discussed Board Rule §1705 Responsibilities to Clients.

As a professional courtesy, CPAs should work with each other and share work papers available. Electronic downloads of data should be provided if requested, even if the CPA created/input the data and especially if they charged the client for eventual work product/result. Reasonable fees can be assessed to provide and/or to convert records.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS

Board members discussed priorities and suggested reserving one day at the next Board meeting for strategic planning.

XIII. REPORTS ON CONFERENCES / MEETINGS (See IX.B.2)

A. NASBA 32nd Annual Conference for Executive Directors and State Board Staff

March 3 – 5, 2014 – Savannah, Georgia
Ms. Saux attended.

B. NASBA 19th Annual Conference for State Board Legal Counsel

March 3 – 5, 2014 – Savannah, Georgia
Mrs. Benefield attended.

XIV. FUTURE MEETING / CONFERENCE DATES

A. NASBA Eastern Regional Meeting - 2014 (not inclusive of SW region)

June 4 - June 6, 2014 - Louisville, Kentucky
Planning to attend: Chairman Tham

B. NASBA Western Regional Meeting - 2014 (Louisiana, in SW Region, participates)

June 11 - June 13, 2014 - St. Louis, Missouri
Planning to attend: Chairman Tham, Mrs. Hutchinson, Mrs. Saux

C. NASBA 107th Annual Meeting

November 2 – November 5, 2014 - Washington, DC
Planning to attend: Mrs. Lowe-Ardoin, Chairman Tham, Mrs. Honoré Thomas, Mr. Bergeron, Mr. Harris, and Mrs. Saux.

XV. UPCOMING BOARD OFFICE HOLIDAYS

May 26, 2014	Memorial Day
July 4, 2014	Independence Day
September 1, 2014	Labor Day

XVI. NEXT BOARD MEETINGS

A. July 2014 Board Meeting

Wednesday – Friday July 30 – August 1, 2014

B. October 2014 Board Meeting

Wednesday – Friday October 22-24, 2014

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, 2014, upon motion(s) made.

Upon motion by Mrs. Hutchinson, seconded by Mr. Bruno, and unanimously adopted, the Board went into Executive Session on Wednesday, April 23, 2014 at 11:22am.

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin, and unanimously adopted, the executive session adjourned at 12:25pm.

XVIII. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION

The Board considered the matters reported on and discussed in Executive Session, and considered motions and vote on those matters where applicable.

**A. Consideration of Consent Order
File No. 2013-43**

Upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas, the Board, by a vote of 6-0, approved the Consent Order in this matter.

**B. Files Recommended to be closed with No Cause for Further Action
File No. 2012-7
File No. 2014-4
File No. 2014-5**

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

**C. File Recommended to be Closed with No Cause for Action
File No. 2011-20**

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

D. Acceptance of Reports

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson, 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 22, 2014:

There being no further business to discuss, upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the meeting adjourned at 4:45pm on Tuesday, April 22, 2014.

Wednesday, April 23, 2014:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted, the meeting adjourned at 12:40pm on Wednesday, April 23, 2014.