

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 22 -23, 2015

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Wednesday, April 22, 2015 and Thursday, April 23, 2015 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 |
| Letti Lowe-Ardoin, CPA | - | Secretary |
| Desireé Honoré Thomas, CPA ¹ | - | Treasurer |
| Michael B. Bruno, CPA | - | Member |
| Michael D. Bergeron, CPA | - | Member |
| Mark P. Harris, CPA | - | Member |
| Lynn V. Hutchinson, CPA | - | Member |

Also present were:

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|--------|------------------------|---|-------------------------|
| Staff: | Darla M. Saux, CPA | - | Executive Director |
| | Erin St Pierre England | - | Deputy Director |
| | Lisa A. Benefield | - | Compliance Investigator |
| | Carolyn A. Wainright | - | Compliance Investigator |

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| Guests: | Ronald A. Gitz, II, CPA | - | Executive Director, LCPA |
| | Stacey Lockwood | - | Director of Professional Oversight, LCPA |

The meeting was called to order by Chairman Mr. Tham at 9:05 a.m. on Wednesday, April 22, 2015, upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:07 a.m. on Thursday, April 23, 2015, upon motion by Mrs. Hutchinson, seconded by Mr. Bruno and unanimously adopted.

¹ Mrs. Honoré Thomas was not present at the meeting on April 23, 2015

I. CHAIRMAN'S REPORT

A. Personnel

1. The Probationary employment of Patricia Smith-Carter, Administrative Coordinator 4 (AS-611), was terminated effective February 27, 2015. Mrs. Saux informed the Board that the Administrative Coordinator 4 (AS-611) position has already been posted once; however, to get additional candidates, Mrs. England requested Civil Service to re-post the position.
3. Angelina R. Johnson was hired as Licensing Analyst 1 (AS-611) effective March 1, 2015.
4. Alicia Couvillion, Administrative Assistant 2 (AS-607), resigned her position to transfer to another state agency. Effective March 31, Ms. Couvillion shared her last day would be April 17, 2015. Mrs. Saux informed the Board that the Administrative Assistant 2 (AS-607) position would be posted with Civil Service to begin the process of filling the position.
6. Marjorie P. Berry was hired as the Accounting Technician (AS-611) effective April 1, 2015.

B. Financial Disclosure Statements

Chairman Mr. Tham reminded Board Members that the “Tier 2.1 Personal Financial Disclosure Statement” must be filed with the Louisiana Ethics Board by each Board member on or before May 15, 2015. Members of Boards must file the disclosure form each year in which they hold office and by May 15 of the year following the termination of the holding of such office.

C. Reminder – Required Courses for Public Servants

Chairman Tham reminded Board Members that both Board members and staff must complete a one hour sexual harassment course and a one hour ethics course by December 31, 2015. Upon completion, certificates should be forwarded to Mrs. England to update personnel folders.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2015 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the January 2015 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

A. Financial statements for the period ended March 31, 2015 were presented for the Board's review.

B. Two-Year Financial and Compliance Audit

The Board discussed the approaching two-year financial and compliance audit which is performed by the Office of the Legislative Auditor every other year. The audit normally will cover the last two fiscal years and comparative financials are presented.

LLA contacted Mrs. Saux regarding the pension liability required to be recognized on the June 2015 statements in accordance with GASB 67 & 68. More guidance and information on calculations and disclosures is expected to be released by April 30, 2015. Meanwhile, LLA has offered to perform two single-year audits for the same price, because comparative financials are not easily doable.

The auditors are expected to send Board members correspondence and inquiries in connection with the audit. Field work is scheduled to begin August 3, 2015.

By motion of Mr. Bruno, seconded by Mr. Bergeron, the Board approved the financial statements.

By motion of Mr. Bergeron, seconded by Mr. Bruno, the Board approved the single-year audits for the years ended June 30, 2014 & 2015.

IV. DEATHS AND RESIGNATIONS

A. Deaths (3 deaths: 2 Active; 1 Inactive)

| Name | Certificate No. | Year Issued | Certification Status |
|------------------------|------------------------|--------------------|-----------------------------|
| Albert Paul Autin, Jr. | 7528 | 1972 | Active |
| Malcolm Troy Moore | 1699 | 1960 | Inactive |
| Calvin Lovell Robbins | 8372 | 1973 | Active |

A moment of silence is requested in memory of the above.

B. Resignations (13 resignations: 6 Active; 7 Inactive)

| Name | Certificate No. | Year Issued | Certification Status |
|--------------------------|------------------------|--------------------|-----------------------------|
| James Holcombe Browning | 7522 | 1972 | Active |
| Edwin J. Elder | 7797 | 1972 | Active |
| Carol Evans Jordan | 1671 | 1960 | Inactive |
| Paul George Lacroix, III | 12894 | 1978 | Inactive |
| Cheryl G. McNeer | B13268 | 1979 | Inactive |
| Allen J. Medus, Jr. | 4632 | 1968 | Inactive |

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|------------------------|--------|------|----------|
| Paul Murray Ordogne | 17406 | 1985 | Active |
| Robert B. Raymond, Jr. | 8787 | 1974 | Active |
| Philip John Simoneaux | 12193 | 1977 | Active |
| Robert Allen Segraves | 11213 | 1976 | Inactive |
| James F. Tapscott | B25622 | 2006 | Active |
| Leslie Drewes Textor | 22190 | 1994 | Inactive |
| Russell M. Young, Jr. | 17326 | 2004 | Inactive |

V. CERTIFICATE & INACTIVE STATUS EXPIRATIONS & REINSTATEMENTS

A. Expirations Due to Non-Renewal (341 Expirations; 157 Active; 184 Inactive)

The Executive Director informed the Board the following persons failed to renew their CPA Certificates or CPA Inactive Status registration for 2015, and accordingly, were notified by mail on March 1, 2015 (Active by certified mail, Inactive by first class mail) that their CPA Certificates or CPA Inactive Status registration had expired. Their names were removed from the Board’s roll of registrants with valid Certificates or Registrations.

| Name | Credential Number | Certification Status |
|-------------------------------|--------------------------|-----------------------------|
| Augustus Rosales Abad | 26984 | Active |
| Myrtle Canty Arceneaux | 26079 | Active |
| Amy Marie Bailey | 27209 | Active |
| Robert Cornelius Barrett, Jr. | 15017 | Active |
| Malcolm Paul Bearb | 26578 | Active |
| Michelle Marie Bellard | 24391 | Active |
| Lynne Theobald Bernard | 18084 | Active |
| Gregory Michael Beyer | 25570 | Active |
| William B. Boeneke | 23192 | Active |
| Michelle Marie Bonnaffons | 22759 | Active |
| Karen Bordelon | 25496 | Active |
| David Benjamin Brown | 15087 | Active |
| Gillray M. Cadet | 23203 | Active |
| Joann Irby Cannata | 17389 | Active |
| Robert Reisch Casey | 14125 | Active |
| Megan Burleigh Castille | 26192 | Active |
| Autumn Marie Castille | 26309 | Active |
| Steve William Cating | 19489 | Active |
| Keith E. Chalfant | 25303 | Active |
| William T. Coggin | 15972 | Active |
| Jill Elizabeth Condon | 21561 | Active |
| Courtland Adam Crouchet, Sr. | 21794 | Active |
| John C. Cutrone | 24315 | Active |
| Michael Paul Dabbs | 27378 | Active |
| Ralph A. Dazet | 7469 | Active |
| Gregory Derwin Dial | 16189 | Active |

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|-----------------------------|-------|--------|
| Johnathon Darwin Dobbs | 27059 | Active |
| James J. Driskell | 27115 | Active |
| Trina Strickland Dubois | 24809 | Active |
| Francis Drew Duplechain | 26590 | Active |
| Louise Marie DuVernay-Babin | 25242 | Active |
| Laurie MacDonald East | 17090 | Active |
| Scott G. Ebert | 25735 | Active |
| Martha Curtis Edley | 25992 | Active |
| Russell Alan Eldridge | 26775 | Active |
| William Michael Elliott | 12883 | Active |
| William Merritt Ellzey | 16872 | Active |
| Jeremy Barton Fleenor | 26784 | Active |
| Natalya Nikolaevna Flint | 26774 | Active |
| Terry Martinez Fonseca | 13584 | Active |
| Elizabeth Forbin | 27530 | Active |
| Carl Joseph Foto | 26906 | Active |
| Jennifer Kelly Friday | 21489 | Active |
| Stephen Michael Gallagher | 26594 | Active |
| Paul Eugene Gardner | 15771 | Active |
| Kimberlee Sundquist Gelbke | 23029 | Active |
| Nicholas A. Genovese, Jr. | 9654 | Active |
| John Patrick Gifford | 23648 | Active |
| Andy Scott Gilbert | 23957 | Active |
| James Prentice Gimber, III | 21146 | Active |
| Todd Gerard Giustiniano | 18799 | Active |
| John Harvey Gleason | 23247 | Active |
| Jennifer G. Goodlett | 25349 | Active |
| Jean-Guy Goyette | 23917 | Active |
| Pauline Diane Green | 22554 | Active |
| Casey W. Grimes | 26644 | Active |
| Michael Patrick Grossimon | 23960 | Active |
| Ashley H. Guerin | 24922 | Active |
| Holly Delaine Gwin | 25527 | Active |
| Lauren Beth Habbaz | 26473 | Active |
| Gary Vernell Hamilton | 16227 | Active |
| Ratih Mutiasari Harun | 26243 | Active |
| Sahib Hasan | 26501 | Active |
| Victoria Hart Hayes | 26645 | Active |
| Scott Darsey Hayes | 26727 | Active |
| Kathleen Renee Hebert | 22565 | Active |
| Terry Simon Hightower | 24985 | Active |
| Ashleigh Labit Hobbs | 26728 | Active |
| Creighton Randle Hodges | 23660 | Active |
| Theresa Lee Hoffman | 26837 | Active |
| Meghann Elizabeth Holland | 26708 | Active |
| L. B. Jeter Jr. | 26088 | Active |

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| James Ingard Johannesen Jr. | 26289 | Active |
| Troy Derral Jones | 19052 | Active |
| Elias F. Joseph | 12190 | Active |
| Nicole Evette Kimes | 25243 | Active |
| Eleanor Elizabeth King | 25621 | Active |
| Michael Joseph Kingsbery | 7647 | Active |
| Shalee Moore Landry | 24200 | Active |
| Angela L. Lawrence | 21170 | Active |
| Lawrence L. Lemelle Jr. | 26404 | Active |
| Sherina Coleman Lewis | 24330 | Active |
| Lance Paul Link | 25077 | Active |
| Joseph Liss | 15551 | Active |
| Allen T. Liu | 27057 | Active |
| Michael D. Long | 25829 | Active |
| John Burton Lusk | 26675 | Active |
| Regina T. Lynch | 24192 | Active |
| Elizabeth Irene Magee | 27138 | Active |
| Dennis M. McCartney | 25929 | Active |
| Shonda R. McCoy | 26022 | Active |
| Marla Sue McDaniel | 22280 | Active |
| Amy Gwynne McFadden | 23168 | Active |
| Heather Louise McLellan | 25916 | Active |
| Monica O. Mealie | 23693 | Active |
| Charles Martin Melder | 26764 | Active |
| Ashley Nicole Michelli | 26630 | Active |
| Zamal Zee Mohamed | 20507 | Active |
| Judy Plum Moore | 23898 | Active |
| Ann Jefferies Morris | 19831 | Active |
| Frank Joseph Mosby | 27067 | Active |
| Daniel Minh Tri Packard | 27134 | Active |
| Douglas Dan Penner | 27198 | Active |
| Jorge A. Perez | 26683 | Active |
| Julia Rosprim Petty | 26940 | Active |
| Angela Walker Picou | 22627 | Active |
| Linda Cochran Poche' | 23577 | Active |
| Kenneth Joseph Rachal | 15083 | Active |
| Gary Paul Radelat | 8370 | Active |
| Jeffrey Klinger Raymond | 20082 | Active |
| Leslie Anne Read | 23866 | Active |
| Amanda Rae Reagan | 26766 | Active |
| David Glen Rich | 17372 | Active |
| Debra Taylor Richard | 23712 | Active |
| Clinton Chappell Richardson | 26811 | Active |
| Jed B. Rimmer | 26735 | Active |
| Staci Taylor Ritchie | 26650 | Active |
| Eric James Rodrigue | 24778 | Active |

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| Peter John Roman | 17323 | Active |
| Dana L. Roy | 24077 | Active |
| Joseph Paul Ruli | 24086 | Active |
| Zakkiyya Y Shakir | 27573 | Active |
| Matthew Stephen Sherwood | 26666 | Active |
| James E. Shields, Jr. | 20096 | Active |
| Philip John Simoneaux | 12193 | Active |
| David Michael Six | 26566 | Active |
| Amy Durham Smith | 24241 | Active |
| Theresa Smoorenburg Soulier | 26498 | Active |
| Michael Edward Springer Jr. | 26667 | Active |
| Jennifer Lynn Spurgeon | 26743 | Active |
| Michael Don Statham | 26295 | Active |
| Heather Michelle Sturlese | 25581 | Active |
| Ann Elizabeth Thibodeaux | 23359 | Active |
| Laura Held Thomas | 25200 | Active |
| Latricia Thomas-Savage | 26627 | Active |
| Joshua John Thurmond | 26931 | Active |
| Benjamin George Tombaugh | 23881 | Active |
| Brenda Harris Tuttle | 22917 | Active |
| Colleen Burghardt Ulrich | 21326 | Active |
| Jaime Littlejohn Usey | 26744 | Active |
| Roy Lawrence Viger | 26525 | Active |
| Charla Accardo Wade | 24161 | Active |
| Charles Robert Waldron | 12916 | Active |
| Keri Lynn Walker | 27136 | Active |
| Nicole Aimee Walker | 27283 | Active |
| Francis C. Weaver Jr. | 26655 | Active |
| James L. Webb, Jr. | 23731 | Active |
| Amanda Russell White | 26622 | Active |
| Heath A White | 27514 | Active |
| Chantelle Marie Wiens | 26411 | Active |
| David Markwood Willis | 7564 | Active |
| Deborah Brasher Willis | 15409 | Active |
| Michael Thomas Wilt | 23734 | Active |
| Ava Sue Yellott | 21710 | Active |
| Cheryl Flitter Yennie | 17209 | Active |
| Michael Ziegler | 25924 | Active |
| Dana Anne Zukierski | 25450 | Active |
| William George Alt | 23780 | Inactive |
| Fernando Rodriguez Amaro | 16082 | Inactive |
| James Edward Ammon | 2126 | Inactive |
| Fred Anderson, Jr. | 18719 | Inactive |
| Nestor Paul Arceneaux | 2093 | Inactive |
| Petros Panayiotis Aristidou | 21301 | Inactive |
| Susan W. Austin | 15929 | Inactive |

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|----------------------------|-------|----------|
| Paula Rushing Awtry | 21525 | Inactive |
| Theodore Alfred Aymami | 20857 | Inactive |
| Richard Wayne Ballard | 18434 | Inactive |
| Justin John Baudoin | 26248 | Inactive |
| Sharolyn K. Becker | 18439 | Inactive |
| Susan Grant Beebe | 18727 | Inactive |
| Dennis Paul Bent | 20187 | Inactive |
| Bruce Steven Billeaud | 16154 | Inactive |
| Shirley Broussard Binner | 13831 | Inactive |
| Brian Dean Bode | 21314 | Inactive |
| Aubrey Bourgeois | 08349 | Inactive |
| Leon Emile Breaux, III | 17872 | Inactive |
| James Allen Brignac | 7460 | Inactive |
| Jennifer Johnson Broussard | 23422 | Inactive |
| Roy A. Brown, Jr. | 18977 | Inactive |
| Kenneth Creighton Burns | 2290 | Inactive |
| Steve Byone | 16168 | Inactive |
| Kenneth Charles Cefalu | 10812 | Inactive |
| James J. Charles | 12997 | Inactive |
| Lucien S. Charlot, Jr. | 23003 | Inactive |
| Carla Hendrickson | 16756 | Inactive |
| Chassaignac | | |
| Eugene Henry Chauff, Jr. | 8387 | Inactive |
| Marian Christian | 15731 | Inactive |
| Ralph B. Chustz, Sr. | 6467 | Inactive |
| Georgia Adams Clark | 17256 | Inactive |
| Sammy Clark, Jr. | 18761 | Inactive |
| Joseph Earl Clements, Jr. | 13841 | Inactive |
| William G. Cole | 7099 | Inactive |
| Rox Ellen Colvin | 16939 | Inactive |
| James Carroll Connor | 8108 | Inactive |
| Loralu James Conville | 11687 | Inactive |
| Lynton Guy Cook, Jr. | 4210 | Inactive |
| Vernon Ray Coon | 15220 | Inactive |
| Celeste Daigle | 25281 | Inactive |
| Donald Joseph Darce | 20219 | Inactive |
| Lina M. Dedeaux | 18175 | Inactive |
| Bonnie Morgan Dennis | 21345 | Inactive |
| Joel James Deville | 4220 | Inactive |
| Joy Webre Domingue | 13629 | Inactive |
| Cynthia Dowers | 22071 | Inactive |
| Donald D. Dozier | 20142 | Inactive |
| Nicholas Alexi Drezins | 23230 | Inactive |
| Maureen Ann Dunne | 15186 | Inactive |
| Allison Lindsey Durant | 22539 | Inactive |
| Kenneth Donald Earles, Sr. | 5359 | Inactive |
| Andrew M. Edwards, II | 15713 | Inactive |
| Joseph Steib Exnicios | 17391 | Inactive |

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|------------------------------|-------|----------|
| Prudence Ledet Fayard | 23069 | Inactive |
| Richard David Fernandez | 20909 | Inactive |
| Curtis Michael Ferrara | 23640 | Inactive |
| Rose Marie Fife | 13695 | Inactive |
| William Francis Finegan | 1664 | Inactive |
| Ginger Ann Foreman | 19275 | Inactive |
| Cindy Carpenter Freyou | 21822 | Inactive |
| Yuanyuan Fu | 25646 | Inactive |
| Johnny R. Garner | 15760 | Inactive |
| Mary C. Garon | 20003 | Inactive |
| James Blanchet Gauthier, Jr. | 13587 | Inactive |
| Patricia H. Gilmore | 20991 | Inactive |
| Shirley Anne Cox Glidewell | 2378 | Inactive |
| Cassie Elaine Greer | 26236 | Inactive |
| Lester Joseph Griffon, Jr. | 9655 | Inactive |
| John F. Guarisco | 10474 | Inactive |
| David Andrew Hall | 19289 | Inactive |
| Gwendolyn Hughes Harju | 15818 | Inactive |
| Ralph Benjamin Harrison | 1318 | Inactive |
| Sarabeth Caire Hayden | 22564 | Inactive |
| Gary Cameron Hayes | 11169 | Inactive |
| Joseph Landry Hebert | 6906 | Inactive |
| Leonard Paul Hood | 2465 | Inactive |
| George Joseph Hooper | 6056 | Inactive |
| Ann Law Hopkins | 15547 | Inactive |
| Gary L. Huckabay | 18947 | Inactive |
| Rhonda Leigh Huete | 18270 | Inactive |
| Lynne L. Hurst | 20019 | Inactive |
| Denise A. Hurstell | 23662 | Inactive |
| Lee I. Isaacson | 18153 | Inactive |
| Suette Jackson | 23046 | Inactive |
| James Edward Jenkins | 9328 | Inactive |
| Laura Johnson Jordan | 17907 | Inactive |
| Marvin A. Juneau | 3303 | Inactive |
| Rodney James Junker | 20934 | Inactive |
| James M. Kadavy | 24788 | Inactive |
| Timothy Dale Karbowski | 17720 | Inactive |
| Norman Redmond Kerth | 1137 | Inactive |
| Patricia S. Ketchum | 17070 | Inactive |
| Edward J. Krampe, III | 21511 | Inactive |
| John Ferdinand Kuchler, Jr. | 15934 | Inactive |
| Gary Paul Landry | 13818 | Inactive |
| Thomas DeBlanc Landry | 23066 | Inactive |
| Mary Ann LeBlanc | 23676 | Inactive |
| Thomas Gerard LeBon | 19806 | Inactive |
| William Henry Ledbetter, Jr. | 6970 | Inactive |
| Alice Francine Lee | 19067 | Inactive |
| Lisa Lucille Leingang | 17146 | Inactive |

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|--------------------------------|-------|----------|
| Robert Lester Litton | 8776 | Inactive |
| Frank Peter Lorentino | 1734 | Inactive |
| Joan Brady Love | 15412 | Inactive |
| Glen Scott Love | 15803 | Inactive |
| Elizabeth A. Luke | 24203 | Inactive |
| John David Lupo | 13873 | Inactive |
| Eugene Doyle Maillet | 16865 | Inactive |
| Stephanie Martinez | 21962 | Inactive |
| Michael Allen McClelland | 7803 | Inactive |
| Paul Martin McCown | 20847 | Inactive |
| Karen Brown Miller | 22611 | Inactive |
| Raymond Matthew Mills | 20059 | Inactive |
| Nelson Armstrong Miner, III | 10390 | Inactive |
| Thomas Wayne Mitchell | 7485 | Inactive |
| Joan Robins Mitchell | 19089 | Inactive |
| H. Lynn Mobley | 18156 | Inactive |
| Niloufer R. Mohamed | 22139 | Inactive |
| Kathleen Belu Mueller | 20185 | Inactive |
| Bruce Maxwell Naremore | 18599 | Inactive |
| Julia Katherine Nations | 25083 | Inactive |
| Robert T. Nestor | 3944 | Inactive |
| Minh Van Nguyen | 14191 | Inactive |
| Michelle Callais Nuss | 20752 | Inactive |
| Amelia Harrison O'Reilly | 19574 | Inactive |
| Clinton Adam Ordone, Jr. | 6201 | Inactive |
| Henry Albert Orphys | 17761 | Inactive |
| David Quinton Otwell | 12151 | Inactive |
| Lonnie August Parker | 22873 | Inactive |
| Sandy Lynn Patton | 20423 | Inactive |
| Leon Henry Periou | 11858 | Inactive |
| Susan Pittman | 18050 | Inactive |
| Susan Jennifer Poche' | 21204 | Inactive |
| Elaine Gaudin Polk | 19760 | Inactive |
| Marie Louise Price | 14849 | Inactive |
| Jesse Wayne Prisock | 7795 | Inactive |
| Carl Sidney Quinn | 4300 | Inactive |
| Shellie B. Ramirez | 24006 | Inactive |
| Russell O. Raulston | 26412 | Inactive |
| Rick Stephen Rees | 15070 | Inactive |
| Nelson Adams Reeves | 13716 | Inactive |
| Melissa June Reynolds | 23222 | Inactive |
| David Egerton Richards | 12905 | Inactive |
| David George Richardson | 13889 | Inactive |
| Richard Everette Roberson, Jr. | 1722 | Inactive |
| Raoul William Robert | 8526 | Inactive |
| Sandra B. Rodriguez | 21503 | Inactive |
| Franklyn Romeu | 9392 | Inactive |
| Frank Wilford Rush, Jr. | 6116 | Inactive |

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|-----------------------------|-------|----------|
| Kenneth Michael Sabathia | 16286 | Inactive |
| Paul David Sanchez | 18208 | Inactive |
| Cynthia Alane Sartain | 21640 | Inactive |
| Charles F. Schoen | 23594 | Inactive |
| E. Michael Schofield | 19860 | Inactive |
| Louis Gravois Schott | 21937 | Inactive |
| Larry Wayne Seab | 2898 | Inactive |
| Robert Allen Segraves | 11213 | Inactive |
| Shelly Renea Sessions | 21678 | Inactive |
| Robert Shaw | 10859 | Inactive |
| Lloyd William Simpson, Jr. | 8229 | Inactive |
| Phyllis D. Sims | 21229 | Inactive |
| Diane S. Singletary | 19614 | Inactive |
| Christy L. Singleton | 24405 | Inactive |
| Linda A. Sins | 16642 | Inactive |
| Deborah Marie Smith | 16302 | Inactive |
| Soliman Y. Soliman | 15742 | Inactive |
| Mark Allan Stephens | 16307 | Inactive |
| Dywuana M. Sykes | 23698 | Inactive |
| Dale Richard Thompson | 16348 | Inactive |
| Reba Smith Tolbert | 4233 | Inactive |
| Laura Ann Tritt | 21855 | Inactive |
| James Scott Tucker | 7665 | Inactive |
| Julie Winn Turnbow | 20811 | Inactive |
| Bradly Clayton Tyler | 17158 | Inactive |
| David M. Walker | 2405 | Inactive |
| Charles Garvice Walker, Jr. | 1369 | Inactive |
| Barbara Ann Weiss | 19411 | Inactive |
| Clifford Lamar White | 8686 | Inactive |
| Charles David Whitman | 8204 | Inactive |
| Mary Beth Whitman | 22431 | Inactive |
| Tamara Breji Williams | 23375 | Inactive |
| Carolyn A. Williamson | 18385 | Inactive |
| Vernice Calvin Wright | 1650 | Inactive |

**B. Reinstatements of Certificates / Inactive Status That Expired March 2015
Same Year Reinstatements**

The Executive Director informed the Board the following CPAs and CPA Inactive Status Registrants with expirations on March 1, 2015, reinstated their CPA Certificates or CPA Inactive Status registrations. **(83 Total: 48 Active and 35 Inactive Status):**

| Name | Certificate No. | Certification Status |
|-------------------------------|------------------------|-----------------------------|
| Robert Cornelius Barrett, Jr. | 15017 | Active |
| Malcolm Paul Bearb | 26578 | Active |
| Michelle Marie Bellard | 24391 | Active |
| William B. Boeneke | 23192 | Active |
| Michelle Marie Bonnaffons | 22759 | Active |

| | | |
|-----------------------------|--------|----------|
| Peter Charles Borrello | 16922 | Active |
| David Benjamin Brown | 15087 | Active |
| Gillray M. Cadet | 23203 | Active |
| Joann Irby Cannata | 17389 | Active |
| Johnathon Darwin Dobbs | S27059 | Active |
| James J. Driskell | S27115 | Active |
| Francis Drew Duplechain | 26590 | Active |
| William Merritt Ellzey | 16872 | Active |
| Carl Joseph Foto | 26906 | Active |
| Andy Scott Gilbert | 23957 | Active |
| Todd Gerard Giustiniano | 18799 | Active |
| Jennifer G. Goodlett | 25349 | Active |
| Ashley H. Guerin | 24922 | Active |
| Holly Delaine Gwin | 25527 | Active |
| Gary Vernell Hamilton | 16227 | Active |
| Ratih Mutiasari Harun | 26243 | Active |
| Creighton Randle Hodges | 23660 | Active |
| Meghann Elizabeth Holland | 26708 | Active |
| Sylvia J Johnston | S26856 | Active |
| Troy Derral Jones | 19052 | Active |
| Elias F. Joseph | 12190 | Active |
| Shalee Moore Landry | 24200 | Active |
| Angela L. Lawrence | 21170 | Active |
| Lawrence L. Lemelle Jr. | 26404 | Active |
| Michael D. Long | S25829 | Active |
| Regina T. Lynch | 24192 | Active |
| Amy Gwynne McFadden | B23168 | Active |
| Heather Louise McLellan | 25916 | Active |
| Monica O. Mealie | 23693 | Active |
| Charles Martin Melder | 26764 | Active |
| Ashley Nicole Michelli | 26630 | Active |
| Judy Plum Moore | B23898 | Active |
| Ann Jefferies Morris | 19831 | Active |
| Leslie Anne Read | 23866 | Active |
| Staci Taylor Ritchie | 26650 | Active |
| Matthew Stephen Sherwood | 26666 | Active |
| David Michael Six | 26566 | Active |
| Michael Don Statham | 26295 | Active |
| Ann Elizabeth Thibodeaux | 23359 | Active |
| Charla Accardo Wade | 24161 | Active |
| Keri Lynn Walker | 27136 | Active |
| Michael Thomas Wilt | 23734 | Active |
| Michael Ziegler | 25924 | Active |
| Fred Anderson, Jr. | 18719 | Inactive |
| Petros Panayiotis Aristidou | 21301 | Inactive |
| Susan W. Austin | 15929 | Inactive |
| Theodore Alfred Aymami | 20857 | Inactive |
| Bruce Steven Billeaud | 16154 | Inactive |

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|---------------------------|--------|----------|
| Carla Hendrickson | 16756 | Inactive |
| Chassaignac | | |
| Ralph B. Chustz, Sr. | 6467 | Inactive |
| Georgia Adams Clark | 17256 | Inactive |
| Sammy Clark, Jr. | 18761 | Inactive |
| Joseph Earl Clements, Jr. | 13841 | Inactive |
| Joseph Steib Exnicios | 17391 | Inactive |
| Richard David Fernandez | 20909 | Inactive |
| David Andrew Hall | 19289 | Inactive |
| Rodney James Junker | 20934 | Inactive |
| Thomas DeBlanc Landry | 23066 | Inactive |
| Thomas Gerard LeBon | 19806 | Inactive |
| Laura Johnson Levine | 17907 | Inactive |
| Eugene Doyle Maillet | 16865 | Inactive |
| Niloufer R. Mohamed | 22139 | Inactive |
| Bruce Maxwell Naremore | 18599 | Inactive |
| Julia Katherine Nations | 25083 | Inactive |
| Michelle Callais Nuss | 20752 | Inactive |
| Susan Pittman | 18050 | Inactive |
| Jesse Wayne Prisock | B7795 | Inactive |
| Carl Sidney Quinn | B4300 | Inactive |
| Shellie B. Ramirez | 24006 | Inactive |
| Rick Stephen Rees | 15070 | Inactive |
| Sandra B. Rodriguez | B21503 | Inactive |
| Kenneth Michael Sabathia | 16286 | Inactive |
| Cynthia Alane Sartain | 21640 | Inactive |
| Louis Gravois Schott | 21937 | Inactive |
| Larry Wayne Seab | 2898 | Inactive |
| Shelly Renea Sessions | 21678 | Inactive |
| Phyllis D. Sims | 21229 | Inactive |
| Barbara Ann Weiss | 19411 | Inactive |

VI. CPA EXAMINATION

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

Jan-Feb 2015 – 468 sections; 401 candidates (1.17 section per candidate):

| | AUD | | BEC | | FAR | | REG | |
|---------------------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|
| | No. | % | No. | % | No. | % | No. | % |
| <u>Louisiana:</u> | | | | | | | | |
| Passed sect's | 45 | 38.8% | 59 | 51.3% | 52 | 40.6% | 56 | 51.4% |
| Failed sect's | <u>71</u> | | <u>56</u> | | <u>76</u> | | <u>55</u> | |
| | 116 | | 115 | | 128 | | 109 | |
| <i>National pass rate</i> | | <i>44.6%</i> | | <i>53.4%</i> | | <i>44.1%</i> | | <i>47.9%</i> |

Oct-Nov 2014 – 631 sections; 504 candidates (1.25 section per candidate):

| | AUD | | BEC | | FAR | | REG | |
|---------------------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|
| | No. | _____% | No. | _____% | No. | _____% | No. | _____% |
| <u>Louisiana:</u> | | | | | | | | |
| Passed sect's | 62 | 40.08% | 83 | 54.03% | 81 | 47.90% | 84 | 53.50% |
| Failed sect's | <u>90</u> | | <u>70</u> | | <u>88</u> | | <u>73</u> | |
| | 152 | | 153 | | 169 | | 157 | |
| <i>National pass rate</i> | | 42.1% | | 52.0% | | 46.0% | | 44.4% |

Jul-Aug 2014 – 715 sections; 529 candidates (1.35 section per candidate):

| | AUD | | BEC | | FAR | | REG | |
|---------------------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|
| | No. | _____% | No. | _____% | No. | _____% | No. | _____% |
| <u>Louisiana:</u> | | | | | | | | |
| Passed sect's | 103 | 53.92% | 75 | 47.17% | 96 | 45.08% | 74 | 48.68% |
| Failed sect's | <u>88</u> | | <u>84</u> | | <u>117</u> | | <u>78</u> | |
| | 191 | | 159 | | 213 | | 152 | |
| <i>National pass rate</i> | | 47.4% | | 57.9% | | 51.1% | | 52.2% |

Apr-May 2014 – 486 sections; 478 candidates (1.02 sections per candidate):

| | AUD | | BEC | | FAR | | REG | |
|---------------------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|
| | No. | _____% | No. | _____% | No. | _____% | No. | _____% |
| <u>Louisiana:</u> | | | | | | | | |
| Passed sect's | 55 | 42.63% | 56 | 50.45% | 41 | 35.65% | 64 | 48.85% |
| Failed sect's | <u>74</u> | | <u>55</u> | | <u>74</u> | | <u>67</u> | |
| | 129 | | 111 | | 115 | | 131 | |
| <i>National pass rate</i> | | 49.0% | | 58.2% | | 47.7% | | 51.7% |

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> | |
| | 116 | | 102 | | 112 | | 106 | |
| <i>National pass rate</i> | | 47.4% | | 53.3% | | 44.1% | | 49.2% |

B. Candidates Passing Examination Sections – January/February 2015 (65)

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

| Name | Name |
|---------------------|--------------------|
| Ferri Ang | Cody Henderson |
| Benjamin Baudoin | Alfredo Herrera |
| Michael Becker | Jessica Hewett |
| Jessica Boudreaux | Ashleigh Hollier |
| Ryan Boudreaux | Blake Kenning |
| Samantha Brooks | Devon Lambert |
| Warren Brown | Daniel Levert |
| Adam Cain | Larissa Lieser |
| Jace Callais | Whitney Lyons |
| Carlette Cantu | Karine Makaryan |
| Jennifer Carpenter | Melanie Muller |
| Kellie Case | Yulia Murel |
| Robin Collom | Andrew Pancamo |
| Adam Courville | Gavin Pitre |
| Geoffrey Cover | Latasha Richardson |
| Frank Csaki | Cassie Roberts |
| Jonathon Daily | Sean Robicheaux |
| Erin Dawson | James Sanith |
| Amanda Donohue | Sarah Sapienza |
| Michael Dotson | Christopher Schulz |
| Bart Ferrell | Ryan Silverman |
| Bryan Ford | Kayrie Spinney |
| Julie Fridge | Nicole Stablier |
| Francisco Gadea | Gregory Terrebonne |
| Michael Ganier | Dustin Thompson |
| Elizabeth Geary | Louis Trocquet |
| Ellis Gill | Amy Viator |
| Ingrid Glodd | Jared Watkins |
| Kerry Grant | Brandi Watts |
| Sarah Grodsky | Scott Wilson |
| Steven Guttierrez | Pamela Woodson |
| Peyton Hargrave | Andrew Wynn |
| Sarah Lilley Hebert | |

C. CPA Examination Fees

The Board received a joint letter from the AICPA, Prometric, and NASBA regarding CPA Examination Fees. 2015 is a COLA adjustment year for Prometric, who is contracted to

administer the CPA exam test. Prometric hourly fees will increase in January 2016 as a result of the COLA adjustment; however, for 2015, costs will remain the same.

D. CPA Exam Re-Score

The Board received communication from NASBA/CPAES that the AICPA Examinations staff identified an error that affected the answer key of a single multiple-choice question in the FAR section. The item was identified at the end of November 2014 and immediately retired.

Candidates who were affected by the error were reviewed and reprocessed, and 31 candidate results changed from Fail to Pass. Louisiana had one candidate affected, and the candidate's score was corrected to a score of 75.

NASBA/CPAES asked if we wished them to communicate directly with the one affected Louisiana candidate. Chairman Mr. Tham agreed that would be the preferred channel of communication and NASBA/CPAES was so advised on February 27, 2015.

E. Exam Related Requests

1. Candidate No.1 – Request for Community College Credit Approval

Candidate is graduating from Loyola University of New Orleans in May 2015, double majoring in Accounting and Finance. Candidate will graduate with 144 credit hours. Candidate is requesting approval to attend Delgado Community College for summer and/or fall 2015 to take Payroll Accounting and QuickBooks which she believes will be an asset to her career.

The Board considered the information presented and upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson, the Board unanimously approved the request to take courses at Delgado Community College.

2. Candidate No. 2 – Request for Extension for Financial Section of the CPA Exam

Candidate has taken and passed AUD, FAR, and REG. However, due to her newborn son's health issues, documented by her doctor, she has been unable to finish the exam. The Financial section expires in July 2015. She is respectfully requesting an extension on this section so she may continue to care for her son and then complete the exam.

The Board discussed the information presented and upon motion by Mr. Bergeron, seconded by Mr. Harris, the Board unanimously approved an extension of the scores earned for all sections of the exam to July 6, 2016.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)**A. Ratification of Original Actives 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. Hutchinson, 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 Applicants (Passed Exam After June 1999) (47)

| Name | Cert. or Permit No. | Date Licensed/Certified |
|---------------------------|----------------------------|--------------------------------|
| Lidia Apostol | 27710 | 2/04/2015 |
| Rachel Cohen Schwarz | 27711 | 2/04/2015 |
| Madalene Rose Gladney | 27712 | 2/04/2015 |
| Yanick Ako Anagho | 27713 | 2/04/2015 |
| Nicholas Adam Perron | 27714 | 2/05/2015 |
| Fernando Scherrer Caillet | 27715 | 2/05/2015 |
| Kristen Marie Almerico | 27716 | 2/05/2015 |
| Ross Michael Valure | 27717 | 2/05/2015 |
| Robert Benjamin Traylor | 27718 | 2/05/2015 |
| Tyrus James Kozinski | 27719 | 2/05/2015 |
| Madison Clint Martin | 27720 | 2/05/2015 |
| Brittany Marie Oustalet | 27721 | 2/05/2015 |
| Stephanie Cherie DelValle | 27722 | 2/05/2015 |
| Emile Michael Joseph | 27723 | 2/05/2015 |
| Keri Lynn Burford | 27724 | 2/20/2015 |
| Barbara Balhoff Bagwell | 27725 | 2/20/2015 |
| Tammy Renee Pool Flowers | 27726 | 2/20/2015 |
| Brian Joseph Munson | 27727 | 2/20/2015 |
| Kelsi Siudy Dickerson | 27728 | 2/20/2015 |
| Kalyn Goetz Hunter | 27729 | 2/20/2015 |
| Christian Hayes Cobb | 27730 | 2/20/2015 |
| Brannin Ann Petit | 27731 | 2/20/2015 |
| Randy Joseph Bolin | 27732 | 2/20/2015 |
| Tabitha Labro Perkins | 27733 | 2/20/2015 |
| Micah John Pulliam | 27734 | 2/20/2015 |
| Nicholas Drake Fowlkes | 27735 | 2/20/2015 |
| Iftekhhar Rouf | 27736 | 2/20/2015 |
| Sofia Barletta | 27737 | 2/20/2015 |
| Justin Michael Ratley | 27738 | 2/20/2015 |
| Karen Ann Chuter | 27739 | 2/20/2015 |
| Mark Richard Doughty | 27740 | 2/20/2015 |
| Kevin Villere | 27741 | 2/20/2015 |
| Lyndra Gertrude Smith | 27742 | 2/20/2015 |

| | | |
|-----------------------------|-------|-----------|
| Julia Wilson DiColo | 27743 | 2/20/2015 |
| Jane Lee Klingmeyer | 27744 | 3/17/2015 |
| Maria Fernanda Solis-Zavala | 27745 | 3/20/2015 |
| Samantha Lindsay Calub | 27746 | 3/20/2015 |
| Dustin James LaLena | 27747 | 3/20/2015 |
| Laura Louise Frischhertz | 27748 | 3/20/2015 |
| Brian Patrick Muller | 27749 | 3/20/2015 |
| Hollie Cambron Williamson | 27750 | 3/20/2015 |
| Yogesh Agrawal | 27751 | 3/20/2015 |
| Nicholas John Macaluso | 27752 | 3/20/2015 |
| Crystal Rose Payne | 27753 | 3/30/2015 |
| Elizabeth Good Anderson | 27754 | 4/15/2015 |
| Michael Rocky Dotson | 27755 | 4/15/2015 |
| Amy Claire Viator | 27756 | 4/15/2015 |

**2. Reissuance of Certificates as Active (Licensed) (1)
(Previous CPA Examination - Passed Exam Before June 1999)**

| Name | Certificate No. | History |
|--------------------|------------------------|---|
| Elizabeth Marshall | 23443 | IA – 1997 |
| Denny-Abernathy | | Expired – 2006 Reinstated to IA – 2006 Reissue to Active 02/20/2015 |

**B. Reinstatements of Prior Actives (Licenses) by Executive Director (5)
Prior Year Reinstatement**

The following CPAs were initially licensed, later elected not to renew their licenses, and recently 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. Hutchinson and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

| Name | Certificate No. | Active Certification Reinstatement Date |
|-------------------------|------------------------|--|
| J. Wesley Bolton | 13627 | 03/20/2015 |
| Maurice J. Hattier, Jr. | 22101 | 03/20/2015 |
| Virginia Dell Turnage | 15737 | 03/20/2015 |
| Lisa Marie Vacante | 18659 | 03/20/2015 |
| John Winfred O’Bryan | 4729 | 04/15/2015 |

C. Approval of Reciprocal Certificates Issued by the Executive Director (4)

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

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

| Name | Certificate No. | Issue Date | Original State |
|--------------------------|------------------------|-------------------|-----------------------|
| Fernando Sherrer Caillet | 27715 | 02/15/2015 | IL, PR |
| Sylvia Johnston | 26856 | 03/12/2015 | MI |
| Jane Lee Klingmeyer | 27744 | 03/17/2015 | GA |
| Julia Wilson DiColo | 27743 | 02/20/2015 | MA |

D. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (0)

There were no Transfer of Grades approved during the period from the last Board meeting to the current Board meeting.

E. Application Items

**1. Application for Initial Certificate for Board Consideration
Sean Alexander McDonald**

The Board considered the experience documentation submitted by Mr. Sean Alexander McDonald. Upon motion by Mr. Bergeron, seconded by Mr. Bruno, and unanimously adopted, the Board determined that Mr. Breaux had met the experience requirements and approved his application.

SEAN ALEXANDER MCDONALD
CERTIFICATE NO. 27791

**2. Application for Initial Certificate for Board Consideration
Mark John Breaux**

The Board considered the experience documentation submitted by Mr. Mark John Breaux. Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, and unanimously adopted, the Board determined that Mr. Breaux had met the experience requirements and approved his application.

MARK JOHN BREAU
CERTIFICATE NO. 27792

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Expirations due to Non-Renewal (75)

The Executive Director informed the Board the following firms failed to renew their CPA Firm Permit registration for 2015, and accordingly, were notified by mail on March 1, 2015 their Firm Permit registration has expired. Their firms were removed from the Board's roll of registered firms with valid Permits.

| Name | Firm Permit No. |
|-----------------------------------|------------------------|
| Allen A. Laguaite, CPA | 5115 |
| Amy Dell Tuminello, CPA, LLC | 5162 |
| Amy G. McFadden, CPA | 4349 |
| Ann J. Morris, CPA | 3415 |
| Arthur George Bergens Jr., CPA | 3664 |
| Barrett & Barrett, CPAs, APC | 2769 |
| Bellanger & Richter, LLC | 5106 |
| Borel & Associates, L.L.C., CPAs | 3703 |
| Christopher E. Bilski, CPA | 4207 |
| Christopher Michael Abide, CPA | 1180 |
| Courtland A. Crouch Sr., CPA, LLC | 4489 |
| CV Bailey Consulting, LLC | 4920 |
| Daniel A. Johnson, CPA | 2442 |
| Daniel J. Pritchard, CPA | 0149 |
| David B. Danel, CPA | 3680 |
| David K. Greer, CPA | 4340 |
| David Lavoid Holloway, Jr., CPA | 1101 |
| David M. Willis, CPA | 3172 |
| David P. Ponthieux, CPA, LLC | 5087 |
| Durbin & Company LLP | 5071 |
| EisnerAmper, LLP | 4988 |
| Elliott & Associates, Inc., APAC | 2963 |
| Francis C. Weaver, Jr. CPA | 5044 |
| Gallagher, Flynn & Company, LLP | 5096 |
| Gregory J. August, CPA | 3939 |
| Griffin & Company, LLC, CPAs | 4072 |
| Harper, Rains, Knight & Co., PA | 1019 |

| | |
|----------------------------------|------|
| Herbert J. Anderson, CPA | 3418 |
| HW & Co | 5138 |
| Isdamer & Company LLC | 5161 |
| Ivin L. Hood, CPA | 2164 |
| J. Fred Woessner, Jr., CPA (PC) | 2907 |
| James E. Shields Jr., CPA | 3286 |
| Jeffrey K. Raymond, APAC | 3010 |
| Jennifer H. Cobain, CPA, LLC | 5074 |
| Joe David Peak, CPA | 2291 |
| John Dennis Folse, CPA | 1358 |
| Jose' Gutierrez, Jr., CPA, LLC | 3774 |
| Kenneth D. Folden & Co., CPAs | 2002 |
| Kevin C. Willis, CPA, APAC | 4384 |
| Kingsbery & Deao, L.L.C., CPAs | 0101 |
| Larry W. Douglas, CPA | 4065 |
| MaloneBailey, LLP | 4855 |
| Marie S. Walters, CPA | 3634 |
| Mary Hirezi Harb, CPA | 3402 |
| Michael A. Plemer, CPA | 2587 |
| Michael J. Kingsbery, CPA, LLC | 3949 |
| Mixner & Company, CPAs | 5073 |
| Pat Perzel, CPA, PA | 5102 |
| Paul E. Ramsey, CPA | 2921 |
| Paul Eugene Gardner, CPA | 1366 |
| Paul M. Fink, CPA | 2991 |
| Paul M. Ordogne, CPA | 4160 |
| Plante & Moran, PLLC | 4642 |
| Poulsen & Podvin, CPA, PC | 4979 |
| Ratliff & Associates, P.C. | 5023 |
| Rebecca A. Mackie, CPA | 1507 |
| Richard P. Delcambre, CPA | 3271 |
| Sandra B. Wegmann, CPA, CIA | 4130 |
| Schmidt & Company LLC | 0674 |
| Stephen Yost, LLC | 4136 |
| Steven L. Pursley, CPA | 2588 |
| Tara L. Hazelbaker, CPA | 4912 |
| Terence H. Sims, CPA | 1653 |
| The Landry Firm, LLC | 4798 |
| Trina S. Dubois, CPA | 4611 |
| Troy D. Jones, CPA, LLC | 3938 |
| TS Hightower, CPA, LLC | 5142 |
| VGhraham, LLC | 5126 |
| Vincent Slagel, CPA | 1655 |
| W. Connor Brown, CPA, LLC | 4788 |
| Willard M. Wade, CPA | 4875 |
| William E. Weatherford, CPA, LLC | 3722 |
| William V. Bosch III, CPA | 2462 |
| Willie B. Sims, Jr., CPA, PLLC | 4246 |

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2015 (14)
Same Year Reinstatement**

The Executive Director informed the Board the following Firms with expirations on March 1, 2015, reinstated their Firm Permit registrations.

| Firm Name | Firm Permit No. | Issue Date |
|-----------------------------------|------------------------|-------------------|
| David K. Greer, CPA | 4340 | 03/09/2015 |
| Michael A. Plemer, CPA | 2587 | 03/09/2015 |
| Troy D. Jones, CPA, LLC | 3938 | 03/13/2015 |
| Larry W. Douglas, CPA | 4065 | 03/16/2015 |
| Ann J. Morris, CPA | 3415 | 03/20/2015 |
| Herbert J. Anderson, CPA | 3418 | 03/20/2015 |
| Terence H. Sims, CPA | 1653 | 03/20/2015 |
| Stephen Yost, LLC | 4136 | 03/26/2015 |
| Kenneth D. Folden & Co., CPAs | 2002 | 03/26/2015 |
| Courtland A. Crouch Sr., CPA, LLC | 4489 | 03/30/2015 |
| CV Bailey Consulting, LLC | 4920 | 03/30/2015 |
| Plante & Moran, PLLC | 4642 | 04/01/2015 |
| Barrett & Barrett, CPAs, APC | 2769 | 04/02/2015 |
| Amy G. McFadden, CPA | 4349 | 04/08/2015 |

C. CPA Firm Permit Applications

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

Upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items C1, 2, and 3):

1. New Firm Permits (17)

| Firm Name | Firm Location | Firm Permit No. | Issue Date |
|-------------------------------------|----------------------|------------------------|-------------------|
| Roy E. Prestwood, CPA, LLA | LA | 5212 | 01/19/2015 |
| Edward L. Lawson, CPA, CGMA, LLC | LA | 5213 | 02/06/2015 |
| Kenneth C. Paillet, CPA, APAC | LA | 5214 | 01/19/2015 |
| J. Terrell Group, LLC | LA | 5215 | 02/06/2015 |
| John C. Schmidt, CPA, LLC | LA | 5216 | 02/05/2015 |
| Jose Goutierrez Jr., CPA LLC | LA | 5217 | 02/05/2015 |
| Stephen J. Anderson, CPA | LA | 5218 | 02/05/2015 |
| Cynthia Ann Davis | LA | 5219 | 02/20/2015 |
| Citrin Cooperman & Company, | NY | 5220 | 02/25/2015 |

| | | | |
|--|----|------|------------|
| LLP | | | |
| W. Robert Laurents, CPA | LA | 5221 | 02/20/2015 |
| Mark D. Eldredge, CPA, LLC | LA | 5222 | 03/20/2015 |
| Gregory H. Brenan, LLC | LA | 5223 | 03/20/2015 |
| Harris & Co, PLLC | ID | 5224 | 03/20/2015 |
| Ted C. Schoeffler, CPA, LLC | LA | 5225 | 03/20/2015 |
| HTJ CPAs & Consultants, Inc | TN | 5226 | 03/20/2015 |
| Millet CPA & Consulting Services, LLC | LA | 5227 | 03/20/2015 |
| Anita Wagley Mitchell, CPA | LA | 5228 | 03/30/2015 |

2. Reinstatement of Firm Permits Expired In Prior Years (1) Prior Year Reinstatements

| Firm Name | Firm Location | Firm Permit No. | Issue Date |
|-----------------------|------------------|--------------------|------------|
| Sandra Q. Cambre, LLC | Louisiana | 4244 | 02/20/2015 |

3. CPA Firms – Change in Name or Legal Entity (5)

| Firm Name | Firm Permit No. | Change | Issue Date |
|----------------------------------|--------------------|---|------------|
| Broussard Poche, LLP | 812 | Formerly Broussard, Poche, Lewis, & Breaux, LLP | 01/29/2015 |
| Blake & Blake CPAs | 3335 | Steve Blake, CPA | 01/25/2015 |
| Hines, Squyres & Associates, LLC | 17 | Formerly Hines, Sheffield & Squyres, LLC | 01/14/2015 |
| Courcelle Consulting, LLC | 4584 | Arcement & Coucelle CPAs, LLC | 02/12/2015 |
| Angela L. Donegan, LLC | 3527 | CPA to LLC | 01/14/2015 |

D. CPA Firms Retired or Canceled (18)

| Firm Name | Firm Permit No. | Issue Date | Reason |
|----------------------------------|--------------------|------------|----------|
| Albert P. Autin, Jr., CPA | 1174 | 1998 | Deceased |
| Calvin L. Robbins, Jr., CPA, APC | 3584 | 1996 | Deceased |
| G. Talbott Robertson, APC, CPA | 2018 | 1991 | Deceased |
| R. L. Hargrove, Jr., CPA | 2799 | 1987 | Deceased |
| Richard S. Light, CPA, APC | 875 | 1992 | Deceased |
| Harold R. Neuburger, CPA | 3799 | 1998 | Deceased |

| | | | |
|----------------------------------|------|------|-------------------|
| Charles L. Williams, CPA, (APAC) | 267 | 1991 | Retired/Cancelled |
| Findley and Findley, CPAs, APC | 1037 | 1991 | Retired/Cancelled |
| Gabrielle M. Defesche, CPA | 1309 | 1999 | Retired/Cancelled |
| Jan S. Brunet, CPA, CMA, LLC | 3670 | 1998 | Retired/Cancelled |
| Alexis A. Duval, CPA, LLC | 4529 | 2006 | Retired/Cancelled |
| Ann Pettiss, CPA | 167 | 1992 | Retired/Cancelled |
| David A. Stec, CPA | 1665 | 1997 | Retired/Cancelled |
| Julie Clark Cervantes, CPA, LLC | 3548 | 1995 | Retired/Cancelled |
| Marsha Baptist Gwyn | 4825 | 2010 | Retired/Cancelled |
| Robert M. Wallbillich, CPA | 2155 | 1992 | Retired/Cancelled |
| Sides Accounting Services, LLC | 5119 | 2013 | Retired/Cancelled |
| Edward L. Lawson, CPA, CGMA, LLC | 5213 | 2015 | Retired/Cancelled |

E. Peer Review Items

1. Peer Review Oversight Committee (PROC) Reports

The Board reviewed the April 2015 first quarter report and individual reports submitted by PROC Members.

**2. Peer Review Results – Prior Years vs Current Year to Date
(Accumulated from Louisiana Society Peer Review program)**

| | 2013 | 2014 | 2015 to present |
|---------------------------|-----------|------------|-----------------|
| Engagement Reviews | 45 | 84 | 44 |
| Pass | 37 | 55 | 31 |
| Pass w/def | 0 | 16 | 7 |
| Fail | 8 | 13 | 6 |
| System Reviews | 40 | 65 | 61 |
| Pass | 39 | 56 | 54 |
| Pass w/def | 1 | 1 | 5 |
| Fail | 0 | 8 | 2 |
| Grand Total | 85 | 149 | 105 |

Data reported by the Board meeting scheduled in that Calendar year

6 Peer Review meetings held in 2014;

4 Peer Review committee meetings held in 2013

3. Report on Selected Staff Activity Stemming from Peer Reviews

| | Since 01/26/2015 (previous Board Meeting) | 2015 | 2014 | 2013 | 2012 |
|-------------------------------|--|-------------|-------------|-------------|-------------|
| Practice Restrictions* | 1 | 1 | 8 | 30 | 31 |
| Extensions | 0 | 0 | 6 | 12 | 7 |
| Provisional Permits | 0 | 0 | 0 | 0 | 7 |
| Year End Changes | 1 | 1 | 5 | 5 | 12 |
| First Fail Letters | 3 | 5 | 28 | 24 | 15 |

* Prior to 2014, Exemption from Peer Review Practice Restriction agreements were offered to firms who had no engagement to review during that PR cycle, but later may re-enroll into Peer Review.

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. NASBA Items

1. Recommendations for NASBA Leadership Positions

The Board’s office received notice that the Oklahoma Accountancy Board has nominated Janice Gray (Oklahoma) for NASBA Vice-Chair, 2015-2016.

2. Request from NASBA for Examination Candidate Inclusion in KSU Research Study

NASBA has awarded Kansas State University a grant to study the relationship between earning Advanced Placement credit and Uniform CPA Exam performance, attitudes of Board Members toward granting AP credit, and current board policy. NASBA is requesting access to the following information from the NCD for candidates who tested during the calendar year 2014:

- pass/fail by section;
- passed exam status –
 - Exam Start and End Month;
- jurisdiction;
- score;
- first/Re-Exam Status;
- gender;

- age; and
- domestic or foreign status.

Upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the Board approved allowing NASBA to provide the above requested data to Kansas State University from Louisiana's national candidate database.

**B. 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 were to discuss the matter further.

C. Society of Louisiana CPAs (LCPA) ***

Mr. Ronald Gitz, LCPA Executive Director, provided an update on items of interest, including the following:

- House Bill 604 - requiring verification of qualified expenditures for certain tax credits by LED
- The state budget and tax bills in general; legislative session to end 6pm June 11, 2015
- Investigations arising from information provided by the Department of Labor regarding firms that conduct ERISA audits.
- Practice monitoring/peer review

X. CPE ITEMS

A. Update on Proposed Board Rule Changes for CPE

The Board reviewed progress on updating the CPE rules. The proposed rule changes have been reviewed and finalized for publishing. The Fiscal Economic Impact Statement, as well as other required documents, has been drafted and the Executive Director will be meeting with Phil Bergeron of Adams and Reese, LLP next week to follow-up before submission. It is hoped that the proposed changes will be published in the May 2015 *Louisiana Register*.

Additionally, the Board discussed the possibility of individuals earning CPE hours for volunteer services.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the motion effective in January 2016 to allow on a trial basis and in accordance with Board rules and reporting requirements as developed by the Board to allow up to 4 hours annually of CPE credit for pro-bono work completed for a non-profit, education, government, or civic organization.

B. Audit of 2010 - 2012 CPE Reporting Forms

Ms. Wainright reported to the Board that 93% of CPAs audited for the 2010-12 reporting period passed the audit and 7% failed.

One of the main problem areas is CPAs were unable to provide appropriate documentation to support CPE hours reported. Many of the disallowed hours were due to certificates not stating the CPE hours earned, sponsor information, name of the CPA, or there was no certificate of completion provided at all.

It was noted that it is the individual CPA's responsibility to provide documentation to support all CPE hours presented.

C. 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.

It is anticipated that this will be forthcoming as the revised CPE rules are adopted.

XI. NEW MATTERS

A. Enforcement Cloud

To improve efficiency in the enforcement process and to maintain confidentiality of each case, the Board will begin working with the cloud-based program Smartsheet. To use the cloud-based technology, the Board needs a policy in place and all Board members and staff accessing the cloud outside of the office must agree to the policy.

Mrs. Benefield presented a proposed policy on use of cloud-based technology for review and approval. During the discussion and review of the policy presented, it was requested that Board staff develop a comprehensive data technology policy as a future project.

Upon motion by Mrs. Hutchinson, and seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the Board policy as presented for using cloud-based technology.

B. Board Reception/Meeting on College Campuses

The Board discussed previous receptions and meetings. While the Board will have more receptions, because the logistics behind Board meetings are complex, future Board meetings will continue to be held at the Board's office at 601 Poydras Street, Suite 1770, New Orleans, LA. Board members are all available to join with LCPA and other groups, as requested, for campus visits with accounting and pre-CPA students.

C. 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, 2015 through June 30, 2016, in the budgeted amount of \$15,000, was presented to the Board for review and approval.

Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board approved the professional service contract for Adams & Reese, LLP for the fiscal year July 1, 2015 through June 30, 2016, in the amount of \$15,000.

Upon approval the following resolution was read into the record:

**A RESOLUTION OF
THE STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF
LOUISIANA**

WHEREAS, the State Board of CPAs of Louisiana is in need of legal representation and that because of possible conflicts of interest in complaint cases where the Board would need a prosecuting attorney and an attorney to represent the Board's interest, more than one attorney is essential.

IT THEREFORE RESOLVES, that the Board's contract for legal services with the firm of Adams & Reese, LLP be executed for the fiscal year July 1, 2015 through June 30, 2016, at the following rates of pay, and not to exceed a maximum of \$15,000 for that period.

\$225.00 per hour for the performance of such services by attorneys with 10 or more years of professional experience;

\$175.00 per hour for the performance of such services by attorneys with five or more but less than 10 years of professional experience;

\$150.00 per hour for the performance of such services by attorneys with three or more but less than five years of professional experience;

\$125.00 per hour for the performance of such services by attorneys with less than three years of professional experience;

\$60.00 per hour for the performance of such services by non-attorney paralegals;

\$40 per hour for the performance of such services by law clerk personnel.

2. The Derbes Law Firm, LLC

The professional service contract for the Derbes Law Firm, LLC for the fiscal year July 1, 2015 through June 30, 2016, in the budgeted amount of \$50,000, was presented to the Board for review and approval.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board approved the professional service contract for the Derbes Law Firm, LLC for the fiscal year July 1, 2015 through June 30, 2016, in the amount of \$50,000.

Upon approval, the below resolution was read into the minutes.

**A RESOLUTION OF
THE STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF
LOUISIANA**

WHEREAS, the State Board of CPAs of Louisiana is in need of legal representation and that because of possible conflicts of interest in complaint cases where the Board would need a prosecuting attorney and an attorney to represent the Board's interest, more than one attorney is essential.

IT THEREFORE RESOLVES, that the Board's contract for legal services with the firm of Derbes Law Firm, LLC, be executed for the fiscal year July 1, 2015 through June 30, 2016, at the following rates of pay, and not to exceed a maximum of \$50,000 for that period.

\$225.00 per hour for the performance of such services by attorneys with 10 or more years of professional experience;

\$175.00 per hour for the performance of such services by attorneys with five or more but less than 10 years of professional experience;

\$150.00 per hour for the performance of such services by attorneys with three or more but less than five years of professional experience;

\$125.00 per hour for the performance of such services by attorneys with less than three years of professional experience;

\$60.00 per hour for the performance of such services by non-attorney paralegals;

\$40 per hour for the performance of such services by law clerk personnel.

3. Shows, Cali, Berthelot, & Walsh, LLP

The professional service contract for Shows, Cali, Berthelot, & Walsh, LLP for the fiscal year July 1, 2015 through June 30, 2016, in the budgeted amount of \$10,000, was presented to the Board for review and approval.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board approved the professional service contract for Shows, Cali, Berthelot & Walsh, LLP for the fiscal year July 1, 2015 through June 30, 2016, in the amount of \$10,000.

Upon approval the following resolution was read into the minutes.

**A RESOLUTION OF
THE STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF
LOUISIANA**

WHEREAS, the State Board of CPAs of Louisiana is in need of legal representation and that because of possible conflicts of interest in complaint cases where the Board would need a prosecuting attorney and an attorney to represent the Board's interest, more than one attorney is essential.

IT THEREFORE RESOLVES, that the Board's contract for legal services with the firm of Shows, Cali & Walsh, LLP be executed for the fiscal year July 1, 2015 through June 30, 2016, at the following rates of pay, and not to exceed a maximum of \$10,000 for that period.

\$225.00 per hour for the performance of such services by attorneys with 10 or more years of professional experience;

\$175.00 per hour for the performance of such services by attorneys with five or more but less than 10 years of professional experience;

\$150.00 per hour for the performance of such services by attorneys with three or more but less than five years of professional experience;

\$125.00 per hour for the performance of such services by attorneys with less than three years of professional experience;

\$60.00 per hour for the performance of such services by non-attorney paralegals;

\$40.00 per hour for the performance of such services by law clerk personnel.

D. Renewal of Contracts for Current PROC Members

The Board considered renewing contracts with the current PROC members, Mr. George Lewis, Mr. J. Charles Parker, and Mr. Ron Updegraff, for the July 1, 2015 – June 30, 2016 fiscal year. The contracts would continue to be at a rate of \$150 per hour with a maximum of \$6,000. All three CPAs expressed an interest in continuing to serve if approved.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board approved offering 2015-16 contracts to PROC members Mr. Lewis, Mr. Parker, and Mr. Updegraff.

E. Review of Current Statutes and Board Rules

Mr. Harris has started an initial review of the current statutes. Mrs. Hutchinson and Mrs. Saux were asked to participate in the initial review, later adding other staff members for particular appropriate section review and LCPA personnel such as Ron Gitz and Linda Babin.

After presentation to and review by the Board, it is hoped that some revisions can be offered for next year's legislative session.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Mailing of Expiration Notices

The Actives, Inactive Status registrations, and Firm Permits that are not renewed on or before February 28, 2015 were officially expired. Expiration notices went out the first week of March 2015.

B. Estimated Online versus Paper Registrations for 2015 and 2014

Mrs. Saux reported information regarding the 2014 and 2015 renewal process. Despite technology issues early in the process this past renewal season, the number of online renewals increased while the number of paper renewals decreased. The Board appreciates the efforts of individuals to improve efficiency by using the technological resources we have currently.

| | 2015 | 2014 | |
|-------------------------|-------------|-------------|------------|
| | Registered | Registered | Difference |
| Online | | | |
| Active | 6370 | 5497 | 873 |
| Inactive | 2517 | 1951 | 566 |
| Firms | 1635 | 1633 | 2 |
| | 10522 | 9081 | 1441 |
| Paper | | | |
| Active | 958 | 1740 | -782 |
| Inactive | 436 | 1148 | -712 |
| Firms | 529 | 517 | 12 |
| | 1923 | 3405 | -1482 |
| TOTAL REGISTERED | 12445 | 12486 | |

XIII. REPORTS ON CONFERENCES / MEETINGS

A. NASBA 33rd Annual Conference for Executive Directors

March 24-26, 2015 - Tampa, FL
Mrs. Saux attended.

B. NASBA 20th Annual Conference for Legal Counsel

March 24-26, 2015 - Tampa, FL
Mrs. Benefield attended.

XIV. FUTURE MEETING / CONFERENCE DATES

A. NASBA Western Regional Meeting (Louisiana is a part of the Western Region)

June 17-19, 2015 - Coronado, CA

Chairman Tham, Mr. Bergeron, Mr. Bruno, Mrs. Honoré Thomas, Mrs. Hutchinson, and Mrs. Saux plan to attend.

B. NASBA Eastern Regional Meeting

June 24-26, 2015 – Baltimore, MD

Chairman Tham plans to attend as a member of NASBA’s Nominating Committee.

C. PROC Summit

July 10, 2015 – Nashville, TN

Mrs. Saux and one PROC member plan to attend.

D. NASBA 108th Annual Meeting

October 25-28, 2015 - Dana Point, CA

XV. UPCOMING BOARD OFFICE HOLIDAYS

| | |
|-------------------|------------------|
| May 25, 2015 | Memorial Day |
| July 3, 2015 | Independence Day |
| September 7, 2015 | Labor Day |

XVI. NEXT BOARD MEETINGS

A. Future Board Meetings

The Board was reminded that Monday, July 27, 2015 through Wednesday, July 29, 2015 were previously reserved for the July 2015 Board meeting.

The Board was reminded that Monday, November 9, 2015 through Wednesday, November 11, 2015 were previously reserved for the November 2015 Board meeting.

The Board discussed options for the first quarter 2016 meeting. It was agreed that Monday, January 25, 2016 through Wednesday, January 27, 2016 will be reserved for the first quarter 2016 Board meeting.

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 Thursday, April 23, 2015 upon motion(s) made, as follows:

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno, the Board went into executive session on April 23, 2015 at 9:09 a.m. Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin, the executive session adjourned at 10:35 a.m.

XVIII. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION

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

A. Consideration of Consent Order File No. 2014-33

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron, the Board, by a vote of 5 to 0, approved the consent order in this matter. The Investigating Officer did not vote in this matter. Board Member Mrs. Honoré Thomas was not present.

B. Consideration of Consent Order File No. 2012-29

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5 to 0, approved the consent order in this matter. The Investigating Officer did not vote in this matter. Board Member Mrs. Honoré Thomas was not present.

C. Consideration of Consent Order File No. 2015-07

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5 to 0, approved the consent order in this matter. The Investigating Officer did not vote in this matter. Board Member Mrs. Honoré Thomas was not present.

D. Consideration of Consent Order File No. 2014-17

Upon motion by Mr. Bruno, seconded by Mr. Harris, the Board, by a vote of 5 to 0, approved the consent order in this matter. The Investigating Officer did not vote in this matter. Board Member Mrs. Honoré Thomas was not present.

E. Consideration of Consent Order File 2015-12

Upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 6 to 0, approved the consent order in this matter. The Investigating Officer did not vote in this matter. Board Member Mrs. Honoré Thomas was not present.

**F. Consideration of Consent Order
File 2015-14**

Upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 6 to 0, approved the consent order in this matter. The Investigating Officer did not vote in this matter. Board Member Mrs. Honoré Thomas was not present.

**G. Request for Reinstatement of Certificate without Restrictions and/or
Modifications of Consent Order
File No. 2009-8**

A request was submitted for reinstatement of certificate without restrictions or a modification of the previously agreed Consent Order for File No. 2009-8.

After deliberation, upon motion by Mr. Harris, seconded by Mr. Bruno and by a vote of 5 to 0, the Board approved the request for reinstatement of certificate without restrictions and the request that the disciplinary period provided for in the Consent Order for File No. 2009-8 be ended effective April 23, 2015.

The Investigating Officer did not vote in this matter. Board Member Mrs. Honoré Thomas was not present.

H. Files Closed With No Cause for Further Action

File No. 2013-34
File No. 2013-45
File No. 2013-50
File No. 2014-29
File No. 2014-30

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

I. Files Closed With No Cause For Action

File No. 2015-13

Upon motion by Mr. Bruno, seconded by Mr. Harris, the Board found no cause for action and officially closed the above file.

J. Acceptance of Reports

Upon motion by Mrs. Hutchinson, seconded by Mr. Harris and unanimously adopted, the Board accepted the reports made by each respective Investigative Officer on the status of their investigative files and other reports on status of matters provided by Board staff.

XVIV. ADJOURNMENT

There being no further business to discuss, upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 4:30 p.m. on Wednesday, April 22, 2015.

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 11:10 a.m. on Thursday, April 23, 2015.