

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**April 25 - 26, 2016**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Monday, April 25, 2016 and Tuesday, April 26, 2016 in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

Michael A. Tham, CPA	-	Chairman
Michael D. Bergeron, CPA	-	Secretary
Letti Lowe-Ardoin, CPA	-	Treasurer
Sue S. Alizadeh, CPA	-	Member
Mark P. Harris, CPA	-	Member
Desireé Honoré Thomas, CPA <sup>1</sup>	-	Member
Lynn V. Hutchinson, CPA	-	Member

Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Lisa A. Benefield	-	Deputy Director
	Carolyn A. Wainright	-	Compliance Investigator
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chairman Mr. Tham at 9:20 a.m. on Monday, April 25, 2016, upon motion by Mrs. Hutchinson, seconded by Mr. Harris and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:30 a.m. on Tuesday, April 26, 2016, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted.

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<sup>1</sup> Mrs. Honoré Thomas was not present at the meeting on April 25, 2016

**I. CHAIRMAN'S REPORT**

**A. Lisa A. Benefield – Deputy Director**

Lisa A. Benefield was promoted from Compliance Investigator II to Deputy Director effective February 16, 2016.

**B. Chase Bank**

The Board is moving its operating account from Capital One to Chase Bank, largely to facilitate payroll direct deposit. The first direct deposit for Board staff occurred April 15, 2016 and the staff was very appreciative. Board members will receive a request for bank info in the next month so board compensation can be included in direct deposit.

**C. State matters**

1. Governor John Bel Edwards has issued several executive orders, one of which could directly affect our agency:

JBE 16-03 – This established a hiring and expenditure freeze. We have been advised by the Governor's Executive Counsel staff that a conservative reading would interpret the executive order applies to our agency unless we receive an exemption from the Commissioner of Administration. A request was submitted and we are awaiting a formal response.

Because this is an outstanding issue, the vacancy for the Compliance Investigator II position has not yet been posted with Civil Service.

2. Civil Service issued a General Circular Notice regarding a Proposal to Suspend Performance Adjustment authority for FY 16-17.

The Department of State Civil Service is recommending that the State Civil Service Commission suspend the authority to grant performance adjustments for one year, beginning June 29, 2016, for classified employees. A public hearing will be held on Wednesday, May 4, 2016 at 9 a.m. to consider adoption of this matter.

**D. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2016**

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, 2016. Additionally, 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.*

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the January 2016 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 2016 regular and executive session minutes as drafted.

**III. TREASURER'S REPORT**

A. Financial statements for the period ended March 31, 2016 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mrs. Hutchinson, the Board approved the financial statements as presented.

B. Status of Audits – FYE 06/30/14 & 06/30/15

The Executive Director reported that the Louisiana Legislator Auditor's office advised that audit reports will be published in the next few weeks.

**IV. DEATHS AND RESIGNATIONS**

**A. Deaths (3: 0 Active; 3 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Certification Status</b>
Harold Joseph Mollere	01308	1955	Inactive
Doris Polk Augustine	19948	1995	Inactive
Lawrence W. Stoulig , Jr.	23750	1998	Inactive

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

**B. Resignations (8: 0 Active; 8 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Thomas W. Hudson Jr.	00942	1949	Inactive
Robert Fletcher Cargile	03559	1965	Inactive
Joseph Robert Razek	12629	1978	Inactive
Stephen Thomas Ellis	15234	1981	Inactive
James T. Goodin	15511	1982	Inactive
Suzanne Stone Smith	17365	1985	Inactive
Lynn King Wheeler	19645	1989	Inactive
Stanley Frederick Seat	26555	2010	Inactive

**V. CERTIFICATE & INACTIVE STATUS EXPIRATIONS & REINSTATEMENTS****A. Expirations Due to Non-Renewal (424 Total: 143 Active; 281 Inactive)**

The Executive Director informed the Board the following persons failed to renew their CPA Certificates or CPA Inactive Status registration for 2016, and accordingly, were notified by mail on March 1, 2016 (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.

<b>Name</b>	<b>Credential Number</b>	<b>Certification Status</b>
Nancy Markley Adams	22213	Active
Yogesh Agrawal	27751	Active
Jan Daigle Alleman	15793	Active
Susan Ilene Andrews	25380	Active
Ferri Prasetyo Ang	27772	Active
Kyle Joseph Arceneaux	24825	Active
Hyppolete Joseph Astugue	12875	Active
Gregory Joseph August	20646	Active
Cynthia Pearson Avin	25642	Active
Amy Alexander Batson	23182	Active
Michael Dean Beckel	20861	Active
James Frank Betts , Jr.	11793	Active
Gerard J. Bielak	25026	Active
Blaine Michael Bonaventure	25387	Active
Julie C. Bonnette	21316	Active
Scott Christopher Booren	27125	Active
Brittany Elizabeth Braun	27285	Active
David W. Bullock	22044	Active
Margaret W. Bumm	14119	Active
Julie Layne Burkey	21773	Active
Phyllis Eagan Cassidy	12943	Active
James Nathan Collinsworth , Jr.	15476	Active
Stephen Wayne Cosminski	27630	Active
Patrick Cornelius Cotter	25261	Active
Mary Beth Cox	23925	Active
Matthew J. Craig	26000	Active
Courtland Adam Crouchet , Sr.	21794	Active
Dana Lyn Cupit	16897	Active
Darius Christopher Davenport	27702	Active
Scott Daniel Deichmann	22289	Active
Kurt Roger Demmerly	22067	Active
John B. deVay	19934	Active
Daniel V. Dooley	11277	Active
Frederic Eastman Drew , III	18493	Active
Wayne Clarence Dussel, Jr.	26541	Active
Ronald Wade Dutton , Jr.	27843	Active

David Allen Edgar	23017	Active
Raphael J. Eiffert , Jr.	02371	Active
Peter Ejirika	26569	Active
Bart John Ferrell	27811	Active
Raymond Dennis Ford	17591	Active
Marty W. French	24621	Active
Lisa A. Friel	25381	Active
Kyle Robert Funck	26685	Active
John Milton Gathings	14815	Active
Donald Joseph Gauci	20242	Active
Kimberlee Sundquist Gelbke	23029	Active
Cheryl Anne Golich	25323	Active
Steven Mark Grishman	17105	Active
James Anthony Guillot	22560	Active
Jeremy Steven Hader	24701	Active
Robert Laurence Hawley	25066	Active
Diane Swalm Hay	27009	Active
Brian Philip Hebert	24198	Active
Karen L. Heiser	17561	Active
Makenzie Leigh Hill	26441	Active
Matthew Hirsch	19540	Active
Laura Graham Hirschfeld	21848	Active
Bonnie Willard Hodges	20258	Active
Rebecca Jean Houston	27260	Active
Larry Earl Hudnell	11294	Active
Stephen Loyce Hughey	18809	Active
Dale Lamar Hutchison	16811	Active
John Aron Johnson	20374	Active
Sylvia J Johnston	26856	Active
Jenifer Susanne Jones	21864	Active
Elias F. Joseph	12190	Active
William James Kartsimas , II	25885	Active
Steven Joseph Kiffe , Jr.	10898	Active
Nicole Evette Kimes	25243	Active
David C. King	08423	Active
Christine Ely Knobloch	20905	Active
James Nolan Koch	15047	Active
Louis Raymond LaBruyere , III	09578	Active
Frederick G. Lake	02474	Active
James Carroll Lawrence	03863	Active
Martha Elizabeth Levy	17197	Active
Christopher Robinson Lewis	22440	Active
Yanan Li	26509	Active
Jackalyn C. Livingston	24754	Active
Gary John Martin	12774	Active
Laura Frances Martin	27761	Active
Erica Leigh Martin	26225	Active
Emily M. Massoth	27197	Active

Randalyn Matthews	25578	Active
Dana Shawn Mauldin	17494	Active
Lawrence E. Mayeaux , II	21407	Active
Thomas Lane McCormick	10095	Active
Faith Alexis McCoy	27760	Active
Zebee McCullough	25689	Active
Duran McDew	27130	Active
Flo G. Meadows	22859	Active
Hugh V. Miller , III	16314	Active
Brennan Michael Millet	26785	Active
Paula Jane Mistretta	24926	Active
Russell D. Moore	25738	Active
Gretchen A. Najolia	27173	Active
Cynthia Marie Norman	24321	Active
Chukwuemeka Johnpaul Ogbuokiri	27071	Active
Chad E. Olinde	19337	Active
Douglas Dan Penner	27198	Active
Kathleen Marie Perra	22878	Active
Peggy Meyer Persac	14195	Active
James Emmanuel Ponce	27419	Active
Brenda J. Potter	22716	Active
Kenneth Joseph Rachal	15083	Active
Dipti Mellissa Ravichandran	25797	Active
Jeffrey David Reda	26229	Active
Paul Raymond Richard , Jr.	23327	Active
Clinton Chappell Richardson	26811	Active
Jed B. Rimmer	26735	Active
James E. Ryder , Jr.	04237	Active
Theresa McLin Samaha	20323	Active
Ronald J. Savoie	19363	Active
David W. Scheuermann	22176	Active
James Shriver Schnieders , Jr.	15287	Active
Michael Joseph Schoen , Jr.	25869	Active
Karl Edward Schwabauer	23872	Active
Bryan D. Scofield	27888	Active
Eric Peter Sella	16994	Active
Heather Comeaux Sellers	24947	Active
Zakkiyya Y Shakir	27573	Active
James E. Shields , Jr.	20096	Active
Edward Tillery Simmons	26341	Active
Mary Evans Stampley	15330	Active
Patricia Marie Territo	20796	Active
Tiffany C. Thibodeaux	24311	Active
Kathy M. Thompson	25563	Active
Shaun Eric Tobin	27531	Active
Leasa Richardson Tomlin	22794	Active
Karla Rader Turner	18914	Active
Robert Carmichael Veazey	12915	Active

Charles Lyle Walker , Jr.	20348	Active
Elizabeth Willis Waterman	15406	Active
William Russell Wells	13906	Active
John Hoyt Williams	10649	Active
Jessica Morris Wise	25685	Active
Julius Friedrich Woessner , Jr.	10259	Active
Tena Patterson Yeary	27085	Active
Ava Sue Yellott	21710	Active
Robert Alan Yokem	26893	Active
Stephen Andrew Yost	24185	Active
Elizabeth Fitzgerald Zimanski	20454	Active
Rhonda Jungles Albritton	20638	Inactive
Jonathan Neill Aldrich	26023	Inactive
Byron Paul Allemand	24894	Inactive
Carlos A. Alzate	22978	Inactive
Michael Owen Amadon	12874	Inactive
John Burton Anderson	19944	Inactive
Newton Steele Andrews , II	19921	Inactive
Petros Panayiotis Aristidou	21301	Inactive
Harold J. Attaway	16144	Inactive
Jayaprasada Rao Badugu	13965	Inactive
Bolden Bankston , Jr.	05352	Inactive
David Milburn Barefield	17649	Inactive
Sherry Wiggins Barmore	22249	Inactive
Karen Lynette Beck	22253	Inactive
Patrice Anne Becker	18274	Inactive
Stephen T. Becnel	13567	Inactive
Bridgit Bellini	20215	Inactive
Stephen Belsterling	26960	Inactive
Leslie Ann Berardo	15018	Inactive
Kathy Langenstein Berlin	21089	Inactive
Daniel Joseph Bevan	16862	Inactive
JoAnn Olivier Beyt	17959	Inactive
Ramon Vega Biggio	19466	Inactive
Teri Posner Binder	23188	Inactive
Linda W. Blakely	23403	Inactive
Terry J. Blanchard	22259	Inactive
Debra D. Boehringer	20192	Inactive
Charles O. Bolt	11978	Inactive
Kenneth P. Bonin	22758	Inactive
John Leo Bosch	18413	Inactive
Clinton Joseph Bourgeois	04715	Inactive
Wayne Lewis Bourgeois	14717	Inactive
Yves Joseph Bourgeois	15452	Inactive
Robert R. Brooksher	09441	Inactive
Rachel J. Bryant	23198	Inactive
Theresa Blank Buckley	18979	Inactive
Donald J. Bugea , Jr.	16058	Inactive

Linda R. Buras	14755	Inactive
Andre Brian Burvant	21102	Inactive
Patty S. Byone	19719	Inactive
Leo Pierre Cailleteau , Jr.	07610	Inactive
Francis Phillip Caliva , Jr.	07016	Inactive
Donald Kenzie Cameron , III	16172	Inactive
David Capodanno	26914	Inactive
Denise A. Carvalho	15240	Inactive
George Rangely Cash , Jr.	20882	Inactive
Angelique S. Chaney	20783	Inactive
Carla Hendrickson Chassaignac	16756	Inactive
Christy L. Chauvin	20953	Inactive
Robert Lee Chenevert	13838	Inactive
Thomas James Clark	15473	Inactive
W. Philip Clinton	16715	Inactive
Carl M. Corbin , Jr.	25572	Inactive
Wilma C. Cowart	09223	Inactive
William F. Cummer , Jr.	08527	Inactive
Douglas Van Cunningham	20680	Inactive
Russell Earl Danzy	12665	Inactive
Thomas DeFrancesch	15489	Inactive
James Mark Delatte	13847	Inactive
Jean Anne Derr	23444	Inactive
Luther Andrew Dews	19664	Inactive
Myra Bazile Dialekwa	23808	Inactive
Helen Folse DiLeo	16731	Inactive
Patrick Lawler Dominick	15491	Inactive
Judy Dyson Ducharme	07020	Inactive
Terri Briggs DuCote	19743	Inactive
Miriam Hardy Dyess	17688	Inactive
John M. Easom	22300	Inactive
Amy Edwards	23164	Inactive
Neysha Vanover Elliott	23234	Inactive
Richard Stephen Ensminger	10334	Inactive
Steven Louis Ernest	17452	Inactive
Danielle Leigh Fabre	26242	Inactive
James Alan Faircloth	20235	Inactive
Terry Bartley Farrell	16065	Inactive
Carla Anderson Feld	18959	Inactive
Stacey Fountain Ferrara	22387	Inactive
Herman F. Fichtner	13583	Inactive
Robin Kilpatrick Fincher	20028	Inactive
Mark David Freneaux	19903	Inactive
Brian E. Friend	16515	Inactive
Nicholas E. Fry	15119	Inactive
Brenda Pyles Garner	20002	Inactive
Stephen Lynch Garwood	15507	Inactive
Martha Fabacher Gaspard	21829	Inactive



Suzanne Giambrone	26773	Inactive
Victor James Giancola	14147	Inactive
John J. Gilluly , Jr.	16222	Inactive
Jan Stuart Glade	11724	Inactive
Philip Stewart Goerner	22315	Inactive
Nicholas Gorenc	08765	Inactive
Moina Agnelly Gray	09496	Inactive
Lynn C. Graybar	16639	Inactive
Hunter Vann Greene	20700	Inactive
Cynthia Elise Greer	17475	Inactive
Chester Poole Grigsby , Jr.	02461	Inactive
James W. Grissom	20249	Inactive
Jill Davis Gsell	20701	Inactive
Leo Anthony Guenther	01666	Inactive
Dicky J. Guidry	12676	Inactive
Stephanie M. Guillory	15928	Inactive
James Howard Haddox	09497	Inactive
Deborah Tschirhart Hakert	15418	Inactive
Paul Clark Hancock	13996	Inactive
Stephanie Christine Hankins	26414	Inactive
Dennis Leland Hart	17569	Inactive
B. Nafeeza Hassan	19292	Inactive
Thomas Williford Hasselle	11019	Inactive
Velonna Diane Heins	23654	Inactive
Danny Ray Hendricks	10176	Inactive
Michael L. Hendrickson	26571	Inactive
Suzanne Randazzo Herman	15378	Inactive
Paul R. Herring	19781	Inactive
Terry Simon Hightower	24985	Inactive
Melonie L. Himel	24725	Inactive
Thomas F. Hobart , Jr.	08524	Inactive
Barry James Hooper	19042	Inactive
Doris Smith Horaist	20018	Inactive
Allen Emmett Jehle	13721	Inactive
Maribeth Nicodem Jenquine	20022	Inactive
Wilburn Franklin Jones , Jr.	01242	Inactive
Lyda Lynn Jordan	23973	Inactive
Beth Paul Keith	17307	Inactive
Virginia Kroncke Kelly	16695	Inactive
Adoraliese Johanna Klimkiewicz	18027	Inactive
Donald Stafford Kramer	12719	Inactive
Erich A. Kraus	15048	Inactive
Paula Kay Kreissler	20032	Inactive
Maureen S. La Noue	19304	Inactive
James Robert Lackie	12848	Inactive
Rodney James Lacoste , Jr.	20037	Inactive
William B. Lancaster	18547	Inactive
Walter L. LaRose	19801	Inactive

Kelsey Elizabeth Lee	27232	Inactive
Thomas L. LeMaire	19807	Inactive
Li-Fong Lin	16400	Inactive
Stephen K. Lindamood	19562	Inactive
Nerry Livingston , Jr.	21881	Inactive
Michelle H. Lofland	23467	Inactive
Linda Howard Long	20494	Inactive
Georgie Mulcock Lutz	19074	Inactive
Michael W. MacKenzie	06944	Inactive
Shannon Dockery Madden	19819	Inactive
Roxanne H. Magaw	16228	Inactive
Frank D. Maggio	22127	Inactive
Mirza A. Martin	20737	Inactive
Robert Charles Marz	23296	Inactive
Dennis Matzdorff	18199	Inactive
James R. Mauldin	18839	Inactive
Hilliard B. McClendon	02113	Inactive
Rex Wampler McDowell	16958	Inactive
Terri Lynn McField	19787	Inactive
Terry T. McGee	22372	Inactive
Shawana Jenelle McGee	24745	Inactive
Michelle Marie McMillan	23501	Inactive
James Ronald Meador , Jr.	17749	Inactive
Armando G. Mendive , Jr.	05369	Inactive
Kathryn Ann Mettelka	18850	Inactive
Timothy Wayne Miciotto	05370	Inactive
Gail Hachtel Miller	17751	Inactive
Kevin Wade Moffett	23994	Inactive
Lynn Voigts Moffett	23367	Inactive
Michael Lee Moore	22379	Inactive
Kathleen Tippit Moore	16078	Inactive
Lawrence E. Morgan , Jr.	09663	Inactive
Charles E. Morgan	24122	Inactive
Anissa Ann Morrison	22142	Inactive
Toni T. Murphy	20974	Inactive
Daniel Joseph Neil	17497	Inactive
Lori A. Neupert	20357	Inactive
Claude Nixon , Jr.	03866	Inactive
Deborah Tindell Norris	15267	Inactive
Darlene Sue Norris	16582	Inactive
Jonathan Delali Nyaku	26550	Inactive
Rene Dennis Ordogne	10839	Inactive
Nicholas Clay Ourso , Jr.	08805	Inactive
Alfred Alton Parden , Jr.	06909	Inactive
Claire Remond Patrick	15812	Inactive
Paula Lynette Peck	19546	Inactive
Randi Marchand Peltier	21403	Inactive
Melinda S. Petersen	22160	Inactive

John G. Peterson	13102	Inactive
Livia Lynn Peterson	19843	Inactive
Dawn Alexander Pisciotta	19939	Inactive
Dianna Kay Pohl	20424	Inactive
Jennifer Catherine Politz	23322	Inactive
Carmen M. Garcia Pomares	16963	Inactive
Jeff Poole	24124	Inactive
Patricia Anne Porter	21918	Inactive
Debbie Raley Prendergast	17385	Inactive
John Thomas Price , III	11859	Inactive
Charles K. Pulliam	19116	Inactive
Diane Diez Purcell	19232	Inactive
Marcia Raskin	15493	Inactive
Lisa Caroline Reeder	26503	Inactive
Robert Irving Reisfeld , Jr.	14204	Inactive
Lynda Merritt Renschen	19598	Inactive
Earl Cyril Reynolds	14865	Inactive
Wendy Alyse Reynolds	21666	Inactive
Sherry Elaine Richey	19356	Inactive
Eric Rifkin	26768	Inactive
Lila Gilbert Rivas	16165	Inactive
Raoul William Robert	08526	Inactive
Nancy Cenac Robichaux	15001	Inactive
Gregory Joseph Rodrigue	18623	Inactive
Marcos A. Rodriguez	24143	Inactive
Alyse Albritton Rodriguez	26934	Inactive
Katherine M. Romero	26913	Inactive
Charles M. Roques	11212	Inactive
Georgiana Russell Rushing	20090	Inactive
Brittany Anzalone Russell	23603	Inactive
William Joseph Ryder	21729	Inactive
Frank Sagnibene , III	21673	Inactive
George D. Sanders	15384	Inactive
Marilys Monica Saul	21925	Inactive
Laura Melvin Sawtelle	23528	Inactive
Stephanie Adams Scheuermann	20634	Inactive
Roger A. Schmidt	17049	Inactive
Douglas M. Schmidt	11717	Inactive
E. Michael Schofield	19860	Inactive
Louis Gravois Schott	21937	Inactive
David Richard Schroeder	15580	Inactive
William Gunter Scott	11299	Inactive
Louis James Segar , Jr.	19616	Inactive
Rosalind W. Seicshnaydre	20095	Inactive
Diane L. Share	19637	Inactive
Helen Hernandez Shaw	22647	Inactive
William Warrick Shea	14838	Inactive
Margaret Louise Shelton	19181	Inactive

Jimmie D. Simmons	16441	Inactive
Robert Wayne Simpson	17487	Inactive
Gayle L. Singletary	19374	Inactive
Brenda A. Smith	24852	Inactive
Loren Lester Smith	18410	Inactive
Michel B. Smith	16046	Inactive
Deborah Marie Smith	16302	Inactive
Michael Earl Smith	01447	Inactive
Danese Smithson	23652	Inactive
John E. Sonnier	19623	Inactive
Kenney Unsworth Steinbrecher	14917	Inactive
Dennis R. Stevens	20552	Inactive
Marie Burge Sullivan	19871	Inactive
Joseph L. Sullivan	24781	Inactive
Dennis Ray Switzer	06359	Inactive
Christine Acosta Tabor	16855	Inactive
Raymond Eugene Tangney	22415	Inactive
Kelly Colvin Tarricone	24942	Inactive
Andrew C. Tarver	21454	Inactive
Lakshmi U. Tatikonda	14228	Inactive
Craig Joseph Tauzin	12706	Inactive
Fadra Marie Theriot	18778	Inactive
Kenneth J. Thibodeaux	23723	Inactive
Joel C. Thomas	02118	Inactive
Gary B. Tillman	19660	Inactive
John Gerhardt Toerner	19879	Inactive
Elizabeth Ann Trader	26073	Inactive
Dwain Traylor	18217	Inactive
Kelly Thomas Tullier	22660	Inactive
Karen Vaught Urankar	18090	Inactive
Connie Johnson Walden	17529	Inactive
Leigh Ann Walk	19638	Inactive
Ellen M. Walker	19994	Inactive
James R. Watson	02377	Inactive
Richard Thomas Weatherholt	10372	Inactive
Sankey Edgar Webb , III	13041	Inactive
Robert William Wells , IV	04249	Inactive
Hugh Matthew Westholz	24035	Inactive
Peter Clarence Wharton	21706	Inactive
Patrick Randolph Wheeler	21972	Inactive
Susan Riecke White	15080	Inactive
Charline Wilkes	16950	Inactive
Mary Hankamp Williams	19772	Inactive
Peter Griffin Williston	15176	Inactive
Vicki Delahoussaye Wilson	16910	Inactive
Geraldine J. Wimberley	16392	Inactive
Brenda C. Winston	25245	Inactive
Donald Louis Youngblood , Sr.	01687	Inactive

John Michael Zazulak	06975	Inactive
Janice S. Zazulak	16560	Inactive
Steven A. Zeringue	16055	Inactive
Dana Anne Zukierski	25450	Inactive

**B. Reinstatements of Certificates / Inactive Status That Expired March 2016  
Same Year Reinstatements**

The Executive Director informed the Board the following CPAs and CPA Inactive Status Registrants with expirations on March 1, 2016, reinstated their CPA Certificates or CPA Inactive Status registrations. **(104 Total: 39 Active and 65 Inactive Status):**

<b>Name</b>	<b>Certificate No.</b>	<b>Certification Status</b>
Ferri Prasetyo Ang	27772	Active
Kyle Joseph Arceneaux	24825	Active
Blaine Michael Bonaventure	25387	Active
Stephen Wayne Cosminski	27630	Active
Courtland Adam Crouchet, Sr.	21794	Active
Dana Lyn Cupit	16897	Active
Frederic Eastman Drew , III	18493	Active
Ronald Wade Dutton , Jr.	27843	Active
John Milton Gathings	14815	Active
Kimberlee Sundquist Gelbke	23029	Active
Cheryl Anne Golich	25323	Active
Larry Earl Hudnell	11294	Active
Nicole Evette Kimes	25243	Active
Christine Ely Knobloch	20905	Active
Frederick G. Lake	02474	Active
Christiopher Robinson Lewis	22440	Active
Erica Leigh Martin	26225	Active
Gary John Martin	12774	Active
Randalyn Matthews	25578	Active
Zebee McCullough	25689	Active
Flo G. Meadows	22859	Active
Cynthia Marie Norman	24321	Active
Chad E. Olinde	19337	Active
Douglas Dan Penner	27198	Active
Peggy Meyer Persac	14195	Active
Brenda J. Potter	22716	Active
Kenneth Joseph Rachal	15083	Active
Dipti Mellissa Ravichandran	25797	Active
James E. Ryder , Jr.	04237	Active
Ronald J. Savoie	19363	Active
Bryan D. Scofield	27888	Active
Eric Peter Sella	16994	Active
James E. Shields, Jr.	20096	Active
Jennifer Lynn Spurgeon	26743	Active
Tiffany C. Thibodeaux	24311	Active

Charles Lyle Walker, Jr.	20348	Active
Jessica Morris Wise	25685	Active
Tena Patterson Yeary	27085	Active
Elizabeth Fitzgerald Zimanski	20454	Active
Rhonda Jungles Albritton	20638	Inactive
Jonathan Neill Aldrich	26023	Inactive
Byron Paul Allemand	24894	Inactive
Carlos A. Alzate	22978	Inactive
Cynthia Pearsn Avin	25642	Inactive
David Milburn Barefield	17649	Inactive
Bridgit Bellini	20215	Inactive
Charles O. Bolt	11978	Inactive
Theresa Blank Buckley	18979	Inactive
Christy L. Chauvin	20953	Inactive
Myra Bazile Dialekwa	23808	Inactive
Miriam Hardy Dyess	17688	Inactive
John M. Easom	22300	Inactive
Amy Edwards	23164	Inactive
Neysa Vanover Elliott	23234	Inactive
James Alan Faircloth	20235	Inactive
Robin Kilpatrick Fincher	20028	Inactive
Mark David Freneau	19903	Inactive
Brian E. Friend	16515	Inactive
Kyle Robert Funck	26685	Inactive
Victor James Giancola	14147	Inactive
Lynn C. Graybar	16639	Inactive
Deborah Tschirhart Hakert	15418	Inactive
Stephanie Christine Hankins	26414	Inactive
Karen L. Heiser	17561	Inactive
Danny Ray Hendricks	10176	Inactive
Terry Simon Hightower	24985	Inactive
Lyda Lynn Jordan	23973	Inactive
David C. King	08423	Inactive
Adoraliese Johanna Klimkiewicz	18027	Inactive
Paula Kay Kreissler	20032	Inactive
Walter L. LaRose	19801	Inactive
Thomas L. LeMaire	19807	Inactive
Stephen K. Lindamood	19562	Inactive
Shannon Dockery Madden	19819	Inactive
Frank D. Maggio	22127	Inactive
Rex Wampler McDowell	16958	Inactive
Terri Lynn McField	19787	Inactive
Paula Jane Mistretta	24926	Inactive
Kevin Wade Moffett	23994	Inactive
Lynn Voigts Moffett	23367	Inactive
Deborah Tindell Norris	15267	Inactive
Melinda S. Petersen	22160	Inactive
Carmen M. Garcia Pomares	16963	Inactive

Diane Diez Purcell	19232	Inactive
Earl Cyril Reynolds	14865	Inactive
Marcos A. Rodriguez	24143	Inactive
Georgiana Russell Rushing	20090	Inactive
George D. Sanders	15384	Inactive
Louis Gravois Schott	21937	Inactive
Rosalind W. Seicshnaydre	20095	Inactive
Heather Comeaux Sellers	24947	Inactive
Margaret Louise Shelton	19181	Inactive
Gayle L. Singletary	19374	Inactive
Brenda A. Smith	24852	Inactive
Deborah Marie Smith	16302	Inactive
Kenneth J. Thibodeaux	23723	Inactive
Kathy M. Thompson	25563	Inactive
Dwain Traylor	18217	Inactive
Patrick Randolph Wheeler	21972	Inactive
Charline Wilkes	16950	Inactive
Mary Hankamp Williams	19772	Inactive
Peter Griffin Williston	15176	Inactive
Geraldine J. Wimberley	16392	Inactive
Robert Alan Yokem	26893	Inactive

**VI. CPA EXAMINATION**

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

**Jan-Feb 2016 – 489 sections; 408 candidates (1.20 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>
<u>Louisiana:</u>								
Passed sect's	60	43.8%	61	50.0%	55	42.3%	51	51.0%
Failed sect's	<u>77</u>		<u>61</u>		<u>75</u>		<u>49</u>	
	137		122		130		100	
<i>National pass rate</i>		44.9%		55.4%		44.7%		47.4%

**Oct-Nov 2015 – 647 sections; 496 candidates (1.30 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>
<u>Louisiana:</u>								
Passed sect's	87	54.40%	85	53.10%	68	41.50%	83	50.90%
Failed sect's	<u>73</u>		<u>75</u>		<u>96</u>		<u>80</u>	
	160		160		164		163	
<i>National pass rate</i>		46.7%		55.0%		42.8%		47.1%

**July –August 2015 – 687 sections; 513 candidates (1.34 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>
<u>Louisiana:</u>								
Passed sect's	95	49.5%	62	42.2%	86	48.0%	90	53.3%
Failed sect's	<u>97</u>		<u>85</u>		<u>93</u>		<u>79</u>	
	192		147		179		169	
<i>National pass rate</i>		48.2%		59.2%		50.4%		51.3%

**April-May 2015 – 462 sections; 384 candidates (1.20 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>
<u>Louisiana:</u>								
Passed sect's	59	50.4%	55	48.3%	46	38.3%	49	44.1%
Failed sect's	<u>58</u>		<u>59</u>		<u>74</u>		<u>62</u>	
	117		114		120		111	
<i>National pass rate</i>		49.2%		57.6%		48.9%		50.9%

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

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>
<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>		44.6%		53.4%		44.1%		47.9%

**B. Candidates Passing Examination Sections – January/February 2016 (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.

<b>Name</b>	<b>Name</b>
David Adams	Kristin Leto
Ethan Allen	Dan Lin
Melissa Alonso	Andrew Lofaso
Stephen Andrieu	Christopher Lorio
Britney Benoit	Spencer Lormand
Abigail Boyd	Brittany Mahfouz
Justine Buckland	Josh Manuel



Mary Minor Butler  
Alyssa Cart  
Camille Chachere  
Ashley Clayton  
Curtis Cunningham  
Jessica Dallager  
William Eldredge  
Brittany Evers  
Fernando Gallardo  
Misty Gaudin  
Katherine Goode  
Amanda Halley  
Alaina Hanson  
Christopher Harless  
Robert Henderson  
Catherine Herman  
Nhi Hoang  
Phillip Hubble  
Evan Hull  
Kevin Kavanaugh  
Joseph Kelly  
Maia Key  
Nurab Khadka  
Corita Kraemer  
Alyson Kramer  
Taylor Landry

Mary Martin  
Chad McAdam  
Amier Mohammad  
Michael Nguyen  
Dennis O'Sullivan  
Muktiben Patel  
Frank Rabito  
Todd Rauch  
Alexander Roeling  
Mieke Roudolfich  
Chase Ruiz  
Corey Schexnayder  
Rebekah Schilling  
Pasang Sherpa  
Shelby Simon  
Nicholas Smith  
Jeffrey Springer  
Courtne Stellas  
Hunter G Storm  
Helen Strasner  
Johnathon Trahan  
Kyle Trehub  
Sarah Valentine  
Blaise Wabo  
Savannah Walker

### **C. CPA Examination Fees**

The Board's office received correspondence from the AICPA and NASBA regarding CPA examination fees. The correspondence was provided for the Board's review.

### **D. Next Version of Uniform CPA Examination**

AICPA and NASBA provided information on the next version of the CPA exam and its administration. The new exam will launch April 1, 2017.

- ✓ **Extension of testing window** - NASBA informs that each of the next four testing windows will be extended by 10 days, starting with the second quarter of 2016 (June 2016, September 2016, December 2016, and March 2017). The extension will be suspended for the June 2017 window, and reinstated for Q3 and Q4 of 2017 in order to mitigate scheduling issues due to score delays from the June 2017 window.
- ✓ **Score delay** - Calibration of the new exam for scoring to ensure validity/accuracy will delay the release of June 2017 scores to 10 weeks (August 14, 2017) instead of the average 20-day score release.
- ✓ **Break** - One 15-minute break will be offered to candidates during each section when test lengths increase to 4 hours for each. The break will not count as part of the 4 hour testing time.

- ✓ **Combination of sections** – NASBA and AICPA determined that combinations of passing current sections and future sections will count toward completing the exam requirement.
- ✓ **Cost increase** – REG and BEC will increase by one hour to 4 (same as AUD and FAR) with a corresponding increase from \$173.60 to \$193.45.
- ✓ **Review and appeal** – Fees for score review will increase from \$150-\$200 to \$240 per section and score appeals will increase from \$500 to \$550 plus \$100 per challenged item.

It is expected that the Board will receive requests for extensions from candidates who are affected by the score delay next summer, as it may be difficult to schedule a section on or after August 14, 2017 by September 10, 2017. Some candidates may have already lost credits because of the inability to re-sit from July 1 – August 14, 2017 also.

Core Message Points provided by AICPA were provided for the Board's review.

#### **E. Exam Related Requests – Request for Extension of Exam credit for FAR**

The Board was asked to reconsider a request previously presented at the January 2016 Board meeting based on new information.

The request was from a candidate who had credits for FAR (*expired 04/02/2016*), BEC (expires 11/28/2016), and REG (expires 02/26/2017). She had taken the remaining part, AUD, once in November and again in February 2016 without success. She plans to sit for the AUD section again in June.

Due to personal circumstances (moving out-of-town and becoming a significant caretaker of a terminally ill grandparent), the candidate requested that the Board extend the FAR credit.

The candidate's request and supporting documents were provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson, the Board unanimously approved an extension of the candidate's FAR exam credit until the expiration date of the BEC exam credit, November 28, 2016.

#### **F. Closure of Prometric Testing Site**

The Board's office received information that the newest Prometric testing site opened in Lake Charles in April 2014 has closed February 26, 2016 due to termination by the landlord. Louisiana now has 4 testing sites:

- Alexandria
- Baton Rouge
- New Orleans
- Bossier City

**G. Renewal of Authorization for Candidates Lists prepared by NASBA**

The Board considered an annual request from NASBA to release candidate lists (names, email addresses, and addresses) to interested parties. Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the request from NASBA for the release of candidate lists.

**H. NASBA Experience Verification Service**

The Executive Director shared that NASBA provided notice that it is launching a CPA Experience Verification Service aimed at providing accounting professionals worldwide with a reputable experience verification option for CPA licensure. It was created in response to the need for more coherent and standardized experience validation for international and domestic CPA licensure applicants.

The service is currently available in 10 jurisdictions (Illinois, Kentucky, Minnesota, Montana, Ohio, Oklahoma, Virginia, Washington, Washington, D.C., and Wisconsin), takes approximately 4-6 weeks, and the process includes an interview with a CPA with a comprehensive final report delivered to the Board of Accountancy in the end. The fee for international applicants is \$700; NASBA will provide more details on the domestic candidate service soon.

**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.

**1. Current CPA Applicants (Passed Exam After June 1999) (55)**

<b>Name</b>	<b>Certificate Number</b>	<b>License Issue Date</b>
Samuel Latunji Akinrinde	27988	2/18/2016
Casey Brooks Harper	27989	2/18/2016
Amie Lynn Daigle	27990	2/18/2016
Lindsey Marie Waltman	27991	2/18/2016
Catherine Blanchard Jeanice	27992	2/18/2016
Casey Pete Ange	27993	2/18/2016
Robert Elijah Clark	27994	2/18/2016
Gina Mancuso	27998	2/23/2016
Jacquelyn A. Gross	27999	2/23/2016
Rachel Stewart Rumbelow	28000	2/23/2016
Danielle Nicole Phillips	28001	2/23/2016
Joseph Christian Heidecker	28002	2/23/2016
Samuel Roy Finley	28003	2/23/2016

Nicole Ashley Faggard	28004	2/23/2016
Georgie Sartor Brown	28005	2/23/2016
Jonathan Harris Alario	28006	2/23/2016
Katelyn Marie Greaud	28007	2/23/2016
Christy C Cressend	28008	2/23/2016
Michael William Oliver	28009	2/23/2016
Claire Elizabeth Peltier	28010	2/23/2016
Warren Lenox Brown	28011	2/27/2016
John A. Roberts	28012	2/27/2016
Yi Zhang	28013	2/27/2016
Matthew James Losavio	28014	2/27/2016
Kaylie Milton Delk	28015	2/27/2016
Megan Leigh Olatin	28016	2/27/2016
Andrew Jacob Pancamo	28017	2/27/2016
Kayla Dayberry Purvis	28018	3/04/2016
Brooke Elizabeth Moore	28019	3/09/2016
Lisa Ann Meaux	28020	3/10/2016
Evan Albert Mount	28021	3/10/2016
Shayla Lynne Hastings	28022	3/10/2016
Todd Michael Rauch	28023	3/10/2016
Brittany Michelle Evers	28024	3/10/2016
Linda Dawn McEachrane	28028	3/30/2016
Jeffrey Lawrence Springer	28029	3/30/2016
Nurab Khadka	28030	3/30/2016
Madison Paige Correll	28031	3/30/2016
Lindsey Marie LaJack	28032	3/30/2016
Phuong T. Nguyen	28033	3/31/2016
Alyson Elizabeth Kramer	28034	3/31/2016
Curtis Cunningham	28035	3/31/2016
Robert Brandon Henderson	28036	3/31/2016
Kristi Rose Tatum	28040	4/08/2016
Zhaofei Zeng	28041	4/12/2016
Kevin Edward Kavanaugh	28042	4/12/2016
Corita C. Kraemer	28043	4/12/2016
Camille Elise Chachere	28044	4/12/2016
Abigail Victoria Boyd	28045	4/12/2016
Byron Eugene Pendleton	28046	4/12/2016
Mary Minor Butler	28047	4/12/2016
Mieke Roudolfich	28048	4/12/2016
David Michael Adams	28049	4/12/2016
Chad Michael McAdam	28050	4/12/2016
Wesley W McConnell	28052	4/14/2016

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the above CPA Certificates.

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

<b>Name</b>	<b>Certificate No.</b>	<b>Re-issue to Active Date</b>
Mary Louise Hogan Beach	21377	3/09/2016
Yvonne Centanni Evans	20883	4/08/2016

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the reissuance of the above CPA Certificates.

**B. Reinstatements of Prior Actives (Licenses) by Executive Director (22)  
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 Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements):

<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Anthony Joseph Jr. St. Angelo	22652	3/06/2016
Jerry Carlisle	08350	2/21/2016
William Steve Cating	19489	3/09/2016
Helene Anne Cerise	18318	3/08/2016
Allison Civello	23212	1/14/2016
Senetra Ruth Drost	15229	1/14/2016
Virginia Johnson Gleason	24667	1/15/2016
Thomas More Guidroz	19030	2/27/2016
Laura Brosset Gulino	19529	3/14/2016
Samuel Joseph Guzzo	21155	3/09/2016
Michael Gerard Johnson	22112	2/27/2016
Madeline Glynn Leithman	19312	4/12/2016
Richard Lee Monaghan	24857	3/31/2016
Wayne Allen Pfeister	23518	2/18/2016
Patrick Clark Powers	14198	1/30/2016
Kim O'Connor Ramsey	19117	4/12/2016
Stephanie C. Smith	26094	3/09/2016
Gina Marie Scavo Sonnier	22174	3/14/2016
Tom Turnbow Jr.	20562	2/27/2016
Jennifer Albert Welsch	23127	3/04/2016
Margaret Ward Willingham	22924	2/27/2016
Carmen Savant Willis	21020	4/10/2016

**C. Reinstatements of Prior Actives (Licenses) to Inactives by Executive Director (1)  
Prior Year Reinstatement**

The following CPAs were initially licensed, later elected not to renew their licenses, and recently submitted applications to reinstate to Inactive status. The Executive Director evaluated the applications and reinstated the CPA Certificates, subject to ratification by the Board.

Upon motion by Mrs. Alizadeh, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified the reinstatement of the following CPA Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Inactive Certification Reinstatement Date</b>
Tiffany Norman Brown	25421	2/26/2016

**D. Reinstatements of Prior Inactive (Certificates) by Executive Director (1)  
Prior Year Reinstatement**

The following CPA has never been actively licensed, elected not to renew their Inactive certificate, and recently submitted an application to reinstate to inactive status. The Executive Director evaluated the application and reinstated the CPA Certificate, subject to ratification by the Board.

Upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the reinstatement of the following CPA Certificate:

<b>Name</b>	<b>Certificate No.</b>	<b>Inactive Certification Reinstatement Date</b>
Erma Schambach Hall	15770	2/25/2016

**E. Approval of Reciprocal Certificates Issued by the Executive Director (8)**

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 Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Kevin W. Tolson	27995	2/18/2016	MD, TX
Rodney Darren Case	27996	2/18/2016	TX
Jacqueline Del Ainsworth	27997	2/18/2016	TX
Stephanie M. McMillan	28026	3/10/2016	TN
Craig Thomas Taylor	28027	3/10/2016	AL
Lori Tameka Liddell	28037	3/31/2016	MS
Patricia Tracey Basford	28038	3/31/2016	FL

Virginia Carol Risher   28051                                 4/12/2016                                 TN

**F.      Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (2)**

The following individuals submitted Transfer of Grades applications for Louisiana Certificates. The Executive Director evaluated the applications and the applicants' experience and issued CPA Certificates, subject to ratification by the Board.

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

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Kimberly Shea Thomas	28025	3/10/2016
West Alan Duncan	28039	4/01/2016

**VIII.   CPA FIRM PERMITS AND FIRM RELATED ISSUES**

**A.      Expirations due to Non-Renewal (80)**

The Executive Director informed the Board the following firms failed to renew their CPA Firm Permit registration for 2016, and accordingly, were notified by mail on March 1, 2016 their Firm Permit registration has expired. Their firms were removed from the Board's roll of registered firms with valid Permits.

<b>Name</b>	<b>Firm Permit No.</b>
Jan S. Glade, CPA (APC)	0126
James Lawrence, CPA	0441
David C. King, Ltd., APAC	0620
Steven J. Kiffe, CPA	0639
Larry E. Hudnell, CPA	0969
Eubank & Betts, PLLC	1022
Williams, Weiss, Hester & Company, PLLC	1038
James Edward Perron, Jr., CPA	1134
Charles Cody White, Jr., CPA	1160
John L. Biggs, CPA	1210
David Domengeaux, CPA	1322
Paul Thomas Gariepy, Jr., CPA	1367
Steven M. Grishman, CPA	1384
Michael Joseph Guidry, CPA	1388
Mary Lyle Janousek, CPA	1439
Eli F. Joseph, CPA	1449
Louis R. LaBruyere, III, CPA	1467
Nancy DeRose Pierce, CPA	1585
John T. Price III, CPA	1594
Eric P. Sella, CPA	1643
Karla Rader Turner, CPA	1713

Robbert W. Vorhoff, CPA	1720
Raphael J. Eiffert, Jr., CPA	2267
James N. Collinsworth, Jr., CPA	2416
Marvin Raymond Brown, CPA	2488
Ronald J. Faust, CPA, LLC	2538
Terranova & Prejean, CPAs, APPCs	2627
Pickett & Company, CPAs	2819
James N. Koch, CPA	2913
Daniel B. Capobianco, Jr., CPA	2933
Beyer, Stagni & Company, ACCPAs	2943
Nicholson & Company, PLLC	3149
James E. Shields Jr., CPA	3286
EKS&H, LLLP	3575
Lytle & Wilson, P.C., CPAs	3594
Cohen & Lynch, L.L.C.	3930
Donna T. Olivier, CPA	4148
Rizzutto & Thornton, LLC	4172
Germaine Y. Gross, CPA & Consultant, LLC	4198
David A. Prevost, CPA	4239
John Cremaldi, CPA, LLC	4307
Douglas Davidson, CPA, LLC	4413
Stacy M. Smith, CPA	4440
Mary Beth Cox, CPA	4446
Courtland A. Crouchet Sr., CPA, LLC	4489
Lana Cherie Odom, CPA, LLC	4515
P.C. Cotter, (A Professional Accounting Corporation)	4534
Brian S. Miller, Certified Public Accountant	4540
Michael Pitts, CPA	4569
Jean C. Findley, CPA, LLC	4585
Roy O. Taylor, Jr., CPA, LLC	4617
Benton, Duroy & Ivey, PC	4636
Taylor and Willis, CPAs, L.L.C.	4682
DGLF CPAs & Business Advisors, PC	4693
Barrett Consulting, APC	4706
Williams CPA Firm, PLLC	4710
Marty W. French, CPA (A Professional Corporation)	4715
Donna L. McGriff, CPA, Inc., PC	4737
Bradley S. Bourgeois, CPA	4836
Julie C. Bonnette, CPA, LLC	4865
Philip A. Garrett, CPA	4866
Leigh V. Medders	4878
Warren Bofinger, Jr., CPA, LLC	4897
CV Bailey Consulting, LLC	4920
James Miller, CPA, PC	4995
Anton & Chia, LLP	5022
Edward Richardson, Jr. CPA	5029
Sylvia Johnston, CPA, LLC	5032
Clifford J. Giffin, Jr. CPA	5053



Melanie B. Sawyer, CPA	5072
Douglas D. Penner, CPA	5107
Spicer Jeffries, LLP	5120
Kathie M. Romero, CPA	5155
Kendal R. Turner, CPA Accounting and Consulting, LLC	5158
Emily Massoth, CPA, LLC	5168
Baudean, LLC	5173
Leasa Tomlin CPA	5179
PP&D Accounting Services Inc.	5192
Jason F. Clausen, PC	5195
Amanda Vanderbrook, CPA, A Professional Corporation	5203

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2016 (14)  
Same Year Reinstatement**

The Executive Director informed the Board the following Firms with expirations on March 1, 2016, reinstated their Firm Permit registrations.

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Reinstatement Date</b>
Benton, Duroy & Ivey, PC	4636	3/30/2016
CV Bailey Consulting, LLC	4920	3/29/2016
Courtland A. Crouchet Sr., CPA, LLC	4489	3/29/2016
Daniel B. Capobianco, Jr., CPA	2933	3/29/2016
David A. Prevost, CPA	4239	3/29/2016
Paul Thomas Garipey, Jr., CPA	1367	3/30/2016
CV Bailey Consulting, LLC	4920	3/29/2016
Edward Richardson, Jr., CPA	5029	3/30/2016
Lana Cherie Odom, CPA, LLC	4515	3/14/2016
Leigh V. Medders	4878	3/30/2016
Mary Lyle Janousek, CPA	1439	3/30/2016
Philip A. Garrett, CPA	4866	3/30/2016
Spicer Jeffries, LLP	5120	3/30/2016
Marvin Raymond Brown, CPA	2488	4/11/2016

**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.

**1. New Firm Permits (12)**

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Cora Head Landry, CPA, LLC	LA	5310	2/10/16
Yvette B Anzalone CPA LLC	LA	5311	1/19/16
Elizabeth G. Brennan, LLC A Certified Public Accounting Company	LA	5312	2/27/16

Colby Williams, Certified Public Accountant, LLC	LA	5313	2/27/16
Watkins, Young, Hamaker & Bell, LLC	LA	5314	3/04/16
Barrett B. Daly APAC	LA	5315	3/04/16
Bonadio & Co., LLP	NY	5316	3/31/16
Paul Moore, CPA	MS	5317	4/09/16
Adele M. Wade, CPA	LA	5318	4/09/16
Helene Cerise LLC	LA	5319	4/14/16
Philip Mergist, CPA	LA	5320	4/14/16
Perez & LaCour LLC	LA	5321	4/14/16

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the above CPA Firm Permits.

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

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
DKBujol, LLC	LA	4656	3/08/2016
Sandra B. Wegmann, CPA, CIA	LA	4130	4/09/2016
Curtis P. Meaux, CPA	LA	2709	4/19/2016

Upon motion by Mrs. Alizadeh, seconded by Mr. Harris and unanimously adopted, the Board ratified the issuance of the above CPA Firm Permits.

**3. CPA Firms – Change in Name or Legal Entity (6)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Wise, Martin & Cole, L.L.C.	0094	Previously Jamieson, Wise & Martin, APAC	2/27/16
Schellman & Company, Inc.	4285	Previously LLC	2/26/16
Elizabeth A. Roden, CPA, LLC	4378	Previously unincorporated	3/21/16
Kidder and Schultz, Certified Public Accountants, LLC	4669	Previously Schultz Heather, CPA	1/21/16
Philip A. Ragsdale, CPA (APAC)	5185	Previously unincorporated	2/27/16
Curtis A. Moret, Jr., L.L.C.	3085	Previously unincorporated	3/04/16

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the above CPA Firm Permit name or type of legal entity changes.

**D. CPA Firms Retired or Canceled (9)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
C.J. Porta, Jr., CPA	0260	Prior to LLA
Robert Earl Ferrara, CPA	1354	Prior to LLA
W. Elizabeth R. Whitehorn, CPA, APAC	2187	Prior to LLA
James M. Campbell, CPA, APC	3520	Prior to LLA
A.V. Rizzutto, CPA, LLC	4088	2002
Brenda Winston, CPA, APAC	4389	2004
Purpera & Sloan, LLC	4587	2007
Valentine & Associates, CPAs, PLLC	5164	2014
Windham Brannon, P.C.	5245	2015

**E. Firm Name Change Requests for Board Consideration (2)**

R.S. §37:83(G) says ... no firm holding a permit shall use a professional or firm name or designation that is misleading about the legal form of the firm or about the persons who are partners, officers, members, managers, or shareholders of the firm, or about any other matter. However, names of one or more former partners, members, managers, or shareholders may be included in the name of the firm or its successor.

Board regulation §1707(D)(3) reads ... a CPA firm name is misleading within the meaning of R.S. 37:83.G if, among other things: ... (b) the CPA firm name includes the name of a person who is not a CPA.

Board regulation §1707(D)(4) reads ... A firm name not consisting of the names of one or more present or former partners, members, or shareholders may not be used by a CPA firm unless such name has been approved by the board as not being false or misleading.

The Board’s office received two name change requests for out-of-state CPA firms registered with Louisiana moving to “network” firm or brand names. The Board staff requested guidance on the requests, as the Board has not adopted rules regarding network firm names, as provided in UAA Model Rule language 14-1.

**1. O’Connor Davies, LLP to PKF O’Connor Davies, LLP**

This is a small NY firm with 29 equity partners licensed in NY and NJ. There is no ownership or structure change.

PKF International is a global network of accountancy firms. According to wikipedia, Pannell Kerr Forster was founded in 1969 when four accountancy firms from Australia, Canada, the UK, and the USA joined together to create an international association. Pannell is from William Henry Pannell’s UK firm of Pannell Fitzpatrick & Co. founded in 1869. Kerr and Forster were from Errol Kerr and William Forster’s USA firms in the early 1900s.

PKF is the common brand name to create an international accountancy brand – the name was shortened to PKF in 2000 and member firms are now adopting this name in their home markets or adding PKF as a prefix to the existing firm name.

The new letterhead PKF O'Connor Davies, LLP provided has a disclosure footnote that the firm is a member firm of the PKF International Limited network of legally independent firms.

## **2. McGladrey LLP to RSM US LLP**

This is a large national firm whose principal place of business is Chicago, IL.

McGladrey was a founding member of RSM International, a network of global independent accounting, tax and consulting firms. RSM is admittedly a trade name. RSM was derived from initials of original founding member *firms* (Robson Rhodes (UK), Salustro Reydel (France) and McGladrey (USA)).

McGladrey advised it changed its name to compete internationally with the Big 4, Grant, and BDO, similarly situated global associations of accounting, tax and consulting firms, “fully consistent with trade name protocols deployed by their competitors.”

It would seem that RSM US LLP is a single firm in the USA.

Currently, a similar firm permit registration with the Board is BDO US, LLP who changed from BDO Seidman, LLP in July 2010. The name change was presented to the board in April 2010 for consideration and approved. Appears BDO US, LLP is the U.S. member firm of BDO International – that is BDO US, LLP is a single firm in the USA.

Also registered with the Board is Grant Thornton, LLP from Missouri. Grant Thornton, LLP is the U.S. member firm of Grant Thornton International LTD, a network of independent firms. It appears that Grant Thornton, LLP is a single firm in the USA.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board approved the name change requests for the two out-of-state CPA firms registered with Louisiana.

The Board indicated that similar name change requests should continue to be brought to the Board for consideration.

## **F. Peer Review Items**

### **1. Peer Review Oversight Committee (PROC) Reports**

- i. Quarterly Report – The 2016 first quarter report and individual reports submitted by PROC Members on the AICPA Peer Review Program

administered by the Society of Louisiana CPAs was provided for Board review.

- ii. Annual Report – The annual report for 2015 provided by the PROC Members on the AICPA Peer Review Program administered by the Society of Louisiana CPAs was provided for Board review.

**2. National Peer Review Committee**

The Board’s office received the annual monitoring report of the NPRC (of AICPA) by NASBA’s Compliance Assurance Committee (CAC) and was provided for Board review.

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

**Peer Review Oversight Committee Report**

(reported below by calendar year of presentation at Board Meeting)

	2016 to present	2015**	2014	2013
<b>Engagement Reviews</b>	<b>38</b>	<b>91</b>	<b>84</b>	<b>45</b>
Pass	30	64	55	37
Pass w/def.	5	15	16	0
Fail	3	12	13	8
<b>System Reviews</b>	<b>51</b>	<b>100</b>	<b>65</b>	<b>40</b>
Pass	45	89	56	39
Pass w/def.	4	8	1	1
Fail	2	3	8	0
<b>Grand Total</b>	<b>89</b>	<b>191</b>	<b>149</b>	<b>85</b>

**\*\* Additional meeting information from 09/30/15 was submitted 01/29/16 and added to 2015’s column for April 2016 meeting**

Approved by Technical Reviewer				
Engagement Reviews - Pass	3	15		

No. PROC meetings during calendar year                      2                      9                      7                      5

**4. Report on Selected Staff Activity Stemming from Peer Reviews**

	Since 01/25/2016 (previous Board Meeting)	Calendar Year Jan. 2016	Calendar Year Jan. 2015	Calendar Year Jan. 2014	Calendar Year Jan. 2013	Calendar Year Jan. 2012
# Practice Restrictions *	0	0	5	8	30	31
# Extensions	1	1	5	6	12	7
# Provisional Permits	0	0	0	0	0	7
# Year End Changes	1	1	5	5	5	12
# First Fail Letters	1	2	18	28	24	15

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

**IX. RECURRING MATTERS AND DEFERRED ITEMS**

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

Ronald Gitz, LCPA CEO/Executive Director, discussed matters of interest to the Board and the profession.

**B. Legislative Items - Update**

Mrs. Saux updated the Board on legislative items of interest to the Board and the profession:

1. HB870 – Revisions relative to Louisiana Accountancy Act
2. HB239 – Requiring licensing boards to hold administrative hearings in the respondent’s parish
3. SCR65 – Creates a task force to study meaningful oversight of the professional healthcare licensing boards statutorily created within the Department of Health and Hospitals (in response to *N.C. Dental Examiners v. FTC*)

**X. CPE ITEMS**

**A. Review of CPE Report Forms for 2013-2015 Reporting Period**

Enforcement Administrative Assistant Ashley Bolden performed a desk review of more than 7,000 CPE Report Forms. The forms were reviewed for completeness, correct number of

CPE hours, whether the correct ethics course was completed, and correct number of Accounting and Auditing hours (for those required).

Findings included:

- 857 - Number of CPE forms returned to date
  - 294 – Description or Board approved Ethics missing
  - 226 – Courses not categorized/unable to determine if limits met
  - 337 – Incomplete form or other issues

**B. CPE Extension Update**

Mrs. Saux was appointed Investigating Officer for determination in these matters. To date, the following extension requests have been received:

	<u>2013-2015</u> <u>Report Period</u>	<u>2010-2012</u> <u>Report Period</u>
<b>Extension Agreements</b> (to January 31 <sup>st</sup> )	73	57
<b>Consent Orders</b>	92	13
- offered/accepted, in process (64)		
- requested extension, in process (28)		
<b>Total CPE Extensions</b>	165	70
 Extenuating Circumstances	 13	 11
 Failure to take Board-approved Ethics	 115	

**C. Failure to Submit CPE Reporting Forms**

To date approximately 500 licensed CPAs had failed to submit their CPE Reporting forms for the 2013 – 2015 reporting period. Letters will be mailed to these licensees informing them that the Board’s office had not received their completed CPE Reporting Form, and that the CPE form must be submitted to the Board’s office within ten days or their License will be expired.

**D. Audit of 2013 - 2015 CPE Report Forms**

Board staff will begin the process of conducting a random sample audit of CPE reporting forms for the 2013 – 2015 reporting period once all known extensions and consent orders are finalized, and responses are received by those contacted for failure to submit CPE Report forms.

**E. Electronic Reporting of CPE**

The Executive Director reported that the CPE module associated with CAVU was again demonstrated, but comments from staff are not positive. NASBA is upgrading its product for a Fall rollout and will be looked at again.

The Board reaffirmed its desire that all continuing education courses should be itemized annually by CPAs when renewing the CPA license; based on current noncompliance experience, reporting only the number of hours earned when renewing one's license without details doesn't seem likely to be complete.

**XI. NEW MATTERS**

**A. Appointment of Board Members to date**

**1. Seating of New Board Members**

Governor John Bel Edwards appointed one new Member to the Board effective April 13, 2016.

**a. Sue S. Alizadeh, CPA**

Mrs. Alizadeh is accounting director with Jefferson Parish Sheriff's Office in Harvey, Louisiana. She was appointed to replace Michael Bruno to represent parishes in the southeast portion of the state.

**2. Reappointment of Board Members**

Governor John Bel Edwards reappointed the following Members to the Board with varying effective dates.

**a. Letti Lowe-Ardoin, CPA (effective April 13, 2016)**

Mrs. Lowe-Ardoin is chief operating officer with Hannis T. Bourgeois, LLP CPAs in Baton Rouge, Louisiana, and is also an accounting professor at Louisiana State University. She was re-appointed to an at-large position.

**b. Michael D. Bergeron, CPA (effective April 13, 2016)**

Mr. Bergeron practices as a sole practitioner in the Firm of M. Bergeron & Company, CPAs, LLC in Houma, Louisiana. He was re-appointed to represent parishes in the southeast portion of the state.



**c. Lynn V. Hutchinson, CPA (effective April 16, 2016)**

Mrs. Hutchinson is employed in industry with Lincoln Builders, Inc. in Ruston, Louisiana. She was re-appointed to represent parishes in the “other” part of the state.

**3. Future Appointments or Reappointments are expected**

Board orientation for new members will be scheduled when final appointments are made.

**B. Retiring Member - Resolution  
Michael B. Bruno, CPA**

Upon motion by Mrs. Lowe-Ardoin, with a unanimous second, the Board approved the following resolution expressing recognition and gratitude to former Board Member, Michael B. Bruno, CPA for his years of service to the Board as summarized below:

“At its meeting of April 25, 2016, the State Board of Certified Public Accountants of Louisiana adopted the following **RESOLUTION**:

**WHEREAS**, our esteemed member, Michael B. Bruno, CPA has contributed to the guidance and destiny of the profession of public accounting by giving over eleven years of devoted service to membership on the State Board of Certified Public Accountants of Louisiana; and

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

**WHEREAS**, the current members of the Board realize how much he and his sound judgment will be missed;

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

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

The resolution is to be suitably formatted, printed on engraved letterhead, and signed by the current Board members for presentation to the former members.

**C. Professional Service Contracts, Legal Services for Fiscal Year Ending June 30, 2017**

**1. Adams & Reese, LLP**

The professional service contract for Adams & Reese, LLP for fiscal year July 1, 2016 through June 30, 2017, in the budgeted amount of \$15,000 was presented to the Board for review and approval.

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

**RESOLUTION**

The following Motion and Resolution was offered by Mr. Harris who moved for its adoption, and seconded by Mrs. Hutchinson at the April 2016 meeting of the State Board of Certified Public Accountants of Louisiana (the “Board”):

WHEREAS, obtaining legal representation is a necessity for the Board in order to effectively enforce the Louisiana Accountancy Act and the Board Rules of Professional Conduct; and

WHEREAS, the Board’s legal representation needs to be varied 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; and

WHEREAS, the Board’s contract for legal services with Adams & Reese, LLP shall be executed for the fiscal year July 1, 2016 through June 30, 2017, 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; and

WHEREAS, this resolution shall take effect immediately.

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana, pursuant to La. R.S. 42:262, does hereby retain and employ Adams & Reese, LLP as special counsel; and

BE IT FURTHER RESOLVED, that this Resolution and proposed contract described herein be submitted to the Attorney General for the State of Louisiana for approval.

The resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:             6    
NAYS:             0    
ABSENT:          1    
NOT VOTING:   0  

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 26<sup>th</sup> day of April, 2016.

**2.     The Derbes Law Firm, LLC**

The professional service contract for the Derbes Law Firm, LLC for fiscal year July 1, 2016 through June 30, 2017, in the budgeted amount of \$50,000 was presented to the Board for review and approval.

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

The following Motion and Resolution was offered by Mr. Bergeron who moved for its adoption, and seconded by Mrs. Lowe-Ardoin at the April 2016 meeting of the State Board of Certified Public Accountants of Louisiana (the “Board”):

WHEREAS, obtaining legal representation is a necessity for the Board in order to effectively enforce the Louisiana Accountancy Act and the Board Rules of Professional Conduct; and

WHEREAS, the Board’s legal representation needs to be varied 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; and

WHEREAS, the Board’s contract for legal services with the Derbes Law Firm, LLC, shall be executed for the fiscal year July 1, 2016 through June 30, 2017, 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; and

WHEREAS, this resolution shall take effect immediately.

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana, pursuant to La. R.S. 42:262, does hereby retain and employ the Derbes Law Firm, LLC, as special counsel; and

BE IT FURTHER RESOLVED, that this Resolution and proposed contract described herein be submitted to the Attorney General for the State of Louisiana for approval.

The resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:             6    
NAYS:             0    
ABSENT:         1    
NOT VOTING:   0  

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 26<sup>th</sup> day of April, 2016.

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

The professional service contract for Shows, Cali & Walsh, LLP for fiscal year July 1, 2016 through June 30, 2017, in the budgeted amount of \$10,000 was presented to the Board for review and approval.

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

**RESOLUTION**

The following Motion and Resolution was offered by Mrs. Lowe-Ardoin who moved for its adoption, and seconded by Mrs. Hutchinson at the April 2016 meeting of the State Board of Certified Public Accountants of Louisiana (the “Board”):

WHEREAS, obtaining legal representation is a necessity for the Board in order to effectively enforce the Louisiana Accountancy Act and the Board Rules of Professional Conduct; and

WHEREAS, the Board’s legal representation needs to be varied 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; and

WHEREAS, the Board’s contract for legal services with Shows, Cali & Walsh, LLP shall be executed for the fiscal year July 1, 2016 through June 30, 2017, 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 per hour for the performance of such services by law clerk personnel; and

WHEREAS, this resolution shall take effect immediately.

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana, pursuant to La. R.S. 42:262, does hereby retain and employ Shows, Cali & Walsh, LLP as special counsel; and

BE IT FURTHER RESOLVED, that this Resolution and proposed contract described herein be submitted to the Attorney General for the State of Louisiana for approval.

The resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:           6  
NAYS:           0

ABSENT: 1  
NOT VOTING: 0

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 26<sup>th</sup> day of April, 2016.

**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, 2016 – June 30, 2017 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; contracts for the PROC members for fiscal year July 1, 2016 – June 30, 2017 were prepared and ready for the PROC members' signature.

Upon motion by Mr. Harris, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved offering 2016-17 contracts to PROC members Mr. Lewis, Mr. Parker, and Mr. Updegraff.

**E. Communications**

The Executive Director presented information related to the Board's current communications and changes to improve communication platforms.

- A. **Website** – Proposal of up to \$9,000 received from Design the Planet including training (previously contracted in October 2010 for \$5,250)
  - Website needs to be made adaptable to smaller devices like smartphones and tablets
  - Security measures need to be updated; website is being hacked onto and other sites, including obscene sites, are being attached periodically
  - Website needs to be redesigned with more links and search features, and better streamlined text information
  - Analytical measures will be added (Google Analytics) to determine what pages are read, and how many people use the site
  - We want to be able to use plug-ins for a calendar (to reflect board meetings and reporting deadlines), YouTube videos, social media, and similar type features
  - Updating the website and making answers easier to find should help eliminate a lot of phone calls, freeing staff resources to focus on action items rather than answering common and often repetitive questions
  
- B. **Newsletter** – NASBA offered to assist. Samples were distributed to Board members for their input and preferences on color/theme, etc. It was noted that articles would be needed and board members were asked to contribute ideas and writings as time goes on.

- C. **Video** – NASBA has resources and offered to create short video on CPE rule changes.

## **XII. INFORMATION ITEMS AND ANNOUNCEMENTS**

## **XIII. REPORTS ON CONFERENCES / MEETINGS**

### **A. Annual Conference for Executive Directors**

March 15-17, 2016

Tucson, AZ

Mrs. Saux attended. Two major topics of concern were:

- Promotion of CGMA designation by non-CPAs – A majority of state boards are opining that non-CPAs cannot use the title CGMA (chartered global management accountant) and be in compliance with state laws and regulations including the use of credentials/titles (as stipulated in discussion paper made available at 2015 NASBA Annual Meeting) – use of CGMA by non-CPAs is a violation if UAA Model language or similar as agreed to by both NASBA and AICPA is used, which our state board has in large part.

LAA R.S. §37:83(C) reads “No person shall use or assume the title “certified public accountant” or the abbreviation “CPA” or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a certified public accountant, unless the person holds a valid active certificate issued as provided for in this Part or a privilege pursuant to R.S. 37:94.”

LAA R.S. §37:83(E) reads “No person or firm shall assume or use the title “public accountant”, “certified accountant”, “chartered accountant”, “enrolled accountant”, “licensed accountant”, “registered accountant” or any other title or designation likely to be confused with the title “certified public accountant” or use any of the abbreviations “CA”, “LA”, “RA”, “PA”, or similar abbreviations likely to be confused with the abbreviation “CPA”, unless such person or firm holds a valid active certificate or permit issued as provided for in this Part. The title “enrolled agent” or “EA” may only be used by individuals so designated by the Internal Revenue Service.”

NASBA is performing a state-by-state analysis to be presented at its upcoming regional meetings titled “Preventing Consumer Confusion.” Mrs. Saux asked for the Louisiana State Board’s position on this. After much discussion, the Board reached the following conclusion at this time:

Louisiana State Board members do not see use of “CGMA” or “Certified Global Management Accountant” by a non-CPA as an issue at this time.

Regarding advertising membership in the AICPA, AICPA’s agreement with NASBA provided that non-CPAs make it clear when referencing AICPA membership that they must use “non-CPA associate member of AICPA.” Non-compliance of the AICPA provisions would make those persons subject to discipline by the AICPA ethics division.

Further, Board members do not find the designation “CGMA” or “Certified Global Management Accountant” to be confusing or misleading to the public. Nor does it find the use of “CGMA” by a non-CPA on its face to be in violation of the LAA R.S. §37:83(E) which reads, in part, “No person or firm shall assume or use the title “public accountant”, “certified accountant”, “chartered accountant”, “enrolled accountant”, “licensed accountant”, “registered accountant” or any other title or designation likely to be confused with the title “certified public accountant” or use any of the abbreviations “CA”, “LA”, “RA”, “PA”, or similar abbreviations likely to be confused with the abbreviation “CPA”, unless such person or firm holds a valid active certificate or permit issued as provided for in this Part.”

Should the Louisiana State Board become aware of someone using CGMA in an adverse manner such as holding out as a CGMA firm, performing services as a CPA without being appropriately licensed, or advertising AICPA membership in a misleading manner inconsistent with the AICPA/NASBA agreement, it will investigate the matter.

- Planned consolidation of Peer Review Administering Entities by the AICPA – Boards expressed concern about the lack of transparency / discussion with NASBA and member boards about proposal to reduce the number of AE from 41 to 8-10, the aggressive timeline of implementing change, and the potential cost increases to firms.

**B. 21<sup>st</sup> Annual Conference for Legal Counsel**  
March 15-17, 2016  
Tucson, AZ

Mrs. Benefield attended.

**XIV. FUTURE MEETING / CONFERENCE DATES**

**A. NASBA Eastern Regional Meeting**  
June 7-9, 2016  
Asheville, NC

**B. NASBA Western Regional Meeting (includes Louisiana)**  
June 22-24, 2016  
Denver, CO



Mrs. Hutchinson, Mr. Bergeron, Mrs. Lowe-Ardoin, and Mrs. Saux may attend.

- C. **NASBA 109<sup>th</sup> Annual Meeting**  
October 30 – November 2, 2016  
Austin, TX

**XV. UPCOMING BOARD OFFICE HOLIDAYS**

May 30, 2016	Memorial Day
July 4, 2016	Independence Day

**XVI. NEXT BOARD MEETINGS**

**A. Future Board Meetings**

Wednesday, July 20, 2016 through Friday, July 22, 2016 has been previously reserved for the July 2016 Board meeting. Wednesday, July 20<sup>th</sup> will be the Board Orientation for new members.

Wednesday, October 19, 2016 through Friday, October 21, 2016 has been previously reserved for the October 2016 Board meeting. Wednesday, October 19<sup>th</sup> was reserved for any administrative hearings to be held.

The Board reserved Thursday, January 19, 2017 through Friday, January 20, 2017 for its January 2017 Board meeting. Wednesday, January 18<sup>th</sup> was reserved for any administrative hearings to be held.

**XVII. EXECUTIVE SESSION MATTERS**

In order to report on the status of compliance with Board Decisions and Consent Orders and status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chairman Mr. Tham on April 26, 2016 upon motion(s) made, as follows:

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board went into executive session on April 26, 2016 at 9:33 a.m. Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted, the executive session adjourned at 10:58 a.m.

**A. Motion for Rehearing or Reconsideration**  
**File No. 2014-2**

The Board considered the Motion for Rehearing or Reconsideration filed by Mr. Barrett. The Board, by a vote of 5-1, denied the Motion. Board Member Mrs. Hutchinson, Investigating Officer on this matter, took no part in the decision of this matter.

**B. Files Recommended To Be Closed With no Cause for Further Action**

File No. 2016-5  
File No. 2016-6  
File No. 2016-7  
File No. 2016-9  
File No. 2016-11  
File No. 2016-13  
File No. 2016-16  
File No. 2016-17  
File No. 2016-26  
File No. 2016-28  
File No. 2016-46  
File No. 2016-47  
File No. 2016-53

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh, the Board found no cause for *further* action and officially closed the above files.

**C. Files Recommended to Be Closed with No Cause for Action**

File No. 2013-14  
File No. 2014-21  
File No. 2014-25  
File No. 2015-20  
File No. 2015-42  
File No. 2016-8  
File No. 2016-39

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

**D. Acceptance of Reports**

Upon motion by Mr. Bergeron, 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.

**XVIII. ADJOURNMENT**

**Monday, April 25, 2016:**

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the meeting adjourned at 5:30 p.m. on April 25, 2016.

**Tuesday, April 26, 2016:**

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson and unanimously adopted, the meeting adjourned at 11:08 a.m. on April 26, 2016.