

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**April 27 - 28, 2017**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, April 27, 2017 and Friday, April 28, 2017 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:

Lynn V. Hutchinson, CPA	-	Chair
Michael D. Bergeron, CPA	-	Treasurer
Sue S. Alizadeh, CPA	-	Secretary
Letti Lowe-Ardoin, CPA	-	Member
Desireé Honoré Thomas, CPA	-	Member
Grady R. Hazel, CPA	-	Member

Absent was:

Nicholas J. Langley, CPA	-	Member
--------------------------	---	--------

Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Lisa A. Benefield	-	Deputy Director
	Andrew B. Joyner	-	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 Chair Mrs. Hutchinson at 9:06 a.m. on Thursday, April 27, 2017, upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted.

The meeting was called to order by Chair Mrs. Hutchinson at 9:05 a.m. on Friday, April 28, 2017, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh and unanimously adopted.

**I. CHAIR'S REPORT**

**A. Personnel**

1. Ms. Saux reported that the Probationary employment of Angelina R. Johnson, Licensing Analyst, was terminated effective February 15, 2017. The position was posted on the Civil Service website from February 16 – March 1 and, after multiple interviews, the position was posted again on the Civil Service website from March 31 – April 12. Ms. Saux reported that interviews will occur shortly.
2. Ms. Saux reported that Marge Berry, the Board's Accounting Technician, would be leaving the agency on May 31, 2017 and moving to Ohio. The position was posted on the Civil Service website from March 27 – April 4 and 12 applications were received. Four interviews were conducted the week of April 17<sup>th</sup>. Ms. Saux reported that the position will be re-posted soon.
3. Ms. Saux reported that Regina Bush has provided a notice of retirement, effective August 31, 2017, after employment with the Board for over 35 years. Her position may be posted with Civil Service in mid-summer.
4. Westaff Temporary Services -  
Ms. Saux reported that April Conaway, from Westaff, was with the Board from January 10<sup>th</sup> through March 24<sup>th</sup> and helped with clerical and administrative work during the Board's license renewal and CPE report period. She also assisted with filing and organizing the filing room.
5. Ms. Saux reported that on March 13, 2017 two WAE positions were approved through Civil Service for our agency: An Information Technology Liaison Officer 2 (IT Officer) and a Public Information Officer 3 (Communications Officer). These positions are limited to 1245 hours in a twelve month period, but an extension can be granted if necessary. These two positions will be posted after the April Board Meeting.

**B. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2017**

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, 2017. 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.*

**C. Reminder – Governmental Ethics Requirement for Public Servants**

Board Members were reminded that all Board Members (and staff) are required to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2017 and that the course must be completed prior to December 31, 2017 and the completion certificate should be provided to Lisa Benefield.

**D. Reminder – One Hour of Sexual Harassment Training Requirement for Public Servants**

Board Members were reminded that all Board Members (and staff) are required to complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2017 and upon completion, the completion certificate should be provided to Lisa Benefield.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the January 2017 Board Meeting were previously sent to Board members for review.

By motion of Mrs. Thomas, seconded by Mr. Hazel and unanimously adopted, the Board approved the January 2017 regular and executive session minutes as drafted.

**III. TREASURER'S REPORT**

**A.** Financial statements for the period ended March 31, 2017 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mrs. Alizadeh, the Board approved the Treasurer's report.

**IV. DEATHS AND RESIGNATIONS**

**A. Deaths (4: 1 Active; 3 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Certification Status</b>
Mark G. Trepagnier	20800	1991	Active
C. Louis Chol	7466	1972	Inactive
Michael C. Karkowski	22579	1998	Inactive
William G. Stroud, Jr.	5379	1969	Inactive

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

**B. Resignations (1: 1 Active; 0 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Certification Status</b>
Buckli Stanga	20103	1990	Active

**V. CERTIFICATE & INACTIVE STATUS EXPIRATIONS & REINSTATEMENTS**

**A. Expirations Due to Non-Renewal (289 Total: 90 Active; 199 Inactive)**

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates or CPA Inactive Status registration for 2017, and accordingly, were notified by mail on March 1, 2017 (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>
Cynthia Saizan Adams	17795	Active
Hatem A Al-resheq	26746	Active
Cassidy Marie Albarado	25693	Active
Kyle Joseph Arceneaux	24825	Active
George Patrick Balhoff	15441	Active
Philip Maury Bennett	15209	Active
David Andrew Blazek	27764	Active
Beth Anne Bruggeman	26796	Active
Shannon Casey Chabaud	9479	Active
Karman Chan	27206	Active
Theresa Eileen Chatelain	27086	Active
Craig A. Childress	17220	Active
Christian Hayes Cobb	27730	Active
James Robert Cook, Jr.	17249	Active
Paul Vincent Culotta	10032	Active
Julie Calongne Dailey	7047	Active
Becky Burt Davidson	25749	Active
Kaylie Milton Delk	28015	Active
Arline H. Doughty	16195	Active
Robert Keller Duggan	26681	Active
Patricia Marcomb Duhe	21811	Active
Monique McGee Dumond	23472	Active
Robert A. Ehlers	17356	Active
Caryl Noelle Ewing	25973	Active
Robert Patrick Felder	10467	Active
William A. Ferguson	24091	Active
S. Diane Ferschoff	22535	Active
Laronica Keshay Ford	27156	Active
Marty W. French	24621	Active
Megan Clayton Gibbens	28207	Active

Anna Beth Gleason	26757	Active
Scott Douglas Gray	26357	Active
Lauren Beth Habbaz	26473	Active
Paula C. Haydel	21791	Active
Gustavo G Hernandez	27513	Active
Larry Earl Hudnell	11294	Active
Lisa Mestayer Hussey	22929	Active
Phillip Ilgenstein	26855	Active
Lawrence J. Jacobi, II	11871	Active
Shelly Pichon Kahrs	27332	Active
Robert Earl King, III	15541	Active
Keundra K. Kirkendoll	25182	Active
Jane Lee Klingmeyer	27744	Active
F. Cade Kohoutek	23464	Active
Darrell Shane Langlois	24319	Active
Katherine Cappel LeBlanc	27033	Active
Rhonda K. Legnon	16326	Active
Brandon Wood Lorio	27160	Active
David James Manifold	7653	Active
Kenneth Allen Marx	14728	Active
April D. McKean	27276	Active
John Buckley McLean	26227	Active
Judy Plum Moore	23898	Active
Samantha Murrah-Morris	28073	Active
Thomas Charles Naquin	20623	Active
Andrew Graham Nash	26050	Active
Sarah Michele Nelson	26721	Active
Angela Walker Pearson	22627	Active
Britney Bruno Perret	27671	Active
Amanda Rae Reagan	26766	Active
Albert Joseph Richard, III	5525	Active
Tiffany Cheree Robbins	27238	Active
Greg Rodriguez	16282	Active
Sarah Marie Schwindt	26326	Active
Bryan D. Scofield	27888	Active
Eric Peter Sella	16994	Active
Kimberly Sturlese Seymour	26912	Active
Funmilola Shittu	27407	Active
William L. Shores	20624	Active
Joseph D. Simms	20625	Active
Michael Floyd Smith	19452	Active
Monica Sonnier	17920	Active
Laura Claudis Speir	22651	Active
Abbie Johnson Speyrer	25901	Active
David Smithson Stewart	27828	Active
Hunter G. Storm	28080	Active
Xuemei Sun	25903	Active
Raynelle H. Thompson	20114	Active

Jeanne Barrilleaux Tingler	19950	Active
Carole J. Trent	22763	Active
Jean-Paul Tujague	27216	Active
Michele W. Vignes	20156	Active
Amy Elizabeth Walters	26011	Active
Glenn Victor Weick	13905	Active
Jay Russell West	12721	Active
Patrick Charles Whelen	27968	Active
Dona Elizabeth Wilson	23733	Active
Christopher T. Wilson	28198	Active
Miriam N. Worth	27793	Active
Colleen Hughes Yates	17099	Active
Richard Ross Anderson	11973	Inactive
Lois Connelly Ashby	21523	Inactive
Jeanne M. Auer	22965	Inactive
Brandon David Babin	23781	Inactive
Peggy Gillane Bal	18276	Inactive
Milton Ray Ballard	4167	Inactive
David Milburn Barefield	17649	Inactive
Walter Bernard Barlow, Jr.	4056	Inactive
Jeffrey I. Barrad	25537	Inactive
Peter Baudoin	12934	Inactive
Harlan F. Belanger	10460	Inactive
Joseph Marcel Bennett	15208	Inactive
Richard A. Bili	27487	Inactive
Angela Blankenship Billiot	23610	Inactive
Brandon Kelly Black	20654	Inactive
Stephen Scott Bland	18232	Inactive
George Warren Bofinger, Jr.	9474	Inactive
Michele K. Bohnet	20719	Inactive
Chavelita H. Boll	24705	Inactive
Julie C. Bonnette	21316	Inactive
Raphael Edward Bordelon	4815	Inactive
John Leo Bosch	18413	Inactive
Kenneth Walter Bourgeois	6899	Inactive
Ronald J. Bourgeois	429	Inactive
James Louis Bourgeois	20873	Inactive
Donalyn Perret Bowen	15719	Inactive
Patricia Stull Bowles	19870	Inactive
Gerald Lynn Box	6223	Inactive
Robert Sean Brennan	19906	Inactive
Mildred T. Brown	14115	Inactive
Jane Buchanan Brunson	15617	Inactive
Mary Sue Bryant	21098	Inactive
Jay Leonard Buckman	8112	Inactive
Marcel Joseph Bulliard, Jr.	11981	Inactive
Christine Schmid Cabibi	17196	Inactive
Paul Graham Calaway	22439	Inactive

James McDonald Campbell	10185	Inactive
Charles Edward Cato	8497	Inactive
Melissa S. Clayton	23213	Inactive
Joseph Earl Clements, Jr.	13841	Inactive
Robert Edward Coffman, Jr.	2884	Inactive
Louis Arthur Conerly	1543	Inactive
Philip J. Cooper	11984	Inactive
Margaret Ann d'Hemecourt	24562	Inactive
Celeste Daigle	25281	Inactive
Paul Peter Danos	6121	Inactive
Lenny Paul Dantin	11163	Inactive
James E. Davenport, II	22286	Inactive
Misty Shirey Davis	24395	Inactive
Elizabeth Boozer Davis	18676	Inactive
Kenneth Edwin Deshotel	6246	Inactive
Gary David DiGiovanni	11987	Inactive
Wendy Kennedy Dix	17956	Inactive
Kenneth L. Dugas	16198	Inactive
Andrew N. Duhon	15922	Inactive
Clara Marie Duhon	22297	Inactive
William V. Edwards, III	8424	Inactive
Virginia Carmouche Emory	17665	Inactive
Donald James Ericksen	21818	Inactive
Donald Weems Fairbanks	21136	Inactive
James Alan Faircloth	20235	Inactive
John Robert Falgoust	4200	Inactive
Sherie Lenora Faulkinberry	15031	Inactive
Sally Paterson Fletchinger	15772	Inactive
Kristen Nicole Fluker	27656	Inactive
John Warren Ford, Jr.	24837	Inactive
William Randall Fowler	15710	Inactive
Pamela McCullough Fremem	15786	Inactive
Donald Ulrich Frutiger, Jr.	15669	Inactive
John Gregory Gates	14876	Inactive
Cassie Elaine Greer	26236	Inactive
Thomas H. Gregory	11313	Inactive
Robertta Bittner Grider	15339	Inactive
Brett Thomas Gummer	26384	Inactive
Erma Schambach Hall	15770	Inactive
David P. Halphen	15801	Inactive
James Hardaway, Jr	27672	Inactive
Laurie Pansano Harmon	26493	Inactive
David Mitchell Harvey	11746	Inactive
M. Rachel Harvey	18187	Inactive
John Henry Haslauer	6905	Inactive
Mary Adele Hathorn	18012	Inactive
Randal M. Hebert	24109	Inactive
Linda Roddy Henderson	15524	Inactive

Terry Simon Hightower	24985	Inactive
David William Huff	24590	Inactive
Glenda Feierabend Hunter	18921	Inactive
Lisa Huynh	27566	Inactive
Roxanne Bonnette James	20385	Inactive
Mary Purrington Jernigan	18191	Inactive
Guy Persac Johnson, Jr.	16543	Inactive
Lyda Lynn Jordan	23973	Inactive
Katherine Ann Juchniewicz	18106	Inactive
Gerri F. Jumonville	17718	Inactive
Arthur F. Kersh	6955	Inactive
Danielle Curet Koenig	19797	Inactive
Karen L. Krevalis	16253	Inactive
Knute P. Kurtz	14985	Inactive
Louise T. Kyle	12767	Inactive
Rodney James Lacoste, Jr.	20037	Inactive
Andre' L. Lacour	22350	Inactive
Patricia Poszwa Landry	18029	Inactive
Albert Russell Latham	16929	Inactive
Emily Johnson LeBoeuf	25249	Inactive
Shaleen Huner Lee	23021	Inactive
Marcel Gerard Lemoine	21175	Inactive
Stephen K. Lindamood	19562	Inactive
John Kenny Long	2892	Inactive
Anthony P. Lorino	9452	Inactive
Burton Edward Mader	10350	Inactive
Christine Terese Mainguy	26975	Inactive
Virginia Louise Martin	15816	Inactive
John O. Mason, Jr.	3624	Inactive
David P. Mayer	22369	Inactive
Sara Arlene Mayes	15361	Inactive
Duke Patrick McConnell	14177	Inactive
George Ray McKellar	12036	Inactive
Michele A. McKenzie	27416	Inactive
John Griffith McKowen, Jr.	21287	Inactive
Donald Clayton Means	20961	Inactive
Patrick Mahlen Meaux	17750	Inactive
Dominic Michelli	19575	Inactive
Pamela Chidester Mincin	19088	Inactive
Mary Ellen Mitchell	16233	Inactive
Darrel M. Mogilles	17432	Inactive
Thomas Edward Mueller	16962	Inactive
Joel M. Nichols	17829	Inactive
Maria Luz Pagan	27035	Inactive
Randy Philip Parker	15755	Inactive
Ricky James Pastor	21653	Inactive
Alpa V. Patel	24850	Inactive
Jason Walker Patterson	24084	Inactive



Douglas Dan Penner	27198	Inactive
Jan Kathleen Pepperman	12902	Inactive
Tamra Purvis Perise	21427	Inactive
Melinda S. Petersen	22160	Inactive
Charles Louis Petrey, Jr.	8141	Inactive
Jonathan Frederick Pierce	16113	Inactive
Samuel E. Plaisance	14997	Inactive
Erma McMillon Pommier	15277	Inactive
Cherie Lopez Quinn	22883	Inactive
Gubby Narahari Rao	23099	Inactive
Earl Cyril Reynolds	14865	Inactive
Regina J. Riley	16278	Inactive
Beth Johnson Robertson	21668	Inactive
Kathy Bernice Robinson	19607	Inactive
Alyse Albritton Rodriguez	26934	Inactive
Gary Stephen Roques	23334	Inactive
James Henry Rutz	8465	Inactive
Deborah K. Salmon	26417	Inactive
G. Scott Sanchez	21222	Inactive
Cynthia Alane Sartain	21640	Inactive
Nicki Paul Savoie	19445	Inactive
Kooch Michael Sawrie	20537	Inactive
Shelia A. Scott	20779	Inactive
Nancy Selzer	18210	Inactive
T. Michael Sibley	19618	Inactive
Felecia Foster Sikes	20544	Inactive
Barbara Bayah Simpson	23391	Inactive
Shelly P. Sketchler	16341	Inactive
Deborah Marie Smith	16302	Inactive
Angela Booty Smith	19472	Inactive
Terry L. Snyder	18953	Inactive
Ekaterina Yurievna Spears	27412	Inactive
David Paul Spencer	1309	Inactive
Maria M. Spinoso	18077	Inactive
David Bruce Spizer	14831	Inactive
Donna Lee Staggs	21946	Inactive
John Louis Stansbury	22967	Inactive
Kay Toups Stone	21435	Inactive
Douglas Allen Strickel	19147	Inactive
Kimberly C. Swindle	20620	Inactive
Jeffrey Alan Sylvester	16634	Inactive
Ronald Peter Taliancich	7497	Inactive
Marian Man-yi Tang	22414	Inactive
Renee' Hargrave Thevis	18647	Inactive
Mary Trepagnier Thibodeaux	19876	Inactive
Joseph Wayne Trahan	19157	Inactive
David James Trappey	17939	Inactive
Maxim Radoslavov Tsolov	27568	Inactive

Mark A. Turner	16893	Inactive
David Noel Van Dam	18132	Inactive
Ronald Davis Vaughan	8796	Inactive
Cindy Tubre Vaughn	24760	Inactive
Michael Gerard Villarrubia	20605	Inactive
Teena Martin Ward	22925	Inactive
Sharman Darnelle Wascom	20474	Inactive
Barbara Ann Weiss	19411	Inactive
Patrick Randolph Wheeler	21972	Inactive
Roger K. White	10450	Inactive
Cheryl K. White	22673	Inactive
Elton L. Williams, Jr.	24165	Inactive
Debora Green Williams	15825	Inactive
Richard Hunter Williams	17188	Inactive
Hayden W. Wren, III	12194	Inactive
Allison Mae Young	13907	Inactive
Warren P. Young	23889	Inactive
Jennifer Anne Zamani	27938	Inactive
Hilary Charles Zaunbrecher	8378	Inactive

**B. Reinstatements of Certificates / Inactive Status That Expired March 2017  
Same Year Reinstatements**

The Executive Director informed the Board the following CPAs and CPA Inactive Status Registrants with expirations on March 1, 2017, reinstated their CPA Certificates or CPA Inactive Status registrations. **(76 Total: 33 Active and 43 Inactive Status):**

<b>Name</b>	<b>Credential Number</b>	<b>Certification Status</b>
Cynthia Saizan Adams	17795	Active
Hatem A Al-resheq	26746	Active
Cassidy Marie Albarado	25693	Active
George Patrick Balhoff	15441	Active
Philip Maury Bennett	15209	Active
Karman Chan	S27206	Active
James Robert Cook, Jr.	17249	Active
Kaylie Milton Delk	28015	Active
Patricia Marcomb Duhe	21811	Active
Monique McGee Dumond	23472	Active
Robert A. Ehlers	17356	Active
Caryl Noelle Ewing	25973	Active
Laronica Keshay Ford	27156	Active
Anna Beth Gleason	26757	Active
Paula C. Haydel	21791	Active
Lisa Mestayer Hussey	22929	Active
Lawrence J. Jacobi, II	11871	Active
Shelly Pichon Kahrs	27332	Active
Alyce B. Landry	B24266	Active

Darrell Shane Langlois	24319	Active
Raegan Denise Maggio	24019	Active
David James Manifold	7653	Active
Thomas Charles Naquin	B20623	Active
Sarah Michele Nelson	26721	Active
Albert Joseph Richard, III	5525	Active
Tiffany Cheree Robbins	27238	Active
Michael Floyd Smith	B19452	Active
Laura Claudis Speir	22651	Active
David Smithson Stewart	S27828	Active
Michael P. Terranova	B15144	Active
Jean-Paul Tujague	27216	Active
Amy Elizabeth Walters	26011	Active
Dona Elizabeth Wilson	23733	Active
David Milburn Barefield	17649	Inactive
Harlan F. Belanger	10460	Inactive
Angela Blankenship Billiot	23610	Inactive
Brandon Kelly Black	20654	Inactive
James Louis Bourgeois	20873	Inactive
Robert Sean Brennan	B19906	Inactive
Paul Peter Danos	6121	Inactive
James E. Davenport, II	22286	Inactive
Elizabeth Boozer Davis	18676	Inactive
Misty Shirey Davis	24395	Inactive
Andrew N. Duhon	15922	Inactive
Virginia Carmouche Emory	17665	Inactive
Donald Weems Fairbanks	21136	Inactive
James Alan Faircloth	20235	Inactive
Kristen Nicole Fluker	S27656	Inactive
William Randall Fowler	15710	Inactive
Erma Schambach Hall	15770	Inactive
Laurie Pansano Harmon	26493	Inactive
Michael L. Hendrickson	S26571	Inactive
Lisa Huynh	27566	Inactive
Knute P. Kurtz	14985	Inactive
Rodney James Lacoste, Jr.	20037	Inactive
Andre' L. Lacour	22350	Inactive
Emily Johnson LeBoeuf	25249	Inactive
Shaleen Huner Lee	23021	Inactive
Dominic Michelli	19575	Inactive
Jason Walker Patterson	24084	Inactive
Douglas Dan Penner	B27198	Inactive
Cherie Lopez Quinn	22883	Inactive
Earl Cyril Reynolds	14865	Inactive
Kathy Bernice Robinson	19607	Inactive
T. Michael Sibley	19618	Inactive
Shelly P. Sketchler	16341	Inactive
Deborah Marie Smith	16302	Inactive

Kimberly C. Swindle	B20620	Inactive
Renee' Hargrave Thevis	18647	Inactive
David James Trappey	17939	Inactive
Mark A. Turner	16893	Inactive
David Noel Van Dam	B18132	Inactive
Cindy Tubre Vaughn	24760	Inactive
Sharman Darnelle Wascom	20474	Inactive
Debora Green Williams	15825	Inactive
Richard Hunter Williams	17188	Inactive
Hayden W. Wren, III	12194	Inactive
Warren P. Young	23889	Inactive

**VI. CPA EXAMINATION**

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

**Q1 2017 (Jan – Mar 10<sup>th</sup>) – 672 sections; 524 candidates (1.28 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	66	47.8%	97	42.2%	63	44.1%	69	42.9%
Failed sect's	<u>72</u>		<u>133</u>		<u>80</u>		<u>92</u>	
	138		230		143		161	
<i>National pass rate</i>		43.5%		50.4%		43.1%		46.0%

**Q4 2016 (Oct – Dec 10<sup>th</sup>) – 636 sections; 482 candidates (1.32 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	78	47.6%	91	49.5%	56	40.3%	75	50.3%
Failed sect's	<u>86</u>		<u>93</u>		<u>83</u>		<u>74</u>	
	164		184		139		149	
<i>National pass rate</i>		44.4%		52.9%		43.2%		45.9%

**July-August 2016 – 667 sections; 506 candidates (1.32 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	68	40.2%	85	49.4%	75	41.7%	75	51.4%
Failed sect's	<u>101</u>		<u>87</u>		<u>105</u>		<u>71</u>	
	169		172		180		146	
<i>National pass rate</i>		45.3%		57.6%		48.1%		50.1%

**April-May 2016 – 553 sections; 446 candidates (1.24 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	61	46.2%	62	43.7%	54	41.9%	63	42.0%
Failed sect's	<u>71</u>		<u>80</u>		<u>75</u>		<u>87</u>	
	132		142		129		150	
<i>National pass rate</i>		48.7%		56.3%		45.6%		49.9%

**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%

**B. Candidates Passing Examination Sections – Q1 2017 window (78)**

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**

April Abbott  
 David Attenhofer  
 Andrew Berkheimer  
 Chelsea Bienvenu  
 Cole Bishop

**Name**

Ashley Loze  
 Heidi Mabile  
 Blake Manuel  
 Rachel McBride  
 Steven McKay

Aaron Bourgeois	Zachary McLendon
Scott Bowers	John Methvin
Alexa Braswell	Elizabeth Montelepre
Kaitlyn Cornwell	Danielle Morman
Brittney Cortez	Jesse Morton
Alexandra Dardar	Cherie Navarre
Elizabeth Debaillon	Mytien Nguyen
Christopher Deshotel	Shelby Norton
Jennifer Dinwiddie	Connor Page
Amy Draughon	Evelyn Pastene
Mark Dupee	Julie Patterson
Michael Dupre	Karlie Pharr
Kenneth Eldridge	Jesse Pizzolato
Lauren Evola	Cheryl Poteet
Cynthia Farmer	Jordan Priddle
Elizabeth Fleckenstein	Erika Rabb
Jason Fontenot	Jonathan Rhodes
Maria del Rocio Frausto Cornish	Rachel Roberts
Robert Gavioli	Shannon Rodrigue
Dylan Gerard	Matthew Roy
Brianna Gibson	Rebecca Schaeffer
Gretchen Greenbride	Justine Schoening
Nicholas Gremillion	Margaret Schroeder
Colby Hairston	Emily Shields
Hop-Yen Ho	Bethany Smith
Thomas Horne	Kelsey Talbot
Pamela Hubbard	Jalen Taylor
Clinton Johnson	Gregory Tyer
Johannes Kotze	Joseph Valure
Andrew Kreamer	Hilary Vice
Clay Landry	Bridged Wanyonyi
Courtney Lee	Jonathan West
Christopher Leonards	Kaitlin Wilson
David Li-Sik	Qin Zhou

### **C. Exam Credit Extensions due to Q2 2017 Score Release Delays**

Ms. Saux reported that several inquiries and requests have been received about exam credit extensions due to delays in the score release for Q2 in particular.

Because of the change in the CPA exam effective 04/01/17 and the need to determine the validity of the scores, AICPA published a timeline indicating that scores on exams taken between April 1 – May 31<sup>st</sup> (Quarter 2 testing window) were *targeted* to be released August 17 (AUD, FAR, & REG) and August 21 (BEC). Scores on exams taken between July 1 –

September 10 were *targeted* to be released September 22, and scores on exams taken between October 1 – December 10 were *targeted* to be released December 22.

Candidates who sit in April and May unsuccessfully may have an expiring credit in July – August, and it won't be known until after August 17/21 if the July/August credit expired due to the failure to pass in April/May. Thus, that candidate would lose an opportunity to re-test from July 1 – August 17/21 the part that was taken in April/May. Further, the candidate may not be able to reschedule at the testing site from August 21 – Sept 10 and certainly is not expecting to have adequate study time in advance of retesting.

NASBA will send a list of candidates who tested in Q2 with conditional credits that will be impacted to all boards. Boards are handling this differently; many on a case-by-case basis.

Ms. Saux requested direction from the Board.

By motion of Mr. Hazel, seconded by Mr. Bergeron, the Board authorized the Executive Director to approve extensions for candidates through December of 2017 (Q4) if there is harm to the candidate.

**D. Follow up on Candidates who have taken the CPA Exam  $\geq$  25 times**

At the July 2014 Board meeting, the Board suggested Ms. Saux discuss with other states how they are handling the interview process for individuals who have taken the test multiple times. At that time the Board also instructed that any candidate who had taken the exam at least 25 times without successfully passing all four parts in an 18 month period should be contacted.

At the October 2014 Board meeting, Ms. Saux discussed four candidates she reached out to regarding the exam. Based on the feedback, the Board recommended Ms. Saux continue to monitor their progress and encourage the candidates to reach out if the Board can do anything to help each successfully pass the exam.

Ms. Saux reported that she has since contacted five other exam candidates who have taken the exam at least 25 times and she provided an update on each one.

**E. Eli Watts Sells Award for 2016**

The Board was contacted by NASBA in February 2017 for permission to release contact information on a CPA exam candidate to the AICPA. The Louisiana candidate had been chosen to receive the Eli Watts Sells Award for 2016. The annual award is given by the AICPA to CPA candidates that have passed the examination with a cumulative average score above 95.0 across all four sections of the CPA exam and have passed all four sections on their first attempt.

The Board chair approved release of the contact information as requested for the purpose of recognizing the candidate's achievement. The candidate has been contacted by AICPA, but until AICPA issues a press release, the Board has been asked to keep it confidential. In the future, the Board authorized the Executive Director to allow NASBA to release the name of a Louisiana candidate to the AICPA for the limited purpose of the Eli Watts Sells Award.

**F. 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.

**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. Lowe-Ardoin, seconded by Mrs. Thomas 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) (88)**

<b>Name</b>	<b>Certificate Number</b>	<b>License Issue Date</b>
Elizabeth Anne Bahlinger	28259	1/19/2017
Samantha Rose Laramore	28261	1/27/2017
Dipanjali Budhathoki	28262	1/27/2017
Jonathan Martin Brasseaux	28263	1/27/2017
Gregory Thomas Maher	28264	1/31/2017
Bennett M. Porche	28267	1/31/2017
Michael Joseph Bassemier	28268	1/31/2017
Dustin Paul Fuselier	28269	1/31/2017
Stephanie Landry West	28270	2/2/2017
Courtney Harper Brettillo	28271	2/2/2017
Raven N. Owens	28272	2/2/2017
Samuel Wayne Ferree	28273	2/2/2017
Meredith Anne Davis	28274	2/2/2017
Nicholas C. Wilkins	28275	2/2/2017
Ronnie Craig Jacola	28276	2/2/2017
Brittney Ann Talbot	28277	2/2/2017
Jo Anna Waite	28278	2/2/2017
Christopher R. Countiss	28279	2/2/2017
David Craig Gilmore	28280	2/2/2017
Blake Matthew Nichols	28281	2/2/2017
Daniel Darensbourg	28282	2/2/2017
William Thomas Barron	28283	2/2/2017
Dustin Gerard St. Pierre	28284	2/2/2017
Jennifer Renee Turner	28285	2/2/2017
Sydney LeBlanc Babin	28286	2/3/2017
Kaleb James Price	28287	2/3/2017
Jeffrey Alfred Gahn	28288	2/17/2017



Clayton Joseph Cavaliere	28289	2/17/2017
Mandy Montalbano Solomon	28290	2/17/2017
Ashley Keller Montz	28291	2/17/2017
Lauren Elizabeth Stobbs	28292	2/17/2017
Ashton Wade Blanco	28293	2/17/2017
Yen Le Hai Nguyen	28294	2/17/2017
Brittany Simon Guidry	28295	2/17/2017
Claire Laura Richard	28296	2/17/2017
Phillip Robinson Whitten	28297	2/17/2017
Joseph Maxie Chevalier	28298	2/17/2017
Cassidy Lee McFarland	28299	2/17/2017
Lauren Ashley DeVillier	28300	2/17/2017
Amanda Lynn Glaudi	28302	2/17/2017
Brandon Wade Sekinger	28304	2/17/2017
Christopher David Jays	28305	2/17/2017
Christopher Thomas Hickman	28306	2/17/2017
Haley Nicole Guillory	28307	2/17/2017
Elizabeth Marie Hoerner	28308	2/17/2017
Lisa Alexandra Hess	28309	2/20/2017
Christopher Michael Hall, Jr.	28310	3/11/2017
Tidy White Fenton	28311	3/23/2017
Trevor Paul Gilmore	28312	3/24/2017
Shannon S. Rodrigue	28314	3/24/2017
Erika Rose Rabb	28315	3/24/2017
Hilary Claire Vice	28318	3/24/2017
Karlie Ann Pharr	28319	3/24/2017
Justine Marie Schoening	28320	3/24/2017
Aaron Paul Bourgeois	28321	3/24/2017
Connor Alexander Page	28322	4/2/2017
April Delee Abbott	28323	4/2/2017
Jonathan Grey Rhodes	28324	4/2/2017
Danielle Galatas Morman	28325	4/2/2017
Elizabeth Ferguson Fleckenstein	28326	4/2/2017
Cherie Boudreaux Navarre	28327	4/2/2017
Angelle DeVillier Cascio	28328	4/2/2017
Blake Austin Manuel	28329	4/2/2017
Jonathan Bradley West	28330	4/2/2017
Joseph Carlo Valure	28331	4/2/2017
Lauren Elizabeth Evola	28332	4/2/2017
Elizabeth Marie Montelepre	28333	4/2/2017
Cynthia Sibley Farmer	28334	4/2/2017
Mark Christopher Dupeé	28335	4/2/2017
Clay Edwards Landry	28336	4/2/2017
Alexandra Nicole Dardar	28337	4/2/2017
Maria Frausto Cornish	28338	4/2/2017
David Li-Sik	28339	4/2/2017
Nadia S. Kiselov	28340	4/2/2017
Brittney Cortez Guerrero	28341	4/2/2017

Jason Warren Fontenot	28342	4/2/2017
Shelby Lynn Norton	28343	4/2/2017
Helen Hope Strasner	28344	4/2/2017
Henry Johnson, Jr.	28345	4/2/2017
Mytien T. Nguyen	28346	4/2/2017
Christopher August Leonards	28347	4/2/2017
Jesse James Morton	28348	4/2/2017
Michelle Mier Vargas	28349	4/2/2017
Tiffany Grace Long	28350	4/2/2017
Jesse Paul Pizzolato	28351	4/3/2017
Nicholas M. Gremillion	28352	4/3/2017
Jamielynn Frances LeBlanc	28353	4/4/2017
Teresa Ann Krasnow	28354	4/4/2017

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

<b>Name</b>	<b>Certificate Number</b>	<b>License Issue Date</b>
Maria M. Daigle	23578	1/29/2017
Niloufer R. Mohamed	22139	4/4/2017

**B. Reinstatements of Prior Actives (Licenses) by Executive Director (17)  
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. Thomas, seconded by Mr. Hazel and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Scott Jude Comeaux	17881	1/29/2017
Stephen Loyce Hughey	18809	1/29/2017
Mickey Edward Minchew	19829	1/29/2017
Karianne Chassee	26440	2/2/2017
S. Aaron Semon	25989	2/2/2017
Laura A. Williams Smith	27273	2/17/2017
Barry P. Duplantis	17421	2/20/2017
Jamie P. Trosclair	19880	2/20/2017
Gordon A. Gagliano	22807	2/21/2017
Allen T. Liu	27057	3/20/2017
William Peter Buhler	16467	3/29/2017
J. Adam Judice, III	25464	3/29/2017

Brent Joseph Mouton	22381	3/29/2017
Paul Joseph Guirovich	22093	4/3/2017
Sylvia J. Johnston	26856	4/3/2017
Raegan Denise Maggio	24019	4/3/2017
Robert Edward Stiles	10071	4/3/2017

**C. Reinstatements of Prior Actives (Licenses) to Inactives by Executive Director (2)  
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. Thomas, seconded by Mrs. Lowe-Ardoin, and unanimously adopted, the Board ratified the reinstatement of the following CPA Certificates (Item C):

<b>Name</b>	<b>Certificate No.</b>	<b>Inactive Certification Reinstatement Date</b>
Debra H. Pertuis	20310-IA	1/25/2017
Theresa S. Soulier	26498-IA	3/6/2017

**D. Reinstatements of Prior Inactive (Certificates) by Executive Director (3)  
Prior Year Reinstatement**

The following CPAs have never been actively licensed, elected not to renew their Inactive certificate, 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 Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the reinstatement of the following CPA Certificates (Item D):

<b>Name</b>	<b>Certificate No.</b>	<b>Inactive Certification Reinstatement Date</b>
Herman F. Fichtner	13583-IA	1/27/2017
Scott H. Atwell	22248-IA	1/30/2017
Patty S. Byone	19719-IA	4/10/2017

**E. Approval of Reciprocal Certificates Issued by the Executive Director (6)**

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. Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item E):

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Seth Thomas	28265	1/31/2017	MS
Angela A. French	28266	1/31/2017	AL
Brandon M. Gautreau	28303	2/17/2017	MI
Melinda S. Landry	28313	3/24/2017	TX
Steven Sorscher	28316	3/24/2017	NY
Michael T. Crowley	28317	3/24/2017	MS

**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 Mrs. Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Item F):

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
James B. Burt	28260	1/25/2017
Courtney Pinac Farrington	28301	2/17/2017

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

**A. Expirations due to Non-Renewal (82)**

The Executive Director informed the Board that the following firms failed to renew their CPA Firm Permit registration for 2017, and accordingly, were notified by mail on March 1, 2017 that their Firm Permit registration had expired. Their firms were removed from the Board's roll of registered firms with valid Permits.

<b>Name</b>	<b>Firm Permit No.</b>
Charles E. Scarbrough, CPA, APC	0068
Charles N. Vidrine, CPA	0208
Dennis Lee Rigby, CPA	0274
The Caston CPA Firm	0285
Don LaBauve, CPA	0925
Larry E. Hudnell, CPA	0969
Cynthia F. Bourg, CPA	1218
Darla T. Brill, CPA	1233
Arline H. Doughty, CPA	1324
Karen Sipes Evans, CPA	1346
Mark S. Hutchison, CPA	1432

Erich G. Loewer, Jr., CPA	1506
Patrick L. Marks, CPA	1511
Kenneth Allen Marx, CPA*	1515
Wayne Anthony Robertson, CPA	1609
Eric P. Sella, CPA	1643
Bradley G. Simpson, CPA	1652
Nicholas W. Woolverton III, CPA*	1751
Sharon Collier, CPA*	1784
E. A. Esparros, CPA	2196
Doyle W. Hodge, CPA, APAC	2213
Steve William Fredrick, CPA	2401
Shannon C. Chabaud, CPA	2894
Robert Patrick Felder, CPA	3036
Debora Benz Davis, CPA	3146
Dale C. Higgins, CPA	3215
Shores, Tagman, Butler & Company, PA*	3237
Bobbie L. Howard, CPA, APAC	3362
Planche, Politz, & Ledet, LLC	3492
Violet Little Liner, CPA	3595
Michael Lynch & Associates, Inc.*	3677
Smith and Company, LLC	3708
Saltmarsh Cleaveland & Gund PA*	3716
Hurst & Langlinais, Ltd., CPAs	3819
Thomas Howell Ferguson, P.A.*	3982
Taylor CPA, LLC*	4033
Daphne G. Haskin, CPA*	4113
Monique M. Dumond, CPA	4151
Donna Marie Crooks, CPA	4211
Jay R. West, CPA, APAC	4270
Jeremy Palmer, CPA, LLC	4359
Hein & Associates, LLP*	4435
Ray Traylor, CPA*	4467
Mitchell & Titus, LLP*	4553
George G. Long, III	4599
Ehlers and Associates, CPAs, L.L.C.	4623
Nat R. Briscoe, Jr. CPA	4680
Brian Gallagher, CPA, LLC	4697
Marty W. French, CPA (A Professional Corporation)	4715
Stephanie M. Varns, CPA	4721
Donna L. McGriff, CPA, Inc., PC*	4737
CPA - JAY, LLC	4793
Marlena K. Darby, CPA, LLC	4808
Vail & Knauth, LLP*	4819
Browder & Associates, P.C.*	4821
Mock and Associates, LLC	4842
Hymel & Ready, APAC	4861
Gianfranco Ricciardella, CPA, PC*	4913
Nearman, Maynard, Vallez, CPAs, P.A.*	4958

Edward Richardson, Jr. CPA*	5029
Charles D. Deweese, CPA*	5095
Bambo Sonaïke, CPA, LLC*	5100
Dunham CPA Firm, LLC	5113
T.E. Lott & Company, CPAs, PA*	5121
Keller & Owens, LLC*	5123
Douglas, Sheets & Stremcha, CPAs, LLC	5171
HCT Certified Public Accountants & Consultants, LLC*	5172
Welch, Couch & Company, PA*	5211
HTJ CPAs & Consultants, Inc*	5226
CHW, LLP*	5237
McKean, CPA, LLC	5241
Somerset CPAs, P.C.*	5255
Blue & Co, LLC*	5257
Leshkowitz & Company, LLP*	5260
Larson & Company, PC*	5263
Rotherham & Co.*	5275
Jonathon J. Melancon CPA, LLC	5283
Bennett Thrasher LLP*	5298
Chad M. Bailey, CPA, LLC	5329
Barry E. Gaudette, CPA, PC*	5333
Santos, Postal & Company, P.C.*	5336
Cook Martin Poulson, P.C.*	5340

\*Out of State Firms (35)

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2017 (15)  
Same Year Reinstatement**

The Executive Director informed the Board that the following Firms with expirations of March 1, 2017, reinstated their Firm Permit registrations.

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Reinstatement Date</b>
Patrick L. Marks, CPA	1511	3/10/2017
Hurst & Langlinais, LTD., CPAs	3819	3/10/2017
Charles E. Scarbrough, CPA, APC	0068	3/13/2017
Charles N. Vidrine, CPA	0208	3/13/2017
Planche, Politz, & Ledet, LLC	3492	3/13/2017
Jonathon J. Melancon CPA, LLC	5283	3/13/2017
Chad M. Bailey, CPA, LLC	5329	3/13/2017
Douglas, Sheets & Stremcha, CPAs, LLC	5171	3/14/2017
Bradley G. Simpson, CPA	1652	3/17/2017
The Caston CPA Firm	0285	3/20/2017
Darla T. Brillli, CPA	1233	3/20/2017
Brian Gallagher, CPA, LLC	4697	3/22/2017
Bobbie L. Howard, CPA, APAC	3362	3/30/2017
Stephanie M. Varns, CPA	4721	3/30/2017
Ehlers and Associates, CPAs, L.L.C.	4623	4/4/2017

**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. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items C1, 2, and 3):

**1. New Firm Permits (29)**

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Maloney Mouton LLC	LA	5359	1/19/2017
Elizabeth Zimanski, CPA, LLC	LA	5360	1/29/2017
Micah K. Trosclair, CPA	LA	5361	1/29/2017
J. Slade Hampton, CPA	LA	5362	1/29/2017
Thomas J. Exnicios, CPA, LLC	LA	5363	1/29/2017
Tinkler Professional Accounting Services, LLC	LA	5364	1/29/2017
Justin M. Ratley, CPA	LA	5365	1/29/2017
Taylor and Willis CPAs and Advisors, LLC	LA	5366	2/2/2017
Steven J Thibodeaux CPA LLC	LA	5367	2/2/2017
Carlinna L. Bertrand, CPA, APAC	LA	5368	2/8/2017
Heather M. Jayson, CPA, LLC	LA	5369	2/8/2017
Kyle K. Cook, LLC	LA	5370	2/8/2017
Kevin Tolson CPA, LLC	LA	5371	2/8/2017
Lance E. West CPA, LLC	LA	5372	2/8/2017
Gretchen Reneé Helmstetter, CPA, LLC	LA	5373	2/8/2017
Marjorie L. Scaglione, CPA, MBA, CGMA, LLC	LA	5374	2/8/2017
Kathleen Hebert CPA, LLC	LA	5375	2/8/2017
Jim E. Miller, C.P.A.	LA	5376	2/15/2017
Latoya Alexander McCutcheon, CPA	LA	5377	2/20/2017
Victoria Hayes CPA LLC	LA	5378	2/21/2017
Andrew J. Wynn, CPA, LLC	LA	5379	3/3/2017
Douglas J. Durand, CPA LLC	LA	5380	3/17/2017
Charles Renwick, CPA	LA	5381	3/21/2017
Levine CPA, LLC	LA	5382	3/24/2017
Nicholas Wilkins, CPA, LLC	LA	5383	3/24/2017
Burke Taylor CPAs, PLLC	LA	5384	3/30/2017
Bach Yen Vu CPA LLC	LA	5385	4/3/2017
Maxwell CPA, LLC	LA	5386	4/4/2017
Bradley S. Bourgeois, JD, CPA, LLC	LA	5387	4/4/2017

**2. Reinstatement of Firm Permits Expired In Prior Years (4)**

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Stacy M. Smith, CPA	LA	4440	2/8/2017
Norman O. Loeske, Jr., CPA	LA	3245	2/16/2017
Donna B. McArthur, CPA	LA	3471	3/24/2017
William M. Ellzey, CPA	LA	2331	4/16/2017

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

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Aprio, LLP	3206	Previously Habif, Arogeti & Wynne, LLP	2/10/2017
The Caston Firm	0285	Previously The Caston CPA Firm	3/6/2017
James C. Watts, CPA	1731	Previously James C. Watts, CPA, APAC	4/5/2017

**D. CPA Firms Retired or Canceled (1)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
James Miller, CPA, PC	4995	2012

**E. Peer Review Items**

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

- i. Quarterly Report – The 2017 first quarter report and individual reports submitted by PROC Members on the AICPA Peer Review Program administered by the Society of Louisiana CPAs were provided for Board review.
- ii. Annual Report – The annual report for 2016 provided by the PROC Members on the AICPA Peer Review Program administered by the Society of Louisiana CPAs was provided for Board review.



**2. 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)

	2017 to present	2016	2015	2014	2013
<b>Engagement Reviews</b>	<b>40</b>	<b>101</b>	<b>91</b>	<b>84</b>	<b>45</b>
Pass	24	81	64	55	37
Pass w/def.	3	8	15	16	0
Fail	13	12	12	13	8
<b>System Reviews</b>	<b>27</b>	<b>79</b>	<b>100</b>	<b>65</b>	<b>40</b>
Pass	24	69	89	56	39
Pass w/def.	2	6	8	1	1
Fail	1	4	3	8	0
<b>Grand Total</b>	<b>67</b>	<b>180</b>	<b>191</b>	<b>149</b>	<b>85</b>

<b>Approved by Technical Reviewer</b>					
<b>Engagement Reviews - Pass</b>	<b>11</b>	<b>15</b>	<b>15</b>		

No. PROC meetings during calendar year                      **3**                      **9**                      **9**                      **7**                      **5**

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

	Since 1/20/2017 (previous Board Meeting)	Calendar Year Jan. 2017	Calendar Year Jan. 2016	Calendar Year Jan. 2015	Calendar Year Jan. 2014	Calendar Year Jan. 2013
<b># Practice Restrictions *</b>	1	1	0	5	8	30
<b># Extensions</b>	2	3	8	5	6	12
<b># Provisional Permits</b>	0	0	0	0	0	0
<b># Year End Changes</b>	1	2	2	5	5	5
<b># First Fail Letters</b>	11	11	12	18	28	24

\* 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)**

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

**B. Rules Update**

The proposed rule changes were updated and made available to Board Members.

After consideration and review of the proposed changes, upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board unanimously adopted the proposed revisions of the Board Rules with the noted changes as discussed.

**C. Request for Selected Information – Update**

An analysis and review of the agency’s costs to generate a registrant list was undertaken as a follow-up to an agenda item from November 2016’s board meeting. Ms. Saux reported that after research of AG opinions, she recommended the fee be \$20. The Board agreed with the recommendation and advised that it will periodically re-visit this issue when needed.

**X. CPE ITEMS**

**A. CPE Compliance for 2016 Report Year**

The Executive Director reported on the success of CPE reporting for the 2016 report year. This was the first year of annual reporting pursuant to rule changes made in September of 2015.

6,967 - Number of CPE forms received

89 - Number of CPE forms returned

19 – Did not use Board form/format

70 – Incomplete form (66 failed to sign, 4 incomplete)

**B. CPE Extension 2016 Report Year - Update**

At the November 2016 Board Meeting the Board adopted a standardized policy for requests for CPE extensions for the new 2016 report year. Ms. Saux was appointed Investigating Officer for determination in these matters.

As of 04/21/2017, the following extension requests have been reviewed and approved:

- 17 - CPE Extension Agreements (extended to January 31, 2017)
- 8 - CPE Extensions requiring Consent Order and payment of fine
- 25 - Total of CPE Extension requests

**C. Expirations for Failure to Submit a 2016 CPE Reporting Form (29)**

Twenty-nine (29) CPAs failed to submit their CPE Reporting forms for the 2016 reporting period and were notified that their License expired effective March 20, 2017.

<b>Name</b>	<b>Certificate No.</b>
Jonathan T. Batarseh	23923
Jessica L. Blackmon	26121
Stephany Gayle Bland	17491
Tyler Carr Blankenship	27037
Terence Patrick Bradford, Sr.	20408
Glenn Michael Broussard	22043
Brooke Elizabeth Bruns	26996
Dominic Charles Carmen	27439
Mark Edward Deason	21569
Keith Tyrus Eleuterius	27394
Cary Brent Goudeau	24896
Holly Delaine Gwin*	25527
Erica Plaia Harrod*	24777
Laurel Armstrong Keys	27883
Thomas Edward Kranz	17726
Alyce B. Landry	24266
Michael D. Long	25829
Brian Scott Miller	25250
Jeffrey Scott Oberlander	24387
Derek John Ransome	23522
Katherine L. Roberts	27107
Chad Michael Robottom	26092
Joseph P. Spina	10902
Christopher Brian Spraberry	27397
Athen Matthew Sweet	26301
Michael P. Terranova	15144
Jaime Littlejohn Usey	26744
John Paul Wright	19409
Stephen Andrew Yost	24185

\*CPA opted to go Inactive for 2017.

**D. Reinstatement of Certificate due to CPE Non-Compliance**

Three CPAs that were expired for CPE Non-Compliance (above) reinstated their Certificate and submitted a complete CPE reporting form for 2016.

<b>Name</b>	<b>Certificate No.</b>	<b>Reinstatement Date</b>
Alyce B. Landry	24266	3/30/2017
Michael P. Terranova	15144	4/7/2017
Derek John Ransome	23522	4/18/2017

**E. Audit of 2013-15 CPE Reported**

Compliance Investigator Andrew Joyner reported that he is conducting the audit of CPE for the 2013 – 2015 reporting period and that a total of 124 CPE Forms were randomly selected for audit.

As of April 24, 2017, 62 of the 124 had been reviewed with the following preliminary results:

- 12 – 19.4% No deficiencies or problems (pass)
- 37 – 59.6% Some invalid documentation, but sufficient hours (pass w/deficiencies)
- 13 – 21.0% Insufficient hours due, in part, to invalid documentation (fail)

**F. Professional Ethics - Update**

Ms. Saux reported that after the Board adopts the proposed rules regarding professional conduct, the Ethics Committee members (Letti Lowe-Ardoin, Nick Langley, Grady Hazel and Darla Saux) can move forward with setting up an agenda and “desired” topics for the Ethics requirement.

**XI. NEW MATTERS**

**A. Professional Service Contracts, Legal Services for Fiscal Years through June 30, 2020**

**1. Adams & Reese, LLP**

The professional service contract for Adams & Reese, LLP for fiscal years July 1, 2017 through June 30, 2020, in the anticipated budgeted amount of \$45,000 (\$15,000 each fiscal year) 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. Alizadeh at the April 2017 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 three fiscal years July 1, 2017 through June 30, 2020, at the following rates of pay, and not to exceed a maximum of \$15,000 per year (totaling \$45,000) 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; 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 27<sup>th</sup> day of April, 2017.

**2. The Derbes Law Firm, LLC**

The professional service contract for the Derbes Law Firm, LLC for fiscal years July 1, 2017 through June 30, 2020, in the anticipated budgeted amount of \$150,000 (\$50,000 per fiscal year) 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. Thomas at the April 2017 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 three fiscal years July 1, 2017 through June 30, 2020, at the following rates of pay, and not to exceed a maximum of \$50,000 per year (totaling \$150,000) 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; 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 27<sup>th</sup> day of April, 2017.

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

The professional service contract for Shows, Cali & Walsh, LLP for fiscal years July 1, 2017 through June 30, 2020, in the anticipated budgeted amount of \$30,000 (\$10,000 per fiscal year) 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 Mr. Hazel at the April 2017 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 three fiscal years July 1, 2017 through June 30, 2020, at the following rates of pay, and not to exceed a maximum of \$10,000 per year (totaling \$30,000) 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; 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 27<sup>th</sup> day of April, 2017.



**B. Renewal of Contracts for Current PROC Members**

Contracts for the PROC members for fiscal year July 1, 2017 – June 30, 2018 were prepared and ready for the PROC members’ signature. The contracts are for \$150 per hour with a maximum of \$6,000.

The Board considered whether to offer the contracts to the current PROC members, Mr. George Lewis and Mr. J. Charles Parker II, for the July 1, 2017 – June 30, 2018 fiscal year. Both are interested in continuing for another year.

Ms. Saux reported that Mr. Ron Updegraff has decided not to enter into another contract but he will continue to serve through June 30, 2017. Board staff will work to find another PROC member.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board approved the contracts for the current PROC members for the fiscal year 2017 – 2018.

**C. Communications**

1. Ms. Saux discussed CPE Reminders to be sent via email & postcard.

**XII. INFORMATION ITEMS AND ANNOUNCEMENTS**

**A. Microsoft License Verification**

Ms. Saux reported that the Board’s office was contacted on November 28, 2016 regarding a Microsoft License Verification. After responding to various inquiries and with assistance from our IT vendor, TL Data, we received notice that the License Verification process is now complete as of April 4, 2017. It has been determined that our agency’s license position is compliant.

**B. Office Carpet & Paint**

Ms. Saux reported that the Board office is tentatively scheduled for carpet replacement and paint in mid-August. Attempts to coordinate this with replacement of office furniture are in the works. However, the timing may change because of a rescheduling of the Board’s July/August meeting.

**C. Peer Review Cases**

Mrs. Hutchinson appointed Board Member Michael Bergeron, CPA as the Investigating Officer for all Peer Review related investigations.

**XIII. REPORTS ON CONFERENCES / MEETINGS**

- A. Louisiana Legislative Auditor – Center for Local Government Excellence**  
Level 1 Training Program  
March 7-8, 2017  
New Orleans, LA  
Ms. Saux, Mrs. Benefield & Mrs. Berry attended.
- B. NASBA - Annual Conference for Executive Directors**  
March 14 – 16, 2017  
New Orleans, LA  
Ms. Saux attended.
- C. NASBA - 21<sup>st</sup> Annual Conference for Legal Counsel**  
March 15 – 16, 2017  
New Orleans, LA  
Mrs. Benefield, Mr. Joyner, Ms. Wainright & Eric Derbes attended.
- D. Louisiana National Institute of Governmental Purchasing (LANIGP) Conference**  
March 28 – 29, 2017  
Marksville, LA  
Mrs. Benefield attended.

**XIV. FUTURE MEETING / CONFERENCE DATES**

- A. NASBA Western Regional Meeting (includes Louisiana)**  
June 6-8, 2017  
Coeur d'Alene, Idaho  
  
Mrs. Hutchinson and Ms. Saux expect to attend.
- B. NASBA Eastern Regional Meeting**  
June 27 -29, 2017  
Newport, Rhode Island  
  
No one from our agency is expected to attend.
- C. NASBA 110<sup>th</sup> Annual Meeting**  
October 29 – November 1, 2017  
New York, NY

**XV. UPCOMING BOARD OFFICE HOLIDAYS**

May 29, 2017	Memorial Day
July 4, 2017	Independence Day

## **XVI. NEXT BOARD MEETINGS**

### **A. Future Board Meetings**

Monday, August 14, 2017 through Wednesday, August 16, 2017 had been previously reserved for the July/August Board meeting. However, due to the time table in adopting and publishing Rule Changes, the Board Meeting was rescheduled to August 28 – 30, 2017. Wednesday, August 30<sup>th</sup> was reserved for any administrative hearings to be held.

Wednesday, November 8, 2017 through Thursday, November 9, 2017 had been previously reserved for the October/November Board meeting.

The Board reserved Wednesday, January 17, 2018 through Friday, January 19, 2018 for its January 2018 Board meeting. Wednesday, January 17<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 Chair Mrs. Hutchinson on April 28, 2017 upon motions made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh, the Board went into executive session at 9:08 a.m. Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the executive session adjourned at 9:35 a.m.

### **A. Consideration of Consent Order Shirley Wierer McCord, CPA – File No. 2016-21**

Upon motion by Mrs. Alizadeh, seconded by Mr. Hazel, the Board, by a vote of 5 - 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

### **B. Consideration of Consent Order Jeffrey Moyle, CPA – File No. 2016-133**

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 5 - 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

### **C. Consideration of Consent Order Dwayne Landry, CPA – File No. 2016-154**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh, the Board, by a vote of 5 - 0 approved the Consent Order as amended in this matter. Mr. Hazel abstained from voting.

**D. Consideration of Consent Order**

**Christin Vilardo, CPA – File No. 2016-167**

Upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5 - 0 approved the Consent Order in this matter. Mr. Hazel abstained from voting.

**E. Consideration of Consent Order**

**Michele W. Thaxton, CPA – File No. 2016-159**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron, the Board, by a vote of 5 - 0 approved the Consent Order in this matter. Mrs. Alizadeh abstained from voting.

**F. Consideration of Consent Order**

**Michael D. Harper, CPA – File No. 2016-160**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas, the Board, by a vote of 5 - 0 approved the Consent Order in this matter. Mrs. Alizadeh abstained from voting.

**G. Consideration of Consent Order**

**Mary A. Lane, CPA – File No. 2016-161**

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the Board, by a vote of 5 - 0 approved the Consent Order in this matter. Mrs. Alizadeh abstained from voting.

**H. Consideration of Consent Order**

**Karen D. Bordelon, CPA – File No. 2017-3**

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5 - 0 approved the Consent Order in this matter. Mrs. Alizadeh abstained from voting.

**I. Consideration of Consent Order**

**Barbara Allen, CPA – File No. 2016-152**

Upon motion by Mrs. Alizadeh, seconded by Mrs. Honoré Thomas, the Board, by a vote of 6 - 0 approved the Consent Order in this matter. Mr. Langley, the IO, was absent.

**J. Consideration of Consent Order**

**Angela Lawrence, CPA – File No. 2016-153**

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the Board, by a vote of 6 - 0 approved the Consent Order in this matter. Mr. Langley, the IO, was absent.

**K. Files Recommended To Be Closed With No Cause for Further Action**

File No. 2014-13  
File No. 2016-10  
File No. 2016-59  
File No. 2016-61

File No. 2016-66  
File No. 2016-88  
File No. 2016-96  
File No. 2016-140  
File No. 2016-149  
File No. 2016-150  
File No. 2016-151  
File No. 2016-155  
File No. 2016-157  
File No. 2016-165  
File No. 2016-168  
File No. 2017-5  
File No. 2017-14  
File No. 2017-15  
File No. 2017-16

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

**L. Files Recommended To Be Closed With No Cause for Action**

File No. 2015-30  
File No. 2015-38  
File No. 2016-32

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

**M. Acceptance of Reports**

Upon motion by Mr. Hazel, seconded by Mr. Bergeron 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**

**Thursday, April 27, 2017:**

There being no further business to discuss, upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 4:45 p.m. on Thursday, April 27, 2017.

**Friday, April 28, 2017:**

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 9:40 a.m. on Friday, April 28, 2017.