

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**August 29, 2017**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Tuesday, August 29, 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, consider executive session matters, and to transact any other business that requires 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
Grady R. Hazel, CPA	-	Member
Nicholas J. Langley, CPA	-	Member

The following Member was absent:

Desireé Honoré Thomas, CPA	-	Member
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Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Lisa A. Benefield	-	Deputy Director
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Daniel J. Dustin, CPA	-	Vice President, State Board Relations NASBA

The meeting was called to order by Chair Mrs. Hutchinson at 9:00 a.m. on Tuesday, August 29, 2017, upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

**I. CHAIR'S REPORT**

[Due to the threat of severe weather, Governor Edwards closed state offices in various parishes on this day, including Orleans Parish. Therefore, the Administrative Hearing that was originally scheduled for August 30, 2017 was postponed by Mrs. Hutchinson prior to this meeting.]

**A. Legal Counsel**

1. The Legal Services Contracts for the Derbes Law Firm and Adams and Reese, LLP were approved by the state on 5/30/2017. The two contracts are for three fiscal years and expire on June 30, 2020.
2. The Legal Services Contract for Shows, Cali & Walsh, LLP was returned to the Board on June 12, 2017. Mr. Wade Shows passed away on May 6, 2017 at the age of 67. He had signed the contract just a few days prior. The State will not approve it with his signature. Lisa Benefield contacted Catherine Cali and Ms. Cali signed the contract, which was resubmitted to the state via ProAct on July 31, 2017.

**B. PROC Contract**

Mr. Ron Updegraff had previously informed the Board that he did not intend to enter into another contract for the next fiscal year. The Executive Director, pursuant to her delegated authority, negotiated a contract with CPA Leon “Lonnie” Stockwell, III of Baton Rouge, LA to replace Mr. Updegraff. The contract is effective from August 16, 2017 – June 30, 2018 so that Mr. Stockwell could attend the annual Peer Review kick-off meeting held August 22, 2017.

**C. Personnel**

1. The vacant Licensing Analyst position was filled on June 1, 2017 by Caren Singleton. Caren has a bachelor’s degree in Business Management and is a Notary Public who has over twenty-two years of professional work experience.
2. The vacant Accounting Technician position was filled by Suzette DeHart on June 1, 2017. Suzette has over thirteen years of accounting and payroll experience.
3. Ivana Butler resigned her position of Administrative Coordinator 4 effective August 4, 2017 to take a position with the State Police. The position is currently posted with Civil Service through 8/31/2017.
4. The IT Officer and Communications Officer positions were posted on Indeed.com and worknola.com. 56 applications for the IT Officer position and 125 applications for the Communications Officer position have been received. Ms. Saux and Ms. Benefield are currently reviewing the applications. One IT Officer candidate was interviewed on 8/23/2017.

5. Effective July 1, 2017 the Board changed its employee payroll from semimonthly to biweekly. The change was largely in response to audit findings on control over payroll and leave.

**D. Performance Evaluations and Performance Adjustments for Fiscal Year 2016 - 2017**

Performance Evaluations, due August 31, 2017, for all Board classified employees that were employed with the Board at June 30, 2017 were completed by July 28, 2017.

State Civil Service suspended the authority to grant performance adjustments (merit increases) to classified employees. However, effective 1/1/2018, all classified employees will automatically receive a general increase of 2% base pay.

**E. Performance Planning for Fiscal Year 2017 - 2018**

All Board classified employees will receive Performance Planning (performance expectations) for fiscal year 2017 - 2018 no later than September 30, 2017, in accordance with Civil Service rules.

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

All Board Members and staff are required to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2017. This is an annual requirement. All Board Members and staff must complete the course prior to December 31, 2017.

**G. Reminder - One Hour of Sexual Harassment Training Requirement for Public Servants**

All Board Members and staff must complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2017. The course is available through the Department of Civil Service.

**II. APPROVAL OF MINUTES**

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

By motion of Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the April 2017 regular and executive session minutes as revised.

**III. TREASURER'S REPORT**

- A. Financial statements for the quarter and fiscal year ended June 30, 2017 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the Treasurer's Report.

**IV. DEATHS AND RESIGNATIONS**

**A. Deaths (2: 1 Active; 1 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Louis C. Doody, Jr.	4620	1968	IA
Mark Clifford Dyer	13852	1979	A

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

**B. Resignations (2: 2 Active; 0 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Maurice Joseph Robichaux, III	17424	08/01/1985	Expired/Retired
James A. Casabat	4218	07/28/1967	Expired/Retired

**V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS**

**A. Reinstatement of Certificates / Inactive Status That Expired March 2017  
(Same Year Reinstatements)**

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants with expirations on March 1, 2017, reinstated their CPA Certificates or CPA Inactive Status registrations. **(9 Total: 5 Active; 4 Inactive Status):**

<b>Name</b>	<b>Credential Number</b>	<b>Certification Status</b>
David Andrew Blazek	27764	Active
Marty W. French	24621	Active
Keundra K. Kirkendoll	25182	Active
Abbie Johnson Speyrer	25901	Active
Patrick Anderson Casey	12186	Active
Rodney B. Lacoste, Jr.	20037	Inactive
Maria Luz Pagan	B27035	Inactive
Alpa V. Patel	24850	Inactive
Alyse Albritton Rodriguez	S26934	Inactive

## VI. CPA EXAMINATION

### A. Exam passage statistics for Q2 2017 were not received in time to include in the agenda.

#### Q1 2017 (Jan – Mar 10<sup>th</sup>) – 672 sections; 524 candidates (1.28 section per candidate):

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<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):

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<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%

#### Q3 2016 (July-August) – 667 sections; 506 candidates (1.32 section per candidate):

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<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%

#### Q2 2016 (April-May) – 553 sections; 446 candidates (1.24 section per candidate):

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<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%

**B. Candidates Passing Examination Sections – April/May 2017 (32)**

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>
Andrew Alombro	Haley M. Guillot
Matthew A. Breaux	Ralph W. Kenning
Daniel Cashio	Joshua P. Landry
Caitlin Cisco	Savanna R. Langston
Brennan M. Daniels	Harold P. LeBlanc
Meagan A. Dekemel	Meagan A. Lege
Payton M. Dennis	Daniel Loa
Wesley R. Dunn	Sherri L. Morgan
Edward W. Ellefson	Tad R. Nope
Elizabeth A. Etzkin	Alex-Sandra M. Orso
Emily L. Fazzio	Prashanta R. Panta
Laurie Fitzgerald	Terry B. Pitre
Lauren E. Fontenot	Clare Ramsey
Tyler J. Fremin	Adriana K. Vladikova
Christopher M. Frught	Maria M. Walsh
Rebecca L. Guarino	Michael J. Walters

**C. Ratification of Board Determination for a NTS extension based on a medical hardship**

The Board was asked to ratify its determination on this request:

Ms. Antoinette Banks submitted a request for an extension of the Notice to Schedule (NTS) for three exam modules (BEC, AUD and REG) based on a medical hardship.

Ms. Banks previously received a NTS extension from 01/29/2017 to 05/31/2017 due to the August 2016 flooding in Baton Rouge. She did not reschedule during that time frame and did not request an additional extension of NTS until May 27, 2017.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board ratified its determination to refund exam fees to Ms. Banks instead of approving an extension.

**D. Ratification of Board Determination for a NTS extension based on a medical hardship**

The Board was asked to ratify its determination on this request:

Ms. Kaitlyn Lesage submitted a request for an extension of the Notice to Schedule (NTS) for one exam module, (REG), based on a medical hardship.

Upon motion by Mr. Hazel, seconded by Mr. Langley the Board ratified its determination to approve an extension of the NTS for REG to 10/13/2017 for Ms. Lesage, which was a full year from the initial application date.

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

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) would not be released until August 17 (AUD, FAR, & REG) and August 21 (BEC). Scores on exams taken between July 1 – September 10 are targeted to be released September 22, and scores on exams taken between October 1 – December 10 are targeted to be released December 22.

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

Board Staff is reviewing all requests for credit extensions, per instruction at the April Board Meeting, and anyone with harm (loss of exam credit) due to the delay in score release to August 17/21 will be extended until 12/31/2017.

Score delays for the Q3 window may cause some candidates harm due to loss of study time. The Board was asked whether it wanted to evaluate the requests on a case-by-case basis and the consensus was no.

#### **F. Eli Watts Sells Award for 2016**

The AICPA issued a press release and Kevin Branley of Louisiana was awarded the Eli Watts Sells Award for 2016. On behalf of the Board, the Chair sent a letter of congratulations on May 12, 2017 to Mr. Branley.

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

**1. Current CPA Applicants (Passed Exam After June 1999) (43)**

<b>Name</b>	<b>Certificate Number</b>	<b>License Issue Date</b>
Mark Jacob Ohman	28355	05/05/2017
Chelsie Marie Walters	28356	05/05/2017
Matthew David Petraitis	28357	05/05/2017
Thomas Horne	28358	05/05/2017
Evelyn Ann Pastene	28359	05/05/2017
Steven Critz McKay	28360	05/05/2017
Lingting Yang	28361	05/05/2017
Christina Landry Hidalgo	28362	05/05/2017
Philip Brian Murray	28364	05/11/2017
Pamela J. Hubbard	28365	05/11/2017
Kelsey McAdams Talbot	28366	05/11/2017
Clinton Lloyd Johnson	28367	05/11/2017
Kaitlin Cooper Wilson	28368	05/11/2017
David K. Attenhofer	28369	05/11/2017
Margaret McGuire Schroeder	28370	05/24/2017
Kyle Stephen Trehub	28371	05/24/2017
Heidi Lynn Mabile	28372	05/24/2017
Scott A. Bowers	28375	05/24/2017
Cole A. Bishop	28376	05/24/2017
Breanna Marie Alario	28378	05/25/2017
Rebecca J. Schaeffer	28379	05/25/2017
Robert Louis Gavioli, Jr.	28380	05/25/2017
Zachary Kyle McLendon	28381	05/25/2017
Cheryl Lee Poteet	28382	05/25/2017
Julie S. Patterson	28385	05/26/2017
Rachel Fortner McBride	28386	05/26/2017
Laura Christopher	28387	05/26/2017
Amy Kathryn Draughon	28388	05/26/2017
Johnathon P. Trahan	28389	05/26/2017
Jalen Juwan Taylor	28390	05/30/2017
Kenneth Eldridge	28391	06/15/2017
Matthew Jude Roy	28392	06/15/2017
Kaitlyn Eleanor Cornwell	28393	06/19/2017
Jeffrey George Singer	28394	06/19/2017
Elizabeth Nicholls DeBaillon	28395	06/19/2017
Brianna K. Gibson	28396	06/20/2017
Sarah Elizabeth McDonald	28397	06/25/2017
Christopher Shea Burroughs	28399	07/02/2017
Dirk Benton Danos	28402	07/10/2017
Danielle Lynn Menge	28403	07/11/2017
Candace Laci Lantier	28404	07/11/2017



Hop-Yen Hardy Ho	28408	08/16/2017
Bradford Michael Felger	28409	08/16/2017

**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>
Dale Edward Sanford	18886	05/05/2017
Jody Herman Berry*	23585	05/05/2017

\*Ms. Berry received her Inactive Certificate by reciprocity in 1997 and her Active Certificate through reciprocity in 2017.

**B. Reinstatements of Prior Active Certificates (Licenses) (6)  
Prior Year Reinstatement**

The following CPAs were initially licensed, later elected not to renew their licenses, and recently submitted applications to reinstate to active status. The Executive Director evaluated the applications and the applicants' experience and continuing education as applicable and re-issued CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Upon motion by Mr. Langley, 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>
Abby T. Trahan	25946	05/05/2017
Charles Edwin Meador	12992	05/31/2017
Yogesh Agrawal	27751	06/19/2017
Jeremy Barton Fleenor	26784	06/27/2017
Steven Lewis Robertson	21214	06/19/2017
Aaron Keith Jarrett	25837	07/02/2017

**C. Reinstatements of Prior Active Certificates (Licenses) to Inactive (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 Mr. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item C):

<b>Name</b>	<b>Certificate No.</b>	<b>Inactive Certification Reinstatement Date</b>
Cuc-Mai Phan Nguyen	21196-IA	08/09/2017
Monica Sonnier	17920-IA	06/08/2017

**D. Reinstatements of Prior Inactive (Certificates) (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 Inactive Certificates, subject to ratification by the Board.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel 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>
Newton Steele Andrews, II	19921-IA	05/03/2017
Henry Albert Orphys	17761-IA	07/10/2017
Lorraine Sue Mayer	17320-IA	07/17/2017

**E. Approval of Reciprocal Certificates Issued (14)**

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

Upon motion by Mr. Bergeron, seconded by Mr. Hazel 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>
Melissa Ann Vesek	S28363	05/05/2017	OK
John Allen Harman	S28373	05/24/2017	TN
Joshua K. McBride	S28374	05/24/2017	MS
Thomas F. Riley	S28377	05/25/2017	IL
Emily Jean McPherson	S28383	05/25/2017	AR
Kellie S. Considine	S28384	05/25/2017	KY
Daniel Patrick Rash	S28398	06/26/2017	TX
Aaron Ashdown	S28400	07/03/2017	ID
Bryan R. Camerlinck	S28401	07/07/2017	MO

Shreyas S. Rao	S28405	08/09/2017	GA
Kyle Douglas Corgan	S28406	08/09/2017	TX
Patrick Douglas Jones	S28407	08/09/2017	GA
Andrew Lincoln Berkheimer	S28415	08/16/2017	WA
Kimberly Calongne Tara	S28416	08/16/2017	GA

**F. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificate (1)**

The following individual submitted a Transfer of Grades application for a Louisiana Certificate. The Executive Director evaluated the application and the applicant's experience and issued a CPA Certificate, subject to ratification by the Board.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board ratified the issuance of the following CPA Certificate:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Breanna Marie Alario	28378	05/25/2017

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

**A. Reinstatements of CPA Firm Permits that Expired March 1, 2017 (4)  
(Same Year Reinstatements)**

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Erich G. Loewer, CPA	LA	1506	04/28/2017
Eric P. Sella, CPA	LA	1643	05/09/2017
Dennis Lee Rigby, CPA	LA	274	05/09/2017
Marty W. French, CPA, APC	LA	4715	07/03/2017

**B. New CPA Firm Permit Applications (14)**

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. Hazel, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits:

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Jason W. Fontenot, CPA, LLC	LA	5388	05/05/2017
Amy E. Corcoran, CPA, LLC	LA	5389	05/05/2017
Ashley P. Fanguie, CPA, LLC	LA	5390	05/05/2017

Phillip Wooten, CPA, LLC	LA	5391	06/15/2017
Shelly Kahrs CPA LLC	LA	5392	06/25/2017
Landreneau Group LLC	LA	5393	06/25/2017
ML Valuation, LLC	LA	5394	07/02/2017
Jim Durbin Jr CPA	LA	5395	07/02/2017
Joe DiGiovanni CPA LLC	LA	5396	07/06/2017
Elizabeth A. Domite, CPA	LA	5397	07/06/2017
Terranova Williams Klein, CPA's	LA	5398	07/13/2017
Chris Klein CPA, LLC	LA	5399	08/09/2017
Joslyn Downing, CPA	LA	5400	08/09/2017
Gautreau Accounting & Tax, LLC	LA	5401	08/16/2017

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

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the reinstatement of the following firm permits:

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Taylor and Willis, CPAs, L.L.C.	LA	4682	05/08/2017
C. Edwin Meador, CPA	LA	4038	06/15/2017

**D. CPA Firms – Change in Name or Legal Entity (1)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Ericksen Krentel & Laporte	95	Ericksen Krentel, LLP	08/01/2017

**E. CPA Firms Retired or Canceled (2)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
James A. Casabat, CPA	283	<i>Prior to LAA</i>
Conrad Chapman, CPA	4019	03/12/2001

**F. Firm Permit Name Requests**

The Board's current rules regarding firm names reads, in part, as follows:

“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.” LAC, Title 46, §1707(D)(4)

“A false, fraudulent, misleading, deceptive, or unfair statement or claim includes but is not limited to a statement or claim which: (c) contains any testimonial or laudatory statement, or other statement or implication that the licensee’s professional services are of exceptional quality.” LAC, Title 46, §1707(F)(1)(c)

**1. Henry Johnson, Jr. CPA Pinpoint Accounting & Consulting Firm LLC**

Mr. Henry Johnson, Jr. requested consideration and approval of his proposed firm name: Henry Johnson Jr CPA Pinpoint Accounting & Consulting Firm LLC. Mr. Johnson believes the word “Pinpoint” does not equate to “exceptional”, and cites Webster: “Pinpoint means, as a noun; a tiny dot or point, as an adjective: very exact or precise, and as a verb: to find out with certainty or locate the exact position of something.” He feels the word defines the very nature of his work.

If that name was not acceptable to the Board, he requested consideration of the following name: Pinpoint Accounting and Consulting Firm, Henry Johnson Jr Certified Public Accountant. His documentation was submitted for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, and after discussion, the Board unanimously disapproved both the firm name “Henry Johnson Jr CPA Pinpoint Accounting & Consulting Firm LLC” and the second requested name of “Pinpoint Accounting and Consulting Firm, Henry Johnson Jr Certified Public Accountant.”

**2. Bayou Bookkeeping & Tax Services, LLC**

Mr. Joseph C. Valure, CPA, requested consideration and approval of his proposed firm name: Bayou Bookkeeping & Tax Services, LLC. In his letter to the Board, he requested approval for the above name because he felt it would attract more small business clients who may be looking for affordable services.

If the name is not acceptable to the Board, Mr. Valure stated he would change it as needed to attain a firm permit. His documentation was submitted for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mrs. Hutchinson, the Board, by a vote of 4 to 2, did not approve the firm name “Bayou Bookkeeping & Tax Services, LLC.” Mr. Langley and Mr. Bergeron voted to approve the firm name requested.

**3. Succentrix Business Advisors**

Mr. William E. Stansbury, Jr., CPA, requested consideration and approval of his proposed firm name: Succentrix Business Advisors. In his email to the Board he explained that Succentrix is a created word that combines success with concentric. He plans to work with small businesses and states that “Every small business has its own concentric circle of influence that radiates out from the center. When you help them be successful, you help everyone in their circle be successful.” Succentrix Business Advisors is an accounting franchise based out of Atlanta.

If the proposed name is not acceptable to the Board, he requested consideration of his second choice, Succentrix Business Advisors, Bill Stansbury, CPA. His documentation was submitted for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board unanimously approved Mr. Stansbury’s second requested firm name, “Succentrix Business Advisors, Bill Stansbury, CPA.”

**G. Peer Review Items**

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

Individual reports submitted by PROC Members were provided for the Board’s 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>58</b>	<b>101</b>	<b>91</b>	<b>84</b>	<b>45</b>
Pass	36	81	64	55	37
Pass w/def.	5	8	15	16	0
Fail	17	12	12	13	8
<b>System Reviews</b>	<b>36</b>	<b>79</b>	<b>100</b>	<b>65</b>	<b>40</b>
Pass	33	69	89	56	39
Pass w/def.	2	6	8	1	1
Fail	1	4	3	8	0
<b>Grand Total</b>	<b>94</b>	<b>180</b>	<b>191</b>	<b>149</b>	<b>85</b>

Approved by Technical Reviewer					
<b>Engagement Reviews - Pass</b>	<b>19</b>	<b>15</b>	<b>15</b>		

<b>No. PROC meetings during calendar year</b>	<b>5</b>	<b>9</b>	<b>9</b>	<b>7</b>	<b>5</b>
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### 3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 4/28/2017 (previous Board Meeting)	Calendar Year Jan. 2017	Calendar Year Jan. 2016	Calendar Year Jan. 2015	Calendar Year Jan. 2014	Calendar Year Jan. 2013
# Practice Restrictions *	1	2	0	5	8	30
# Extensions	2	5	8	5	6	12
# Provisional Permits	0	0	0	0	0	0
# Year End Changes	1	3	2	5	5	5
# First Fail Letters	4	15	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)

Ronald Gitz, LCPA CEO/Executive Director, reported on the following items:

1. Legislative items
2. Other items of interest

### B. Board Rules

The Board's Notice of Intent was published in the LA Register on 7/20/2017. The annotated Rules and Notice of Intent are on the Board's website.

Ms. Saux discussed the error made with the new §1503.A.4.a; consultants advised it would be considered a technical correction.

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board unanimously adopted the proposed rule changes upon promulgation in the October 2017 Louisiana Register as previously published in the July 2017 Louisiana Register with the stipulation that §1503.A.4.a be added back.

### C. Providing Services to Businesses in the Marijuana Industry – Follow-up

At its July 2016 Board meeting, the Board discussed CPAs providing services to businesses in the marijuana industry and expressed that its current position would be that Louisiana CPAs should consult with legal counsel on providing services to businesses in the marijuana industry.

Inquiries continue on occasion including a recent inquiry to the Board chair.

General consensus from some other state boards appears to be that CPAs may provide services to businesses so long as the business is operating legally in the state where the services are being performed. Further, the CPA should perform some due diligence to be sure services are not being performed for any illegal activity.

The Board was provided the following to review:

- Massachusetts' Board position statement issued in January
- The US Attorney General recently issued a letter responding to 4 state governors who had asked to participate in any changes to regulatory and enforcement systems under the Trump Administration.
- Colorado and Washington state CPA societies updated an issue brief with AICPA (January 2016)
- Memo from Allen, Pinnix & Nichols, P.A. (NASBA attorneys) regarding the impact of the marijuana legalization laws on CPAs and CPA boards – presented at NASBA's Legal Counsel Conference

Louisiana CPAs want to perform tax services, as well as audit services. Likely some firms are already doing so without asking the Board.

This agenda item was deferred to the November 2017 meeting.

## **X. CPE ITEMS**

### **A. Reinstatement of Certificates Expired / Failure to Submit CPE Reporting Forms (7)**

7 CPAs submitted their CPE Reporting forms for the 2016 reporting period and had their CPA License reinstated.

<b>Name</b>	<b>Credential Number</b>	<b>Credential Status</b>
Stephen Andrew Yost	24185	Active
Mark Edward Deason	21569	Active
Jessica L. Blackmon	26121	Active
Chad Michael Robottom	26092	Active
Georgia Garner Stafford	14223	Active
Jonathan T. Batarseh	23923	Active
Cassidy Marie Albarado	25693	Active

### **B. Reinstatement of Certificate Expired / Failure to Respond to 2016 CPE Audit (1)**

<b>Name</b>	<b>Certificate Number</b>	<b>Credential Status</b>
Mildred L. Dillon	CPA.0024771	Active



**C. Professional Ethics Requirement for 2018**

Ms. Saux updated the Board; progress will be reported to the Board at its next meeting.

**D. Request for Board approval on CPE Credit for Published Articles**

Aaron Leshner, CPA submitted a request for approval of CPE credit for publication of an article:

“How Trump’s Tax Plan Could Affect Your Bottom Line as A Real Estate Agent”  
published by Inman.com on February 7, 2017.

[\(https://www.inman.com/2017/02/07/trumps-tax-plan-affect-bottom-line-real-estate-agent/\)](https://www.inman.com/2017/02/07/trumps-tax-plan-affect-bottom-line-real-estate-agent/)

Under Board Rule §1309(D), “Credit for writing published articles, books, and CPE programs will be awarded in an amount determined by a board representative provided the writing contributes to the professional competence of the certificate holder.”

For 2017, the maximum credit allowed for preparation of articles and books cannot exceed 10 hours of CPE earned in a calendar year. Credit can only be allowed after the article or book is published.

His documentation was provided for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board granted two (2) hours of CPE for Aaron Leshner’s article published online at www.Inman.com on February 7, 2017.

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

Compliance Investigator Andrew Joyner conducted the audit of CPE reporting forms for the 2013 – 2015 reporting period. A total of 124 CPE Forms were randomly selected for audit.

All CPAs that passed or passed with deficiencies have had letters sent. Mr. Joyner is currently working on paring down the number of fails by contacting the CPAs for additional documentation.

The breakdown of the audit:

24 – 19.36% No deficiencies or problems (pass)  
70 – 56.45% Some invalid documentation, but sufficient hours (pass w/deficiencies)  
30 – 24.19% Insufficient hours due, in part, to invalid documentation (fail)  
124

**F. Audit of 2016 CPE Reported**

The Board's former Enforcement Administrative Assistant, Ivana Butler, began conducting the audit of CPE reporting forms for the 2016 reporting period. A total of 124 CPE Forms were randomly selected for audit.

All files were reviewed by Ms. Butler and submitted to the Executive Director for final review prior to Ms. Butler's last day of employment on August 4, 2017.

The preliminary breakdown of the audit by Ms. Butler is as follows:

93	–	75.0%	No deficiencies or problems (pass)
28	–	22.6%	Some invalid documentation, but sufficient hours (pass w/deficiencies)
1	–	.8%	Insufficient hours due, in part, to invalid documentation (fail)
<u>2</u>	–	1.6%	Pending initial determination by Executive Director
124			

**XI. NEW MATTERS**

**A. CPA-Retired Status**

A draft of the new CPA-Retired Status Application was provided for the Board's Review. Until the Rules are amended, the status cannot be offered nor can any application fee be approved.

**B. Use of Titles – Board Response to UAA Model Language**

NASBA and AICPA have jointly requested State Board input on proposed UAA Model language regarding the use of titles – specifically in response to the recent changes by AICPA to allow non-CPAs to use the CGMA credential.

Responses from other boards were previously provided to Board members, along with a draft letter from Louisiana. Additional responses from other Boards were provided for the Board's review.

After discussion, the Board agreed with the draft response letter proposed to be sent.

**C. Election of Officers and Appointment of Investigating Officers**

**1. Election of Officers**

Chair Mrs. Hutchinson announced that an election of Board Officers for the year September 1, 2017 – July 31, 2018 was in order. Upon nomination by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, Board Member Mr. Hazel was elected to serve as the Secretary of the Board and Board Member Mrs. Alizadeh was elected to serve as Treasurer of the Board.

Due to the timing of the Board Meeting, previous officers will continue to serve until August 31, 2017.

## **2. Appointment of Investigating Officers**

Chair Mrs. Hutchinson appointed the following Board Members as Investigating Officers for September 1, 2017 – July 31, 2018:

Mrs. Honoré Thomas and Mrs. Lowe-Ardoin

Due to the timing of the Board Meeting, previous Investigating Officers will continue to serve until August 31, 2017.

### **D. Presentation by Dan Dustin, CPA-Vice President of State Board Relations at NASBA**

Mr. Dustin provided a handout for the Board's review and explained that, generally speaking, his goal is to visit each State Board of Accountancy at least once every three years to provide an update and listen to any issues or concerns that the board may have and to determine if NASBA can provide any assistance.

### **E. Dissolution of the North Central Association Accreditation**

It has come to the Board's attention that one of the Accreditations used by this Board to approve college credit, The North Central Association, was dissolved in July 2014. The new name is the Higher Learning Commission. There was no change in the standards or process for accreditation.

### **F. Resolution – Retiring Staff**

It was announced that Regina Bush, the Board's IT Office Specialist, is set to retire after thirty-five + years with the Board, on August 31, 2017.

Upon motion by Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board approved the following Resolution:

**WHEREAS**, Regina Bush, has contributed to the guidance of the public accounting profession by serving with the State Board of Certified Public Accountants of Louisiana for over thirty-five years, from January 12, 1982 through August 31, 2017; and

**WHEREAS**, Regina contributed to the success of the Board's stated mission to protect the public and to advance the competency of the public accounting profession, by her devoted service to this Board; and

**WHEREAS**, Regina demonstrated loyalty, commitment, and resourcefulness in the performance of her various responsibilities and duties with the Board;

**THEREFORE BE IT RESOLVED**, that the State Board of Certified Public Accountants of Louisiana does hereby express to Regina Bush its gratitude for a job well done throughout her service with the Board; and be it

**RESOLVED** further, that a copy of this resolution be presented to her in testimony thereof.

**XII. INFORMATION ITEMS AND ANNOUNCEMENTS**

**A. CPA, CPA Inactive, and CPA Firm Registrants as of June 30, 2017**

	<b>2017</b>	<b>2016</b>		<b>2015</b>	<b>2014</b>	<b>2013</b>
	<u>Registered</u>	<u>Registered</u>	<u>Difference</u>	<u>Registered</u>	<u>Registered</u>	<u>Registered</u>
<b>Active</b>	7,441	7,361	+80	7,419	7,288	7,063
<b>Inactive</b>	2,968	3,005	-37	3,018	3,111	3,256
<b>Firms</b>	2100	2,147	-47	2,192	2,189	2,195
<b>TOTAL REGISTERED</b>	<b>12,509</b>	<b>12,513</b>	<b>-4</b>	<b>12,629</b>	<b>12,588</b>	<b>12,514</b>

**B. State Travel**

**1. State Contracted Travel Agency**

Ms. Saux explained that Shorts Travel Management remains the state contracted travel agency for the new fiscal year. All travel must be booked through Shorts Travel Management. The contact information is:

Shorts Travel Management  
 Toll Free Telephone No. 1-888-846-6810 Fax (319) 433-0847  
 E-mail: [state@shortstravel.com](mailto:state@shortstravel.com)  
 Web: [www.shortstravel.com/la](http://www.shortstravel.com/la)

**2. 2017–2018 Louisiana Pocket Guide to Travel Regulations**

A copy of the 2017-2018 Pocket Guide to Travel Regulations was provided to all Board Members. There were a few changes implemented, one being mileage reimbursement increased to .53 cents from .51 cents.

A complete Louisiana Travel Guide can be found at the Division of Administration website: <http://www.doa.la.gov/Pages/default.aspx> Click on “State Agencies” and then “Travel”

Pocket: <http://www.doa.louisiana.gov/osp/travel/travelpolicy/pocketguide.pdf>

Entire travel guide:

[http://www.doa.la.gov/osp/Travel/travelpolicy/2017\\_2018\\_TravelGuide.pdf](http://www.doa.la.gov/osp/Travel/travelpolicy/2017_2018_TravelGuide.pdf)

### **3. Board Travel Policy Summary**

An updated policy summary was provided for review and approval.

Any vehicle rental (in state or out) must be via state contract and cannot be for personal use.

Additional items noted were the mileage reimbursement rate for the 2017 – 2018 fiscal year increased to .53 cents from .51 cents.

Receipts are requested for all transactions, including meals (to document that alcoholic beverages were not included).

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board adopted the updated Board Travel Policy Summary for 2017-2018.

### **C. Office Carpet, Paint & Furniture**

Ms. Saux mentioned that the Board Office is scheduled for carpet replacement and paint beginning September 6, 2017 through October 13, 2017. New office furniture will follow.

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

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

June 6-8, 2017

Coeur D'Alene, ID

Mrs. Hutchinson, Mr. Langley, and Ms. Saux attended

### **B. Civil Service Training for Human Resources Directors**

July 6, 2017

Baton Rouge, LA

Ms. Benefield attended.

## **XIV. FUTURE MEETING / CONFERENCE DATES**

### **A. NASBA 110<sup>th</sup> Annual Meeting**

October 29 – November 1, 2017

New York, NY

**XV. UPCOMING BOARD OFFICE HOLIDAYS**

September 4, 2017	Labor Day
November 10, 2017	Veterans Day (observed)

**XVI. NEXT BOARD MEETINGS**

**A. Future Board Meetings**

Wednesday, November 8, 2017 through Thursday, November 9, 2017 had been previously reserved for the November 2017 Board meeting and it was decided that the Administrative Hearing that was continued from this meeting will convene at 2:00 PM on November 8, 2017.

Wednesday, January 17, 2018 through Friday, January 19, 2018 had been previously reserved for the January 2018 Board meeting. If an administrative hearing is necessary, it was decided it would occur on Friday, January 19, 2017 @ 9:00 AM.

**B. April 2018 Board Meeting**

The Board reserved Wednesday, April 25, 2018 through Friday, April 27, 2018 for the April Board Meeting.

**XVII. EXECUTIVE SESSION MATTERS**

In order to report on the status of compliance with Board Decisions and Consent Orders and the status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on August 29, 2017 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board went into executive session on August 29, 2017 at 11:35 a.m. Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh and unanimously adopted, the executive session adjourned at 11:57 a.m.

**XVII. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION**

**A. Consideration of Consent Order  
Richard Buller, CPA – File No. 2016-49**

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.

**B. Consideration of Consent Order  
Mark Ford, CPA – File No. 2016-19**

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board, by a vote of 6 - 0 approved the Consent Order in this matter.

**C. Consideration of Consent Order  
Stephanie C. Smith, CPA – File No. 2016-166**

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

**D. Consideration of Consent Order  
Helen B. Sikes, CPA – File No. 2017-4**

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

**E. Consideration of Consent Order  
Mark R. Sanborn, CPA – File No. 2016-123**

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

**F. Consideration of Consent Order  
George Rabb, Jr., CPA – File No. 2017-24**

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. Mr. Langley abstained from voting.

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

File No. 2014-26  
File No. 2016-21  
File No. 2016-30  
File No. 2016-56  
File No. 2016-133  
File No. 2016-152  
File No. 2016-153  
File No. 2016-154  
File No. 2016-158  
File No. 2016-159  
File No. 2016-160  
File No. 2016-161  
File No. 2016-167  
File No. 2017-2  
File No. 2017-3  
File No. 2017-18

File No. 2017-19  
File No. 2017-20

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

**H. File Recommended To Be Closed With No Cause for Action**

File No. 2015-2  
File No. 2015-40  
File No. 2016-29  
File No. 2016-31  
File No. 2016-120  
File No. 2016-121  
File No. 2016-122  
File No. 2016-148  
File No. 2016-156  
File No. 2017-6  
File No. 2017-7

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

**I. Acceptance of Reports**

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

**XVIII. ADJOURNMENT**

**Tuesday August 29, 2017:**

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel and unanimously adopted, the meeting adjourned at 12:00 p.m. on August 29, 2017.



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Lynn V. Hutchinson, CPA  
Chair

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Michael D. Bergeron, CPA  
Treasurer

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Sue S. Alizadeh, CPA  
Secretary

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Desireé Honoré Thomas, CPA  
Member

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Letti Lowe-Ardoin, CPA  
Member

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Grady R. Hazel, CPA  
Member

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Nicholas J. Langley, CPA  
Member