

## MINUTES

### STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**January 31, 2011 – February 4, 2011**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Monday, January 31, 2011 and continuing thereafter through February 4, 2011, in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana, 70130.

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, conduct a formal administrative hearing, consider other executive session matters, and to transact any other business that required the Board's attention.

The following Members were present:

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

Also present were:

Staff:	Michael A. Henderson, CPA	-	Executive Director
	Clinton J. Cognevich	-	Director of Administration
	Roxie L. Jefferson-Brion	-	Compliance Investigator 2
	Christian W. Verges	-	Compliance Investigator 1

Guests:	Grady Hazel, CPA	-	LCPA Executive Director
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The meeting was called to order by Chairman Mr. Tham at 9:07 a.m. on Monday, January 31, 2011, upon motion by Mr. Harris, seconded by Mr. Bergeron and unanimously adopted.

**I. CHAIRMAN'S REPORT**

**A. Board Employees**

1. The position of Administrative Assistant 2 (front desk) will remain vacant for the present time.
2. At the November 2010 Board Meeting, the Board approved reimbursement of college tuition and costs for Compliance Investigator 1 Chris Verges, up to a maximum. Mr. Henderson reported that Mr. Verges has begun taking courses through the LSU Correspondence School, as was discussed with the Board.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the November 2010 Board Meeting were previously sent to Board members for review. Board Member Mr. Harris noted a typographical correction to be made to the regular session minutes.

By motion of Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board approved the November 2010 regular and executive session minutes as corrected.

**III. DEATHS AND RESIGNATIONS**

**A. Deaths (7)**

<b>Name</b>	<b>Cert. No.</b>	<b>Year Issued</b>	<b>Cert. Status</b>
Suchita Shrihari Borcar	19956	1990	A
Bryan David Bray	16931	1983	A
John Dillard Edwards	1580	1959	IA
Leroy Melton Floyd	B1535	1959	IA
Michael Arnold Killeen	B7560	1972	IA
Peter A. Landry	17730	1985	IA
Robert J. Zernott	1579	1959	IA

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

**B. Resignations (33 Total: 21 Active and 12 Inactive Status):**

The Executive Director informed the Board that the following Certified Public Accountants and Inactive Status registrants requested that their CPA Certificates be voluntarily retired. Accordingly, their Certificates were placed in retired status.

(continued on next page)

Name	Cert. No.	Year Issued	Cert. Status
Carlos L. Ancira, Jr.	S25285	2005	A
Patrice Latiolais Barletta	21172	1992	A
Judie Ann Boudin	20657	1991	A
Neal Edward Cody, Jr.	B25237	2004	A
Peggy L. Cullen	B25538	2006	A
Patricia Baham Dought	16148	1983	A
Anthony Caldwell Fleming	3972	1966	IA
John R. Guidry	12188	1977	IA
Jason K. Harpe	B24501	1999	IA
Brian Louis Horst	B25343	2005	A
Leslie Frank Ivey	4626	1968	A
Jimmie Gaharan Kinnison	3359	1964	IA
Ruth N. Kinnison	8099	1973	IA
Tracie D. Leonhart	S26335	2010	A
Marcelo F. Mauri	B25155	2004	A
Virginia H. Miller	B25112	2004	A
Adam C. Nimmer	B25664	2007	A
Ruth Haston Norwood	14881	1980	IA
James Ross Ogez	B25443	2006	A
Ronald B. Peterson	15068	1980	IA
Richard G. Roberts, Jr.	B4465	1967	A
Leslie Menard Sharkey	18043	1986	IA
Beauford Troy Shirley, Jr.	B11786	1977	IA
Shannon Elizabeth Sims	23699	1998	A
David Gerard Thiels	13961	1979	IA
Shannon M. Townsend	S26342	2010	A
Samuel Emil Tuma	17633	1985	IA
Kenneth Gregg Walker	B21053	1992	A
Thomas Rothmer Walker, Jr.	8528	1973	A
George A. Watson, III	B21487	1993	A
John William Weatherly	B14738	1980	IA
Xiaoqin Zeng	25974	2008	A
Todd A. Zusan	B25151	2004	A

#### IV. CERTIFICATE AND INACTIVE STATUS REINSTATEMENTS

##### A. Reinstatements of Certificates / Inactive Status that Expired in March 2010

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 2, 2010, reinstated their CPA Certificates or CPA Inactive Status registrations since the November 2010 Board Meeting. **(18 Total: 12 Active and 6 Inactive Status):**

(continued on next page)

Name	Certificate Number	2010 A / IA
Jody Alan Arceneaux	25047	A
Alicia Estelle Bantaa	24869	A
Clara Marie Duhon	22297	A
Lennis Smith Elston	7630	A
K. Justin Gibson	22811	A
Ranie Johnson Landry	19307	A
Robert Patrick Levine	15549	A
William Richard Simpson	B24456	A
Darryl Darnell Thomas	B20616	A
Jane Babst Truett	14234	A
Kelly Keating Uddo	23056	A
Stephen Andrew Yost	24185	A
James Joel Breeding	20197	IA
Marcus Jude Gremillion	25461	IA
Jeffrey Michael Howell	18017	IA
Rodney J. Junker	20934	IA
Jon Keith Miller	19086	IA
Julia Katherine Nations	25083	IA

**B. Reinstatements of Inactive Status from Prior Years (0)**

The Executive Director informed the Board that there were no CPA Inactive Status Registrants, whose status expired in a prior year, that reinstated the Inactive Status registration since the November 2010 Board Meeting.

**V. TREASURER'S REPORT**

- A.** Financial statements for the period ended December 31, 2010 were presented for the Board's review.
- B.** A proposed amended budget for the current fiscal year ending June 30, 2011 and a projected budget for fiscal year ending June 30, 2012 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Miss Honoré and unanimously adopted, the Board approved the proposed amended budget for fiscal year ended June 30, 2011, and the projected budget for fiscal year ending June 30, 2012, as presented.

By motion of Mr. Bergeron, seconded by Mrs. Cochran and unanimously adopted, the Board approved the Treasurer's report.

**VI. CPA EXAMINATION**

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

**Oct-Nov 2010 – 874 sections; 574 candidates (1.52 sections per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	94	45.85%	117	44.83%	105	46.67%	88	48.09%
Failed sect's	<u>111</u>		<u>144</u>		<u>120</u>		<u>95</u>	
	<u>205</u>		<u>261</u>		<u>225</u>		<u>183</u>	
<i>National pass rate</i>		44.89%		44.27%		45.02%		47.29%

**Jul-Aug 2010 – 758 sections; 531 candidates (1.43 sections per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	96	49.23%	87	46.52%	121	52.38%	79	54.48%
Failed sect's	<u>99</u>		<u>100</u>		<u>110</u>		<u>66</u>	
	<u>195</u>		<u>187</u>		<u>231</u>		<u>145</u>	
<i>National pass rate</i>		49.40%		50.79%		52.71%		54.03%

**Apr-May 2010 – 478 sections; 356 candidates (1.34 sections per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	58	53.70%	69	44.23%	53	48.62%	41	39.05%
Failed sect's	<u>50</u>		<u>87</u>		<u>56</u>		<u>64</u>	
	<u>108</u>		<u>156</u>		<u>109</u>		<u>105</u>	
<i>National pass rate</i>		50.77%		48.88%		48.39%		52.07%

**Jan-Feb 2010 – 403 sections; 337 candidates (1.2 sections per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	45	41.67%	55	49.11%	33	38.37%	49	50.52%
Failed sect's	<u>63</u>		<u>57</u>		<u>53</u>		<u>48</u>	
	<u>108</u>		<u>112</u>		<u>86</u>		<u>97</u>	
<i>National pass rate</i>		46.86%		46.59%		44.95%		49.00%

**Oct-Nov 2009 – 605 sections; 450 candidates (1.34 sections per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	63	43.45%	65	39.16%	55	38.19%	64	42.67%
Failed sect's	<u>82</u>		<u>101</u>		<u>89</u>		<u>86</u>	
	<u>145</u>		<u>166</u>		<u>144</u>		<u>150</u>	
<i>National pass rate</i>		47.99%		45.65%		46.15%		46.57%

**B. Candidates Passing Examination Sections – October / November 2010 (102)**

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

<b>Name</b>	<b>Name</b>
Vicky S. Anand	Shala Marie Badeaux
Kaitlyn M. Bass	Malcolm P. Beard
David J. Belock, III	Jennifer S. Berniard
Kasy R. Black	Angela M. Blount
Gregory A. Booth, Jr.	Laure M. Bordelon
Jessica G. Boudreaux	Whitney P. Brown
Van T. Bui	Brittany F. Cambas
Scott A. Cardella	Wimbreth A. Carville
Misty L. Causey	Angela H. Cavaretta
Alexander J. Chan	Melissa L. Chauvin
Amanda M. Choate	Jonathan T. Clark
Jenny B. Clements	Jennifer H. Cobian
Jessica R. Cormier	Meghan A. Decuir
Rhonda A. Dejesus	Samantha E. Domiano
Francis D. Duplechain	Jennifer A. Duplechin
Jenny L. Dupree	Asia P. Durr
Katherine M. Ebey	Courtney B. Evans
Ashley P. Fangue	Michael Fulco
Stephen M. Gallagher	Donald J. Gautreaux, Jr.
Casey W. Grimes	Ping Guo
Carl B. Hakenjos, Jr.	Samuel W. Harrison
Victoria L. Hart	David J. Hebert
Patrick A. Hebert	Kelly E. Helfrich
Wayne A. Johnson	Ashley M. Joseph

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<b>Name</b>	<b>Name</b>
Sara L. Joseph	Brian W. Keating
Kevin P. Kelley	Ryan P. Kruse
Matthew N. Laborde	Hannah E. Laporte
Aaron C. Larkin	Robin T. Leblanc
Rachel T. Leonard	Sherrie L. Liner
Chrystal L. Mabou	Justin R. Mahe
Angelique J. Marcantel	Emily M. Marcotte
Amie S. Martinez	Randy J. Martinez
Christiane C. Massion	Michael A. McGuire
James D. McMillan	John R. McNamara
Kevin J. Mellor	Corrinne P. Mestayer
Ashley N. Michelli	Orrin R. Milbert
William T. Milburn	Brian D. Mobley
Jordan A. Montz	Jade D. Moreau
Seth C. Norris	Dipeshkumar J. Patel
Ann M. Pham	Bryan C. Pundt
Eric I. Rifkin	Shannon L. Robertson
Deana A. Rose	Kathryn A. Sagraera Hoag
Robert M. Salter	Christopher B. Saporito
James T. Schneider	Kerry E. Schrieffer
Lindsey K. Sire	Cortni L. Smeltzer
Nicholas J. Stone	Tam T. Tran
Robert C. Varnau	Meagan L. Vedros
Karen L. Vice	Nicholas D. Vidrine
Spencer L. Voss	Luce C. Wardlaw
Bryan M. Whalen	Amanda R. White
Brian K. Wilkinson	Suzanne L. Yingst

**C. Reconsideration from November 2010 Board Meeting  
Request for Acceptance of Military Credit**

At the November 2010 Board Meeting the Board determined that it would reconsider this matter once it was determined that such military credits are accepted by an accredited university. Mr. Henderson obtained additional information and the candidate also submitted additional information since the November Meeting.

After reviewing the information, upon motion by Mr. Bergeron, seconded by Mrs. Cochran and unanimously adopted, the Board determined that 23 hours of the candidate's military credit would be accepted toward meeting the 150 hour requirement, since the hours were accepted by the University. The Board also determined that repetitive courses may not be acceptable, even if accepted by the university.

**D. Reconsideration Concerning the LSU Introductory Managerial Accounting Course**

At the January 2010 Board Meeting the Board reviewed correspondence from Laura Davis DeLaune, PhD, CPA, Assistant Department Chair and Undergraduate Advisor for the Accounting Department at LSU, concerning a curriculum change to the undergraduate accounting degree, and whether the Introductory Managerial Accounting course will qualify towards fulfilling the educational requirements to sit for the CPA examination. The Board directed Mr. Henderson to obtain a syllabus on this course and more clarification on this request, and deferred the matter until the April 2010 meeting. At the April 2010 Board Meeting the Board approved the ACCT 2101 course as an acceptable elective toward the educational requirements for the CPA examination.

Mr. Henderson received additional information concerning this matter and discussed with the Board as to whether this matter should be reconsidered.

After discussion, the following motions were made:

Motion by Mr. Harris to continue to allow ACCT 2101 as an acceptable elective toward the educational requirements to sit for the CPA examination. The motion died for a lack of a second.

Motion by Mr. Harris to allow ACCT 2101 as an acceptable business course. However, the course is not listed as a business course in Board rules governing educational requirements for the CPA examination. The motion died for a lack of a second.

Motion by Mr. Harris to start the rulemaking process to allow ACCT 2101 as an acceptable business course. The motion died for a lack of a second.

Motion by Mr. Harris, seconded by Mrs. Hutchinson, to allow Introductory Managerial Accounting as an acceptable elective at all universities. This motion was tabled and deferred until the April 2011 Board Meeting, upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas, by a vote of 6 – 1. Mr. Harris voted No.

Mr. Henderson will obtain additional information on this course from other neighboring boards of AR and MS. [The Texas Board does not count it.] Grady Hazel, Executive Director of the LCPA, will obtain views on this matter from the Society's Educators' Committee.

**E. Request for Board to Accept Electronic Delivery of Transcripts**

The Registrar of McNeese State University submitted a request that the Board accept electronic delivery of university transcripts provided by "E Scrip-Safe" rather than requiring a traditional paper copy transcript. Mr. Henderson reported that CPA Exam Services has also inquired whether the Board would accept this form of transcript, and some State Boards have begun to accept them.

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Cochran and unanimously adopted, the Board determined that it will accept E Scrip Safe transcripts.

**F. Request on Residency Requirement**

An exam candidate submitted a request for ruling on the residency requirement.

After reviewing the information provided by the candidate, upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board determined that the candidate satisfied residency solely on the premise provided in the candidate's request. If the situation changes, the Board would revisit the issue.

**G. Business Law Course – University of Phoenix**

Mr. Henderson reported that he had received several requests as to whether a Business Law course (BUS 415) from the University of Phoenix was acceptable to meet the Business Law requirement for the CPA Examination. Based on information concerning the course it would not appear to meet the requirements for an acceptable business law course for the CPA Exam.

Upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board determined that it would consider the issue. Mr. Henderson will obtain additional information from the University of Phoenix. The LCPA Educators group will also be apprised by Grady Hazel and may provide input to the Board.

**H. Potential Exam Candidate – Felony Conviction (Executive Session)**

An individual interested in sitting for the CPA Examination has submitted information concerning a prior felony conviction and has asked the Board to consider allowing him to sit for the CPA Exam. This matter was considered in Executive Session.

**VII. APPROVAL OF CERTIFICATES (Issued / Reissued)**

**A. Ratification of Original Active Certificates Issued by the Executive Director**

The Executive Director informed the Board that 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. Cochran, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Items A. 1 & 2):

(continued on next page)

**1. Current CPA Examination (Passed Exam After June 1999) (66)**

<b>Name</b>	<b>Certificate Number</b>	<b>Issue Date</b>
Dawn Elizabeth Aydell	26557	January 6, 2011
Brian Alec Bitner	26558	January 6, 2011
Nathan Wayne Harvey	26559	January 6, 2011
Ashley Rae Hebert	26560	January 6, 2011
Grayson Alexander Marloff	26561	January 6, 2011
Jessica Leigh Meyer	26562	January 6, 2011
Adam Scott Miller	26563	January 6, 2011
Charles Lee Roberts	26564	January 6, 2011
Candice M. Roche'	26565	January 6, 2011
David Michael Six	26566	January 6, 2011
Tristan Graham Yopp	26567	January 6, 2011
Tiffany Elizabeth Ashley	26576	January 24, 2011
Shala Marie Badeaux	26577	January 24, 2011
Malcolm Paul Bearb	26578	January 24, 2011
Jacob R. Bell	26579	January 24, 2011
Kasy Robinson Black	26580	January 24, 2011
Gregory Allen Booth, Jr.	26581	January 24, 2011
Sean Micheal Brown	26582	January 24, 2011
Angela Heather Cavaretta	26583	January 24, 2011
Melissa L. Chauvin	26584	January 24, 2011
Amanda Marie Choate	26585	January 24, 2011
Jenny Balmer Clements	26586	January 24, 2011
Jennifer Harvey Cobian	26587	January 24, 2011
Meghan Addie DeCuir	26588	January 24, 2011
Samantha Elyse Domiano	26589	January 24, 2011
Francis Drew Duplechain	26590	January 24, 2011
Jennifer Arden Duplechin	26591	January 24, 2011
Courtney Blair Evans	26592	January 24, 2011
Michael Thomas Fulco	26593	January 24, 2011
Stephen Michael Gallagher	26594	January 24, 2011
Donald Joseph Gautreaux, Jr.	26595	January 24, 2011
Kelly Elizabeth Helffrich	26596	January 24, 2011
Kathryn Sagraera Hoag	26597	January 24, 2011
Wayne Allen Johnson	26598	January 24, 2011
Kevin Potts Kelley	26599	January 24, 2011
Ryan Patrick Kruse	26600	January 24, 2011
Hannah Estess LaPorte	26601	January 24, 2011
Rachel Thompson Leonard	26602	January 24, 2011
Chrystal L. Mabou	26603	January 24, 2011
Justin Ross Mahe'	26604	January 24, 2011

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<b>Name</b>	<b>Certificate Number</b>	<b>Issue Date</b>
Emily Michelle Marcotte	26605	January 24, 2011
Randy John Martinez	26606	January 24, 2011
James David McMillan	26607	January 24, 2011
Kevin John Mellor	26608	January 24, 2011
Jordan Alexander Montz	26609	January 24, 2011
Jade Dugas Moreau	26610	January 24, 2011
Seth Christopher Norris	26611	January 24, 2011
Ann Marie Pham	26612	January 24, 2011
Shannon L. Robertson	26613	January 24, 2011
Deana Ann Rose	26614	January 24, 2011
Robert Mason Salter	26615	January 24, 2011
James Timothy Schneider	26616	January 24, 2011
Nicholas Joseph Stone	26617	January 24, 2011
Tam Thanh Tran	26618	January 24, 2011
Meagan Louque Vedros	26619	January 24, 2011
Robert Christian Varnau	26620	January 24, 2011
Karen Lynn Vice	26621	January 24, 2011
Amanda Russell White	26622	January 24, 2011
Brain Kent Wilkinson	26623	January 24, 2011
David Joseph Belock, III	26624	January 25, 2011
Jonathan Thomas Clark	26625	January 25, 2011
David James Hebert	26626	January 25, 2011
Latricia Thomas – Savage	26627	January 25, 2011
Thao Ngoc Dang	26629	January 28, 2011
Ashley Nicole Michelli	26630	January 28, 2011
Orin Raphael Milbert	26631	January 28, 2011

**2. Re-issuance of Certificates as Active (Licensed) (6)  
(Previous CPA Examination - Passed Exam Before June 1999)**

<b>Name</b>	<b>Certificate Number</b>	<b>Re-issue as Active Date</b>
Gary H. Crawford	09483	January 1, 2011
James Hastings Fendlason	12671	January 1, 2011
Robert Edwin Lamb	23063	January 1, 2011
Karen Gendron Mayhall	14889	January 1, 2011
Morris Wayne Burt	18169	January 27, 2011
Ian Lambert	B20160	January 28, 2011

**B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (15)**

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

Upon motion by Mrs. Cochran, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

<b>Name</b>	<b>Number</b>	<b>Active Certificate Reinstatement Date</b>
Chris Edward Barrilleaux	18436	January 1, 2011
Michael Joseph DiSalvo	24697	January 1, 2011
William Neill Iverson	21381	January 1, 2011
Robert E. Lamb, Jr.	23063	January 1, 2011
Gina Marie Morello	20297	January 6, 2011
Steve Alan Doss	B14089	January 12, 2011
Gary Vernell Hamilton	16227	January 14, 2011
Larry Don Slaughter, Jr.	B24057	January 14, 2011
Stephanie Halpen McKay	18803	January 20, 2011
John Winfred O'Bryan	4729	January 20, 2011
Leon Keller Poche', Jr.	15570	January 20, 2011
Michael Thomas Wilt	23734	January 20, 2011
Andrew Joseph Aranyosi	17427	January 24, 2011
Chandrakant Mohanlal Modha	20063	January 24, 2011
Charles K. Pulliam	19116	January 28, 2011

**C. Approval of Reciprocal Certificates Issued by the Executive Director (9)**

The Executive Director informed the Board that 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. Bruno and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item C):

<b>Name</b>	<b>Certificate Number</b>	<b>Issue Date</b>	<b>Original State</b>
Dawna Anne Boone	S26568	January 6, 2011	VA
Peter Ejirika	S26569	January 6, 2011	TX

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<b>Name</b>	<b>Certificate Number</b>	<b>Issue Date</b>	<b>Original State</b>
Jean Abernathy Gregory	S26570	January 6, 2011	IA
Michael L. Hendrickson	S26571	January 6, 2011	TX
Cynthia Gilliam Hubbs	S26572	January 6, 2011	TN
Michele L. Simpson	S26573	January 6, 2011	IA
Laura Allen Soileau	S26574	January 6, 2011	VA
Leslie Mark Taylor	S26575	January 6, 2011	TX
Olayinka Olanipekun Kukoyi	S26628	January 25, 2011	GA

**D. Application for Initial Certificate for Board Consideration  
Chenfei Zhou**

The Board considered the experience documentation submitted by Ms. Zhou. Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board determined that Ms. Zhou had met the experience requirements and approved her application for a CPA Certificate.

CHENFEI ZHOU  
CERTIFICATE NO. 26633

**E. Application for Initial Certificate for Board Consideration  
Carl Bacher Hakenjos, Jr.**

The Board considered the experience documentation submitted by Mr. Hakenjos. Upon motion by Mr. Harris, seconded by Mrs. Hutchinson, by a vote of 5 – 2, the Board determined that Mr. Hakenjos had met the experience requirements and approved his application for a CPA Certificate. Board Members Mr. Tham and Mrs. Cochran voted No.

CARL BACHER HAKENJOS, JR.  
CERTIFICATE NO. 26632

**F. Status of Application for Reissuance as Active (License) - Monica Mougeot**

Mr. Henderson reported that the Board’s office had not received further verification of licensee supervision on this particular applicant. Chairman Mr. Tham reported that he had discussed the matter with the Legislative Auditor.

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

**A. Reinstatements of CPA Firm Permits that Expired in March 2010**

The Executive Director informed the Board that the following CPA Firms, with expirations on March 1, 2010, reinstated the CPA Firm Permits (2):

<b>Firm Name</b>	<b>Firm Permit Number</b>
K. Justin Gibson, CPA, LLC	1776
Robert P. Levine, CPA	4601

**B. CPA Firm Permit Applications**

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

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1, 2 and 3):

**1. New Firm Permits (24)**

<b>Firm Name</b>	<b>Firm Permit Number</b>	<b>Issue Date</b>
Stanley F. Seat, PLLC	4884	12/03/2010
Richard E. Hunter, CPA, LLC	4885	12/03/2010
Edgar Giles, LLC	4886	12/03/2010
Philip M. Bennett, CPA, LLC	4887	12/03/2010
Layfield & Borel, CPAs, LLC	4888	12/06/2010
C. Alex Tucker, CPA	4889	12/13/2010
Estess, Trevathan and Company	4890	12/13/2010
Leslie M. Taylor, CPA	4891	12/13/2010
Hill & Jordan, CPAs, LLC	4892	12/13/2010
Boudreaux & Hebert, CPAs, LLC	4893	12/16/2010
James H. Fendlason, CPA	4894	01/01/2011
Knight and Company, CPAs, LLC	4895	01/03/2011
Robert E. Lamb, Jr., CPA	4896	01/04/2011
Warren Bofinger, Jr., CPA	4897	01/04/2011
Jacey Blanchard, CPA	4898	01/04/2011
Hartman, Blackmon & Kilgore, PC	4899	01/04/2011
Michael Jones, CPA, LLC	4900	01/04/2011
T. Hawley Patrick, CPA	4901	01/20/2011
Wilson, Rea, Beckel & Associates, CPAs, LLC	4902	01/20/2011
Veillon& Gallagher, LLC	4903	01/20/2011
Terry C. Doming, CPA, LLC	4904	01/20/2011
Gary D. Post, MBA, CPA, APAC	4905	01/25/2011
Shanna Jones, CPA	4906	01/25/2011
Kim Picard, CPA, Tax & Accounting Services	4907	01/27/2011

**2. Reissuance of Firm Permits (Due to Change in Legal Entity) (1)**

<b>Firm Name</b>	<b>Firm Permit Number</b>	<b>Issue Date</b>
Gregory N. Martcantel, CPA, APAC	4093	01/03/2011

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

<b>Firm Name</b>	<b>Firm Permit Number</b>	<b>Issue Date</b>
William N. Iverson, CPA, APC	815	01/01/11
Susan Champagne Blakely, CPA	3818	01/01/11

**C. CPA Firm Permit Compliance Audit**

The Board was informed that Board staff is preparing to perform a CPA Firm Permit compliance audit, to obtain documents and information normally submitted with the paper renewal form, from Firms that have renewed the Firm Permit online.

**IX. RECURRING MATTERS AND DEFERRED ITEMS**

**A. NASBA Items**

**1. Nomination for Vice Chair of NASBA**

The NASBA Nominating Committee is currently accepting nominations for Vice Chair. Mr. Henderson reported that he was contacted separately by Carlos Johnson and Walter Davenport concerning possible support by the Board for nomination as Vice-Chair.

After discussion, the Board endorsed Carlos Johnson for Vice Chair of NASBA and authorized submission of a letter on his behalf.

**2. Other NASBA Items**

Mr. Harris reported that Ken Bishop was selected to replace retiring President and CEO of NASBA David Costello. Mr. Henderson reported on the UAA Draft on Misleading Firm Names.

**B. Board Website**

Mr. Henderson is reviewing the changes to the Board's website with Design the Planet and plans to launch the new site after the online renewal for 2011 has been completed.

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

Grady R. Hazel, CPA, Executive Director of the LCPA, discussed plans for the LCPA Centennial, and he reported on the status of the IRS registration of tax preparers.

**D. Peer Review Oversight Committee (PROC)  
Quarterly Report**

Mr. Henderson reported that Mr. Updegraff submitted a report on the AICPA Peer Review Program administered by the Society of Louisiana CPAs: The Peer Review acceptance subcommittee held two telephone conference calls since the November 2010 Board meeting. One Firm was given a fail assessment. Mr. Updegraff also participated in the Peer Review Acceptance Committee call on January 19, 2011, in which there were 22 reviews, comprised of 16 system reviews and 6 engagement reviews. There were 3 engagement reviews that were fails, 2 system reviews that failed, and 1 system review that was pass with deficiencies.

**E. Peer Review Items**

Board Compliance Investigator 1 Chris Verges provided the following reports on Peer Review Issues (Items 1 through 6):

**1. Report on Firms that were in the Board's Review Program**

Since the November 2010 Board meeting: there was 1 remaining firm, of the original 29 firms who were in the Boards Review Program, who did not respond to Board communications.

**2. Agreement to Restrict Practice & Agreement to Restrict Practice to SSARS 8**

Since the November 2010 Board Meeting, 14 Firms have entered into Agreements to Restrict Practice with the Board. To date, 23 Firms have entered into Agreements to Restrict Practice and thereby forego a Peer Review (1 agreement was to restrict practice to SSARS 8).

**3. Peer Review Extensions**

There have been 3 extensions for completion of Peer Review requested and granted since the November 2010 Board Meeting.

**4. Provisional Permits**

Since the November 2010 Board Meeting, 2 Provisional Permits were issued to Firms that had not timely completed their Peer Reviews.

**5. Year End Change for Peer Reviews**

There have been 2 additional year end changes requested and granted since the November 2010 Board Meeting. One of these did not complete their Peer Review, but retired their Firm Permit and entered into an Agreement to Restrict Practice with the Board.

**6. Letters Sent to Firms that Received a Fail Report**

Since the November Board meeting there have been three additional first fail letters sent. There are a total of 22 Firms which have received the first fail letter.

**7. Request from CPA Firm for Peer Review to be Performed by an Entity Other Than the Society of Louisiana CPAs**

A Louisiana CPA who holds a CPA Firm Permit which is subject to peer review submitted a request to allow his peer review to be performed by the Mississippi Society of CPAs or another organization.

After reviewing the CPA's request, and information provided by Board staff, upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board determined that the CPA's Peer Review must be completed by either the Society of Louisiana CPAs or the National Peer Review Committee.

**X. NEW MATTERS**

**A. Amendment to Professional Service Contract - Albert J. Derbes III**

Upon motion by Mr. Bergeron, seconded by Mrs. Cochran and unanimously adopted, the Board approved an amendment to the professional service contract for Albert J. Derbes, III in the amount of \$75,000 for the July 1, 2010 – June 30, 2011 fiscal year.

**B. Sale of Pan-American Life Office Building**

Mr. Henderson reported that the Board's office received notice in December 2010 that effective January 1, 2011 the Building was sold by Equastone Pan-Am, LLC to Stirling Properties, LLC. The office lease is being amended to reflect the change in ownership.

**XI. INFORMATION ITEMS AND ANNOUNCEMENTS**

**A. Mailing of 2011 Final Renewal Notices**

Mr. Henderson reported that Final Renewal notices were mailed to Licensed CPAs, Inactive Status registrants, and Firm Permit holders, who had not yet renewed, on January 13, 2011, as follows:

917 Active Certificate holders (licensees)  
735 Inactive Status registrants (unlicensed)  
345 Firm Permits  
**1,997 Total**

This is a decrease of 295 Active Certificate holders, a decrease of 1 Inactive status registrant, and a decrease of 79 Firm Permit renewals, from the Final notice mailings in January of 2010.

**B. Mailing of Expiration Notices**

The Certificates, Inactive status registrations, and Firm Permits that are not renewed on or before February 28, 2011 will be officially expired. Expiration notices are scheduled to be mailed on March 1, 2011.

**XII. REPORTS ON CONFERENCES / MEETINGS**

**A. Association of Government Accountants**

December 1, 2010 – Baton Rouge, Louisiana

Mr. Henderson spoke on the status of the CPA Examination.

**XIII. FUTURE MEETING / CONFERENCE DATES**

**A. NASBA 29<sup>th</sup> Annual Conference for Executive Directors and State Board Staff**

March 6 - March 9, 2011 - San Diego, California

Mr. Henderson plans to attend.

**B. NASBA 16<sup>th</sup> Annual Conference for State Board Legal Counsel**

March 6 – March 8, 2011 - San Diego, California

No staff will attend.

**C. NASBA 2011 CPE Conference**

March 6 – March 8, 2011 - San Diego, California

Mr. Verges will attend.

**D. NASBA Regional Meetings**

**1. Eastern Regional Meeting (not Louisiana –out of NASBA region)**

June 22 – June 24, 2011

Marriott Grand Hotel – Point Clear, Alabama

**2. Western Regional Meeting (Louisiana, in SW Region, participates)**

June 8 – June 10, 2011

Hilton Omaha - Omaha, Nebraska

**XIV. UPCOMING BOARD OFFICE HOLIDAYS**

March 8, 2011

Mardi Gras

April 22, 2011

Good Friday

**XV. NEXT BOARD MEETING**

Wednesday, Thursday, Friday  
April 27 – 29, 2011

**XVI. EXECUTIVE SESSION MATTERS**

In order to conduct a formal administrative Hearing, report on the status of compliance with Board Decisions and Consent Orders and status of investigations; and, to address other executive session matters, an executive session was convened and called to order by Chairman Mr. Tham, as follows:

Upon motion by Mr. Bergeron, seconded by Mr. Bruno, the Board went into executive session on January 31, 2011 at 3:38 p.m. The executive session adjourned on Friday, February 4, 2011.

**A. Formal Administrative Hearing  
File No. 2009-19**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held February 1 – 4, 2011. Board Member Mr. Bergeron, Investigating Officer on this matter, took no part in the Hearing of this matter.

**B. Consideration of Request for Modification of Board Decision  
Henry Pavy Boudreaux - File No. 2010-10**

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board modified its original Decision in this matter.

**C. Consideration of Consent Order  
James Joseph Garrett, CPA - File No. 2010-29**

Upon motion by Mr. Bruno, seconded by Mrs. Cochran and unanimously adopted, the Board approved the Consent Order to resolve this matter.

**D. Consideration of Consent Order  
Johnston & Hayden, LLC - File No. 2010-30**

Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board approved the Consent Order to resolve this matter.

**E. Consideration of Consent Order  
Michael Jones, CPA - File No. 2010-44**

Upon motion by Mrs. Cochran, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the Consent Order to resolve this matter.

**F. Files Recommended to be Closed with No Cause for Action**

1. File No. 2009-28
2. File No. 2010-35

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

**G. Files Recommended to be Closed with No Cause for Further Action**

1. File No. 2009-13
2. File No. 2009-21
3. File No. 2010-11
4. File No. 2010-13
5. File No. 2010-24
6. File No. 2010-25
7. File No. 2010-27
8. File No. 2010-28
9. File No. 2010-34

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

**H. Acceptance of Reports**

Upon motion by Mr. Harris, seconded by Mrs. Honoré Thomas 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.

**I. Potential Exam Candidate - Felony Conviction**

After reviewing the information concerning the prior conviction, upon motion by Mr. Harris, seconded by Mr. Bergeron and unanimously adopted, the Board determined it would likely favorably consider allowing the candidate to sit for the CPA exam once the candidate has met all of the requirements to sit for the CPA exam and resubmits his application to the Board.

**XVII. ADJOURNMENT**

**Friday, February 4, 2011:**

There being no further business to discuss, upon motion by Mr. Bruno, seconded by Mrs. Cochran, and unanimously adopted, the meeting adjourned at 2:15 p.m. on Friday, February 4, 2011.