

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

January 31, 2014

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Friday, January 31, 2014 in the Louisiana State University Business Education Complex Rotunda, Baton Rouge, Louisiana. The meeting was rescheduled from January 27 and 28, 2014 due to state closures and inclement weather.

The purposes of the meeting are 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 requires the Board's attention.

The following Members are present:

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

Also present are:

Staff:	Darla Saux, CPA	-	Executive Director
	Erin St Pierre England	-	Deputy Director
	Lisa A. Benefield	-	Compliance Investigator
	Carolyn A. Wainright	-	Compliance Investigator
Guests:	Ronald A. Gitz, II, CPA	-	Executive Director, LCPA
	Kevin Neyrey, CPA	-	Managing Partner, Ericksen, Krentel & LaPorte, LLP ¹

The meeting was called to order by Chairman Mr. Tham at 9:14a.m. Friday, January 31, 2014, upon motion by Mr. Bergeron seconded by Mr. Bruno and unanimously adopted.

¹ Mr. Neyrey attended during afternoon discussion of firm name rebranding.

I. CHAIRMAN'S REPORT

A. Navigating Your Way To Becoming a CPA

For the second time in State Board of CPAs of Louisiana history, the regular business meeting was held at a different location and in conjunction with a seminar open to college students on track to become CPAs. The Board discussed the success of the Seminar.

B. One Hour of Governmental Ethics Requirement for Public Servants

All Board Members and Board Staff confirmed completion of the required one hour of education and training on the Louisiana Code of Governmental Ethics for 2013. The documentation was placed in each Board and Staff Member's file.

All Board Members and Board Staff will need to complete the training for December 31, 2014.

C. One Hour of Sexual Harassment Training Requirement for Public Servants

All Board Members and Board Staff confirmed completion of the required one hour of education and training on Sexual Harassment for 2013. The documentation has been placed in each Board and Staff Member's file.

All Board Members and Board Staff will need to complete the training for 2014 and submit the certificates to be placed in each Board and Staff Member's file.

D. Administrative Assistant 3 Position

The Administrative Assistant 3 position was posted with Civil Service. Mrs. Saux and Mr. Cognevich previously interviewed a number of applicants. Mrs. Saux and Mrs. England plan to re-examine to better define and repost this position.

E. Westaff Temp Employees

Karen Watts, from Westaff, was engaged weekly since the middle of December to assist with clerical and administrative work during the Board's license renewal period.

F. Consultant Position Extended

The Consultant position held by Mike Henderson was set to expire January 15, 2014. An extension for an additional year was approved by Civil Service.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the November 2013 Board Meeting were previously sent to Board members for review.

By motion of Ms. Honoré Thomas, seconded by Ms. Lowe-Ardoin and unanimously adopted, the Board approved the November 2013 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS

A. Deaths (20 Deaths: 7 Active; 13 Inactive)

Name	Certificate No.	Year Issued	Certificate Status
Lloyd Burns	1491	1958	Active
Daniel G. Halligan	18283	1986	Active
Carla B. Hedgepeth	17870	1987	Active
Robert James Maher, Jr.	7091	1971	Active
Mary Kathleen Nations	24246	2000	Active
Stanley James Raichel, Jr.	3920	1966	Active
Barbara Ann Watts	24336	2000	Active
Martin Keith Carson	13912	1979	Inactive
William Roy Adams, Jr.	10457	1975	Inactive
James Allen	1219	1954	Inactive
Van Dickey Allmand	4143	1967	Inactive
Ena Balis	800	1946	Inactive
Francis Fontenot	2103	1961	Inactive
Robert M. Hodge	22336	1995	Inactive
Ashton Junker	1027	1950	Inactive
Walter Mount	11874	1977	Inactive
Thomas Rosenzweig	1577	1959	Inactive
Ernest F. Sasser	7037	1971	Inactive
Henry C. Saur	3844	1966	Inactive
Henry Arvil Malone	1529	1959	Inactive

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

B. Resignations (24 resignations: 11Active; 13 Inactive)

Name	Certificate No.	Year Issued	Certificate Status
Frank Edward Cook	3919	1966	Active
Mary Burke Liles	B16133	1982	Active
Charles David Matthews	14989	1980	Active
Courtney McCollum	B24483	2001	Active
Richard J. Nicoletti	S26124	2009	Active
Clyde L. Posey	B13735	1979	Active

Name	Certificate No.	Year Issued	Certificate Status
Charles Blake Randolph	B15860	1982	Active
Chris M. Schimpf	19858	2009	Active
Owen Edmonson Stratton	B25485	2006	Active
Michael P. Weimer	17478	1985	Active
James Lee Williams	B24823	2003	Active
David Ehrle Blackmon	14111	1979	Inactive
Walter Ross Bogan	1643	1960	Inactive
William B. Dillon	B11456	1977	Inactive
Agnes Rome Lafontaine	20270	1994	Inactive
Arlene Joyce Leodler	16261	1983	Inactive
Michael Anthony Leonards	15701	1982	Inactive
Robert John Lorio	B9275	1974	Inactive
Mark A. Lungaro	15098	1982	Inactive
Richard Aron Murphy	13027	1978	Inactive
Carlos Rego	15745	1982	Inactive
Charles Nelson Shields, Jr.	B8042	1973	Inactive
Ronald Wayne Stewart	B7328	1972	Inactive
Doyle Zane Williams	3315	1964	Inactive

IV. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Reinstatements of Certificates / Inactive Status that Expired March 1, 2013

The following CPA and CPA Inactive Status Registrants, with expirations on March 1, 2013, reinstated their CPA Certificate or CPA Inactive Status registrations since the November 2013 Board Meeting. **(16 Total: 12 Active and 4 Inactive Status):**

Name	Certificate No.	Status
Jennifer Marie Acosta	25833	Active
Camus O’Neal Castille	21106	Active
Mitchel E. Chauvin	26251	Active
S. Diane Ferschoff	22535	Active
William Andrew Goodshall	20467	Active
William Neill Iverson	21381	Active
Casey G. Kinchen	24908	Active
Aaron Calder Larkin	26879	Active
Keisha Le’Obia-Rondeno	25153	Active
Stephen Christopher Norton	23998	Active
J. Phillip Stephens	25944	Active
Darryl Darnell Thomas	B20616	Active
Emile Braden Cordaro	18771	Inactive
Thomas Gerard LeBon	19806	Inactive
Gene E. Minchew	3874	Inactive
Lonnie August Parker	22873	Inactive

B. Reinstatement of Inactive Status from Prior Years (2)

Name	Certificate No.
Van Ward Cochran, Jr.	23431
Suette Jackson	23046

V. TREASURER'S REPORT

- A. The Board reviewed Financial statements for the period ended December 31, 2013.
- B. The Board reviewed a proposed amended budget for the current fiscal year ending June 30, 2014 and a projected budget for fiscal year ending June 30, 2015.

By motion of Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board approved the financial statements, proposed amended budget for the current fiscal year, and the proposed budget for the next fiscal year (ending June 2015).

VI. CPA EXAMINATION

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

Oct-Nov 2013 – 691 sections; 530 candidates (1.3 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	70	43.75%	92	58.22%	67	38.95%	92	45.77%
Failed sect's	<u>90</u>		<u>66</u>		<u>105</u>		<u>109</u>	
	<u>160</u>		<u>158</u>		<u>172</u>		<u>201</u>	
<i>National pass rate</i>		42.9%		54.4%		45.3%		46.6%

Jul-Aug 2013 – 651 sections; 480 candidates (1.36 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	75	49.67%	85	55.92%	86	46.74%	87	53.04%
Failed sect's	<u>76</u>		<u>67</u>		<u>98</u>		<u>77</u>	
	<u>151</u>		<u>152</u>		<u>184</u>		<u>164</u>	
<i>National pass rate</i>		46.56%		58.54%		51.23%		49.80%

Apr-May 2013 – 466 sections; 386 candidates (1.21 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	67	45.27%	38	43.18%	45	37.50%	52	47.27%
Failed sect's	<u>81</u>		<u>50</u>		<u>75</u>		<u>58</u>	
	<u>148</u>		<u>88</u>		<u>120</u>		<u>110</u>	
<i>National pass rate</i>		48.08%		55.95%		49.09%		49.79%

Jan-Feb 2013 – 411 sections; 353 candidates (1.16 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	58	45.67%	51	52.04%	45	51.72%	49	49.49%
Failed sect's	<u>69</u>		<u>47</u>		<u>42</u>		<u>50</u>	
	<u>127</u>		<u>98</u>		<u>87</u>		<u>99</u>	
<i>National pass rate</i>		45.19%		53.47%		47.16%		47.57%

Oct-Nov 2012 – 661 sections; 498 candidates (1.33 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	91	50.28%	78	50.32%	66	43.42%	85	49.13%
Failed sect's	<u>90</u>		<u>77</u>		<u>86</u>		<u>88</u>	
	<u>181</u>		<u>155</u>		<u>152</u>		<u>173</u>	
<i>National pass rate</i>		44.15%		50.57%		45.53%		46.02%

B. Candidates Passing Examination Sections – October/November 2013 (96)

The following candidates passed the CPA examination. CPA Examination Services (CPAES) sent a final grade letter (“passing” letter) to these candidates 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.

Name	Name
Umair Abbasi	Jayson Alexander
Corcherrie Allen	Paige Bernard
Sean Blais	Jarrod Bourgeois
Molly Broussard	Susan Claire
Elizabeth Callender	Katie Calongne

Name

Dominic Carmen
Melissa Cedotal
Ashley Collette
Amy Daniels
Zachary Duchesne
Brittany Fiorenza
Shannon Fontenot
Brandon Gardner
Jared Greco
Anvers Hays
Chad Hudson
Khanh Huynh
Mia Jefferson
Shweta Jha
Christopher Johnson
Tamyra Johnson
Sudie Joint
Joey Landry
Melissa Lebato
Alina Lieberman
Irena Lombardo
Ross Matthews
Andrew McIver
Russell Moore
Rachel Neyrey
Julia Oldenburg
Brianna Palermo
Jessica Pierce
Jason Roth
Ann Saucier
MacKenzie Schott
Shreekrishna Sharma
Andrew Sherwood
Lauren Soileau
Jared Stockstill
Brittany Thames
Maxim Tsolov
Erin Van Geffen
Jordyn Webre
John Weinnig
Skyler Williams
Gary Zapata
Ryan Zeller

Name

Wesley Carnahan
Katherine Coco
Fernando Cordova
Garret Debate
Lauren Dunn
Emily Flynn
Leigh Ford
Natalie Georgia
Jennifer Hawkins
Ryan Holliday
Sarah Hughes
Ashley Hymel
Alicia Jelks
Sushant Jha
Melissa Johnson
Joseph Johnston
Thomas LaBorde
Jared Lauderdale
Alex LeBlanc
I-Li Lin
Renee Lorio
William McCulloch
Christina Meek
Amanda Morrison
Jessica Norman
Kara Oliver
Jessica Pelous
Nicholas Richardson
Garrett Ryan
Marc Chexnayder
Holly Sevitts
Brandon Sherman
Jason Simms
Donna Stephens
Brandon Syme
Michael Trimble
Joseph Tyrney
Michelle Watson
Edward Weidner
Patricia Williams
Thomas Williams
Marvin Zeigler

C. CPA Examination Fees

The Board reviewed correspondence from NASBA regarding the 2014, 2015, and 2016 CPA examination fees.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Active Certificates 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.

By Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratifies the issuance of the following CPA Certificates (Items A. 1 & 2):

1. Current CPA Examination (Passed Exam After June 1999) (33)

Name	Certificate No.	Issue Date
Daniel Keith Mueller	27411	November 12, 2013
Ekaterina Yurievna Spears	27412	November 20, 2013
Ashley Louise Higginbotham Bourgeois	27415	December 23, 2013
Melissa Maureen Montalbano	27418	December 23, 2013
Brandy McLin Juneau	27420	December 23, 2013
Dana Wheat Daigle	27421	December 23, 2013
Kori Brewster Palestina	27425	January 9, 2014
Robert M. Bozzell, III	27426	January 9, 2014
Ross Emanuel Simkin	27427	January 9, 2014
Jason Wyatt Alexander	27434	January 22, 2014
Sean Michael Blais	27435	January 22, 2014
Danielle Marie Burthardt	27436	January 22, 2014
Susan Ashley Caire	27437	January 22, 2014
Katie Elizabeth Calongne	27438	January 22, 2014
Dominic Charles Carmen	27439	January 22, 2014
Wesley Garrett Carnahan	27440	January 22, 2014
Melissa Ann Cedotal	27441	January 22, 2014
Ashley Erato Collette	27442	January 22, 2014
Fernando Jose Cordova	27443	January 22, 2014
Garret Wayne Debate	27444	January 23, 2014
Zachary James Duchesne	27445	January 23, 2014
Brittany Lea Fiorenza	27446	January 23, 2014
Emily Rose Flynn	27447	January 23, 2014
Leigh McGowan Ford	27448	January 23, 2014
John B. Frank II	27449	January 23, 2014
Brandon Michael Gardner	27450	January 23, 2014

Name	Certificate No.	Issue Date
Anvers Nicole Hays	27451	January 23, 2014
Chad Michael Hudson	27452	January 23, 2014
Alicia Michelle Jelks	27453	January 23, 2014
Christopher Scott Johnson	27454	January 23, 2014
Joseph Henry Johnston	27455	January 23, 2014
Joey Anthony Landry, Jr.	27456	January 23, 2014
Alex Taylor LeBlanc	27457	January 23, 2014
Christina Jean Meek	27458	January 24, 2014
Rachel Lauren Neyrey	27459	January 24, 2014

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

Name	Certificate No.	Issue Date
Shawn Robert O'Brien	23089	January 8, 2014
Terrence James Giblin	23819	December 23, 2013

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (3)

The following CPAs were initially licensed and later elected not to renew their licenses, 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.

By Mr. Bruno, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

Name	Certificate No.	Active Certification Reinstatement Date
Michael Lloyd Gravois	14976	December 17, 2013
Raymond Dennis Ford	17591	January 10, 2014
Judith B. Terrell	21279	January 14, 2014

C. Approval of Reciprocal Certificates Issued by the Executive Director (10)

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. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item C):

Name	Certificate No.	Issue Date	Original State
Ry D’Antonio	27417	December 7, 2013	Maryland
Jeremy Clayton Touart	27414	December 12, 2013	Alabama
Michele A. McKenzie	27416	December 23, 2013	Pennsylvania
James Emmanuel Ponce	27419	December 23, 2013	South Carolina
Colleen Cass Donaldson	27422	December 23, 2013	New York
Allison Hill Cole	27424	January 9, 2014	Mississippi
Joyce Ann Anderson	27428	January 9, 2014	Arkansas
Sarah F. Olinde	27429	January 9, 2014	Tennessee
Matthew Aaron Malinsky	27430	January 14, 2014	Texas
Casey Marie Ryan	27431	January 10, 2014	Texas

D. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (3)

The following individuals submitted applications for transfer of CPA examination grades to Louisiana for original Louisiana CPA Certificates. The Executive Director evaluated and approved the applications, as to the individuals having met the residency, examination, educational, and experience requirements, and issued the Certificates, subject to ratification by the Board.

By motion of Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following Certificates (Item D):

Name	Certificate No.	Issue Date
Jessica Lynn Graham	27413	November 25, 2013
Gregory Guy Rockenbaugh	27432	January 5, 2014
Catherine Elizabeth Barry	27433	January 5, 2014

**E. Application to Reinstate Individual from Inactive to Active
Emilio F. Alvarez License No. 13085**

The Board discussed and reviewed Mr. Alvarez's request to reinstate his reciprocal application. Mr. Alvarez was originally licensed in Florida in 1973 and was granted a reciprocal license in Louisiana in 1979. He has been registered in Inactive status in Louisiana since before 1984. Mr. Alvarez recently submitted an application for reinstatement to Active status along with a firm permit application. His individual license is in good standing in Florida through December 2014 however there was a note of concern on the Interstate Exchange from 20+ years ago. The Board discussed.

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson the Board approved the application to reinstate Mr. Alvarez's reciprocal application.

**F. Application for Certificate for Board Consideration
George Rabb**

In the November 2013 meeting the Board determined it would allow Mr. Rabb to apply for a new certificate, submit experience, and the application would be reviewed by the Board for approval.

Concurrent motions were made. Upon motion by Mr. Harris, seconded by Mr. Bruno the Board unanimously approved the application.

By motion of Mr. Harris, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the temporary resignation of Mrs. Honoré Thomas as Secretary and appointment of Mr. Bruno as Secretary for purposes of issuing a new certificate to Mr. Rabb.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2013 (1)

Firm Name	Firm Permit No.	Issue Date
Daniel A. Johnson, CPA	2442	December 23, 2013

B. 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. Harris, seconded by Mr. Bruno, and unanimously adopted, the Board ratifies the issuance of the following CPA Firm Permits (Items B 1 and 2):

1. New Firm Permits (12)

Firm Name	Firm Location	Firm Permit No.	Issue Date
VGraham, LLC	Baton Rouge, LA	5126	November 20, 2013
Yettie Schultess, CPA, LLC	Madisonville, LA	5127	November 21, 2013
Skoda Minotti & Co. Certified Public Accountants	Mayfield Village, OH	5128	November 21, 2013
John G. Ryan, II CPA, A Professional Corporation	Shreveport, LA	5129	December 10, 2013
John A. Nolan, CPA, LLC	New Orleans, LA	5130	January 11, 2014
David A. Levy, CPA, PC	Brookline, MA	5131	January 11, 2014
Warren & Bell CPAs, LLC	Benton, MA	5132	January 11, 2014
Edward B. Shaw, CPA	Shreveport, LA	5133	January 11, 2014
Nancy Brown, CPA, PC	El Dorado, AR	5134	January 11, 2014
LeBlanc, Robertson, Chisholm & Associates, LLC	Baton Rouge, LA	5135	January 11, 2014
Woodard Capital Advisors, LLC	Ruston, LA	5136	January 11, 2014
Leslie A. Read, CPA, A Professional Corporation	Gretna, LA	5137	January 11, 2014

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Williams CPA Firm, PLLC	Ridgeland, MS	4710	January 13, 2014

C. CPA Firms – Change in Legal Entity (2)

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin, and unanimously adopted, the Board ratifies the issuance of the following CPA Firm Permit Changes in Entity (Item C):

Firm Name	Firm Permit No.	Issue Date
EKS&H, LLP	3575	December 27, 2013
Brignac & Brignac, Certified Public Accountants, LLC	3551	December 27, 2013

D. CPA Firms Retired or Cancelled (1)

Firm Name	Firm Permit No.	Issue Date
Johnson, Via & Via, LLC	4399	2004

E. Peer Review Items

1. Peer Review Oversight Committee (PROC) Reports

The Board reviewed reports dated December 4, 2013, January 14, 2014 and January 19, 2014 submitted by PROC members Mr. Lewis, Mr. Parker, and Mr. Updegraff.

2. Report on Peer Review Items by Board Staff

Item	Since November 2013 Board Meeting	Total Since 2009
Agreement to Restrict Practice and be exempt from Peer Review	2	95
Peer Review Extensions	1	17
Provisional Permits	0	17
Year End Changes	1	25
First Fail Letters	2	73

Upon motion by Mr. Bergeron, seconded by Mr. Bruno, and unanimously adopted, the Board accepted the reports into record.

3. Peer Review of CPA Firms

The Board discussed the LCPA’s Peer Review Program procedures regarding not verifying current Firm Permit status with the Board.

A report is now available from the State Board’s database and will be sent to LCPA’s Peer Review Program after the current renewal period. The report lists firms that have indicated upon renewal that attest services are performed. This new report should assist in enforcing peer review requirements and firm permitting.

**F. Application for Original Firm Permit
E.F. Alvarez & Company, P.A.**

The Board discussed and reviewed Mr. Alvarez's request to reinstate his reciprocal application. Mr. Alvarez was originally licensed in Florida in 1973 and was granted a reciprocal license in Louisiana in 1979. He has been registered in Inactive status in Louisiana since before 1984. Mr. Alvarez recently submitted an application for reinstatement to Active status along with a firm permit application. The Board discussed.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron, the Board approved the Individual Firm application.

**G. Request for Firm Name Branding
Ericksen, Krentel & LaPorte, LLP**

A local firm submitted an email inquiry regarding restrictions limiting the use of a "dba" it wants to use to reflect new wealth management services it offers. The firm wishes to keep the legal entity name, especially to be used for attest services, and wishes to use its dba name for letterhead, newsletters, etc.

The Board discussed with input from Mr. Neyrey, Managing Partner, and offered solutions acceptable to Mr. Neyrey. The Board did not allow the use of a "dba."

IX. RECURRING MATTERS AND DEFERRED ITEMS

**A. Delgado Community College -
Acceptance of Courses for Educational Requirements for the CPA Exam *****

At the November 2012 Board Meeting the Board deferred action on this matter until a later Board Meeting. Executive Director Mrs. Saux and LCPA Executive Director Mr. Gitz were to discuss the matter further.

B. Report on NASBA Items

1. Recommendations for Vice Chair for 2014-15 Year

The Board's office received several e-mails asking for support for the candidacy as Vice Chair of NASBA for the 2014-15 year on behalf of three individuals: Janice Gray (Oklahoma), Kenneth R. Odom (Alabama), and Ted Long (Ohio).

The Board had previously considered that it would not send letters of support for NASBA candidates given that Mr. Harris and Mr. Tham both served on the NASBA Nominating Committee and will review all candidates impartially. Mr. Tham is still a member of that committee until October 31, 2015.

C. Society of Louisiana CPAs (LCPA)

Ronald Gitz, CPA, LCPA Executive Director, discussed the following items:

- LED credits – R&D, movie, live, HUD preservation
- Tax liaison meeting with Tim Barfield
- CPE quality
- Firm mobility – Bill Balhof, AICPA President, would like Louisiana’s support

D. CAVU (Iron Data, LLC) e-License Software

Mrs. Saux gave an update on CAVU’s compatibility issues with IE version 10.

E. Firm Mobility

The Board reviewed correspondence from several Boards of Accountancy regarding the UAA Exposure Draft on Firm Mobility released in October 2013. The comment period ended January 17, 2014. Ron Gitz shared comments from other interested parties.

X. CPE ITEMS

A. Reporting of CPE Electronically

At the November 2012 Board Meeting, the Board directed that this matter be included on the Board’s future meeting agendas in order that progress can be tracked to ensure electronic reporting in the future.

B. CPE Rules Committee - Revision of Board Rules Regarding CPE

The Board’s CPE Rules Committee (Mr. Bruno, Mrs. Honore Thomas, and Mrs. Hutchinson) will schedule a conference call in order to resume the Committee’s work.

C. Audit of 2010 - 2012 CPE Reporting Forms

The Board reviewed information presented by Compliance Investigator Carolyn Wainright regarding the audit of CPE reporting forms for the 2010 – 2012 reporting period. A total of 175 CPE Forms were randomly selected for audit.

As of January 23, 2014, 137 of the 175 had been reviewed, with the following results:

- 66 had no deficiencies or problems.
- 39 had some invalid documentation, but still had sufficient number of hours.
- 31 have insufficient hours due to invalid documentation.

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Letters will be mailed to those with CPE deficiencies once the audit is completed.

**D. Update on Request for Waivers of CPE
Jude C. Hilliard - Certificate No. 23474 and
Finley L. Hilliard - Certificate No. 6213**

The Board reviewed and accepted certificates of completion from Mr. Jude Hilliard and Mr. Finley Hilliard for 40 hours of CPE as stipulated in the agreement to waive CPE hours for the prior reporting period.

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2014 Annual Renewals - Final Notice

Renewal notice letters, containing each registrant's user ID and password for online renewal, were mailed to licensed CPAs, inactive status registrants, and CPA Firm Permit holders on November 1, 2013. Paper renewal forms are available on the Board's website for those registrants who prefer to renew by paper or cannot renew online.

Final notices were sent January 15, 2014 to all registrants who had not renewed by January 10, 2014.

1,323	Active Certificate holders (licensees)
901	Inactive Status registrants (unlicensed)
<u>386</u>	Firm Permits
<u>2,610</u>	Total

As of January 24, 2014, there are 6,570 registered active CPAs; 2,688 registered inactive CPAs; and 1,991 registered CPA firm permits. There are still 666 active CPAs, 586 inactive CPAs, and 220 CPA firm permits that need to renew.

B. 2014 Annual Renewals – Requests for Online ID and Password

Renewal notices sent to registrants contained online IDs and passwords. During this renewal season the Board had over 125 emails and numerous phone calls requesting online IDs and passwords be resent because registrants had misplaced the notices the Board sent previously.

XII. REPORTS ON CONFERENCES / MEETINGS

There are no conferences or meetings to report on since the November meeting.

XIII. FUTURE MEETING / CONFERENCE DATES

A. NASBA 32nd Annual Conference for Executive Directors and State Board Staff

March 3 – 5, 2014 – Savannah, Georgia
Ms. Saux plans to attend.

B. NASBA 19th Annual Conference for State Board Legal Counsel

March 3 – 5, 2014 – Savannah, Georgia
Mrs. Benefield plans to attend.

C. NASBA Eastern Regional Meeting - 2014 (not inclusive of SW region)

June 4 - June 6, 2014 - Louisville, Kentucky
Board Members planning to attend are: Mr. Tham

D. NASBA Western Regional Meeting - 2014 (Louisiana, in SW Region, participates)

June 11 - June 13, 2014 - St. Louis, Missouri
Board Members planning to attend are: Mr. Tham and Mr. Bergeron

E. NASBA 107th Annual Meeting

November 2 – November 5, 2014 - Washington, DC

XV. UPCOMING BOARD OFFICE HOLIDAYS

March 4, 2014	Mardi Gras
April 18, 2014	Good Friday
May 26, 2014	Memorial Day

XVI. NEXT BOARD MEETINGS

A. April 2014 Board Meeting

The April 2014 Board Meeting is scheduled to be held at the Board office in New Orleans, LA.

Tuesday – Wednesday April 22 – 23, 2014

B. July 2014 Board Meeting

The July 2014 Board Meeting is scheduled to be held at the Board office in New Orleans, LA.

Wednesday – Friday July 30 – August 1, 2014

XVIII. DISPOSITION OF MATTERS

In order to conduct administrative hearings, report on the status of compliance with Board Decisions and Consent Orders and status of investigations and to address other executive session matters, an executive session was convened and called to order by Chairman Mr. Tham on Friday, January 31, 2014 upon motion(s) made, as follows:

Upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin, the Board went into executive session on January 31, 2014 at 2:32pm. Upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin, the executive session adjourned at 3:22pm.

A. Consideration of Board Attorneys' Recommendation Relative to Collection File No. 2011-6

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board, by vote of 7 to 0 approved the recommendation proposed by Board Attorneys relative to the Board's collection efforts in this matter.

B. Files Recommended to be closed with No Cause for Further Action File No. 2011-4 File No. 2011-39 File No. 2012-2 File No. 2013-32 File No. 2013-35

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

C. Files Recommended to be Closed with No Cause for Action File No. 2012-32 File No. 2013-17

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

D. Request to Restore Attest Services by Mr. Gregory J. August, Sr., CPA

Upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin, the Board, by vote of 7 to 0 approved the request to restore attest services to Mr. August's Firm Permit with the stipulation that he immediately enroll in the Society's Peer Review program and provide verification of same.

E. Board Response to Request of Estate Attorneys File No. 2012-34

Upon motion by Mr. Bruno, seconded by Mr. Bergeron, the Board, by vote of 7 to 0 edited the response drafted by The Derbes Law Firm and approved the revised response to be sent to the attorneys of the Estate.

F. Acceptance of Reports

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board unanimously 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.

XVIV. ADJOURNMENT

Friday, January 31, 2014:

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas, and unanimously adopted, the meeting adjourned at 3:30pm on Friday, January 31, 2014.