

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

January 26 - 27, 2016

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Tuesday, January 26, 2016 and Wednesday, January 27, 2016, in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

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

Also present were:

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

The meeting was called to order by Chairman Mr. Tham at 2:25 p.m. on Tuesday, January 26, 2016, upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted after exiting the earlier executive meeting.

The meeting was called to order by Chairman Mr. Tham at 9:10 a.m. on Wednesday, January 27, 2016, upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Reschedule of Board Meeting

Chairman Mr. Tham thanked everyone for accommodating the rescheduled start of the open Board meeting from Monday to Tuesday. Three Board Members were stranded in Washington, D.C. due to a snow blizzard over the weekend and travel restrictions would not allow those members to arrive in time to attend the Board meeting as previously scheduled. Because an administrative hearing was scheduled for the morning of Tuesday, January 26, 2016, the Board went into executive session immediately that morning.

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 2015. The documentation was placed in each Board and Staff Member's file.

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 2015. The documentation was placed in each Board and Staff Member's file.

D. Board Personnel

Chairman Mr. Tham advised that the Deputy Director position is open as of November 25, 2015. The position was posted on several online sites including the Department of Civil Service and LCPA. 62 resumes/applications were received and reviewed. Mrs. Saux plans to start conducting interviews for the position in the next week.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the November 2015 Board Meeting were previously sent to Board members for review.

By motion of Mrs. Hutchinson, seconded by Mr. Bruno and unanimously adopted, the Board approved the November 2015 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

A. Mrs. Saux presented the financial statements for the period ended December 31, 2015 for the Board's review.

By motion of Mr. Bruno, seconded by Mrs. Lowe-Ardoin, the Board unanimously approved the financial statements as presented.

- B.** Mrs. Saux presented a proposed amended budget for the current fiscal year ending June 30, 2016 and a projected budget for fiscal year ending June 30, 2017 for the Board’s review.

By motion of Mrs. Honoré Thomas, seconded by Mr. Bruno, the Board unanimously approved the amended budget as presented for the current fiscal year.

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board unanimously approved the proposed budget as presented for the fiscal year ending June 30, 2017.

- C.** Status of Audits – FYE 06/30/14 & 06/30/15

The Executive Director had a meeting with the LAA audit team on January 21, 2016 and was advised LLA expects the audit reports to be published in February.

IV. DEATHS AND RESIGNATIONS

- A. Deaths (11: 2 Active, 9 Inactive)**

Name	Certificate No.	Year Issued	Certificate Status
Leonard Paul Hood	2465	1963	Inactive
William Thomas , Jr.	1109	1952	Inactive
Joseph Allen Park	1655	1960	Inactive
Elmer George Hakula	2105	1961	Inactive
Charles John Boyne	16445	1983	Inactive
Pamela E. Larson	20038	1990	Inactive
John Victor Raymond , Jr.	20762	1991	Inactive
Peggy Lee Pruett	21922	1994	Inactive
Debra Lynn Jacquet	22678	1995	Inactive
Randall James Certoma	24416	2001	Active
Stephen C. Moore	26859	2012	Active

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

- B. Resignations (62: 25 Active, 37 Inactive)**

The Executive Director informed the Board the following Certified Public Accountants requested their CPA Certificate be voluntarily retired. Accordingly the certificates were placed in EXPIRED/RETIRED status.

Name	Certificate No.	Year Issued	Status
Willie Taft Smith	1500	1958	Inactive
Erroll F. Broussard , Jr.	1610	1960	Active
Edward Douglas Conway	4936	1969	Active
Leonard Allen Holland	5365	1969	Active
James Roy Mixon	5371	1969	Inactive
Russell John Stelly	6216	1970	Inactive

Troy Nelson Alford	9549	1974	Inactive
Francis Murlyn Broussard	9669	1974	Inactive
Antonio Lucas Amador	10230	1975	Inactive
Ralph Owen Bailey	10231	1975	Inactive
Michael Patrick Donahoe	10260	1975	Inactive
George Ezell Marks	10835	1976	Inactive
Daniel W. Adams , Jr.	11150	1976	Inactive
James Ray Duke	11499	1977	Inactive
William Eugene Rice	11921	1977	Inactive
Stephen Henry Bennett	12029	1977	Inactive
Ruth Hughes Fletcher	12178	1977	Inactive
Stanley Frank Bizot	12183	1977	Inactive
Catherine Joyce Simon	12909	1978	Inactive
JoAnn Powell Redford	13646	1979	Inactive
Deborah Close Hackney	14947	1980	Inactive
Albert Marquez , Jr.	16016	1982	Active
Robert F. Link	16132	1982	Inactive
Art E. Caldwell	16472	1983	Inactive
Ronald J. Caruso	16844	1989	Inactive
John A. Anderson , Jr.	17038	1984	Active
Georgia Adams Clark	17256	1984	Inactive
Edward L. Pickle	17299	1984	Inactive
Leonard Lim Ong	17618	1985	Inactive
Robert Paul McLamb	17827	1985	Active
Gale H. Lynch	17902	1987	Active
William Freeman Kimble	18026	1986	Active
John R. Starnes	18903	2003	Active
Shawn Ritter Kronenberger	19059	1988	Inactive
Dana N. Rogers	19099	1988	Inactive
Steven Joseph Pisciotta	19350	1989	Inactive
Steven A. Norris	19835	1989	Inactive
Stephen D. McNeal	20291	1990	Active
Janice Denson Cirillo	20583	1991	Inactive
Todd Steven Mitchell	20820	1991	Inactive
Linda Ann Wainright	21245	1994	Inactive
Judy C. Bourgeois	21317	1994	Inactive
Michael W. Lynch	21991	1994	Active
Thomas F. Atkinson , Jr.	22247	1996	Inactive
Charles William Thomas , Jr.	22659	1996	Inactive
Wayne E. Pierce	23519	1997	Inactive
William Austin Jackson	24892	2003	Active
Michael David Pitts	24965	2003	Active
Emily Cooper Jackson	24989	2003	Active
Neha Shah Patel	25540	2006	Active
Benjamin J. Ortego	25908	2008	Active
Nanette G. McCready	26018	2008	Active
John C. Genz	26328	2010	Active
Michael R. Carron	26398	2010	Inactive

Michelle Moake Tabor	26542	2010	Active
Kevin V Wydra	26554	2010	Active
Amanda White Hodgins	26622	2011	Active
Sangeeta Kulkarni	26822	2011	Inactive
Bruce R. DeMyer Jr.	26851	2012	Active
Charmetra Antoinett Griffin	26853	2012	Active
Christine Hidalgo Ford	27113	2012	Active
Laura Amye Williams Smith	27273	2013	Active

V. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Reinstatements of Certificates / Inactive Status that Expired March 2015 (6: 6 Active)

The following CPA and CPA Inactive Status Registrants expired in March 2015 and have reinstated their CPA Certificate or CPA Inactive Status registrations since the last Board Meeting.

Name	Certificate No.	Certificate Status
Joseph Liss	15551	Active
Laura Held Thomas	25200	Active
Autumn Marie Castille	26309	Active
Michael Edward Springer Jr.	26667	Active
Theresa Lee Hoffman	26837	Active
Zakkiyya Y Shakir	27573	Active

B. Reinstatements of Certificates / Inactive Status from Prior Years (2: 2 Inactive)

The following CPA and CPA Inactive Status Registrants expired in a prior year and have reinstated their CPA Certificate or CPA Inactive Status registrations since the last Board Meeting.

Name	Certificate No.	Certificate Status
Alice Stockholm Humphrey	22829	Inactive
Allison Ann Civello	23212	Inactive

VI. CPA EXAMINATION**A. CBT Results Compared - Previous Windows and National Rates
Performance – All candidates – By section****Oct-Nov 2015 – 647 sections; 496 candidates (1.30 section per candidate):**

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

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

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

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

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

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

	AUD		BEC		FAR		REG	
	No.	_____ %	No.	_____ %	No.	_____ %	No.	_____ %
<u>Louisiana:</u>								
Passed sect's	45	38.8%	59	51.3%	52	40.6%	56	51.4%
Failed sect's	<u>71</u>		<u>56</u>		<u>76</u>		<u>55</u>	
	116		115		128		109	
<i>National pass rate</i>		44.6%		53.4%		44.1%		47.9%

Oct-Nov 2014 – 631 sections; 504 candidates (1.25 section per candidate):

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<u>Louisiana:</u>								
Passed sect's	62	40.08%	83	54.03%	81	47.90%	84	53.50%
Failed sect's	<u>90</u>		<u>70</u>		<u>88</u>		<u>73</u>	
	152		153		169		157	
<i>National pass rate</i>		<i>42.1%</i>		<i>52.0%</i>		<i>46.0%</i>		<i>44.4%</i>

B. Candidates Passing Examination Sections – October/November 2015 (69)

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

Name	Name
Jonathan Alario	Charles Johnson
Casey Ange	Katelyn Kelley
Christopher Barnett	Lauren Kimble
Timothy Birner	Ashley Kirby
Krislyn Blanchard	Taylor Kornegay
Kristina Brattin	Chelsea LaRose
Georgie Brown	Jamie Lee
Heather Bunn	Jennifer Leger
Ryan Cabos	Cedric Lewis
Laura Christopher-Dillon	Sarah McDonald
Robert Clark	Lisa Meaux
Madison Correll	Brooke Moore
Christy Cressend	Evan Mount
Amie Daigle	Phuong Nguyen
Ashley Dana	Michael Oliver
Kaylie Delk	Claire Peltier
Angelle DeVillier	Byron Pendleton
Cameron Sponge	Danielle Phillips
Nicole Faggard	Ryan Polotzola
Joshua Faubert	Kayla Purvis
Brandon Fernandez	Amy Reichle
Lilly Fincher	John Roberts
Samuel Finley	Joseph Robins
Jeremy Giambrone	Rachel Rumbelow
Katelyn Greaud	Daniel Saale
Jacquelyn Gross	Patrick Slattery
Morgan Guidry	Kristi Tatum
Casey Harper	Brent Toca
Shayla Hastings	Hoaidiep Tran

Joseph Heidecker
Amy Heuer
Kristin Hobson
Andre Huval
Catherine Jeanice

Lauren Tyson
Taylor Veazey
Lindsey Waltman
Lance West
Jingjing Yu
Yi Zhang

C. Exam Related Requests - Request for Extension of Exam credit for FAR

The Board considered a request from a candidate who has credits for FAR (expires 04/02/2016), BEC (expires 11/28/2016), and REG (expires 02/26/2017). She had taken the remaining part, AUD, once in November without successfully passing that module, and planned to sit for AUD again in February 2016. Due to personal circumstances, the candidate expressed concerns about being able to pass the last part before the expiration of her credit for the FAR module. She requested an extension of the FAR credit, which would expire 04/02/2016, in the event she does not pass the AUD in February.

The Board reviewed supporting documentation provided, and deferred any decision until the candidate takes the AUD module within the current 18-month window.

D. NASBA/CPAES Request on Record Retention

The Board's office received communication from NASBA/CPAES asking for clarification of record retention on ineligible applicant files. This is referring to files on applicants who have never been deemed eligible for the exam. Paper documents include original official transcripts, original signed character references, and F.A.C.S. evaluations.

Electronic records are maintained on all applicants, including re-exam applicants, once eligibility is determined. Additionally, once eligibility is determined, the paper file is maintained until the candidate passes the exam at which point the paper file is sent to our office.

Electronic records are held indefinitely by NASBA/CPAES. The norm for other boards regarding paper record files for ineligible applicant files is one year. NASBA/CPAES would like to confirm that there is no reason for CPA Examination Services to hold an ineligible applicant file (for Louisiana) for more than 1 year.

The Board agreed with NASBA/CPAES's record retention policy of holding an ineligible applicant file for one year with the provision that applicants are informed of such policy.

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.

Upon motion by Mr. Harris, seconded by Mrs. Hutchinson 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) (51)

Name	Certificate No.	Issue Date
Tonilyn Arceneaux Lagarde	27927	12/01/2015
Ruiyi Jiang	27928	12/06/2015
Jennifer D. Bittinger	27929	12/06/2015
Alexis Ross Counce	27930	12/06/2015
Merrill Barton Ricketts	27931	12/06/2015
Ezekiel Sonnier	27932	12/06/2015
Cindy Thanh Vo	27933	12/06/2015
Kevin T Forcht	27934	12/06/2015
Ashley L. Braud	27935	12/06/2015
Jill Hebert Ganier	27936	12/06/2015
Will Gregory Thompson	27937	12/06/2015
Jennifer Anne Zamani	27938	12/06/2015
Varun D. Thacker	27939	12/06/2015
Patrick Ryan Cunningham	27940	12/06/2015
Lauren Elizabeth Exnicios	27941	12/06/2015
Samantha Fazzio Falgout	27942	12/06/2015
Kelly Lancaster Laws	27945	12/14/2015
Cameron Claire Sigler	27946	12/14/2015
Evelyn Marie Warner	27947	12/14/2015
Elizabeth Ashley Geary	27948	12/14/2015
Eddi Hernandez-Mejia	27949	12/14/2015
Juliana Hernandez Shalom	27950	12/14/2015
Hannah Larkin	27951	12/14/2015
Caroline Catherine Mouton	27952	12/14/2015
Melanie Adele Muller	27953	12/14/2015
Brandon Don Holleman	27954	12/14/2015
Michael J. Kelly	27961	12/16/2015
Nicholas Alexander DeHart	27962	12/16/2015
Luke A. Blalock	27963	12/16/2015
Holly E. Kleinpeter	27964	12/16/2015
Morgan Clare Guidry	27965	12/16/2015
Patrick Finneman	27966	12/16/2015
Joseph B. Robins	27967	12/16/2015
Patrick Charles Whelen	27968	12/16/2015
Katelyn Elizabeth Kelley	27969	12/16/2015
Evelyn Onishea Dean	27970	12/16/2015
Valarie Torregano Wells	27971	01/12/2016
Krislyn Nicole Blanchard	27972	01/12/2016
Lauren Ann Kimble	27973	01/12/2016
Ryan Michael Polotzola	27974	01/12/2016
Amy Devall Reichle	27975	01/12/2016
Christy Bird Bergman	27977	01/14/2016

Joshua Paul Faubert	27978	01/14/2016
Amy Adele Heuer	27979	01/14/2016
Kristina Festervand Brattin	27980	01/14/2016
Heather Allen Bunn	27981	01/14/2016
Lilly Helen Fincher	27982	01/14/2016
Andrè James Huval	27983	01/14/2016
Brent M. Toca	27984	01/14/2016
Lance Ellis West	27985	01/14/2016

**2. Reissuance of Certificates as Active (Licensed) (1)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate No.	History
Patricia McCoy Massett	22853	01/22/1996 Issued Inactive Certificate 12/06/2015 Issued Active Certificate

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (7)

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

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements):

Name	Certificate No.	Active Certification Reinstatement Date
Ricky Anthony Burke	15727	11/21/2015
Tina Mills Jones	16927	11/23/2015
Kelly Keating Uddo	23056	11/23/2015
Jacob R. Bell	26579	11/30/2015
Diana Karen Bonnarens	17656	12/21/2015
Amy Nichole Hooper	24654	12/21/2015
Andree Carrier Taylor	21331	12/23/2015

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

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. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

Name	Certificate		
	No.	Issue Date	Original State
Anthony Clayton Mouton	27943	12/06/2015	TX
Chloe Pritchard Echezabal	27944	12/06/2015	TX
James Clinton White	27955	12/14/2015	GA
Claire Michelle Kinchen	27956	12/16/2015	TX
Adam Colomb Lavergne	27957	12/16/2015	NH
Timothy Neil Rinkle	27958	12/16/2015	TX
Tyler Eric Smith	27959	12/16/2015	FL
Scott R. Coleman	27960	12/16/2015	UT
Chad D. Robinson	27986	01/14/2016	MA

D. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (1)

The following individuals submitted applications for Transfer of Grades for Original Louisiana Certificates. The Executive Director evaluated the applications and approved the Transfer of Grades application, 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 Transfer of Grades Certificates (Item D):

Name	Certificate No.	Issue Date
Patrick J. Kiernan	27976	01/12/2016

E. APPLICATION ITEMS

**1. Application for Initial License / Certificate – Experience Verified by a Parent
Ross Elliott Dauzat**

The Board considered the experience documentation submitted by Mr. Dauzat. Upon motion by Mr. Bergeron, seconded by Mr. Harris, and unanimously adopted, the Board approved his application for an Active CPA License.

ROSS ELLIOTT DAUZAT
CERTIFICATE NO. 27987

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2015 (0)

There were no approved firm permits reinstated same year since the last Board meeting.

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.

1. New Firm Permits (32)

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Welch & Maxwell, A Professional Accounting Corporation	LA	5278	10/25/2015
Marion H. Rapier, CPA	LA	5279	11/21/2015
Fontenot CPA Firm LLC	LA	5280	11/21/2015
Huval & Melancon, LLC	LA	5281	11/21/2015
Luke C. Huval CPA, LLC	LA	5282	11/21/2015
Jonathon J. Melancon CPA, LLC	LA	5283	11/21/2015
Donald R. Ford, CPA, LLC	LA	5284	11/21/2015
Brian R. Banks, CPA	LA	5285	11/21/2015
Forensic Insights LLC	LA	5286	11/21/2015
Michelle Clark Watson, CPA, LLC	LA	5287	12/06/2015
Doeren Mayhew & Co., P.C.	MI	5288	12/06/2015
Aguillard Accounting, LLC	LA	5289	12/15/2015
Padgett, Stratemann & Co., L.L.P.	TX	5290	12/15/2015
Morgan Streete CPA, LLC	LA	5291	12/15/2015
Kristi D. Morgan, CPA, LLC	LA	5292	12/15/2015
Kalyn Hunter, CPA, LLC	LA	5293	12/16/2015
Brad E. Kolder, CPA, JD, A Professional Corporation	LA	5294	12/17/2015
Angela Lyons, CPA	LA	5295	12/17/2015
Brauer & Co., PC	CA	5296	12/17/2015
Keith R. Perkins, APAC	LA	5297	12/22/2015
Bennett Thrasher LLP	GA	5298	12/28/2015
Lemoine & McIver, LLC	LA	5299	01/07/2016
Andrew G. McIver LLC	LA	5300	01/07/2016
Rebecca J Lemoine LLC	LA	5301	01/07/2016
McBee & Co., PC	TX	5302	01/12/2016
Ralph C. Cox, Jr., CPA, CGMA	LA	5303	01/12/2016
Thayer Borel, CPA	LA	5304	01/14/2016
John Wyatte Foard, LLC	LA	5305	01/14/2016
Carrie W. Grinnell, CPA LLC	LA	5306	01/14/2016
Windham & Reed CPA, L.L.C.	LA	5307	01/14/2016

Charles M. Reed, Jr., CPA, L.L.C.	LA	5308	01/14/2016
Amy G. Hardy, CPA, LLC	LA	5309	01/14/2016

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

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Alton Dale Thornton Jr., CPA	LA	3598	11/20/2015
Sharon French, CPA	LA	2861	01/15/2016

3. CPA Firms – Change in Name or Legal Entity (2)

Firm Name	Firm Permit No.	Change	Issue Date
Johnnie V. Kelly, CPA and Kenda K. Ducote, CPA, APAC	4179	Changed firm name from Johnnie V. Kelly, CPA, APAC	12/22/2015
Kevin P. Boquet, CPA, LLC	945	Changed firm name from Boquet, Smith & Company, CPA's, LLC	12/23/2015

C. CPA Firms Retired or Cancelled (56)

The Executive Director informed the Board the following CPA Firms requested their CPA Firm permits be voluntarily retired or the permit was cancelled because the owner CPA became Inactive. Accordingly the permits were placed in EXPIRED/RETIRED status.

Firm Name	Firm Permit No.	Issue Date	Reason
Donald J. Courville, CPA	179		CANCELLED
Peggy L. Pitts, CPA	475		CANCELLED
Koltun, Buckman and Ortiz, Ltd., APAC	623		CANCELLED
John A. Anderson, PC	632		CANCELLED
George E. Marks, CPA, (APAC)	646		CANCELLED
L. Allen Holland, CPA	650		CANCELLED
Gary L. Thomas, CPA	768		CANCELLED
Carolyn Campbell Anderson, CPA	1049		CANCELLED
Richard Ross Anderson, CPA	1050		CANCELLED
Harry Quitman Gahagan, Jr., CPA	1086		CANCELLED
Denise Ann Autin, CPA	1175		CANCELLED
Louis B. Blanchard, Jr., CPA	1211		CANCELLED
Robert U. Blum, Jr., CPA	1212		CANCELLED

John J. Braud, CPA	1229		CANCELLED
Robert E. Dessommes, CPA	1315		CANCELLED
Dwayne James Plauche, CPA	1587		CANCELLED
Phillip J. Sellers, CPA	1644		CANCELLED
Hayden W. Wren, III, CPA, APAC	1753		CANCELLED
D. L. Butler, CPA	2151		CANCELLED
Linda Mason Dodenhoff, CPA	2217		CANCELLED
Darrell J. Hollis, CPA	2298		CANCELLED
Edward D. Conway, APAC	2335		CANCELLED
DiGiovanni & Associates, CPAs, LLC	2439	2004	CANCELLED
Mark G. Galjour, CPA	2452		CANCELLED
Anderson & Anderson, CPAs	2509		CANCELLED
Joseph G. Crouch, CPA	2556		CANCELLED
Felix Tranchina, III, CPA, APAC	2619		CANCELLED
Alice L. Rainold, CPA	2689		CANCELLED
Albert Marquez, Jr., CPA	3107		CANCELLED
Eddie G. Law, CPA	3254		CANCELLED
Peter Baudoin, CPA, CMA, APC	3461		CANCELLED
Tom B. King, CPA, LLC	3792	2005	CANCELLED
Jay L. Buckman, APAC	3886	1999	CANCELLED
Kammer Consulting, LLC	3953	2000	CANCELLED
Chad M. Garland, CPA, LLC	3956	2000	CANCELLED
Stephen D. McNeal, CPA	4001	2001	CANCELLED
C. Edwin Meador, CPA	4038	2001	CANCELLED
Karen K. Morrison, CPA	4220	2003	CANCELLED
Daniel G. Kyle, CPA, LLC	4385	2004	CANCELLED
Michael K. Bergeron, CPA	4448	2005	CANCELLED
Francis J. Cascio, CPA, LLC	4562	2007	CANCELLED
Koltun, Buckman, Ortiz Consultants, LLC aka KBOC, LLC	4626	2007	CANCELLED
Mary T. Miller, Certified Public Accountant, APAC	4640	2008	CANCELLED
Therese J. Giacobbe, CPA	4675	2008	CANCELLED
James J. Jarreau, CPA	4744	2009	CANCELLED
Causey Demgen & Moore P.C.	4867	2010	CANCELLED
Caroline Boudreaux, CPA, LLC	4914	2011	CANCELLED
Gill Parsons & Associates, LLC	4930	2011	CANCELLED
C. Griffin CPA, LLC	4977	2012	CANCELLED
Sharon B. Robinson, CPA	4999	2012	CANCELLED
Warren J. Arcement, LLC	5150	2014	CANCELLED
L.L. Bradford & Company LLC	5151	2014	CANCELLED
Parsons Holdings, LLC	5167	2014	CANCELLED
Bailey & Delali CPAs, LLC	5181	2014	CANCELLED
KFMR Katz Ferraro McMurtry PC	5186	2014	CANCELLED
Egghart, LLC	5251	2015	CANCELLED

D. FIRM PERMIT REQUESTS

There were no specific items related to firm permit requests presented to the Board at this meeting.

E. Peer Review Items

1. Peer Review Oversight Committee (PROC) Reports

The Board reviewed reports provided by PROC members.

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

Peer Review Oversight Committee Report

	2016 to present	2015	2014	2013
Engagement Reviews	24	78	84	45
Pass	17	57	55	37
Pass w/def.	4	12	16	0
Fail	3	9	13	8
System Reviews	41	94	65	40
Pass	36	84	56	39
Pass w/def.	3	7	1	1
Fail	2	3	8	0
Grand Total	65	172	149	85

No. PROC meetings during calendar year	1	8	7	5
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Approved by Technical Reviewer				
Engagement Reviews - Pass	3	15		

Data reported by Board meeting scheduled in that Calendar year

3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 11/10/2015 (previous Board Meeting)	Calendar Year Jan. 2016	Calendar Year Jan. 2015	Calendar Year Jan. 2014	Calendar Year Jan. 2013	Calendar Year Jan. 2012
# Practice Restrictions *	1	0	5	8	30	31
# Extensions	1	0	5	6	12	7
# Provisional Permits	0	0	0	0	0	7
# Year End Changes	1	0	5	5	5	12
# First Fail Letters	5	1	18	28	24	15

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

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

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

B. Acceptance of Certification Credits – follow-up

The Board requested the Executive Director survey Louisiana universities to determine if any would accept certifications for credit. The Executive Director reported that three universities have responded (LSU, UNO, and SELA) and none would award college credit for certificates earned elsewhere. Further research into education and acceptance of credits has been put on the future project list.

C. Review of Current Statutes and Board Rules

Opening the Louisiana Accountancy Act is not done often, and the Board members wanted an opportunity to review and suggest changes it would support. The Board reviewed and discussed specific proposed statute language, including the following:

1. Allowing a candidate to sit for the CPA exam after attainment of a baccalaureate degree and the time parameters in obtaining the 150 semester hours to become licensed. The Board expressed its support by a vote of 6-1, with Mrs. Hutchinson voting no, in favor of requiring a candidate to commit to the 150-hour education requirement to become licensed, and

- specifically supported a 5-calendar-year limit after successfully passing the exam in order to complete the additional education.
2. Reaffirmed support in allowing a certificate holder to elect CPA-Retired status after age 55 and 20 consecutive years of active registration as a CPA in any state
 3. Supported proposed increases in the fee structure for various applications to reflect an increase in costs and services provided
 4. Supported proposed Board member compensation changes
 5. Supported various revisions to definitions in the statutes such as amending definition of good moral character, adding a definition of “preparation of financial statement”, excluding SSARS preparation services in the definition of attest services, etc.
 6. Supported the requirement that an applicant for licensure attain age 18
 7. Supported amending the peer review provisions to reflect current practices, and allow firms that do not have a presence in Louisiana to perform attest services if the firm is properly permitted in its home state and meets the ownership and peer review provisions of Louisiana

Ron Gitz and Linda Babin with LCPA will work with the Executive Director to finalize language for submission to the Louisiana Legislature for the 2016 Regular Session.

X. CPE ITEMS

A. Request for Review of Published Articles for CPE Credit

Anna Flynt Breaux, CPA License No. 24666, requested 10 hours of CPE credit for publication of the following article:

- “A Look into Business Interruption Case Law Stemming from Hurricane Katrina” by Anna Breaux, CPA, JD, LLM, and Travis P. Armstrong, CPA/CFP, CGMA, CFE published in *AICPA; FVS Consulting Digest*, Issue 4 Oct. 2014.

Under Rule 1309(D), published articles and books require the Board’s approval of hours in order to be claimed as CPE. The limit for publications is 25% of the total three-year CPE requirement, which would be 30 hours.

The article was previously sent to the Board for review, and was provided again for the Board’s review.

Upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas, the Board unanimously approved granting 10 hours of CPE for Ms. Breaux’s published article in *AICPA; FVS Consulting Digest*.

B. CPE Compliance for 2013-2015 Reporting Period (updated as of 01/21/2016)

The Executive Director informed the Board of the following on CPE compliance to date:

4,482 - Number of CPE forms received as of 01/21/2016

499 - Number of CPE forms returned as of 01/20/2016

149 – Description or Board approved Ethics missing

183 – Courses not categorized/unable to determine if limits met

167 – Incomplete form

C. CPE Extension Update (updated as of 01/21/2016)

At the November 2015 Board Meeting the Board adopted a standardized policy for requests for CPE extension for the 2013-2015 reporting period. Mrs. Saux was appointed Investigating Officer for determination in these matters. To date, the following extension requests have been reviewed and approved:

31 - Number of CPE Extension Agreements (extended to January 31, 2016)

15 - Number of CPE Extensions requiring Consent Order and payment of fine

46 - Number of CPE Extensions

XI. NEW MATTERS

There were no new matters to report.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2016 Annual Renewals - Recap

Renewal notice letters, containing each registrant’s user ID and password for online renewal, were mailed to licensed CPAs, inactive status registrants, and Firm Permit holders on October 30, 2015.

7,521	Active Certificate Holders (licensees)
3,017	Inactive Status Registrants (unlicensed)
<u>2,216</u>	Firm Permits
<u>12,754</u>	TOTAL

Final notices were sent on January 15, 2016 to all registrants who had not renewed by January 12, 2016.

1,318	Active Certificate holders (licensees)
998	Inactive Status registrants (unlicensed)
<u>376</u>	Firm Permits
<u>2,692</u>	Total

As of January 22, 2016, the Board has the following information:

	<u>In Renewal</u>	<u>Registered/Approved</u>
CPA	770	6,606
CPA Inactive	727	2,452
Firms	<u>255</u>	<u>1,937</u>
TOTAL	1,752	10,995

B. Mailing of Expiration Notices

The Active Certificates, Inactive Status registrations, and Firm Permits that are not renewed on or before February 29, 2016 will be officially expired. Expiration notices will be mailed the first week of March 2016.

C. 2016 Annual Renewals – Evaluation of process mid-way

The Executive Director reported that the renewal process for 2016 is going much better than the prior two years. In particular, the following was observed:

Paper renewal volume is down SIGNIFICANTLY (CPAs 440, Inactive 198, Firms 145)

Number of firms sending in one check for individuals – 15

Checks received without forms – 109 Forms received without checks – 9

Requests for ID and password despite notices being sent out – still high (due to lost letters, not changing addresses, etc.)

Requests for assistance (walk-thru) – lots but not high volume

Requests for forms to be mailed - down

D. NASBA Vice Chair

NASBA’s Nominating Committee is seeking members interested in serving a Vice Chair for the 2016-17 year. By-laws provide that to be eligible to serve as Vice Chair, must have served as a Director-at-Large or Regional Director for a minimum of two years. (Do not need to be a current member of the Board of Directors at the time of his/her election.)

Letters of Interest or submission of candidate recommendations are due April 22, 2016.

XIII. REPORTS ON CONFERENCES / MEETINGS

There were no conferences attended since the last Board meeting.

XIV. FUTURE MEETING / CONFERENCE DATES

A. 34th Annual Conference for Executive Directors

March 15-17, 2016
Tucson, AZ

Mrs. Saux will attend.

B. 21st Annual Conference for Legal Counsel

March 15-17, 2016
Tucson, AZ

Mrs. Benefield will attend.

C. NASBA Eastern Regional Meeting

June 7-9, 2016
Asheville, NC

D. NASBA Western Regional Meeting (includes Louisiana)

June 22-24, 2016
Denver, CO

E. NASBA 109th Annual Meeting

October 30 – November 2, 2016
Austin, TX

XV. UPCOMING BOARD OFFICE HOLIDAYS

February 9, 2016	Mardi Gras
March 25, 2016	Good Friday

XVI. BOARD MEETINGS

A. Future Board Meetings

Monday, April 25, 2016 through Wednesday, April 27, 2016 has been previously reserved for the April 2016 Board meeting.

Wednesday, July 20, 2016 through Friday, July 22, 2016 has been previously reserved for the July 2016 Board meeting.

The Board reserved Wednesday, October 19, 2016 through Friday, October 21, 2016 for its October 2016 Board meeting.

XVII. EXECUTIVE SESSION 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 January 26, 2016 upon motion(s) made, as follows:

Upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board went into executive session on January 26, 2016 at 9:04 a.m. Upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the executive session adjourned at 2:24 p.m.

A. Formal Administrative Hearing File No. 2014-2

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held January 26, 2016. After deliberation, upon motion by Mr. Tham, seconded by Mr. Bruno, by a vote of 6 - 0, the Board rendered a Decision in this matter. Board Member Mrs. Hutchinson, Investigating Officer on this matter, took no part in the Hearing or deliberation of this matter.

B. Request for Permission to use Seal for ALTA Audits Habif, Arogeti & Wynne, LLP

After discussion and finding no violation of board rules, and upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Harris, the Board by a vote of 7-0 approved the use of the ALTA seal as submitted for ALTA audits by Habif, Arogeti & Wynne, LLP.

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

File No. 2013-24
File No. 2015-03
File No. 2015-19
File No. 2015-31
File No. 2015-32
File No. 2015-33
File No. 2015-37

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

D. Files Recommended to Be Closed with No Cause for Action

File No. 2014-34
File No. 2015-23
File No. 2015-36
File No. 2015-39

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

E. Acceptance of Reports

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Harris and unanimously adopted, the Board accepted the reports made by each respective Investigating Officer on the status of their investigative files and other reports on status of matters provided by Board staff.

XVIII. ADJOURNMENT

Tuesday, January 26, 2016:

There being no further business to discuss, upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin, and unanimously adopted, the meeting adjourned at 5:45 p.m. on Tuesday, January 26, 2016.

Wednesday, January 27, 2016:

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mr. Bruno, and unanimously adopted, the meeting adjourned at 12:10 p.m. on Wednesday, January 27, 2016.