

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**January 19 - 20, 2017**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, January 19, 2017 and Friday, January 20, 2017 in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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 were present:

Lynn V. Hutchinson, CPA	-	Chair
Sue S. Alizadeh, CPA	-	Secretary
Michael D. Bergeron, CPA	-	Treasurer
Desireé Honoré Thomas, CPA	-	Member
Grady R. Hazel, CPA	-	Member
Nicholas J. Langley, CPA	-	Member

The following Member was absent:

Letti Lowe-Ardoin, CPA	-	Member
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Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Lisa A. Benefield	-	Deputy Director
	Andrew B. Joyner	-	Compliance Investigator
	Carolyn A. Wainright	-	Compliance Investigator

Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:07 a.m. on Thursday, January 19, 2017, upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted.

The meeting is called to order by Chair Mrs. Hutchinson at 9:03 a.m. on Friday, January 20, 2017, upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas and unanimously adopted.

## **I. CHAIRMAN'S REPORT**

### **A. Personnel**

#### **1. Recognition of 35 years of public service with State Board**

Regina Bush was publically recognized and commended by the Board Members for her 35 years of service with the State Board.

#### **2. FLSA changes**

As previously reported at the November 2016 Board meeting, there were expected changes based on new FLSA rules that were to take effect December 1, 2016. On November 21<sup>st</sup>, a federal judge in Texas issued a nationwide preliminary injunction which preserves the status quo on overtime rules. DOL appealed the decision to the 5<sup>th</sup> Circuit and meanwhile our agency will not make any changes unless required.

#### **3. Westaff Temporary Services**

April Conaway, from Westaff, has been engaged since January 10<sup>th</sup> to assist with clerical and administrative work during the Board's license renewal and CPE report period. Previously, Lauren Pichon from Westaff was here for a month starting in mid-October.

### **B. Update on Legal Contracts**

The Governor's anti-discrimination Executive Order issued in April of 2016 was thrown out of District Court on December 14, 2016. On December 15, 2016 the General Counsel approved our legal contracts, which then allowed the contracts to be submitted to Civil Service and the Office of State Procurement.

The Derbes Law Firm, LLC contract was approved by the Office of State Procurement on December 22, 2016 and the other two contracts, Adams & Reese, LLP and Shows, Cali & Walsh, LLP, were both approved on December 27, 2016. On December 29<sup>th</sup> a check in the amount of \$5,723.31 was mailed to The Derbes Law Firm and a check in the amount of \$1,576.00 was picked up from our office by Phil Bergeron, Esq., with Adams & Reese.

### **C. One Hour of Governmental Ethics Requirement for Public Servants**

All Board Members, including former Board Members, and Board Staff confirmed completion of the required 2016 Ethics Training by December 31, 2016.

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

Board Members and Board Staff have completed the required Sexual Harassment Training for 2016, with one exception due to technical difficulties. Former Board Members were not required to complete this course.

**E. Reminder – Financial Disclosure Statements – Due on or before May 15, 2017**

Board Members, as well as former Board Members, are required to file the “Tier 2.1 Personal Financial Disclosure Statement” with the State Ethics Board on or before May 15, 2017.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the November 2016 Board Meeting were previously sent to Board members for review.

By motion of Mr. Langley, seconded by Mr. Bergeron and unanimously adopted, the Board approved the November 2016 regular and executive session minutes as drafted.

**III. TREASURER'S REPORT**

**A.** Financial statements for the period ended December 31, 2016 were presented for the Board’s review.

By motion of Mr. Bergeron, seconded by Mr. Langley, the Board unanimously approved the financial statements as presented.

**B.** A proposed amended budget for the current fiscal year ending June 30, 2017 and a projected budget for fiscal year ending June 30, 2018 were presented for the Board’s discussion and review.

By motion of Mr. Bergeron, seconded by Mr. Langley, the Board unanimously approved the amended budget as presented for the current fiscal year and the proposed budget as presented for the fiscal year ending June 30, 2018.

**IV. DEATHS AND RESIGNATIONS**

**A. Deaths (3: 1 Active, 2 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Certificate Status</b>
Jimmy Nolan Ponder	6065	1970	Active
Rodney Thayer Kidder	16546	1983	Inactive
Patrice Cazaux Lawson	21334	1993	Inactive

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

**B. Resignations (31: 9 Active, 22 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Stephen Theodore Harris	S27575	2014	Active
Glen Hughes	S27651	2014	Active
Richard Bland Logan , III	15552	1981	Active
Joseph J. Lorio , Jr.	14176	1979	Active
Mary Torregrossa Miller	20746	1993	Active
Ann Bryant Pettiss	11039	1976	Active
Anne Marie Price	23581	2000	Active
James Robert Shearer	B17575	1985	Active
Tena Patterson Yeary	S27085	2012	Active
Randal Chris Arceneaux	16449	1983	Inactive
Patricia Stamper Bates	B17032	1994	Inactive
Riley Foster Boudreaux , Jr.	12841	1978	Inactive
Sean Gavin Daly	B18926	1987	Inactive
Chris Anthony Delcambre	17217	1984	Inactive
William Carlton Fleenor	10336	1975	Inactive
John Walter Fleming	B16961	1986	Inactive
Monique E. Franks	21506	1993	Inactive
Janine J. Gremillion	14977	1980	Inactive
Gerald Stanley Grisham	B18930	1987	Inactive
James Lawrence Hart	B23384	1997	Inactive
Helen Wilson Hubley	17522	1985	Inactive
Robert William Krauel	B01287	1955	Inactive
Duane Joseph Landry	14789	1980	Inactive
Malcolm Joseph Ledet	3360	1964	Inactive
William Anthony Mancuso	4950	1969	Inactive
Patrick Stephens McNeel	B11864	1977	Inactive
Robert Day Parker	B12993	1978	Inactive
Eric Shelby Smith	25185	2004	Inactive
Carl Stevenson , Jr.	15590	1981	Inactive
William David Wildman	B18418	1986	Inactive
Patricia Mathews Wilson	14249	1979	Inactive

**V. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS****A. Reinstatements of Certificates / Inactive Status that Expired March 2016  
(6: 4 Active, 2 Inactive)**

The following CPA and CPA Inactive Status Registrants expired in March 2016 and have reinstated their CPA Certificate or CPA Inactive Status registrations since the last Board Meeting.

<b>Name</b>	<b>Certificate No.</b>	<b>Certificate Status</b>
Gregory Joseph August	20646	Active
Makenzie Leigh Hill	26441	Active
Michael Joseph Schoen , Jr.	25869	Active
Ava Sue Yellott	21710	Active

Raphael J. Eiffert , Jr.	2371	Inactive
Richard Stephen Ensminger	10334	Inactive

**B. Reinstatements of Inactive Status from Prior Years (2)**

Name	Certificate No.	Reinstatement Date
Drew Michael Heaphy	20708	12/02/2016
Michael L. Hendrickson	S26571	01/12/2017

**VI. CPA EXAMINATION**

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

**Oct-Nov 2016 – 636 sections; 482 candidates (1.32 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<u>Louisiana:</u>								
Passed sect's	78	47.6%	91	49.5%	56	40.3%	75	50.3%
Failed sect's	<u>86</u>		<u>93</u>		<u>83</u>		<u>74</u>	
	164		184		139		149	
<i>National pass rate</i>		44.4%		52.9%		43.2%		45.9%

**July-August 2016 – 667 sections; 506 candidates (1.32 section per candidate):  
[Updated since November 2016 Board meeting]**

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<u>Louisiana:</u>								
Passed sect's	68	40.2%	85	49.4%	75	41.7%	75	51.4%
Failed sect's	<u>101</u>		<u>87</u>		<u>105</u>		<u>71</u>	
	169		172		180		146	
<i>National pass rate</i>		45.3%		57.6%		48.1%		50.1%

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

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<u>Louisiana:</u>								
Passed sect's	61	46.2%	62	43.7%	54	41.9%	63	42.0%
Failed sect's	<u>71</u>		<u>80</u>		<u>75</u>		<u>87</u>	
	132		142		129		150	
<i>National pass rate</i>		48.7%		56.3%		45.6%		49.9%

**Jan-Feb 2016 – 489 sections; 408 candidates (1.20 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>
<u>Louisiana:</u>								
Passed sect's	60	43.8%	61	50.0%	55	42.3%	51	51.0%
Failed sect's	<u>77</u>		<u>61</u>		<u>75</u>		<u>49</u>	
	137		122		130		100	
<i>National pass rate</i>		<i>44.9%</i>		<i>55.4%</i>		<i>44.7%</i>		<i>47.4%</i>

**Oct-Nov 2015 – 647 sections; 496 candidates (1.30 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>	<b>No.</b>	<b>_____%</b>
<u>Louisiana:</u>								
Passed sect's	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>	
	160		160		164		163	
<i>National pass rate</i>		<i>46.7%</i>		<i>55.0%</i>		<i>42.8%</i>		<i>47.1%</i>

**B. Candidates Passing Examination Sections – October/November 2016 (71)**

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.

<b>Name</b>	<b>Name</b>
Sara Antill	Henry Johnson
William Barron	Christina Landry
Michael Bassemier	Candace Lantier
Ashton Blanco	Jason Ledoux
Thomas Blyzes	Tiffany Long
Courtney Brettillo	Yuntian Long
Dipanjali Budhathoki	Gregory Maher
Clayton Cavaliere	Ashlye Manning
Joseph Chevalier	Nicholas Martin
Arielle Collins	Cassidy McFarland
Christopher Countiss	Ashley Montz
Daniel Darensbourg	Danielle Myers
Meredith Davis	Vinh Nguyen
Madison Detz	Blake Nichols
Lauren DeVillier	Long Ninh
Nicole Exnicios	Mark Ohman
Sam Felean	Raven Owens
Tidy Fenton	Anastasia Packard
Dustin Fuselier	Bennett Porche

Jeffrey Gahn  
Sarah Gannon  
Timothy Garraway  
David Gilmore  
Trevor Gilmore  
Amanda Glaudi  
Eric Griffin  
Brittany Guidry  
Haley Guillory  
Christopher Hall  
Christopher Hickman  
William Hinds  
Norwood Hingle  
Elizabeth Hoerner  
Ronnie Jacola  
Christopher Jays

Kaleb Price  
Claire Richard  
Tess Rizzuto  
Jeremy Rubenstein  
Tiffani Serven  
Dustin St. Pierre  
Lauren Stobbs  
Brittney Talbot  
Robert Tassin  
Trevor Thompson  
Jennifer Turner  
Katelyn von Diezelski  
Jo Waite  
Chelsie Walters  
Stephanie West  
Phillip Whitten  
Nicholas Wilkins

## **C. Exam Related Requests**

### **1. Request for Exam Credit Extensions – Medical and Personal Hardship**

Ms. Rebecca Steen submitted a request for extension of exam credits for REG and BEC due to both medical and personal hardship.

The REG credit will expire 02/21/2017 and the BEC credit will expire 05/28/2017. Ms. Steen submitted a letter of explanation, along with documentation for several personal and medical hardships.

Ms. Steen requested that the Board extend both REG and BEC exam credits, due to medical and personal hardship since November 2015, until December 31, 2017.

Her request and documentation were provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved an extension for REG and BEC exam credits for Ms. Steen as requested until December 31, 2017.

### **2. Request for Re-Test – Medical Hardship**

Mr. Colby Hairston submitted a request for the Board's permission to re-test in the same window due to medical issues.

Mr. Hairston sat for the BEC exam on January 2, 2017 and 45 minutes into the 3-hour exam experienced side effects due to new medication. He notified CPAES the following week, including a letter from his doctor, and requested a re-test during the current window of the exam due to medical complications.

His request was reviewed by CPAES and denied. Denial was based in part on the fact that Mr. Hairston completed the exam and it would provide him an unfair advantage if he were allowed to retest during the same window and get the same questions. It has also been a long-standing CPAES policy that it would be inappropriate to allow a “free” re-test, because there was no equipment/functionality issues or environmental disruptions /distractions such as a computer failure or weather event.

His request and documentation were provided for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board denied Mr. Hairston’s request for a re-test for BEC during the 1<sup>st</sup> quarter 2017 exam window.

**D. CPA Examination Review Board – State Board Survey**

The Board chair as well as the Executive Director received a survey asking for feedback by January 27, 2017 regarding the CPA Exam for 2016. A copy of the survey questions was provided for the Board’s review.

The Board asked questions about testing center procedures, and expressed that there were no known concerns about the exam-related issues asked on the survey.

**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. Bergeron, seconded by Mr. Langley 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) (32)**

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Eric Cade Gillespie	28217	11/17/2016
William Brandon Horton	28218	11/18/2016
Melissa Brennan Alonso	28220	12/06/2016
Nathan Joseph Trahan	28221	12/06/2016
Jennifer Linn Toy	28222	12/06/2016
Tupper Lampton Allen	28223	12/07/2016
Michelle Marie Michler	28224	12/07/2016
Connor Louis Randel	28225	12/07/2016
Francis William Huete III	28226	12/07/2016
Tatiana Clay Jurzak	28227	12/07/2016
Andy Long Bui	28228	12/07/2016
Jeffrey Mark Surprenant	28229	12/07/2016



Scott Edward Wilson	28230	12/07/2016
Micah Ken Trosclair	28235	12/09/2016
Michael D. Camp	28237	12/13/2016
Christopher M. Barnett	28238	12/14/2016
Jeremy Paul Arsement	28239	12/14/2016
Kathryn Nicole Bercegeay	28241	12/14/2016
Arielle Roussel Collins	28242	12/14/2016
Sarah Elizabeth Gannon	28243	12/14/2016
Phillip Michael Hubble	28244	12/14/2016
Morgan R. Briggs	28245	12/14/2016
Pasang Lahmu Sherpa	28246	12/14/2016
Robert Glenn Aucoin, Jr.	28247	12/14/2016
John David Olden	28248	12/20/2016
Bethany Elaine Mathews	28249	12/20/2016
Kaylin Jo Arockiam	28250	12/20/2016
William Samuel Hinds	28251	12/20/2016
Robert K Tassin	28255	12/22/2016
Sara Srygley Antill	28256	12/22/2016
Jason Francis Ledoux	28257	12/22/2016
Nhi Hoang	28258	12/28/2016

**2. Reissuance of Certificates as Active (Licensed) (0)**  
**(Previous CPA Examination - Passed Exam Before June 1999)**

There were no certificates reissued to active during the period from the last Board meeting to the current Board meeting.

**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.

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

Name	Certificate No.	Active Certification
		Reinstatement Date
Stuart Pierce Fleming	26428	12/13/2016
Gary R. Mendoza	23989	12/14/2016
Vincent Anthony Morella	10358	12/06/2016

**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 Mr. Hazel and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Patrick S. Decareaux	S28219	12/06/2016	NC
Bonnie Campbell Pesnell	S28231	12/07/2016	GA
Ralph William Rogers	S28232	12/07/2016	VA
David P. Simms	S28233	12/07/2016	TX
Michael Singletary	S28234	12/07/2016	AL
Kristie Q. Garner	S28236	12/12/2016	TX
Stefanie Anne Ory	S28240	12/14/2016	TX
Camille Mula Kent	S28252	12/20/2016	GA
John Richard Hunt	S28253	12/20/2016	CA
Jonathan Matthew Pear	S28254	12/22/2016	MS

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

Upon motion by Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board ratified the issuance of the following Transfer of Grades for Original Louisiana Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Michael D. Camp	28237	12/13/2016

**E. APPLICATION ITEMS**

**1. Determination on Verification of Experience by a Relative**

The Board was asked to review and approve the experience verification provided by a license applicant. The applicant is employed by her aunt’s firm and the applicant’s aunt verified her work experience. The applicant has worked for her aunt since May 15, 2014 full time. The aunt of the applicant has been a Louisiana CPA since April 2009 and the aunt’s firm has been permitted since February 2013.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, and unanimously adopted, the Board approved the experience as verified by the candidate’s aunt.

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

**A. Reinstatements of CPA Firm Permits that Expired March 1, 2016 (1)**

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Firm Status</b>
James E. Shields Jr., CPA	LA	3286	Active

**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. Hazel, seconded by Mr. Langley, and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1, 2, and 3):

**1. New Firm Permits (7)**

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Brad D. Warren, CPA	LA	5352	12/01/16
Lori Whittington, CPA, LLC	LA	5353	12/01/16
Duchesne Consulting, LLC	LA	5354	12/07/16
Mark D Bohnet, CPA, LLC	LA	5355	12/07/16
C. Matthew Ledoux, CPA, LLC	LA	5356	12/07/16
RT Mallard, CPA	LA	5357	12/12/16
John F. Winters CPA and John M. Cressend CPA, LLC	LA	5358	12/12/16

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

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Reinstatement Date</b>
Marco S. Bodellini, CPA, LLC	LA	4376	12/28/2016
Philip Bell, CPA	LA	4521	12/03/2016
Sikes Accounting & Consulting, LLC	LA	1516	12/20/2016
Thomas E Freel, CPA	LA	4563	12/04/2016

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

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
The Kiffe CPA Firm	639	Formerly Steven J. Kiffe, CPA	12/21/2016
L. Cotton Thomas & Company	5328	Formerly William C. Miller, CPA	12/05/2016

**C. CPA Firms Retired or Cancelled (35)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>	<b>Reason</b>
McArthur, Thames, Slay and Dews, PLLC	18	2007	Retired/Cancelled
C. J. Porta, Jr., CPA	260	Prior to LAA	Retired/Cancelled
Jimmy N. Ponder, Ph.D., APC	288	Prior to LAA	Owner Deceased
Frentz, Dyer & Associates, APC, CPAs	312	Prior to LAA	Retired/Cancelled
Nick O. Sagona, Jr., CPA, APAC	1143	Prior to LAA	Retired/Cancelled
Richard B. Logan, P.A.	1495	Prior to LAA	Retired/Cancelled
Donald Richard Moore, Jr., CPA	1533	Prior to LAA	Retired/Cancelled

Michael P. Naquin, CPA	1556	Prior to LAA	Retired/Cancelled
Helen Hood Phillips, CPA	1583	Prior to LAA	Retired/Cancelled
Barbara R. Storms, CPA	1674	Prior to LAA	Retired/Cancelled
Stephen C. Sutton, CPA	1678	Prior to LAA	Retired/Cancelled
Julie R. Swindler, CPA	1679	Prior to LAA	Retired/Cancelled
Anne M. Price, CPA	1772	2000	Retired/Cancelled
C. W. Trevathan, CPA, APAC	2253	Prior to LAA	Retired/Cancelled
Joseph J. Lorio, Jr., CPA	2388	Prior to LAA	Retired/Cancelled
Anita Saybe Ehlers, CPA	2678	Prior to LAA	Retired/Cancelled
Herbie W. Way, CPA	3289	Prior to LAA	Retired/Cancelled
RSM US LLP	3526	2007	Retired/Cancelled
Queen Biel Fisette, PC	3576	2008	Retired/Cancelled
Donna M. Drake, CPA, LLC	3903	2000	Retired/Cancelled
Donald W. Causey & Associates, P.C., CPAs	3906	2000	Retired/Cancelled
Becker Rutledge, LLC	3966	2000	Retired/Cancelled
Donna P. Sawyer, CPA	4078	2001	Retired/Cancelled
Evelyn Ballard, APAC	4175	2002	Retired/Cancelled
Michael A. Daigle, CPA	4347	2004	Retired/Cancelled
Barrad & Shilling Accountancy Corporation	4531	Prior to LAA	Retired/Cancelled
Glenn J. Landry, Jr., CPA	4547	2006	Retired/Cancelled
Orth, Chakler, Murnane & Company, CPAs, APC	4739	2009	Retired/Cancelled
Sellers, Richardson, Holman & West,LLP	4843	2010	Retired/Cancelled
Warren Averett, LLC	4998	2012	Retired/Cancelled
Boyer & Ritter	5075	2013	Retired/Cancelled
Perelson Weiner, LLP	5140	2014	Retired/Cancelled
Aronson, LLC	5230	2015	Retired/Cancelled
BlueBird CPAs, LLC	5251	2015	Retired/Cancelled
Padgett, Stratemann & Co., L.L.P.	5290	2015	Retired/Cancelled

## **D. FIRM PERMIT REQUESTS**

### **1. Firm Name Request – Maloney Mouton LLC**

R.S. §37:83(G) says ... no firm holding a permit ...shall use a professional or firm name or designation that is misleading about the legal form of the firm or about the persons who are partners, officers, members, managers, or shareholders of the firm, or about any other matter. However, names of one or more former partners, members, managers, or shareholders may be included in the name of the firm or its successor.

Board Rules §1707.D.1 says “The name under which a licensee practices public accounting must indicate clearly whether he is an individual practicing in his own name or a named member of a firm. If the firm includes the designation “and Company” or “and Associates”

or “Group” or abbreviations thereof, there must be at least two licensees involved in the practice...”

Ms. Pamela Maloney Mouton submitted a CPA Firm Permit application in the name of Maloney Mouton LLC. The firm is a single-member LLC and both names in the proposed firm name represent only one person. Ms. Mouton has stipulated that her legal “middle” name is Maloney. Ms. Mouton does not use a hyphen in her name nor in the proposed firm name.

The Board staff requested the Board’s review of the firm name.

A motion was made by Mr. Hazel and seconded by Mrs. Honoré Thomas to deny the firm name. After discussion, the motion was withdrawn. Upon motion by Mr. Bergeron, seconded by Mr. Langley, and unanimously adopted, the Board approved the firm name Maloney Mouton, LLC. The Board further agreed that if a requested firm name for a single owner firm is the legal name of the owner, it is acceptable.

**E. Peer Review Items**

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

A summary report since the Board’s last meeting, and individual reports submitted by PROC Members on the AICPA Peer Review Program administered by the Society of Louisiana CPAs was provided for Board review.

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

**Peer Review Oversight Committee Report**  
(reported below by calendar year of presentation at Board Meeting)

	2017 to present	2016	2015	2014	2013
<b>Engagement Reviews</b>	<b>31</b>	<b>101</b>	<b>91</b>	<b>84</b>	<b>45</b>
Pass	18	81	64	55	37
Pass w/def.	1	8	15	16	0
Fail	12	12	12	13	8
<b>System Reviews</b>	<b>16</b>	<b>79</b>	<b>100</b>	<b>65</b>	<b>40</b>
Pass	14	69	89	56	39
Pass w/def.	1	6	8	1	1
Fail	1	4	3	8	0
<b>Grand Total</b>	<b>47</b>	<b>180</b>	<b>191</b>	<b>149</b>	<b>85</b>

<b>Approved by Technical Reviewer</b>					
<b>Engagement Reviews - Pass</b>	<b>5</b>	<b>15</b>	<b>15</b>		

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No. PROC meetings during calendar year                    2                    7                    9                    7                    5

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

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

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

## IX. RECURRING MATTERS AND DEFERRED ITEMS

### A. Society of Louisiana CPAs (LCPA)

Ronald Gitz, LCPA Executive Director, reported on matters of interest to the Board and the profession. Specifically, Mr. Gitz updated the Board on the status of the AICPA's Evolution of peer review including the need for a CPA to be on the administering entity's staff. He also advised of a potential special session by the Louisiana legislators and of the regular session scheduled to start April 10, 2017.

### B. Rules Update

Mrs. Saux advised that the proposed rule changes have been updated, with some remaining items outstanding. NASBA's legal counsel has also reviewed the proposed changes.

Some outstanding issues to be considered include adoption of the fee schedule, consideration and adoption by reference of the AICPA Professional Code of Conduct, and review of some items of note by NASBA's legal counsel.

The Board reviewed a proposed fee schedule and projected revenue for adoption in the rules. The Board was also provided with a copy of the current proposed changes. Board Chair Mrs. Hutchinson asked that all Board members review and comment by February 1, so that the Rules

Committee could meet again in mid-February to discuss outstanding issues and propose final language for the Board’s review and adoption at April’s Board meeting.

**C. Communications Update**

Mrs. Saux informed the Board that an email blast was sent out with NASBA’s assistance to actively licensed CPAs in Louisiana on December 13, 2016. It was a single email bullet list and opened by 54% of recipients within 2 days.

**X. CPE ITEMS**

**A. CPE Extension 2013-15 Report Year - Update**

Mrs. Saux was appointed Investigating Officer for determination in these matters. As of 01/13/2017, the following extension requests had been received:

	<b><u>2013-2015</u></b> <b><u>Report Period</u></b>	<b><u>2010-2012</u></b> <b><u>Report Period</u></b>
<b>Extension Agreements</b> (to January 31 <sup>st</sup> )	72	57
<b>Consent Orders</b>	112	13
- closed/closing (107)		
- offered/accepted, in process (5)		
- requested extension, in process (0)		
<b>Referred to Enforcement</b>	16	
<b>Resolved (license cancelled)</b>	1	
<b>Total CPE Extension Requests</b>	201	70
Extenuating Circumstances	16	11
Failure to take Board-approved Ethics	166	

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

3,467 - Number of CPE forms received as of 01/13/2017 (4,482 last year)

59 - Number of CPE forms returned as of 01/13/2017 (499 last year)

18 – Did not use Board form/format

41 – Incomplete form (38 failed to sign, 3 incomplete) (167 last year)

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

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

As of 01/13/2017, the following extension requests have been reviewed and approved:

- 6 - Number of CPE Extension Agreements (extended to January 31, 2017)
- 0 - Number of CPE Extensions requiring Consent Order and payment of fine
- 6 - Number of CPE Extension requests

**D. Request for Waiver of 2016 CPE Hours due to personal hardship**

Mrs. Deborah Hayes has submitted a request for waiver of all 2016 CPE hours. While vacationing during the summer, her husband experienced a severe spinal cord injury that has required constant medical attention and care.

Mrs. Hayes' request and a medical analysis was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board approved the waiver of 2016 CPE hours (20 hours) for Mrs. Deborah Hayes as requested, stipulating that 60 hours of CPE will still be required for 2017.

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

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

As of January 17, 2017, 17 of the 124 had been reviewed with the following preliminary results:

- 5 had no deficiencies or problems
- 10 had some invalid documentation, but still had sufficient number of hours
- 2 had insufficient hours due to invalid documentation

Mr. Joyner provided an update.

**XI. NEW MATTERS**

**A. Office of State Travel**

The State's Travel Department performed a compliance review on November 30, 2017 of the Board's policies and procedures.

Mrs. Saux was informed that the Board does not have adequate staff to have the segregation of duties required for the credit card/purchase card program, and it is being allowed to discontinue using the program.



All other Board travel policies would still be effective, and use of Short’s Travel would still be required. All those who travel on Board-approved trips would need to pay all expenses, including airfare, and be reimbursed for the business expenses through the BA-12 expense form currently used. This would apply to Board Members and staff.

After discussion, the Board acknowledged and agreed it would be acceptable to discontinue using the state’s credit card/purchase card program.

**B. Microsoft License Verification**

Mrs. Saux informed that the Board’s office was contacted on November 28, 2016 regarding a Microsoft License Verification. Our IT vendor, TL Data, assisted with completing the forms and the response was sent on December 13, 2016. It is ongoing.

**XII. INFORMATION ITEMS AND ANNOUNCEMENTS**

**A. 2017 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 November 1, 2016.

7,412	Active Certificate Holders (licensees)
3,018	Inactive Status Registrants (unlicensed)
<u>2,169</u>	Firm Permits
<b><u>12,599</u></b>	<b>TOTAL</b>

Final reminder notices were mailed out by January 18, 2017 to all registrants who had not renewed by January 16, 2017.

1,256	Active Certificate holders (licensees)
716	Inactive Status registrants (unlicensed)
<u>353</u>	Firm Permits
<b><u>2,325</u></b>	<b>Total</b>

As of January 17, 2017, the Board has the following information:

	<u>In Renewal</u>	<u>Registered/Approved</u>
<b>CPA</b>	1,256	6,135
<b>CPA Inactive</b>	716	2,380
<b>Firms</b>	<u>353</u>	<u>1,791</u>
<b>TOTAL</b>	2,325	10,306

**B. Mailing of Expiration Notices**

The Active Certificates, Inactive Status registrations, and Firm Permits that are not renewed on or before February 28, 2017 will be officially expired. Expiration notices are scheduled to be mailed the first week of March 2017.

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

Paper renewal volume is down slightly from last year:

	2017 renewals <u>(as of 01/13/17)</u>	2016 renewals <u>(as of 01/22/16)</u>
Active CPAs	368 *	440
Inactive registrants	160	198
Firms	89	145

\* Several are from firms renewing 10-40 CPAs with a single check (15 firms last year)

Checks received without forms – 116 (2017) vs 109 (2016)

Forms received without checks – 2 (2017) vs 9 (2016)

Requests for IDs and passwords despite notices being sent out – still high (due to lost letters, not changing addresses, etc.) – estimated at 180 (2017)

In anticipation of 2017’s annual renewal, discussions have already started with our licensing software on a number of issues, including adding the CPA-Retired credential type, using license numbers as the UserID, and more use of email for renewal communications and confirmations.

**XIII. REPORTS ON CONFERENCES / MEETINGS**

There were no conferences attended since the last Board meeting.

**XIV. FUTURE MEETING / CONFERENCE DATES**

**A. 35<sup>th</sup> Annual Conference for Executive Directors**

March 14-15, 2017

New Orleans, LA

Mrs. Saux will attend.

**B. 22<sup>nd</sup> Annual Conference for Legal Counsel**

March 14-15, 2017

New Orleans, LA

Mrs. Benefield and Mr. Joyner will attend.

- C. NASBA Western Regional Meeting (includes Louisiana)**  
June 6-8, 2017  
Coeur d'Alene, Idaho
- D. NASBA Eastern Regional Meeting**  
June 27-29, 2017  
Newport, RI
- E. NASBA's 110<sup>th</sup> Annual Meeting**  
October 29 – November 1, 2017  
New York, NY

## **XV. UPCOMING BOARD OFFICE HOLIDAYS**

February 28, 2017	Mardi Gras
April 14, 2017	Good Friday

## **XVI. BOARD MEETINGS**

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

The Board was reminded that Wednesday, April 26, 2017 through Friday, April 28, 2017 had been previously reserved for its April 2017 Board meeting. Wednesday, April 26<sup>th</sup> was specifically reserved for any administrative hearings to be held.

The Board previously reserved Wednesday, July 12, 2017 through Friday, July 14, 2017 for its July 2017 Board meeting. Due to scheduling conflicts, that meeting was changed to August 14-16, 2017. Wednesday, August 16<sup>th</sup> was specifically reserved for any administrative hearings to be held.

The Board reserved November 8-9, 2017 for its November Board meeting. If there are any administrative hearings to be scheduled, notification of the dates will be made in advance.

## **XVII. EXECUTIVE SESSION MATTERS**

In order to report on the status of compliance with Board Decisions and Consent Orders and status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on January 20, 2017 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board went into executive session on January 20, 2017 at 9:04 a.m. Upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the executive session adjourned at 10:48 a.m.

**A. Consideration of Consent Order  
Tracey Carney, CPA– File No. 2016-155**

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

**B. Consideration of Consent Order  
Sharon Rives, CPA – File No. 2016-157**

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

**C. Consideration of Consent Order  
Ashleigh Hobbs, CPA – File No. 2016-168**

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

**D. Consideration of Consent Order  
Robert M. Wallbillich, CPA – File No. 2016-158**

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

**E. Consideration of Consent Order  
Mary A. Lane, CPA – File No. 2016-161**

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

**F. Consideration of Consent Order  
Janel Martin, CPA – File No. 2016-149**

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

**G. Consideration of Consent Order  
Laura Speir, CPA – File No. 2016-150**

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

**H. Consideration of Consent Order  
Christopher Farrell, CPA – File No. 2016-151**

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

**I. Consideration of Consent Order**

**Lisa C. Melancon, CPA – File No. 2016-165**

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

**J. Request for Permission to sit for the CPA Exam – Candidate #1 Felony Conviction**

After reviewing the information concerning the prior conviction, upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 6 – 0 approved the candidate’s request to sit for the CPA Exam.

**K. Request for Permission to sit for the CPA Exam – Candidate #2 Felony Conviction**

After reviewing the information concerning the prior conviction, upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley, the Board, by a vote of 6 – 0 approved the candidate’s request to sit for the CPA Exam.

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

File No. 2016-58  
File No. 2016-60  
File No. 2016-93  
File No. 2016-15  
File No. 2016-18  
File No. 2016-20  
File No. 2016-40  
File No. 2016-51  
File No. 2016-100  
File No. 2016-101  
File No. 2016-108  
File No. 2016-111  
File No. 2016-113  
File No. 2016-119  
File No. 2016-126  
File No. 2016-127  
File No. 2016-128  
File No. 2016-129  
File No. 2016-130  
File No. 2016-131  
File No. 2016-132  
File No. 2016-134  
File No. 2016-135  
File No. 2016-136  
File No. 2016-137  
File No. 2016-138  
File No. 2016-139  
File No. 2016-141  
File No. 2016-142

File No. 2016-143  
File No. 2016-144  
File No. 2016-145  
File No. 2016-146

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

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

File No. 2016-55  
File No. 2016-94  
File No. 2016-163

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

**N. Acceptance of Reports**

Upon motion by Mr. Hazel, seconded by Mr. Langley 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.

**XVIV. ADJOURNMENT**

**Thursday, January 19, 2017:**

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Hazel, and unanimously adopted, the meeting adjourned at 4:02 p.m. on January 19, 2017.

**Friday, January 20, 2017:**

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Bergeron, and unanimously adopted, the meeting adjourned at 11:03 a.m. on January 20, 2017.

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Lynn V. Hutchinson, CPA  
Chair

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Michael D. Bergeron, CPA  
Treasurer

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Sue S. Alizadeh, CPA  
Secretary

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Desireé Honoré Thomas, CPA  
Member

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Letti Lowe-Ardoin, CPA  
Member

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Grady R. Hazel, CPA  
Member

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Nicholas J. Langley, CPA  
Member