

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**January 29, 2018**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Monday, January 29, 2018 in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

Lynn V. Hutchinson, CPA	-	Chair
Sue S. Alizadeh, CPA	-	Treasurer
Michael D. Bergeron, CPA	-	Member
Desireé Honoré Thomas, CPA	-	Member
Grady R. Hazel, CPA	-	Secretary
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 J. Joyner	-	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 9:05 a.m. on Monday, January 29, 2018, upon motion by Mr. Bergeron, seconded by Ms. Alizadeh and unanimously adopted.

**I. CHAIR'S REPORT**

**A. Personnel**

1. The Board's Accounting Technician, Suzette DeHart, submitted her resignation; her last day was originally intended to be January 19, 2018. Due to weather interruptions, she agreed to work a few more days as needed. The position was posted on the Civil Service website through January 22, 2018. Twelve applications were received from Civil Service on 1/25/18. Interviews are expected to begin in early-February.
2. The vacant position of IT Office Specialist 2 was re-evaluated by State Civil Service (SCS) and then posted by SCS as Admin Coordinator 3. 60 applications were received on 11/01/17 and interviews occurred in late-November. Jean Palmer, the Board's former Administrative Assistant, accepted the position as the Board's first Administrative Coordinator 3, which is a combination of her former position and the IT Office Specialist position.
3. Andrea Pickney, a temporary employee with Westaff, started on November 6, 2017 to help Board Staff during the renewal season; however, Ms. Pickney accepted a full-time position, so her last day with the Board was January 19, 2018.

Another Westaff employee, Leontine Benoit, began on January 22, 2018. It is anticipated that this assignment will be needed through at least February of 2018, since additional assistance is needed during renewal season due to the substantial increase in phone call volume and mail.

**B. Staff Compensation**

1. Classified employees received an automatic 2% pay increase effective January 1, 2018 pursuant to the Civil Service Commission provisions and adoption of new pay scales.
2. Unclassified employees received a performance adjustment effective the first day of the pay period ending November 12, 2017 as was determined by the Board at the November 2017 Board Meeting.

**C. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2018**

Board Members were reminded that the "Tier 2.1 Personal Financial Disclosure Statement" must be filed with the State Ethics Board by each individual Board member on or before May 15, 2018.

Additionally, members of Boards must file the disclosure form each year in which they hold office and by May 15 of the year *following the termination of the holding of such office*.

**D. One Hour of Governmental Ethics Requirement for Public Servants**

All Board Members and Board Staff confirmed completion of the required 2017 Ethics Training by December 31, 2017.

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

All Board Members and Board Staff confirmed completion of the required 2017 Sexual Harassment Training by December 31, 2017.

**II. APPROVAL OF MINUTES**

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

By motion of Mr. Bergeron, seconded by Ms. Alizadeh and unanimously adopted, the Board approved the November 2017 regular and executive session minutes as drafted.

**III. TREASURER'S REPORT**

- A.** Financial statements for the period ended December 31, 2017 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board approved acceptance of the financial statements as presented.

- B.** A proposed amended budget for the current fiscal year ending June 30, 2018 and a projected budget for fiscal year ending June 30, 2019 were presented for the Board's review.

Proposed fee changes were discussed for firms and individuals, in an attempt to remain revenue neutral but to adjust fees based on use of resources.

By motion of Mr. Hazel, seconded by Mrs. Honoré Thomas, and unanimously adopted, after discussion, the Board approved the proposed budget for the current fiscal year ending June 30, 2018 as amended and the budget for the following fiscal year ending June 30, 2019 as proposed with the following fee changes:

1. Inactive Renewal Fee - \$30
2. Retired Renewal Fee - \$30
3. Firm Renewal Fee - \$25/flat fee + \$15/owner >10 owners
4. Reinstatement Application Fee - \$200

Total budgeted revenue for 6/30/19 is \$1,054,925 and budgeted expenses are \$1,148,643 for a net of \$ (93,718).

**IV. DEATHS AND RESIGNATIONS****A. Deaths (10)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Thomas Anderson Agee	B9664	1974	IA
Thomas L. Caldwell	11234	1976	IA
Louis C. Doody	4620	1968	IA
Ben Lawrence Forbes	1350	1956	IA
Pamela W. Hill	15609	1981	IA
Patrick Michael Kelley	23057	1998	A
William Grant Mathews	B18688	1987	IA
Justin B. Ricou	14752	1980	A
Silvino Jose Rosado	16041	1982	IA
Patricia G. Roshto	14209	1979	IA

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

**B. Resignations (41: 21 Active; 20 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Barbara Linzay Bell	16152	1984	Active
William Randall Peay	B8201	1973	Active
Elizabeth Alice Glenney	B14093	1979	Active
Lynne McCoy Richard	13888	1979	Active
John Bruce Hildebrand	14816	1980	Active
Diane Fuxan Labrador	15253	1981	Active
Randall F. Ortega	15568	1981	Active
Robert L. Byrne , Jr.	B16371	1983	Active
Janet S. Wong	16319	1983	Active
Terry L. Horn	17601	1985	Active
Terry Lynn Skains	18632	1990	Active
Mark Alan Ferguson	B22700	1995	Active
Peggy E. Topel-Jennings	B22948	1996	Active
Tina Dupre Meaux	19611	2001	Active
Lynden Clay Swayze	24876	2003	Active
Keith A. May	B26154	2009	Active
Christopher L. Schellman	B26270	2009	Active
Ismael Berumen	S26745	2011	Active
Karim Elkholy	S26693	2011	Active
Wayne Allen Johnson	26598	2011	Active
Terry K. Shaw	S28095	2016	Active
Raphael J. Eiffert , Jr.	2371	1962	Inactive
Charles Ray Drott	4293	1967	Inactive
Dorothy Rodi Kightlinger	6364	1970	Inactive

Kerry Paul Charlet	10435	1975	Inactive
Denyse Haas Schomaker	13704	1979	Inactive
John Otis Skelton	13611	1979	Inactive
Eugene W. Gambel	14768	1980	Inactive
Caroline Reeves Kiff	15540	1981	Inactive
Rodney Earl Plummer	14845	1981	Inactive
Douglas Arthur Bell	17455	1985	Inactive
Mark Everett Chapman	16405	1986	Inactive
Matthew John Mipro	18045	1986	Inactive
J. B. Stroud , Jr.	19924	1989	Inactive
Susan Ann Hensley	20014	1990	Inactive
Wayne G. Williamson	22206	1994	Inactive
Barbara Worley Schultz	22679	1995	Inactive
Gregory C. Lentz	23161	1996	Inactive
Larry Hal Henderson	19212	1998	Inactive
Marc Anthony Tumminello	23361	1998	Inactive
Cheryl Alston Tyler	25971	2008	Inactive

## V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS

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

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants with expirations on March 1, 2017, reinstated their CPA Certificates or CPA Inactive Status registrations. **(6 Total: 5 Active; 1 Inactive Status):**

Name	Credential Number	Certification Status
Cary Brent Goudeau	24896	Active
Andrew Graham Nash	26050	Active
Angela Walker Pearson	22627	Active
Hunter G. Storm	28080	Active
Jeanne Barrilleaux Tingler	19950	Active
Allison Mae Young	13907-IA	Inactive

**VI. CPA EXAMINATION****A. CBT Results Compared – Previous Windows and National Rates  
Performance – All candidates – By section****Q4 2017 – 495 sections; 407 candidates (1.22 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	70	47.0 %	49	52.1%	49	35.5%	50	43.9%
Failed sect's	<u>79</u>		<u>45</u>		<u>89</u>		<u>64</u>	
	149		94		138		114	
<i>National pass rate</i>		47.7%		55.3%		42.5%		45.8%

**Q3 2017 – 529 sections; 429 candidates (1.23 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	63	47.7%	56	54.4%	80	49.7%	64	48.1%
Failed sect's	<u>69</u>		<u>47</u>		<u>81</u>		<u>69</u>	
	132		103		161		133	
<i>National pass rate</i>		52.2%		54.4%		47.9%		49.3%

**Q2 2017 – 296 sections; 272 candidates (1.09 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	36	50.0%	42	56.0%	27	42.9%	42	48.8%
Failed sect's	<u>36</u>		<u>33</u>		<u>36</u>		<u>42</u>	
	72		75		63		86	
<i>National pass rate</i>		52.0%		55.1%		43.8%		48.2%

**Q1 2017 – 672 sections; 524 candidates (1.28 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	66	47.8%	97	42.2%	63	44.1%	69	42.9%
Failed sect's	<u>72</u>		<u>133</u>		<u>80</u>		<u>92</u>	
	138		230		143		161	
<i>National pass rate</i>		43.5%		50.4%		43.1%		46.0%

**Q4 2016 – 636 sections; 482 candidates (1.32 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	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%

**B. Candidates Passing Examination Sections – Q4 2017 (45)**

<b>Name</b>	<b>Name</b>
Christopher Altobello	Alexandros Kafkallides
Haley Barlow	Bradley Lovell
Brandon Borne	Amanda McInerney
Benjamin Broughton	Patrick Mills
Barret Broussard	Russ Mouton
Sylvain Caine	Ryan Mustapha
Richard Carraway	Samuel Phillips
Waylon Davis	Scotty Ray
Paul DiMarco	Brandon Rich
Daniel Dowd	Courtney Robertson
Taylor Emfinger	Jamie Schaaf
Andrew Gaines	Vibhu Singh
Kenneth Garraway	Johnathan Smith
Kwanjalin Garrett	Ebenhaezer van der Walt
John Goodwin	Katelyn Veade
Christopher Grady	Kristofor Weber
David Griggs	Jessica White
Benjamin Hansen	Danielle Williams
Luke Hayes	Gordon Wills
Kayla Hoover	Raymond Winter
Holly Howze	Carlos Wylie
Tyler Johnson	Michelle Young
Joshua Jordan	

### C. Request for Exam Credit Extension due to Oversight

Ms. Nelly Wheelock submitted a request for extension of exam credit for REG due to her oversight.

Ms. Wheelock had earned credit for 3 parts of the exam and scheduled the remaining 4<sup>th</sup> part, AUD, on December 9, 2017. She received a passing grade for AUD on December 19, 2017. Unfortunately, the earliest credit, for REG, expired the day before she sat for the AUD - on December 8, 2017. She requested that the Board extend her credit for REG by one day - to December 9, 2017.

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

Upon motion by Mr. Langley, seconded by Mr. Bergeron and adopted, with Mrs. Hutchinson opposed, the Board approved an extension for the REG exam credit for Ms. Wheelock as requested until December 9, 2017.

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

### A. Ratification of Original Actives Issued by the Executive Director

The following individuals passed the CPA examination and submitted applications for CPA Certificates. The Executive Director evaluated the applications and the applicants' experience and issued CPA Certificates, subject to ratification by the Board.

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh 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) (29)

Name	Certificate Number	License Issue Date
Terry Blake Pitre*	28429	09/29/2017
Wesley Ryan Dunn*	28435	09/29/2017
Elizabeth B. Eschete*	28463	10/21/2017
Michael Edward Bergeron	28482	11/21/2017
Ashley Catherine Nerin	28483	11/21/2017
Kenneth Hunter Guidry	28484	11/21/2017
Nicholas Pierre Martin	28485	11/21/2017
Kristina Lynn Sage	28486	11/21/2017
Baylie Shae Churchwell	28487	11/21/2017
Bethany C. Smith	28489	11/22/2017
Jonathon Blake Guillory	28490	11/23/2017
Brennan Laura Segrest	28491	11/23/2017
Emily Lajaunie Fazzio	28492	11/23/2017
Jennifer Lee Lasseigne	28493	11/23/2017



Clare Ramsey	28494	11/23/2017
William A. Long	28495	11/23/2017
Brittany L. Dwyer	28496	11/23/2017
John Paul Metzler	28497	11/23/2017
Jena L. Johns	28498	11/27/2017
Jennifer H. Henry	28499	11/27/2017
Shauna Lovorn-Marriage	28500	11/27/2017
Thomas Patrick Pfiffner	28501	11/27/2017
Holly R. Sexton	28504	11/28/2017
Zerhow Chan	28505	11/28/2017
Mark A. Rodriguez-Alvarez	28507	11/29/2017
Christopher Todd Payne	28508	12/11/2017
Payton Margaret Dennis	28510	12/14/2017
Maria Michailovna Walsh	28511	12/15/2017
David Michael Edwards	28512	12/15/2017

*\* Inadvertently omitted from last meeting agenda*

## **2. Reissuance of Certificates as Active (Licensed) (1)**

**(Previous CPA Examination - Passed Exam Before June 1999)**

<b>Name</b>	<b>Certificate No.</b>	<b>Re-issue to Active Date</b>
Karen Marie White	22528	12/22/2017

## **B. Reinstatements of Prior Active Certificates (Licenses) (8)**

### **Prior Year Reinstatement**

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

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

<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Brian Michael Dufrene	16504	11/14/2017
Michael Patrick Grossimon	23960	11/14/2017
Jonathan J. Robinson	20371	11/14/2017
Thomas Lee Trumble	24413	11/14/2017
Debora Green Williams	15825	11/27/2017
Donayle Ashworth	22943	11/28/2017

Addison C. Carey III	23624	11/28/2017
Dana Arin Weaver	22208	12/15/2017

**C. Reinstatements of Prior Active Certificates (Licenses) to Inactive (0)  
Prior Year Reinstatement**

The following CPAs were initially licensed, later elected not to renew their licenses, and recently submitted applications to reinstate to Inactive status. The Executive Director evaluated the applications and reinstated the CPA Certificates, subject to ratification by the Board.

Name	Certificate No.	Inactive Certification Reinstatement Date
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There have been no Reinstatements of Prior Active Certificates to Inactive since the last Board meeting.

**D. Reinstatements of Prior Inactive (Certificates) (2)  
Prior Year Reinstatement**

The following CPAs have never been actively licensed, elected not to renew their Inactive certificate, and recently submitted applications to reinstate to inactive status. The Executive Director evaluated the applications and reinstated the Inactive Certificates, subject to ratification by the Board.

Upon motion by Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board ratified the issuance of the following Inactive Certificates:

Name	Certificate No.	Inactive Certification Reinstatement Date
Gary Tillman	19660-IA	11/22/2017
Daniel Joseph Neil	17497-IA	12/12/2017

**E. Approval of Reciprocal Certificates Issued (4)**

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. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

Name	Certificate No.	Issue Date	Original State
Domenique Kaprece Thayer	S28488	11/21/2017	TX
Sean Maddison Dwyer	S28502	11/27/2017	GA
Steven Jacob	S28503	11/27/2017	NY

Keisha Calderon

S28509

12/11/2017

NY

**F. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (2)**

The following individuals submitted Transfer of Grades applications for Louisiana Certificates. The Executive Director evaluated the applications and the applicants' experience and issued CPA Certificates, subject to ratification by the Board.

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the following CPA Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Martha Emily Schafer	28506	11/28/2017
Katherine HJ Kim	28513	12/15/2017

**G. Request for Waiver of 2018 CPA Renewal Fees due to Active Military Duty**

Daniel Fritts requested the Board's consideration in waiving his 2018 \$100 renewal fee for his CPA license. He is currently on deployment with the U.S. Army in support of Operation Freedom's Sentinel, stationed in Bagram, Afghanistan. He is expected to return in August of 2018. He completed his required CPE hours for 2017 and is expecting to complete his 2018 hours when he returns in August.

The following excerpt is from minutes of the Board's July 2003 Regular Session:

***Waiver of fees and CPE for individuals in an active military service:***

*Senate Concurrent Resolution Number 104 states that individuals in active military service of the United States or any of its allies do not have to meet mandatory requirements for the continuation or renewal of their license or certification, including the payment of any fees, application for renewal, or continuing education requirements. Such persons are to notify the Board of their current military status as soon as reasonably possible after they receive notice of this suspension. To date, we have one CPA #23997 that has requested a waiver of CPE for his active military time at the January board meeting, and was granted such. We have not received any notices since this resolution was enacted. After discussion, the Board determined to handle waiver of fees and CPE for individuals in active military service on a case-by-case basis.*

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

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley and unanimously adopted, the Board approved the waiver of the 2018 CPA Renewal Fee of \$100 for Daniel Fritts.

**H. Request for Approval of CPA-Retired Status**

Joseph Vizzini submitted an application for the CPA-Retired status; however, his current Certificate, No. 24130, was actively licensed for only 18 consecutive years, not 20 as required by the Louisiana Accountancy Act.

Mr. Vizzini’s Certificate was issued on November 22, 1999 and became registered as Inactive in 2016. After Board staff contacted Mr. Vizzini and informed him of the above, he asked the Board to consider his 25+ Actively licensed years with his prior Certificate, No. 4234, which was originally issued on July 28, 1967 and subsequently revoked by the Board on May 20, 1996.

Mr. Vizzini’s request and relevant documentation were provided for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board approved Mr. Vizzini’s CPA Retired application based on Actively licensed years of his prior CPA Certificate.

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

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

The Executive Director informed the Board the following Firms with expirations on March 1, 2017, reinstated their Firm Permit registrations.

	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Marlena K. Darby, CPA, LLC	LA	4808	01/08/2010

**B. New CPA Firm Permit Applications (25)**

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. Langley, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits:

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
A. Edward Ball, CPA, LLC	LA	5413	11/14/17
Melissa A. Thies, CPA, CIA, LLC	LA	5414	11/14/17
Wilson Nelson CPAs LLC	LA	5415	11/14/17
Miller Cooper & Co., Ltd.	IL	5416	11/14/17
Dunn Accounting Services	LA	5417	11/14/17

TMT CPA, LLC	LA	5418	11/14/17
Kristin Leto, LLC	NY	5419	11/27/17
Laura Gray, CPA, LLC	LA	5420	11/27/17
The Tara CPA Firm, LLC	LA	5421	12/11/17
Hatem Al-resheq, LLC	LA	5422	12/13/17
Andrew Berkheimer, CPA	LA	5423	12/14/17
Holly Sexton, CPA, LLC	LA	5424	12/14/17
Angelle Scruggins, CPA, A Professional Corporation	LA	5425	12/14/17
Champagne & Company, LLC, Certified Public Accountants	LA	5426	12/15/17
Gus Schram, III, CPA, L.L.C.	LA	5427	12/18/17
Gus Schram & Co., Inc.	LA	5428	12/18/17
Knight CPA Services, LLC	LA	5429	12/18/17
Brooke A. LaFleur, CPA, LLC	LA	5430	01/03/18
Dent Moses, LLP	AL	5431	01/24/18
Dirk B. Danos CPA, LLC	LA	5432	01/24/18
Brandon D. Holleman, CPA	LA	5433	01/24/18
Jared Lauderdale CPA, LLC	LA	5434	01/24/18
Ted Sanderlin Certified Public Accountant	LA	5435	01/24/18
Hymel CPA, LLC	LA	5436	01/24/18
Keith C. Raymond CPA, LLC	LA	5437	01/24/18

**C. Reinstatement of Firm Permits Expired In Prior Years (0)**

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
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There have been none since the last Board meeting.

**D. CPA Firms – Change in Name or Legal Entity (7)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Zachary J. Duchesne, CPA, LLC	5354	Formerly Duchesne Consulting, LLC	11/22/2017
Dewitt French Giger LLP	4279	Formerly Dewitt, French, Giger & Sitton, LLP	12/11/2017
Yettie S. Reis, CPA, LLC	5127	Formerly Yettie Schultess, CPA, LLC	12/14/2017
Kolder, Slaven & Company, LLC Certified Public Accountants	3715	Formerly Kolder, Champagne, Slaven & Company, LLC	12/21/2017

Karen M. Hollis, CPA A Professional Accounting Corporation	3528	Formerly Karen M. Hollis, CPA	01/12/2018
Kenneth D. Folden & Co. CPAs	2002	Partnership to Unincorporated Sole Practitioner	01/12/2018
MCM CPAs & Advisors LLP	4851	Formerly Mountjoy Chilton Medley LLP	01/12/2018

**E. CPA Firms Retired or Canceled (35)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Ashland Partners & Company LLP	5348	2016
Bonadio & Co., LLP	5316	2016
Charles A. Collier, CPA	4324	2004
Doeren Mayhew & Co., P.C.	5288	2015
GBS Financial Advisors, LLC	4607	2007
Larry G. Efferson, CPA	4040	2001
Mary Jean Emerson, CPA	1338	
McClintock & Associates, P.C.	4661	2008
Sylvia Fradella, CPA	4225	2003
Terry L. Horn, CPA	2842	
Vicenti, Lloyd & Stutzman LLP	5271	2015
W. Randall Peay, Ltd., APAC	245	
Yeager & Boyd, LLC	4629	2007
Adams, Brown, Beran, & Ball, Chtd.	5083	2013
Alan D. Hebert, CPA, LLC	5187	2014
Coffman and Company, PC	5111	2013
Dennis J. Berner, CPA	4494	2006
Diane F. Labrador, CPA, LLC	735	2008
Duval & Shearer, Certified Public Accountants, LLC	4528	2006
Elizabeth Alice Glenney, CPA	1375	
Holt & Associates, PLLC	5197	2014
James Edward LaPorte, CPA	1115	
James Edward Perron, Jr., CPA	1134	
John F. Esparros, CPA	4062	2001
Kenneth John Abney, CPA,LLC	1046	
L.D. Dyer, CPA LLC	5090	2013
Latuso & Johnson, CPA, LLC	110	2006
Lewis O. Troxclair, Jr., CPA	2210	
PKF O'Connor Davies, LLP	5239	2015
Robert L. Byrne, Jr., CPA	1252	
Robideaux & Harris, APAC	3869	1999
RubinBrown, LLP	4961	2011
Schellman & Company, LLC	4285	
Tamela P. Shearer, CPA, LLC	4530	2006
The Fowler Group, LLC	5198	2014

**F. Peer Review Items**

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

Individual reports submitted by PROC Members were provided for the Board’s review.

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

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

	2018	2017	2016	2015	2014
<b>Engagement Reviews</b>	<b>9</b>	<b>68</b>	<b>101</b>	<b>91</b>	<b>84</b>
Pass	3	42	81	64	55
Pass w/def.	3	6	8	15	16
Fail	3	20	12	12	13
<b>System Reviews</b>	<b>20</b>	<b>42</b>	<b>79</b>	<b>100</b>	<b>65</b>
Pass	17	37	69	89	56
Pass w/def.	3	3	6	8	1
Fail	0	2	4	3	8
<b>Grand Total</b>	<b>29</b>	<b>110</b>	<b>180</b>	<b>191</b>	<b>149</b>

<b>Approved by Technical Reviewer</b>					
<b>Engagement Reviews - Pass</b>	<b>8</b>	<b>31</b>	<b>15</b>	<b>15</b>	

No. PROC meetings during calendar year	<b>0</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>7</b>
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### 3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 11/08/2017 (previous Board Meeting)	Calendar Year Jan. 2018	Calendar Year Jan. 2017	Calendar Year Jan. 2016	Calendar Year Jan. 2015	Calendar Year Jan. 2014
# Practice Restrictions *	0	0	3	0	5	8
# Extensions	6	0	15	8	5	6
# Provisional Permits	0	0	0	0	0	0
# Year End Changes	2	1	4	2	5	5
# First Fail Letters	4	3	18	12	18	28

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

## IX. RECURRING MATTERS AND DEFERRED ITEMS

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

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

1. Legislative items
2. Other items of interest

## X. CPE ITEMS

### A. Professional Ethics Requirement for 2018

Submissions have been received for the 5 courses discussed at the November Board meeting and distributed to assigned Ethics committee members (4) for review no later than January 31, 2018. Each member has 2 or 3 courses to review and comments/concerns will be forwarded to the Executive Director for follow-up with the vendors. Courses are as follows:



<b>Title</b>	<b>Sponsor(s)</b>	<b>Delivery</b>
2018 Ethics for Louisiana CPAs	LCPA	Live, self-study, & webinar
Louisiana Ethics for CPAs	Surgent McCoy CPE, LLC	Live, self-study, & webinar
2018 Personal and Professional Ethics for Louisiana CPAs	Thomson Reuters <i>written by Dr. Raymond J. Clay, Jr., CPA</i>	Self-study
Professional Ethics for Louisiana CPAs	1. SmartPros 2. CPETHink 3. MasterCPE <i>developed by DeltaCPE</i>	Self-study
Ethics for Louisiana CPAs	1. Beacon Hill Financial Educators 2. CPA SelfStudy <i>developed by Dave Freed</i>	Self-study

#### **B. Audit of 2013-15 CPE Reported Near Completion**

Compliance Investigator Andrew Joyner conducted an audit of CPE reporting forms for the 2013 – 2015 reporting period.

27 (21.8%) Pass  
81 (65.3%) Pass with Deficiencies  
16 (12.9%) Fails  
124

Of the 16 failed audits, 12 CPAs have signed consent orders to be approved and the remaining should be finalized at the May Board meeting.

Mr. Joyner discussed.

#### **C. Audit of 2016 CPE Reported Near Conclusion**

Ms. Saux reported that a random audit of 124 CPE forms reported for 2016 was completed and, with one exception, CPAs were notified of the results before year end.

The final results were as follows:

78 – 62.9% Pass (No deficiencies or problems)  
45 – 36.3% Pass with Deficiencies (Some invalid documentation or misreporting,  
but sufficient hours)  
1 – 0.1% Fail (insufficient hours documented)  
124

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

Under Board Rule 1309(D), credit for writing published articles and books requires the Board's approval of hours in order to be claimed as CPE. The maximum credit allowed for preparation of articles and books cannot exceed 10 hours of CPE earned in a calendar year. Credit, if any, will only be allowed after the article or book is published.

1. Dylan Williams (License No. 26178) submitted a request for approval of CPE credit for publication of an article: "The Expensive Truth: The Possible Tax Implications Related to Scholarship and Cost of Attendance Payments for Athletes." Published by the *Journal of Legal Aspects of Sport*, 2017, 27, 145-161.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh the Board approved the request for 10 hours of CPE for Mr. Williams' published article in the *Journal of Legal Aspects of Sport*, 2017, 27, 145-161.

**E. Request for Waiver of 2017 CPE Requirement**

CPA Robert Hawkins submitted a request to the Board asking for a waiver of his 2017 CPE requirements due to health-related issues.

Mr. Hawkin's written request and letter from his doctor were provided for the Board's review.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley, the Board approved Mr. Hawkin's request for a waiver of his 2017 CPE requirements.

**XI. NEW MATTERS****A. Special Request for Candidate Data for AICPA's Community College Candidate Research**

A request was received from NASBA to grant permission to access candidate data (name and email address) contained in the National Candidate Database (NCD) in order to invite participation in research study by AICPA. Candidate data requested would be of recent candidates regardless of their pass/fail status to obtain a representative sample large enough to yield 800 completed surveys.

The request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas, the Board granted permission to NASBA to access candidate data from the National Candidate Database in support of the AICPA Community College Candidate Research study.

**XII. INFORMATION ITEMS AND ANNOUNCEMENTS**

**A. 2018 Renewals**

Reminder emails were sent out on January 23-24, 2018 to all registrants who had not renewed.

Final notices were sent on January 25, 2018 to all registrants who had not renewed by January 24, 2018.

769	Active Certificate holders (licensees)
529	Inactive Status registrants (unlicensed)
<u>238</u>	Firm Permits
1,536	Total

As of January 26, 2018, the Board had the following information:

	In Renewal	Registered/Approved
CPA	725	6,750
CPA Inactive	514	2,495
CPA Retired	- 84	84*
Firms	229	1,873
Total	1,384	11,202

*\*Applications received but awaiting final review.*

The Board discussed courtesy email reminders in lieu of historical notices via the U.S. Postal Service to effect cost savings.

**B. Office Renovations**

New flooring was expected to be installed in the copy room the first week of February.

Furniture, estimated to cost \$22,000, was near ready to be ordered.

**XIII. FUTURE MEETING / CONFERENCE DATES**

**A. 2018 NASBA Executive Director and Legal Counsel Conferences**

March 13-15, 2018  
Sandestin, FL

Ms. Saux, Ms. Benefield, and Mr. Joyner plan to attend.

**B. NASBA Eastern Regional Meeting**

June 5-7, 2018  
Orlando, FL

- C. NASBA Western Regional Meeting (includes Louisiana)**  
June 27-29, 2018  
Olympic Valley (Lake Tahoe), CA
- D. NASBA 111th Annual Meeting**  
October 28 – 31, 2018  
Scottsdale, AZ

**XIV. UPCOMING BOARD OFFICE HOLIDAYS**

February 13, 2018	Mardi Gras Day
March 30, 2018	Good Friday

**XV. NEXT BOARD MEETINGS**

**A. Future Board Meetings**

The Board had previously reserved April 25-27, 2018 for the April 2018 Board meeting, but due to schedule conflicts for several board members, it was amended. The Board scheduled the next meeting for May 2 - 4, 2018, with an administrative hearing commencing on the afternoon of May 2<sup>nd</sup>, if needed.

Wednesday, July 25, 2018 through Friday, July 27, 2018 had been previously reserved for the July 2018 Board meeting. If an administrative hearing is necessary, a date will be determined.

**B. October 2018 Board Meeting:**

The Board reserved Tuesday, October 16 through Wednesday, October 17, 2018 for the October Board Meeting.

**XVI. 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 29, 2018 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the Board went into executive session on January 29, 2018 at 1:00 PM. Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the executive session adjourned at 2:13 PM.

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

The Board considered the matters reported on and discussed in Executive Session and considered motions and voted on those matters where applicable.

**A. Consideration of Consent Order  
Castaing, Hussey & Lolan, LLC – File No. 2014-6**

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

**B. Consideration of Consent Order  
A. Kelly Black, CPA – File No. 2015-10**

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. Bergeron abstained from voting.

**C. Consideration of Consent Order  
Carr, Riggs & Ingram, LLC – File No. 2017-44**

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

**D. Consideration of Consent Order  
Tammy W. Hobbs, CPA – File No. 2017-45**

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

**E. Consideration of Consent Order  
Lanette Nichols, CPA – File No. 2017-46**

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

**F. Consideration of Consent Order  
Ernest J. Folse, III, CPA – File No. 2017-47**

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

**G. Consideration of Consent Order  
Meghan Addie DeCuir, CPA – File No. 2017-49**

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

**H. Consideration of Consent Order  
Marc S. Katsanis, CPA – File No. 2017-50**

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

**I. Consideration of Consent Order  
Collette Slavich Shamis, CPA – File No. 2017-52**

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

**J. Consideration of Consent Order  
Janice T. Krusemark, CPA – File No. 2017-53**

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

**K. Consideration of Consent Order  
Gregory M. Verges, CPA – File No. 2017-54**

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

**L. Consideration of Consent Order  
Jeffrey B. Kappel, CPA – File No. 2017-55**

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

**M. Consideration of Consent Order  
Heather Bellanger, CPA – File No. 2017-57**

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

**N. Consideration of Consent Order  
Brenda Christiansen – File No. 2017-60**

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

**O. Consideration of Consent Order  
Daniel P. Jackson, CPA – File No. 2017-61**

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

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

File No. 2017-1  
File No. 2017-25

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

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

File No. 2011-27  
File No. 2014-23  
File No. 2014-24  
File No. 2014-27  
File No. 2016-50  
File No. 2016-164  
File No. 2017-10  
File No. 2017-11  
File No. 2017-12  
File No. 2017-13  
File No. 2017-22  
File No. 2017-29

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

**R. Acceptance of Reports**

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

**XVIII. ADJOURNMENT**

**Monday, January 29, 2018:**

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted, the meeting adjourned at 2:21 PM.

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Lynn V. Hutchinson, CPA  
Chair

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Sue S. Alizadeh, CPA  
Treasurer

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Grady R. Hazel, CPA  
Secretary

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Desireé Honoré Thomas, CPA  
Member

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Letti Lowe-Ardoin, CPA  
Member

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Michael D. Bergeron, CPA  
Member

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Nicholas J. Langley, CPA  
Member