

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

July 31 – August 2, 2013

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Wednesday, July 31, 2013 and Thursday, August 1, 2013, 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 required the Board's attention.

The following Members were present:

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

Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Clinton J. Cognevich	-	Director of Administration
	Michael A. Henderson, CPA	-	Consultant
	Lisa A. Benefield	-	Compliance Investigator 2
	Carolyn A. Wainright	-	Compliance Investigator 1
Guests:	John Charles Parker II, CPA	-	Peer Review Oversight Committee
	Ronald R. Updegraff	-	Peer Review Oversight Committee
	Ronald A. Gitz, II, CPA	-	Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chairman Mr. Tham at 9:13 a.m. on Wednesday, July 31, 2013, upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:02 a.m. on Thursday, August 1, 2013, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Administrative Assistant 2 Position

Alicia A. Couvillion was hired as Administrative Assistant 2 effective July 1, 2013.

B. Christy D. Herring – Compliance Investigator 1

Christy D. Herring resigned as Compliance Investigator 1 effective May 31, 2013.

C. Carolyn A. Wainright – Detailed to Compliance Investigator 1

Carolyn A. Wainright, Administrative Assistant 3, was “detailed” to the Compliance Investigator 1 position effective June 16, 2013. Ms. Wainright received a salary increase in accordance with Civil Service rules. Mrs. Saux reported that Ms. Wainright may be made permanent in this position at a later date.

D. Administrative Assistant 3 Position

If Ms. Wainright is permanently assigned to the Compliance Investigator 1 position, the Administrative Assistant 3 position will be posted with Civil Service to begin the process of filling that position.

E. Westaff Temp Employee

A Westaff Temporary employee, Carol Bartholomew, was engaged on June 10, 2013 to assist with clerical and administrative assistant duties.

F. Performance Evaluations and Performance Adjustments for Fiscal Year 2012 - 2013

All Board classified employees that were employed with the Board as of June 30, 2013 will receive a Performance Evaluation no later than August 31, 2013, in accordance with Civil Service rules. The evaluations will be based on each employee’s Performance Expectations that were established for fiscal year 2012 - 2013. Those employees that receive favorable evaluations will receive a 4% performance adjustment effective October 1, 2013.

G. Performance Planning for Fiscal Year 2013 - 2014

All Board classified employees will receive a Performance Plan (performance expectations) for fiscal year 2013 – 2014 no later than August 31, 2013, in accordance with Civil Service rules.

H. Reminder - One Hour of Governmental Ethics Requirement for Public Servants

The Board was reminded that all Board Members and Board staff are required to complete one hour of education and training on the Louisiana Code of Governmental Ethics no later than December 31, 2013.

I. Reminder - One Hour of Sexual Harassment Training Requirement for Public Servants

The Board was reminded that all Board Members and Board staff must complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2013.

II. APPROVAL OF MINUTES

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

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board approved the April 2013 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS

A. Deaths (13)

Name	Cert. No.	Year Issued	Cert. Status
Johan Parker Barbre	18725	1987	A
Pat Farrington Bass, Jr.	8348	1973	A
Garland Lee Bryant, Jr.	4643	1968	A
Marvin H. Easley	8238	1973	A
Melba Johnson Jones	14818	1980	A
James K. McKelvey, Jr.	3308	1964	A
David Edwin Moyle	B18145	1986	A
Albert Wayland Green	1665	1960	IA
Allen Busch Koltun	823	1946	IA
Bernard H. Levy	628	1941	IA
Larry Clyde Rabun	3556	1965	IA
William P. Weber	545	1938	IA
J. Gregory Wyrick	17295	1986	IA

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

B. Resignations (0)

There were no resignations of Certificates to report to the Board since the April 2013 Board Meeting.

IV. CERTIFICATE AND INACTIVE STATUS REINSTATEMENTS

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

Mrs. Saux informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 1, 2013, reinstated their CPA Certificates or CPA Inactive Status registrations since the April 2013 Board Meeting. **(23 Total: 17 Active and 6 Inactive Status):**

Name	Certificate Number	2012 A / IA
Augustus Rosales Abad	26984	A
Christopher David Baer	27073	A
Robert Anthony Boullion	18235	A
Chris Bradley	20409	A
Richard Lynn Bratcher	19960	A
Patrick Cornelius Cotter	25261	A
Joseph Titus Gardemal, III	20241	A
K. Justin Gibson	22811	A
Ping Guo	26673	A
Benjamin C. Hall	25411	A
Steven Joseph Kiffe, Jr.	10898	A
Steven C. Mogle	13971	A
Matthew Charles Person	22159	A
Donna Eileen Polledo	18897	A
Deanne Rodgers Tanksley	25274	A
David Verret	24660	A
Charles Thomas Williams	19647	A
Rhonda Jungles Albritton	20638	IA
Lisa N. Bostick	16323	IA
Richard Lee Bubrig	21324	IA
E. Michael Schofield	19860	IA
Kelly Renee Thomas	22660	IA
Debora Green Williams	15825	IA

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

Mrs. Saux informed the Board that the following CPA Inactive Status Registrants reinstated their CPA Inactive Status registrations from prior years.

Name	Certificate Number
Phillip Montelepre	20969
Patricia Anne Porter	21918

V. TREASURER'S REPORT

- A. Financial statements for the quarter ended June 30, 2013 were presented for the Board's review.
- B. The Annual Financial Report (AFR) for the 2012 - 2013 fiscal year is to be completed by Board staff, with 2012 - 2013 Board Treasurer Mr. Harris' approval, and is to be filed with the Office of Statewide Reporting and the Legislative Auditor by August 30, 2013.
- C. The Board's two-year financial and compliance audit by the Office of the Legislative Auditor is currently ongoing. The audit will cover the last two fiscal years.
- D. Board Member Mr. Bergeron recommended that Board staff explore the possibility of establishing an account to set aside funds to cover the Board's mandated health care costs, retirement costs, etc.

By motion of Mrs. Lowe-Ardoin, seconded by Mr. Bruno, the Board approved the Treasurer's report.

VI. CPA EXAMINATION

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

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

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

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

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

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

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

Jul-Aug 2012 – 604 sections; 468 candidates (1.29 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	78	53.42%	85	58.22%	87	58.39%	82	50.31%
Failed sect's	<u>68</u>		<u>61</u>		<u>62</u>		<u>81</u>	
	<u>146</u>		<u>146</u>		<u>149</u>		<u>163</u>	
<i>National pass rate</i>		50.08%		57.63%		53.91%		51.26%

Apr-May 2012 – 501 sections; 392 candidates (1.28 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	60	39.74%	60	50.00%	44	40.74%	53	43.44%
Failed sect's	<u>91</u>		<u>60</u>		<u>64</u>		<u>69</u>	
	<u>151</u>		<u>120</u>		<u>108</u>		<u>122</u>	
<i>National pass rate</i>		47.81%		53.17%		46.49%		49.62%

B. Candidates Passing Examination Sections – April / May 2013 (48)

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

Name	Name
Grant Adolph	Mohamed A. Ahmed
Margaret E. Banner	Monica R. Boudreaux
Brittany Braun	Alyssa M. Bryson

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Name	Name
Kayla Campagna	Marisa Casiello
Susan K. Crockett	Seth Dabney
Anthony W. Dorris	Janelle Dufrene
Kristopher D. Eldridge	Brian Evans
Kevin I. Flores	Elizabeth Foley
Flor D. Guandique	Donald C. Haney, III
Tiedra A. Hills	Lindsay Hobbs
Andrew E. Hubert	Brooke E. Jones
Elizabeth B. Keller	Bonnie C. Kidder
Dutsadee Kulpreyawat	Jonathan Kwofie
Holden P. Ledet	Philip Mergist
Patricia Merritt	Heather Morgan
Christine M. Ouder	Trenton J. Phillips
Jessica W. Poole	Zachary B. Prather
Stephanie C. Rees	Frances M. Robles
Kevin M. Rodriguez	Richard A. Rome, Jr.
Katie S. Ruiz	Christopher M. Russo
Paul Scott	Ekaterina Y. Spears
Kara L. Stephens	Daniel R. Taylor
Calvin Turk	Katelyn N. Watson
Andrew K. Wilhite	Ryne A. Young

C. Ratifications of Prior Board Determinations on Exam Requests

1. Waivers of 150 Hour Educational Requirement

LRS §37:75(C)(3) provides that applicants who have obtained a bachelor’s degree dated prior to 1992, from a Louisiana university, with sufficient accounting concentration and coursework may be exempted from the 150 semester hour requirement.

a. Candidate No. 1

The exam candidate had submitted a request for a waiver of the 150 hour requirement to sit for the CPA exam. The candidate obtained his degree in 1988 at Loyola University in New Orleans, with 132 hours earned. The Board approved the candidate’s request.

b. Candidate No. 2

The exam candidate had submitted a request for a waiver of the 150 hour requirement to sit for the CPA exam. The candidate obtained her degree in 1988 at Southern University in Baton Rouge, with 132 hours earned. The Board approved the candidate’s request.

2. Acceptance of Course Work Completed at Community College

a. Candidate No. 3

The exam candidate had submitted a request for acceptance of 6 hours of coursework completed at Baton Rouge Community College after he had obtained his Bachelors Degree. The Board approved the request; the additional 6 hours were accepted toward fulfilling the 150 hour requirement.

b. Candidate No. 4

The exam candidate had submitted a request for acceptance of 9 hours of coursework completed at Delgado Community College after he had obtained his Bachelors Degree. The Board approved the request; the additional 9 hours were accepted toward fulfilling the 150 hour requirement.

3. Candidate No. 5 - Official Release of Scores Conditioned On Completing Additional Semester Hours

The exam candidate had submitted a request concerning ineligibility to sit for the CPA exam in Louisiana because he was one Accounting elective short of meeting the educational requirements. The Board determined that the candidate would be allowed to sit for the exam, with the provision that the exam scores will not be official or approved until he completes the additional 3 hour accounting elective no later than December 31, 2013.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted, the Board ratified its prior determinations in the above matters (Items C 1 through 3).

D. Candidate No. 6 - Request for Permission to Take Courses at Community College to Complete 150 Hour Requirement

This request from an exam candidate was previously forwarded to Board Members, but Board staff did not receive enough responses from Board Members to resolve the matter. Additionally, Chairman Mr. Tham had requested information as to which courses the candidate was going to take at the community college.

After consideration of the information provided by the candidate, the Board determined that some of the courses submitted by the candidate appeared to be duplicates of courses previously completed, and requested that the candidate submit other courses for consideration.

E. Authorization for Board Staff to Approve Courses Completed at Community Colleges

Upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board authorized Board staff to consider and approve requests from exam candidates for approval of additional hours completed at community colleges, if the candidate has obtained a degree and has completed the required specific accounting and business law courses at an accredited university.

F. Candidate No. 7 - Request for Extension of Conditional Credit

A CPA exam candidate submitted a request for an extension of the conditional credits for REG and AUD sections of the CPA Exam, due to medical issues and other extenuating circumstances.

Upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted, the Board approved an extension through December 31, 2013.

G. Candidate No. 8 - Request for Waiver of 150 Hour Requirement

A CPA exam candidate submitted a request for a waiver of the 150 hour requirement to sit for the CPA exam. The candidate obtained her degree in 1990 from the University of New Orleans, with 144 hours earned.

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the candidate's request.

H. Potential Exam Candidate – Consideration of Felony Conviction and Request for waiver of .5 hour (Executive Session)

A potential examination candidate submitted information concerning his prior felony conviction and a request for a waiver of .5 hour. The matter was discussed in executive session.

I. NASBA Communication Concerning Candidates Test Taking Patterns

The Board reviewed information from NASBA and the AICPA regarding test taking patterns of candidates from the January / February 2013 testing window. The report combines data from all prior computer-based testing windows and identifies candidates who have taken an exam section 7 or more times. The concern is that some candidates may be “harvesting” test questions.

Board staff will monitor future reports and report to the Board as may be necessary.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

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

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

Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Items A. 1 & 2):

1. Current CPA Examination (Passed Exam After June 1999) (51)

Name	Certificate Number	Issue Date
Meredith Louise Harris	27266	May 22, 2013
Virginia Sanders Moses	27267	May 22, 2013
Rebecca Leigh Romero	27268	May 22, 2013
Chadwick Travis Walters	27269	May 22, 2013
Kathryn Roques Blank	27277	July 1, 2013
Trey Farber	27278	July 1, 2013
Amanda Claire Lyles	27279	July 1, 2013
Nonso E. Okpala	27280	July 1, 2013
Brittany M. Sehring	27281	July 1, 2013
Jeffrey Rael Singer	27282	July 1, 2013
Nicole Aimee Walker	27283	July 1, 2013
Grant Matthew Adolph	27284	July 12, 2013
Brittany Elizabeth Braun	27285	July 12, 2013
Susan Kay Crockett	27286	July 12, 2013
Janelle Borne Dufrene	27287	July 12, 2013
Kristopher Dow Eldridge	27288	July 12, 2013
Donald Charles Haney III	27289	July 12, 2013
Tiedra Arnice Hills	27290	July 12, 2013
Bonnie Collette Kidder	27291	July 12, 2013
Beauregard R. Landry	27292	July 12, 2013
Phillip Michael Mergist	27293	July 12, 2013
Thomas Gerard Nuttli	27294	July 12, 2013
Frances Marie Robles	27295	July 12, 2013
Kevin Michael Rodriguez	27296	July 12, 2013
Richard Anthony Rome, Jr.	27297	July 12, 2013
Andrew Kyle Wilhite	27298	July 12, 2013
Jessica W. Poole	27299	July 15, 2013
Morgan S. Segura	27300	July 15, 2013

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Name	Certificate Number	Issue Date
Nga Nicole Trinh	27301	July 15, 2013
Calvin F. Turk	27302	July 15, 2013
Katelyn Noel Watson	27303	July 15, 2013
Beth Banner	27308	July 18, 2013
Dutsadee Kulpreyawat	27309	July 18, 2013
Heather Lynne Morgan	27310	July 18, 2013
Monica Boudreaux	27311	July 19, 2013
Seth Edmund Dabney	27312	July 19, 2013
Clinton J. Davis	27313	July 19, 2013
Anthony W. Dorris	27314	July 19, 2013
Christopher Mark Eldredge	27315	July 19, 2013
Brian S. Evans	27316	July 19, 2013
Mohammad Shahryar Faisal	27317	July 19, 2013
Flor De Maria Guandique	27318	July 19, 2013
Holden P. Ledet	27319	July 22, 2013
Christine Marie Ouder	27320	July 22, 2013
Trenton James Phillips	27321	July 22, 2013
Zachary Blakely Prather	27322	July 22, 2013
Stephanie Cacioppo Rees	27323	July 22, 2013
Christopher Michael Russo	27324	July 22, 2013
Ryne Andrew Young	27325	July 22, 2013
Elizabeth Ashley Foley	27326	July 25, 2013
Daniel Roy Taylor	27327	July 25, 2013

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

Name	Certificate Number	Re-issue as Active Date
Alisa Dyer Johnson	23479	June 28, 2013
Brigid M. Mineo Guillory	19327	July 25, 2013

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (8)

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno and unanimously adopted, the Board ratified the reinstatement of the following CPA Certificates (Item B):

Name	Number	Active Certificate Reinstatement Date
Rudolf Marvin Blumentritt	B24616	May 28, 2013
Jennifer Kelly Friday	B21489	May 28, 2013
Jeffrey Brian Kappel	24096	May 28, 2013
Farrell James Malone	B14727	May 28, 2013
Jeanette Rayner McRight	16870	May 28, 2013
Susan Clark Veters	18661	May 28, 2013
Randy E. Rodriguez	24476	June 28, 2013
Roderick S. Williams	20133	July 25, 2013

C. Approval of Reciprocal Certificates Issued by the Executive Director (12)

The Executive Director informed the Board that the following individuals submitted applications for Louisiana Reciprocal Certificates. The Executive Director evaluated the applications and approved the Reciprocal Certificates, subject to ratification by the Board.

Upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item C):

Name	Certificate Number	Issue Date	Original State
Daniel Clayton Belcher	S27270	May 23, 2013	TX
Yolanda E. Brumfield	S27271	May 23, 2013	VA
Elizabeth Rose McAlear	S27272	May 23, 2013	MI
Laura Amye Williams Smith	S27273	May 23, 2013	MS
Allison Leigh Albert	S27274	May 29, 2013	TX
Lori Brignac	S27275	July 1, 2013	MS
April D. McKean	S27276	July 1, 2013	TX
Wendy Catherine Cottrell	S27304	July 15, 2013	NY
Alexis Derrington	B27328	July 25, 2013	CA
Kayleen Howard	S27329	July 25, 2013	AZ
Emilie Hebert McCutcheon	S27330	July 25, 2013	PA
Stephanie A. Rico	S27331	July 25, 2013	PR

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

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

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously

adopted, the Board ratified the issuance of the following Certificates (Item D):

Name	Certificate Number	Issue Date
Cameron Dodwell Jones	27305	July 15, 2013
Marianne Elizabeth Pearson	27306	July 15, 2013
Jennifer Elizabeth Sepulvado	27307	July 15, 2013

**E. Reconsideration of Application for Initial Certificate
Shelly Pichon Kahrs**

The Board considered Mrs. Kahrs’ application at the April 2013 Board Meeting, but deferred action on the application pending receipt of confirmation of participation in an additional audit. The Board considered a new letter from the auditors, which confirmed a prior year audit. Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board determined that Mrs. Kahrs had met the experience requirements and approved her application for a CPA Certificate.

SHELLY PICHON KAHRS
CERTIFICATE NO. 27332

**F. Application for Reissuance as Active (License) for Board Consideration
Pamela Madden Pendzimaz**

The Board considered the experience documentation submitted by Mrs. Pendzimaz. Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined that Mrs. Pendzimaz had met the experience requirements and approved her application for an active CPA Certificate.

PAMELA MADDEN PENDZIMAZ
CERTIFICATE NO. 23513

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2013 (10)

The Board was informed that the following CPA Firms, with expirations on March 1, 2013, reinstated their CPA Firm Permits:

Firm Name	Firm Permit Number
Matthew Person, CPA & Associates	1582
K. Justin Gibson, CPA, LLC	1776
Nicholson & Company, PLLC	3149

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Firm Name	Firm Permit Number
Jacqueline Jackson Neal, CPA	3263
Ernest J. Folse III, CPA, APAC	3720
Rick Bratcher, CPA	4143
P.C. Cotter, APAC	4534
Verla J. O’Keefe, CPA	4832
Person Huff CPA Group, LLC	4859
Kayla Paul-Lindsey CPA Firm, PC	4879

B. CPA Firm Permit Applications

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Harris and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1 and 2):

1. New Firm Permits (22)

Firm Name	City	Firm Permit Number	Issue Date
Jordan, Woosley, Crone & Keaton, LTD	Hot Springs, AR	5082	May 2, 2013
Adams, Brown, Beran, & Ball, Chtd	Great Bend, KS	5083	May 6, 2013
KCSC Financial Services, LLC	Morgan City, LA	5084	May 6, 2013
Osmun CPA & Associates, LLC	St Petersburg, FL	5085	May 6, 2013
Jess J. Waguespack, CPA	Napoleonville, LA	5086	May 6, 2013
David P. Ponthieux, CPA, LLC	Marrero, LA	5087	May 6, 2013
Martha Cade, CPA, LLC	Alexandria, LA	5088	May 6, 2013
Deemer Dana & Froehle, LLP	Savannah, GA	5089	May 22, 2013
L.D. Dyer, CPA, LLC	Baton Rouge, LA	5090	May 22, 2013
Mitch Boleware, CPA, LLC	Collins, MS	5091	May 23, 2013
Michael B. Bruno, CPA	New Orleans, LA	5092	June 14, 2013
Friedman, LLP	Marlton, NJ	5093	June 14, 2013
Jorge Perez, LLC	Metairie, LA	5094	June 14, 2013
Charles D. Deweese, CPA	Houston, TX	5095	June 14, 2013

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Firm Name	City	Firm Permit Number	Issue Date
Gallagher, Flynn & Company, LLP	South Burlington, VT	5096	June 14, 2013
Lori G. Leal, CPA	New Orleans, LA	5097	June 14, 2013
Jeanette R. McRight, CPA	Baton Rouge, LA	5098	July 1, 2013
Barbara J. Gowan, CPA, LLC	Slidell, LA	5099	July 24, 2013
Bambo Sonaike, CPA, LLC	Atlanta, GA	5100	July 24, 2013
Rhonda L. Guidry, CPA, LLC	Lafayette, LA	5101	July 24, 2013
Pat Perzel, CPA, PA	Tampa, FL	5102	July 24, 2013
Berger Consulting, LLC	Oakhill, VA	5103	July 24, 2013

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

The Executive Director informed the Board that there were no reinstatement of Firm Permits from prior years since the April 2013 Board Meeting.

C. CPA Firms – Change in Legal Entity

The Executive Director informed the Board that the following CPA Firms submitted applications for a change in the type of legal entity of their CPA Firm.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified the change in entity of the following CPA Firm Permits (Item C):

Firm Name	Firm Permit Number	Issue Date
Jennifer F. Kidder, CPA, LLC (Changed from unincorporated sole practitioner)	4735	May 23, 2013
Sean M. Bruno, CPA, LLC (Changed from unincorporated sole practitioner)	4730	June 14, 2013

D. Peer Review Items

1. Peer Review Oversight Committee (PROC) Reports

Reports dated May 24, 2013 and July 18, 2013 submitted by PROC Member Mr. Updegraff, and a report dated July 17, 2013 from PROC Member Mr. Parker, were provided for the Board’s review.

2. Report on Peer Review Items

The Board reviewed the following report:

<u>Item</u>	<u>Since April 2013 Board Meeting</u>	<u>Total Since 2009</u>
Agreement to Restrict Practice and be exempt from Peer Review	8	87
Peer Review Extensions	1	30
Provisional Permits	0	17
Year End Changes	4	24
First Fail Letters	4	63

3. Procedures and Options – Consideration of Two Failed Peer Reviews

Board staff had developed procedures and options for the Board to consider for those CPA Firms that receive two failed peer review reports. The Board discussed this matter with Board staff, the Board’s Peer Review Oversight Committee (PROC) Members, and consultant Mr. Henderson.

IX. RECURRING MATTERS AND DEFERRED ITEMS

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

The Board deferred action on this matter pending further discussion by Board consultant Mr. Henderson and LCPA Executive Director Mr. Gitz.

B. Report on NASBA Items

Mr. Harris, Past Chairman of NASBA, reported on NASBA topics or items of interest.

C. Society of Louisiana CPAs (LCPA)

1. Legislative Items

LCPA Executive Director Mr. Gitz reported that House Bill 222 was signed by Governor Jindal and will be effective August 1, 2013. The Bill changed the experience requirement from supervised and verified by a licensee to just verified by a licensee. The Bill also clarified that the Board in an administrative proceeding may require the licensee to pay all costs of Board proceedings including but not limited to investigation fees, stenographer fees, and attorney fees.

2. Other items of Interest

Ronald Gitz, CPA, LCPA Executive Director, reported on other matters of interest to the Board and the profession.

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

The Board’s CAVU e-license System was to be converted to the more recent version of the CAVU system, the “.net” version. Also, at the January 2013 Board Meeting, the Board approved the off-site hosting of the CAVU e-license software. Ms. Saux, Mr. Henderson and Mr. Cognevich discussed these matters with the Board.

E. Committee to Review Legislation Proposed by the Legislative Auditor

Chairman Mr. Tham had appointed a Committee to review the issues and finalize a draft of suggested revisions to legislation proposed by the Legislative Auditor, which would allow the Legislative Auditor access to any files and documents pertaining to Board review of Peer Review reports of CPAs who perform governmental audits. The Committee had no information to report to the Board.

X. CPE ITEMS

A. Reporting of CPE Electronically

At the November 2012 Board Meeting, the Board directed that this matter be included on the Board’s future meeting agendas in order that progress can be tracked to ensure electronic reporting in the future. The Board discussed possible options for reporting of CPE electronically.

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

The Committee will schedule a conference call in order to resume the Committee’s work.

C. Failure to Submit CPE Reporting Forms - Certificates Expired (45)

The Executive Director informed the Board that the following licensed CPAs failed to submit their CPE Reporting forms for the 2010 – 2012 reporting period. Certified letters were mailed to these licensees on May 21, 2013 informing them that their Certificate was expired due to failure to submit the CPE Reporting Form as required.

Name	Certificate Number
Jennifer Marie Acosta	25833
Gregory Paul Bordes	18451
Mitchel E. Chauvin	26251

(continued on next page)

Name	Certificate Number
Noel Joseph Cipriano	23626
Elaine Fox Concklin	18764
Lyndon Damien Darensbourg	20438
Lewis Arthur Dulitz	22298
Roy F. Dussouy, Jr.	26430
Deidra Farr	26268
Wendy Marie Farrelly	21622
Diana LeBlanc Gary	19065
Shana Lynn Gladfelter	26085
William Andrew Godshall	20467
Frances Philip Haase	13590
David Andrew Hall	19289
Richard Ellis Hayden	17706
Gretchen Kreller Hiley	22347
William Thomas Hopkins	15041
William Neill Iverson	21381
Stephen Lee Johnson	20607
Michael David Johnston	16882
Casey G. Kinchen	24908
Kevin P. Knight	25545
Richard Sutton Lacour	23669
Anthony Kimutai Lagat	26170
Dwayne P. Landry	22351
Jennifer Elizabeth Lanier	26823
Robert Patrick Levine	15549
Cecil Scott Massey	19194
James Allison Mayfield, IV	24849
Kathleen McCarthy	18559
Jennifer Jenkins McKnight	21164
Erin Delahoussaye Meehan	25144
Angela T. Morgan	22614
Elizabeth Vallery Mulig	17369
Andrew Graham Nash	26050
Jigeesha V. Parikh	23704
Sheila P. Richard	22158
Danielle Boyer Richard	25854
Michael Joseph Riodriguez	26174
Michael Swan Sandstrum	24163
Larry Don Slaughter, Jr.	24057
Lawrence R. Spinosa	15688
J. Philip Stephens	25944
Lisa S. Tarantola	25848

D. Reinstatement of Certificates Expired for Failure to Submit CPE Reporting Forms

The Executive Director reported that the following licensed CPAs whose Certificates were expired May 21, 2013, for failure to submit their CPE Reporting forms for the 2010 – 2012 reporting period, have reinstated their Certificates. **(12)**

Name	Certificate Number
Noel Joseph Cipriano	23626
Lyndon Damien Darensbourg	20438
Wendy Marie Farrelly	21622
Richard Ellis Hayden	17706
William Thomas Hopkins	15041
Michael David Johnston	16882
Kevin P. Knight	25545
Anthony Kimutai Lagat	26170
Andrew Graham Nash	26050
Sheila P. Richard	22158
Michael Joseph Riodriguez	26174
Lawrence R. Spinosa	15688

E. Audit of 2010 - 2012 CPE Reporting Forms

Mrs. Saux reported that Compliance Investigator Carolyn Wainright is conducting the audit of CPE reporting forms for the 2010 – 2012 reporting period. Notices were mailed to 175 licensees on July 3, 2013 informing them that their CPE form had been randomly selected for audit. They were asked to provide the CPE documentation by July 31, 2013.

Ms. Wainright provided the following report: To date,

- 140 (80%) licensees have provided CPE documentation.
- 8 licensees requested and were granted extensions.
- 27 have not responded to the CPE audit.

F. Requests for Waiver of CPE

- 1. Certificate No. 23474**
- 2. Certificate No. 6213**

The Board directed Mr. Cognevich to obtain additional information to circulate for the Board’s consideration.

XI. NEW MATTERS

A. Experience Requirement for Licensure – Verified by Licensee

The Accountancy Act was recently revised to provide that experience for licensing is no longer required to be supervised and verified by a licensed CPA, but must only be verified by a licensed CPA. Board staff requested guidance from the Board on what constitutes “verification” by a licensed CPA.

After discussion, the Board determined that the experience for licensing must still be of the same complexity, etc. as previously, the licensed CPA verifying the experience must be in the same company or organization as the applicant or an auditor of the company, and must be in a position to be able to verify the employment and responsibilities of the applicant. Board staff will develop a Form to be used by applicants for consideration of experience for licensing. The Form will be submitted to the Board for approval.

B. CPA Firm Mobility

Mr. Tham reported that NASBA has begun discussion of issues related to CPA Firm mobility, which would basically allow Firms mobility between states similar to that being done with licensees through substantially equivalency. The Board discussed relevant issues such as loss of potential revenue from Firm permit applications and renewals, Peer Review requirements, and resources / jurisdiction.

C. AICPA Financial Reporting Framework for Small and Medium Sized Entities (FRF for SME’s)

Mr. Tham discussed these issues with the Board.

D. Definition of Attest Services

Mr. Tham discussed these issues with the Board.

E. Canadian “Chartered Professional Accountant” (CPA) Designation

The Board reviewed information concerning the use of the CPA designation by Chartered Accountants in Ontario, Canada, who have formally adopted the designation “Chartered Professional Accountant”. The Colorado Board of Accountancy has opened a case on a Canadian “Chartered Professional Accountant” who uses “CPA” in Colorado, claiming that he has a right to do so based on his organization’s mandate.

F. Election of Officers and Appointment of Investigating Officers

1. Election of Officers

Chairman Mr. Tham announced that an election of Board Officers for the year August 1, 2013 – July 31, 2014 was in order. Upon nomination by Mr. Harris, seconded by Mrs. Hutchinson, Board Member Mrs. Honoré Thomas was elected

to serve as Secretary of the Board. Upon nomination by Mr. Harris, seconded by Mrs. Hutchinson, Board Member Mr. Bruno was elected to serve as Treasurer of the Board.

2. Appointment of Investigating Officers

Chairman Mr. Tham appointed the following Board Members as Investigating Officers for August 1, 2013 – July 31, 2014:

Mrs. Hutchinson and Mr. Bergeron

3. Resolution for Retiring Officers

Upon a motion by Mrs. Honoré Thomas, seconded by Mr. Harris, the Board unanimously approved a resolution expressing its thanks to the retiring officers for their dedicated service to the State Board.

RESOLUTION

THEREFORE, BE IT RESOLVED that the State Board of CPAs of Louisiana expresses its thanks to the retiring officers for their dedicated service to the State Board for the year ended July 31, 2013.

G. CPA Certificate Revoked – Request for Reinstatement as a CPA (Executive Session)

An individual whose CPA Certificate was revoked by Board Decision in prior years submitted a request to be reinstated as a CPA. The request was considered by the Board in executive session.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Clarification of Mileage Rates Received

The Board was informed that the Board's office received an e-mail on July 13, 2013 which clarified that Board and Commission members are exempt from that directive. Board Members may continue to be reimbursed at .51 per mile.

B. CPA, CPA Inactive, and CPA Firm Permit Tabulations as of June 30, 2013

1. CPA Registrants

7,063	Active Certificate holders (licensees)
<u>3,256</u>	Inactive Status registrants (unlicensed)
<u>10,319</u>	Total

This is a net decrease of 35 from June 30, 2012, as follows:

Decrease of: 56 Active Certificate holders (licensees)
Increase of: 21 Inactive Status registrants (unlicensed)

2. CPA Firm Permits

June 30, 2013: 2,195
June 30, 2011: 2,210

This is a net decrease of 15 CPA Firms.

C. State Travel Policies and Procedures – Fiscal Year 2013 - 2014

1. State Contracted Travel Agency

The Board was informed that Shorts Travel Management remains the state contracted travel agency for the current fiscal year. All travel must be booked through Shorts Travel Management.

2. Vehicle Mileage Rate

The Board was informed that the mileage reimbursement rate for the 2013-2014 fiscal year remains the same as last year, set at .51 per mile. This rate can continue to be claimed on reimbursements effective July 1, 2013.

3. 2013–2014 Louisiana Pocket Guide to Travel Regulations

A copy of the 2013-2014 Pocket Guide to Travel Regulations was provided to all Board Members.

XIII. REPORTS ON CONFERENCES / MEETINGS

A. NASBA Western Regional Meeting - 2013 (Louisiana in SW Region, participates)

June 5 - June 7, 2013 - New Orleans, Louisiana
Mr. Tham, Mr. Harris, Mrs. Honoré Thomas, Mrs. Hutchinson and Ms. Saux attended.

B. NASBA Eastern Regional Meeting - 2013 (not inclusive of SW region)

June 26 - June 28, 2013 - Chicago, Illinois
Mr. Tham and Mr. Harris attended.

C. Peer Review Oversight Committee Summit

July 10, 2013 - Nashville, Tennessee
Ms. Saux and PROC Member Mr. Parker attended.

XIV. FUTURE MEETING / CONFERENCE DATES

A. NASBA U

September 18 - 19, 2013 - Nashville, Tennessee
Ms. Saux will attend.

B. NASBA 106th Annual Meeting

October 27 - October 30, 2013 - Maui, Hawaii
Mr. Harris, Mrs. Hutchinson, and Ms. Saux will attend.

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

Dates and location have not yet been set, but the Conference is usually held in March.
Ms. Saux plans to attend.

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

Dates and location have not yet been set, but the Conference is usually held in March in connection with the Annual Conference for Executive Directors and Board staff.
Mrs. Benefield and Ms. Wainright may attend.

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

June 4 - June 6, 2014 - Louisville, Kentucky

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

June 11 - June 13, 2014 - St. Louis, Missouri

G. NASBA 107th Annual Meeting

November 2 – November 5, 2014 - Washington, DC

XV. UPCOMING BOARD OFFICE HOLIDAYS

September 2, 2013 Labor Day
November 11, 2013 Veterans Day

XVI. NEXT BOARD MEETING

Tuesday – Wednesday
November 12 – 13, 2013

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 Wednesday, August 1, 2013, upon motion(s) made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board went into executive session on August 1, 2013 at 9:02 a.m. Upon motion by Mr. Bruno, seconded by Mr. Harris and unanimously adopted, the executive session adjourned at 5:36 p.m.

A. Formal Administrative Hearing File No. 2009-2

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held August 1, 2013. The Board deferred rendering a Decision in this matter until a later date. Board Member Mr. Bergeron, Investigating Officer on this matter, took no part in the Hearing of this matter.

B. Formal Administrative Hearing File No. 2011-37

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held August 1, 2013. After deliberation, upon motion by Mr. Tham, seconded by Mrs. Lowe-Ardoin, by a vote of 6 - 0, the Board rendered a Decision in this matter. Board Member Mr. Harris, Investigating Officer on this matter, took no part in the Hearing or deliberation of this matter.

C. Consideration of Consent Order File No. 2012-7

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin, by a vote of 6 - 0, the Board approved the Consent Order recommended in this matter. The Investigating Officer did not vote on this matter.

D. Consideration of Consent Order File No. 2012-12

Upon motion by Mr. Bruno, seconded by Mr. Harris, by a vote of 6 - 0, the Board approved the Consent Order recommended in this matter. The Investigating Officer did not vote on this matter.

E. Files Recommended to be Closed with No Cause for Action

1. File No. 2008-5
2. File No. 2010-17
3. File No. 2012-22
4. File No. 2012-31

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

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

1. File No. 2009-25
2. File No. 2011-18
3. File No. 2012-24
4. File No. 2012-27

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

G. CPA Certificate Revoked – Request for Reinstatement

The Board deferred action on this request.

H. CPA Exam Candidate – Request for Waiver of .5 Hours and Consideration of Felony Conviction

After reviewing the information provided, upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board determined that the individual will be allowed to sit for the CPA exam, but did not waive the .5 hours. The individual's exam scores will be held pending completion of the 150 hour requirement.

I. Request for Governor to Appoint an Individual to become Investigating Officer

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Harris, by a vote of 6 – 1 (Mr. Bergeron voted No), the Board authorized the Executive Director to request the Governor's office to appoint an independent Investigating Officer on a case in which it might be perceived that a conflict of interest exists.

J. Acceptance of Reports

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

XVIII. ADJOURNMENT

Wednesday, July 31, 2013:

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas and unanimously adopted, the meeting adjourned at 5:22 p.m. on Wednesday, July 31, 2013.

Thursday, August 1, 2013:

There being no further business to discuss, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson and unanimously adopted, the meeting adjourned at 6:05 p.m. on Thursday, August 1, 2013.

Michael A. Tham, CPA
Chairman

Michael B. Bruno, CPA
Secretary

Mark P. Harris, CPA
Treasurer

Desireé Honoré Thomas, CPA
Member

Michael D. Bergeron, CPA
Member

Lynn V. Hutchinson, CPA
Member

Letti Lowe-Ardoin, CPA
Member