

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

November 12 – 13, 2013

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Tuesday, November 12, 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 a formal administrative hearing, consider executive session matters, and to transact any other business that requires the Board's attention.

The following Members were present:

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

Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Clinton J. Cognevich	-	Director of Administration
	Carolyn A. Wainright	-	Compliance Investigator
Guests:	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 9:15 a.m. on Tuesday, November 12, 2013, upon motion by Mr. Harris seconded by Mr. Bruno and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Carolyn A. Wainright – Compliance Investigator 1 – Permanent Status

Carolyn A. Wainright, Administrative Assistant 3, was “detailed” to the Compliance Investigator 1 position on June 16, 2013, pending permanent status. Ms. Wainright was granted permanent status as a Board employee and permanent status as Compliance Investigator 1 effective September 17, 2013.

B. Administrative Assistant 3 Position

The Administrative Assistant 3 position was posted with Civil Service. Mrs. Saux and Mr. Cognevich interviewed a number of applicants, who are under consideration.

C. Westaff Temp Employees

One or more Westaff Temporary employees may be engaged to assist with clerical and administrative work during the Board’s license renewal period.

D. Clinton Cognevich – Director of Administration

Board Director of Administration Mr. Cognevich informed Mr. Tham, Board Members, and Mrs. Saux on August 20, 2013 of his intention to retire from state service and his position as Director of Administration with the Board effective December 1, 2013. Mr. Cognevich’s last day in the Board office will be Wednesday, November 27, 2013.

E. Deputy Director Position

The position of Director of Administration was renamed to Deputy Director. Mrs. Saux and Mr. Cognevich interviewed a number of applicants for the position. Mrs. Erin St. Pierre England has accepted an offer and will begin employment as Deputy Director of the Board on November 16, 2013 (reporting to work on Monday, November 18, 2013).

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 received Performance Evaluations prior to August 31, 2013, in accordance with Civil Service rules. All Board employees received favorable evaluations and 4% performance adjustments (merit increases) that were effective October 1, 2013.

G. Clinton Cognevich – Performance Adjustment

Board Director of Administration Clinton Cognevich received a performance adjustment (merit increase) effective October 1, 2013 as was determined by the Board at the July 2013 Board Meeting.

H. Performance Planning for Fiscal Year 2013 - 2014

All Board classified employees received a Performance Planning (performance expectations) for fiscal year 2013 – 2014 prior to September 30, 2013, in accordance with Civil Service rules.

I. Board Staff – Completion of Required Training

All Board Staff have completed the required one hour of education and training on the Louisiana Code of Governmental Ethics and the required training on Preventing Sexual Harassment. The Executive Director has completed an additional hour on Preventing Sexual Harassment as required.

J. Reminder – Board Members’ Required Training

All Board Members must complete one hour of education and training on Louisiana Code of Governmental Ethics and the required training on Preventing Sexual Harassment no later than December 31, 2013. Both courses are available through the Department of Civil Service.

Evidence of completion of the courses by December 31, 2013 must be forwarded to the Board’s office for the Board Member’s file.

K. Board Meeting at Louisiana State University

At the July 2013 Board Meeting the Board had determined that the next Board Meeting to be held at a university would be its January 2014 meeting, and suggested it would be held at Louisiana State University in Baton Rouge.

II. APPROVAL OF MINUTES

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

By motion of Mr. Bergeron seconded by Mrs. Honoré Thomas, the Board approves the July / August 2013 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS**A. Deaths (3)**

Name	Cert. No.	Year Issued	Cert. Status
Harold W. Willem, Jr.	968	1949	IA
Elmer Vincent Moore	1198	1954	IA
Gregory Keith Cleveland	B7807	1972	IA

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

B. Resignations (0)

There are no resignations of Certificates to report since the July 2013 Board Meeting.

IV. CERTIFICATE AND INACTIVE STATUS REINSTATEMENTS**A. Reinstatements of Certificates / Inactive Status that Expired March 1, 2013**

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 July 2013 Board Meeting. **(15 Total: 10 Active and 5 Inactive Status):**

Name	Certificate Number	2012 A / IA
David Joseph Belock III	26624	A
Dirk John Boudreaux	22760	A
Shawn M. Briggs	26944	A
Peter Correla	26903	A
Lewis Arthur Dulitz	22298	A
Stephanie Christine Hankins	S26414	A
Stephen Hunter Howell	20714	A
Jennifer Elizabeth Lanier	26823	A
Kenneth Mathieu, Jr.	23686	A
Angela T. Morgan	22614	A
Theresa Blank Buckley	18979	IA
Frank D. Maggio	22127	IA
Shawn Robert O'Brien	23089	IA
Patrick Randolph Wheeler	21972	IA
Brooks Christopher White	23555	IA

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

The following CPA Inactive Status Registrant, with a prior year expiration, reinstated the CPA Inactive Status registration since the July 2013 Board Meeting.

Name	Certificate Number
Amy Diane David	19983
Penny Bougeois	21763

V. TREASURER'S REPORT

- A.** The Annual Financial Report (AFR) for the fiscal year ended June 30, 2013, reflecting total revenues of \$1,039,893 and operating expenses of \$893,953 and non-operating revenue of \$3,044, resulting in an increase in net assets of \$148,984, was sent in August 2013 to the appropriate agencies.
- B.** The Board's financial and compliance audit, performed every other year by the Office of the Legislative Auditor, was completed in August 2013. Mr. Harris, the Board's Treasurer for FY 2012-13, participated in the entrance and exit conferences and reviewed the audit report before its release.
- C.** Financial statements for quarter ended September 30, 2013 were presented for the Board's review.

By motion of Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas, CPA, the Board approves the Treasurer's report.

VI. CPA EXAMINATION**A. CBT Results Compared - Previous Windows and National Rates
Performance – All candidates – By section****Jul-Aug 2013 – 651 sections; 480 candidates (1.36 sections per candidate):**

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

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

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

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

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

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

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

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%

B. Candidates Passing Examination Sections – July / August 2013 (56)

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
Robert E. Anderson	Madeline Arivett
Rachel L. Arnold	Ann Barraco
Jonathan E. Bayhi	Margaret Y. Bell
Ashley Bourgeois	Hannah E. Bourque
Hailee M. Brasington	Kori Brewster
David M. Butler, Jr.	Matthew J. Carmichael
Eric Chu	Magdalene S. Clark
Benjamin W. Cozad	Michael P. Dabbs
Joseph E. Daher	Dana W. Daigle
Amber R. Demette	Austen Dockens
Kayla B. Falgoust	John B. Frank, II
Angelica Pimien Gonzales	Stefan G. Hawkins
Leah P. Henderson	Biyu Hu
Regan A. Impson	Katie D. Isbell

Michael Jones
Gretchen K. Kenning
Angela W. Lamarque
Jose Limon
Nicholas J. Macaluso
Whitney M. McCallie
Jose A. Montero
Kenneth C. Oakley
Patrick T. Opry
Monica L. Perry
Brian Richard
Anthony Sedlak
Daniel Shaw
Tyler R. Watson

Andy K. Kaough
Stephen Kneier
Amy L. LeBlanc
Bobby R. Little
John M. Mazur, Jr.
Melissa M. Montalbano
Peyton A. Naquin
Megan L. Olatin
Brad M. Ortego
Brandon G. Plush
Jessica A. Savoy
Russell J. Serpas, Jr.
Ryan J. Sparks
Homan Zaini

C. Ratification of Prior Board Determination – Tupper Allen

Ms. Tupper Allen had submitted a request for a 1 hour waiver of the 3 hour commercial law requirement. After reviewing the information provided, the Board approved the request.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratifies its prior determination in this matter.

D. Renewal of Authorization for Candidate Lists prepared by NASBA

At the April 2012 Board Meeting the Board authorized NASBA to release candidate lists (names and addresses) to interested parties. NASBA annually asks that its member boards confirm their authorization for NASBA to do so. NASBA has contacted Mrs. Saux and asked that the Board renew its authorization.

The Board approved the request to renew this authorization at this time to release candidate lists (names, email addresses, and addresses).

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 Mrs. Honoré Thomas, seconded by Mr. Bruno, and unanimously adopted, the Board ratifies the issuance of the following CPA Certificates (Items A 1 & 2):

1. Current CPA Examination (Passed Exam After June 1999) (62)

Name	Certificate Number	Issue Date
David W. Summerlin	27333	August 9, 2013
Kyle S. Youngberg	27334	August 9, 2013
Alyssa Marie Bryson	27335	August 20, 2013
Marisa Charis Casiello	27336	August 20, 2013
Lindsay Hantz Hobbs	27337	September 16, 2013
Katie Seymour Ruiz	27338	September 16, 2013
Kara Love Stephens	27339	September 16, 2013
Rachel Elizabeth Ziober	27340	September 16, 2013
Mohamed Adnan Ahmed	27348	October 8, 2013
Aaron Jude Ayme	27349	October 8, 2013
David Charles Batten	27350	October 8, 2013
Ryan Richard Bloss	27351	October 8, 2013
Kayla M. Campagna	27352	October 8, 2013
Joshua Edward Cryer	27353	October 8, 2013
Angelica M. Gonzalez-Pimiento	27354	October 8, 2013
Stefan Giles Hawkins	27355	October 8, 2013
Gretchen Kornick Kenning	27356	October 8, 2013
Carey Ann Kiff	27357	October 8, 2013
Stephen Kneier	27358	October 8, 2013
Jonathan Kwofie	27359	October 8, 2013
Michael Dillon Lints	27360	October 8, 2013
Alison Michelle Lombardo	27361	October 8, 2013
Kevin Edward Parrish	27362	October 8, 2013
Sarah Ashton Piland	27363	October 8, 2013
Beatriz Marina Rodriguez	27364	October 8, 2013
Natalie Marie Ruschak	27365	October 8, 2013
Joseph Elias Daher	27366	October 18, 2013
Zomam Zaini	27367	October 18, 2013
Madeleine Clark Arivett	27368	November 6, 2013
Robert E. Anderson	27369	November 6, 2013
Ann Merkel Barraco	27370	November 6, 2013
Margaret Y. Bell	27371	November 6, 2013
Amy LeBlanc Bourg	27372	November 6, 2013
Hannah Elizabeth Bourque	27373	November 6, 2013
David Mark Butler, Jr.	27374	November 6, 2013
Matthew Joseph Carmichael	27375	November 6, 2013
Laura Catalanello	27376	November 6, 2013
Magdalene Sanchez Clark	27377	November 6, 2013
Michael Paul Dabbs	27378	November 6, 2013

Name	Certificate Number	Issue Date
Amber Rose Demette	27379	November 6, 2013
Kayla B. Falgoust	27380	November 6, 2013
Leah Paige Henderson	27381	November 6, 2013
Regan Alexandra Impson	27382	November 6, 2013
Brooke E. Jones	27383	November 6, 2013
Michael Bowen Jones	27384	November 6, 2013
Andy Kristian Kaough	27385	November 6, 2013
Angela Wilder Lamarque	27386	November 6, 2013
Jose Robert Limon	27387	November 6, 2013
Bobby Ryan Little	27388	November 6, 2013
John Michael Mazur, Jr.	27389	November 6, 2013
Peyton Anthony Naquin	27399	November 7, 2013
Kenneth C. Oakley	27400	November 7, 2013
Patrick Trae O'Pry	27401	November 7, 2013
Monica Lynn Perry	27402	November 7, 2013
Brandon Gene Plush	27403	November 7, 2013
Jessica Adelle Savoy	27404	November 7, 2013
Anthony C. Sedlak	27405	November 7, 2013
Russell James Serpas, Jr.	27406	November 7, 2013
Funmilola Shittu	27407	November 7, 2013
Ryan Joseph Sparks	27408	November 7, 2013
Rachel Arnold Spikes	27409	November 7, 2013
Roxenne Yi	27410	November 7, 2013

**2. Reissuance of Certificates as Active (Licensed) (5)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate Number	Re-issue as Active Date
John Harvey Gleason	23247	September 16, 2013
Cheryl Wentworth Anders	22979	November 7, 2013
John Harold David	18780	November 7, 2013
Thomas Edward Kranz	17726	November 7, 2013
Peggy Jo Sheets	17214	November 7, 2013

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (5)

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

Name	Number	Active Certificate Reinstatement Date
Katherine Lee Dodge	24946	September 17, 2013
Travis Tilmon Tynes, Jr.	10075	September 20, 2013
David Benjamin Brown	15087	October 7, 2013
Kelly Ann Castete	23001	October 7, 2013
Kerrie Rhody Norman	26510	October 7, 2013

C. Approval of Reciprocal Certificates Issued by the Executive Director (16)

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. Bruno, and unanimously adopted, the Board ratifies the issuance of the following Reciprocal Certificates (Item C):

Name	Certificate Number	Issue Date	Original State
LaRae Bosch Crawford	S27341	September 20, 2013	AL
Sonja Thornton Vehorn	S27342	September 20, 2013	TX
Elizabeth Kennedy Ernst	S27343	October 7, 2013	VA
Blair A. Flemion	S27344	October 7, 2013	MI
Shelly Smith Guillory	S27345	October 7, 2013	TX
David Antonio Otero	B27346	October 7, 2013	CO
Richard Joseph Roth III	S27347	October 7, 2013	SC
Gordon Giovanni Bell	S27390	November 6, 2013	OH
Joseph leo Benetz	S27391	November 6, 2013	MO
Kristin S. Byars	S27392	November 6, 2013	TN
Susan Jeanell Day	S27393	November 6, 2013	AR
Keith Tyrus Eleuterius	S27394	November 6, 2013	MS
Terry W. Frazier	S27395	November 6, 2013	AL
John Arthur Nolan	S27396	November 6, 2013	WA
Christopher Brian Spraberry	S27397	November 6, 2013	AL
Evelyn Moore Young	S27398	November 6, 2013	SC

D. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (0)

There were no Transfer of Grades applications approved for ratification by the Board since the July 2013 Board Meeting.

E. Application for Initial Certificate for Board Consideration Daniel Keith Mueller

Mr. Mueller passed the CPA examination in May 2005. He submitted experience letters from McKay Consulting, Inc. and High Capacity Coil. The Board considered the documentation submitted.

DANIEL KEITH MUELLER
CERTIFICATE NO. 27411

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas, the Board determined that Mr. Mueller met the experience requirements and approved his application for an active CPA certificate.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2013 (0)

There were no CPA Firms, with expirations on March 1, 2013, that reinstated the CPA Firm Permits since the July 2013 Board Meeting.

B. CPA Firm Permit Applications

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

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

1. New Firm Permits (22)

Firm Name	Firm Location	Firm Permit Number	Issue Date
Bellanger Consulting, LLC	Baton Rouge, LA	5104	September 16, 2013
Jerrett Richter, CPA, LLC	Greenwell Springs, LA	5105	September 16, 2013

Firm Name	Firm Location	Firm Permit Number	Issue Date
Bellanger & Richter, LLC	Baton Rouge, LA	5106	September 16, 2013
Douglas D. Penner, CPA	New Orleans, LA	5107	September 16, 2013
Jacob R. Bell, CPA, LLC	Benton, LA	5108	September 20, 2013
Kevin T. Breaux, CPA, APC	Napoleonville, LA	5109	October 7, 2013
Martin L. Chehotsky, CPA	Lake Charles, LA	5110	October 7, 2013
Coffman and Company, PC	Poplar Bluff, MO	5111	October 7, 2013
Dennis & Company, PC	Jenks, OK	5112	October 7, 2013
Dunham CPA Firm, LLC	Baton Rouge, LA	5113	October 7, 2013
Scott Hayes, CPA, LLC	Lafayette, LA	5114	October 7, 2013
Allen A. Laguaite, CPA	Baton Rouge, LA	5115	October 7, 2013
Marcum LLP	Melville, NY	5116	October 7, 2013
S.L. Perque CPA Services, LLC	Houma, LA	5117	October 7, 2013
Candice Quigley Reinhardt, CPA, LLC	Metairie, LA	5118	October 7, 2013
Sides Accounting Services, LLC	Prairieville, LA	5119	October 7, 2013
Spicer Jeffries, LLP	Greenwood Village, CO	5120	October 7, 2013
T.E. Lott & Company, CPAs, PA	Tuscaloosa, AL	5121	October 7, 2013
Tucker A.C.S., LLC	New Orleans, LA	5122	October 7, 2013
Keller & Owens, LLC	Overland Park, KS	5123	November 7, 2013
Romero, Richard and Company, CPAs, LLC	Lafayette, LA	5124	November 7, 2013
Patrick E. Waguespack, CPA, LLC	Lafayette, LA	5125	November 7, 2013

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

Firm Name	Firm Location	Firm Permit Number	Issue Date
James C. Watts, CPA APAC	Lake Charles, LA	1731	August 29, 2013
PMB Helin Donovan LLP	Austin, TX	4578	October 7, 2013

C. CPA Firms – Change in Legal Entity

There were no CPA Firms that submitted applications for a change in the type of legal entity since the July 2013 Board Meeting.

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

Reports dated September 3, 2013 and October 9, 2013 submitted by PROC Member Mr. Updegraff and a report dated November 7, 2013 by PROC Member Mr. Parker were provided for the Board's review.

2. Report on Peer Review Items by Board Staff

<u>Item</u>	<u>Since July 2013 Board Meeting</u>	<u>Total Since 2009</u>
Agreement to Restrict Practice and be exempt from Peer Review	8	95
Peer Review Extensions	5	35
Provisional Permits	0	17
Year End Changes	1	25
First Fail Letters	10	73

3. Consideration of CPA Firm Name – Cypress Audit Team, LLC

Patrice L. LeBlanc, CPA submitted a request for Board approval of the Firm Name Cypress Audit Team, LLC.

The Board reviewed Ms. LeBlanc's request, and upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the firm name request was denied by unanimous agreement.

IX. RECURRING MATTERS AND DEFERRED ITEMS**A. Delgado Community College -
Acceptance of Courses for Educational Requirements for the CPA Exam**

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

B. Report on NASBA Items

Mr. Harris, Past Chairman of NASBA, reported on NASBA items of interest, including topics presented at the NASBA annual conference in October.

C. Society of Louisiana CPAs (LCPA)

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

1. DOL is reviewing Form 5500 audits and wants to confirm that firms are correctly registered for peer reviews.
2. LED is concerned about fraud and wants assistance from CPAs.

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

Mrs. Saux discussed issues of CAVU's incompatibility with IE version 10 and calls with 2 other software providers for future consideration.

E. Committee to Review Legislation Proposed by the Legislative Auditor

At the April 2013 Board Meeting, Chairman Mr. Tham appointed a Committee to review the issues and finalize a draft of suggested revisions to legislation proposed by the Legislative Auditor concerning access to Peer Review records. Committee members are Mr. Bruno, Mrs. Hutchinson, Ms. Saux and Mr. Cognevich. The Committee had no information to report to the Board.

F. CPA Firm Mobility

CPA Firm Mobility is a discussion topic for many jurisdictions and issues to consider are loss of potential revenue from Firm permit applications and renewals, Peer Review requirements, and resources / jurisdiction.

The Uniform Accountancy Act Exposure Draft of Firm Mobility language was released in October 2013. The comment period will end January 17, 2014.

G. Definition of Attest Services

The comment period on the proposed language to change the Uniform Accountancy Act's definition of attest ended October 17, 2013.

X. CPE ITEMS

A. Reporting of CPE Electronically

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

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

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

C. Audit of 2010 - 2012 CPE Reporting Forms

Compliance Investigator Carolyn Wainright is conducting the audit of CPE reporting forms for the 2010 – 2012 reporting period. A total of 175 CPE Forms were randomly selected for audit.

As of October 31, 2013, 114 of the 175 had been reviewed, with the following results:

59 had no deficiencies or problems.
33 had some invalid documentation, but still had sufficient number of hours.
22 have insufficient hours due to invalid documentation.

114

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

Ms. Wainright discussed trends she observed which will be addressed upon completion of the audit.

**D. Ratification of Board Determination on Requests for Waiver of CPE
Jude C. Hilliard - Certificate No. 23474 and Finley L. Hilliard Certificate No. 6213**

At the July 2013 Board Meeting, the Board directed that additional information be obtained concerning these requests for waivers of CPE. The additional information was obtained and circulated to the Board. The Board determined the following:

The Board granted the requests for waivers of CPE for the 2010 – 2012 reporting period, subject to the following provisions:

For the 2013 – 2015 CPE reporting period, the individuals will be required to complete 40 hours of CPE by December 31st of each of those years. The courses for each year must be pre-approved by the Board's Executive Director, as being related to their specific practice areas.

Valid certificates of completion for the 40 hours of CPE for each year must be submitted to the Board's Executive Director by January 15th of the following year.

Maintenance and renewal of the individual's CPA Certificate / License for each year will be contingent upon compliance with these requirements.

Upon motion by Mr. Bergeron, seconded by Mr. Bruno, the Board ratifies its determination in this matter.

XI. NEW MATTERS

A. Board Newsletter

Mrs. Saux discussed developing a Board newsletter. NASBA has resources available to assist Boards free of charge with the development, design, and editing of newsletters, and has successfully assisted other Boards of Accountancy that did not previously have a newsletter.

Samples of other Accountancy Board newsletters were provided for the Board's review.

Mrs. Saux discussed the need to communicate to the public rules, CPE issues, renewal events, etc. The Board approved the concept after discussion and review.

B. Registrants' E-mail Addresses

Mrs. Saux would like the Board to consider sending notices to all registrants requesting that they update their e-mail address, for the purpose of future communicating electronically with all registrants instead of paper renewal notices, etc.

C. Business Law Required for CPA Examination

Initially the Board required six semester hours to sit for the CPA Examination. The Board amended its rules in the 1990s to reduce the required hours of Commercial Law to three semester hours, to include coverage on business matters and commercial transactions as they relate to accounting or financial reporting, including the Uniform Commercial Code.

D. Resolution - Retiring Director of Administration

Upon motion by Mr. Harris, seconded by Mrs. Honoré Thomas, the Board approved the following resolution by unanimous consent:

WHEREAS, Clinton J. Cognevich, has contributed to the guidance and destiny of the public accounting profession by serving admirably, most recently as Director of Administration for nearly nine years, with the State Board of Certified Public Accountants of Louisiana for over twenty-five years, from October 10, 1988, through November 30, 2013; and

WHEREAS, Clinton overwhelmingly contributed to the success of the Board's stated mission to protect the public and to advance the competency of the public accounting profession, by his devoted service to this Board; and

WHEREAS, Clinton consistently demonstrated loyalty, integrity, and

resourcefulness in the performance of his various responsibilities and duties with the Board.

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana does hereby express to Clinton J. Cognevich its profound gratitude for a job very well done throughout his service with the Board; and be it

RESOLVED further, that a copy of this resolution be presented to him in testimony thereof.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2014 Annual Renewals - Initial Notice

Renewal notice letters, containing each registrant's user ID and password for online renewal, were mailed to licensed CPAs, inactive status registrants, and CPA Firm Permit holders on November 1, 2013. Paper renewal forms are available on the Board's website for those registrants who prefer to renew by paper.

7,169	Active Certificate holders (licensees)
3,254	Inactive Status registrants (unlicensed)
<u>2,203</u>	Firm Permits
<u>12,626</u>	Total

B. 2014 Annual Renewals - Final Notice

Final Notice renewal letters will be mailed mid-January 2014 to all registrants who have not renewed by that date.

XIII. REPORTS ON CONFERENCES / MEETINGS

A. NASBA U

September 18 - 19, 2013 - Nashville, Tennessee
Mrs. Saux attended.

B. NASBA 106th Annual Meeting

October 27 - October 30, 2013 - Maui, Hawaii
Mr. Harris, Mrs. Hutchinson, and Mrs. Saux attended.

XIV. FUTURE MEETING / CONFERENCE DATES

- A. NASBA 32nd Annual Conference for Executive Directors and State Board Staff**
March 3 – 5, 2014 – Savannah, Georgia
Ms. Saux plans to attend.

- B. NASBA 19th Annual Conference for State Board Legal Counsel**
March 3 – 5, 2014 – Savannah, Georgia
Mrs. Benefield and Ms. Wainright may attend.

- C. NASBA Eastern Regional Meeting - 2014 (not inclusive of SW region)**
June 4 - June 6, 2014 - Louisville, Kentucky

- D. NASBA Western Regional Meeting - 2014 (Louisiana, in SW Region, participates)**
June 11 - June 13, 2014 - St. Louis, Missouri

- E. NASBA 107th Annual Meeting**
November 2 – November 5, 2014 - Washington, DC

XV. UPCOMING BOARD OFFICE HOLIDAYS

November 28, 2013 Thanksgiving Day
November 29, 2013 Acadian Day*
December 25, 2013 Christmas Day*
January 1, 2014 New Year's Day*
January 20, 2014 Martin Luther King, Jr. Day

*Note: The Governor will usually declare the day after Thanksgiving “Acadian Day” as a state holiday, and at times declare additional holidays for Christmas and New Year’s. No information has yet been received to indicate whether these additional holidays will be declared this year.

XVI. NEXT BOARD MEETINGS

A. January 2014 Board Meeting

The January 2014 Board Meeting is scheduled to be held at Louisiana State University in Baton Rouge.

Monday – Tuesday January 27 – 28, 2014

B. April 2014 Board Meeting

Tuesday – Wednesday April 22 – 23, 2014

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 Tuesday, November 12, 2013, upon motion(s) made, as follows:

Upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin, the Board went into executive session on November 12, 2013 at 4:17pm. Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno, the executive session adjourned at 5:50pm.

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 again 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. Consideration of Forwarding Matter to Board Attorneys to Enforce Decision File No. 2011-37

The Board upon motion by Mr. Bergeron, seconded by Mr. Harris, the Board, by vote of 7 to 0 approved forwarding this matter to Board Attorneys to enforce the provisions of the Board's Decision.

C. Consideration of Consent Order File No. 2012-2

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

D. Consideration of Consent Order
File No. 2012-34

Upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin, the Board, by vote of 7 to 0 approved the Consent Order in this matter.

E. File Recommended to be Closed with No Cause for Action
File No. 2012-23
File No. 2013-33

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

F. File Recommended to be closed with No Cause for *Further* Action
File No. 2012-12

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

G. File Recommended to be closed with Stipulation that it may be Reopened if Warranted
File No. 2011-7

Upon Motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron, the Board closed the above file with the stipulation that it may be reopened if additional information becomes available to warrant reopening the case.

H. CPA Certificate Revoked – Request for Reinstatement as a CPA

The Board deferred action on this matter at the July 2013 Board Meeting. An individual whose CPA Certificate was revoked by Board Decision in prior years has submitted a request to be reinstated as a CPA. The request was considered by the Board in executive session.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno, the Board, by a vote of 7 to 0 approved allowing the individual to apply for a new certificate, submit experience, and have the application approved by the Board.

I. Acceptance of Reports

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

XVIII. ADJOURNMENT

Tuesday, November 12, 2013:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson, CPA, and unanimously adopted, the meeting adjourned at 6:00pm on Tuesday, November 12, 2013.

Michael A. Tham, CPA
Chairman

Desireé Honoré Thomas, CPA
Secretary

Michael B. Bruno, CPA
Treasurer

Mark P. Harris, CPA
Member

Michael D. Bergeron, CPA
Member

Lynn V. Hutchinson, CPA
Member

Letti Lowe-Ardoin, CPA
Member