

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**November 17 - 18, 2016**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday November 17, 2016, and Friday, November 18, 2016 in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

Lynn V. Hutchinson, CPA	-	Chair
Sue S. Alizadeh, CPA	-	Secretary
Michael D. Bergeron, CPA	-	Treasurer
Desireé Honoré Thomas, CPA <sup>1</sup>	-	Member
Letti Lowe-Ardoin, CPA	-	Member
Grady R. Hazel, CPA	-	Member
Nicholas J. Langley, CPA	-	Member

Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Lisa A. Benefield	-	Deputy Director
	Andrew B. Joyner	-	Compliance Investigator
	Carolyn A. Wainright	-	Compliance Investigator
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:05 a.m. on Thursday, November 17, 2016, upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

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<sup>1</sup> Mrs. Honoré Thomas was absent 11/18/2016.

The meeting was called to order by Chair Mrs. Hutchinson at 9:08 a.m. on Friday, November 18, 2016, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley and unanimously adopted.

## **I. CHAIR'S REPORT**

### **A. Personnel**

1. Effective September 16, 2016, Ivana Butler accepted the Enforcement Administrative Assistant (Administrative Coordinator 4) position vacant since June 14, 2016.
2. The vacant Administrative Assistant 2 position resulting from Ivana Butler's change was posted with the State Civil Service. 73 applications were received. Interviews were held and an offer was made and accepted by Emma Jean Palmer. Her start date was November 16, 2016.
3. FLSA changes – The board's classified staff will be considered "non-exempt" based on the new FLSA rules that are to take effect December 1, 2016. The only significant change will be that any time actually worked in excess of 40 hours per week will accrue at 1 ½ times rather than straight time. Work in excess of 8 hours per day will continue to accrue at straight time, unless the over 40 hour rule is met at the end of a week. State government provisions allow overtime to be accrued as compensatory (comp) time, and that provision will not change.

### **B. Office Move**

The Chair and Executive Director were contacted by Louisiana's Facility Planning and Control department in early September about relocating our office to Benson Tower. A meeting and walk-thru of the proposed space was held; the office space and parking facilities did not meet the Board's requirements. Renewal of the Board's lease with Pan American (Stirling Properties) is going forward.

### **C. Update on Legal contracts**

The Board approved the Legal Services Contracts at the April 2016 Board Meeting. Thereafter, the Attorney General approved all three contracts on July 11, 2016. On August 9, 2016 the contracts were uploaded into the state's online contract system, PROACT.

However, due to disagreements between the Governor's office and the Attorney General's office regarding certain discrimination provisions that the Governor wants to have included, many state legal contracts have not been approved this fiscal year.

Attorney Pam Rice with the Office of State Procurement advised that we send a letter to the Director of State Procurement requesting authorization to pay our outstanding legal invoices since July 1, 2016 although contracts have not yet been approved. That request was sent on November 10, 2016.

The balances owed to Derbes Law Firm and Adams and Reese, LLP are \$ 4,887.81 and \$1,068.75, respectively, totaling \$5,956.56 for invoices received thru 11/10/2016.

**D. Reminder – Governmental Ethics Requirement for Public Servants**

All Board Members (and staff) are required to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2016. This is an annual requirement. The course must be completed prior to December 31, 2016 and the completion certificate should be provided to Lisa Benefield.

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

All Board Members (and staff) are required to complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2016. This is an annual requirement. The course is available through the Department of Civil Service. Upon completion, the completion certificate should be provided to Lisa Benefield.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the July 2016 Board Meeting were previously sent to Board members for review. A word change to the regular session minutes was suggested.

By motion of Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the July 2016 regular session minutes, as revised, and the executive session minutes, as drafted.

**III. TREASURER'S REPORT**

**A. Financial Statements**

1. Financial statements for the fiscal year ended June 30, 2016 were not presented at the July meeting because OPEB and GASB 68 calculations were not available. Those statements were presented for the Board's review.
2. Financial Statements for the quarter ended September 30, 2016 were presented for the Board's review.
3. The Annual Financial Report (AFR) for the 2015-16 fiscal year was completed and filed online with the Office of Statewide Reporting and the Legislative Auditor by the due date, September 7, 2016, as required by State policy.

By motion of Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board accepted the financial statements as presented.

**B. Audited Financials**

The Louisiana Legislator Auditor’s office published the Board’s audited financial statements for the year ended June 30, 2016 on October 31, 2016.

**C. Iberia Bank – signature cards**

Pursuant to the signature authorization and resolution adopted at the July 2016 meeting, Iberia Bank has removed former board members as authorized signers to the Board’s General Account. However, they have asked for new signature cards for all members – to keep their records current. Signature cards were provided for Board members’ signature.

**IV. DEATHS AND RESIGNATIONS**

**A. Deaths (9: 4 Active; 5 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Certification Status</b>
Harry Kirkland Brown	8097	1973	Inactive
Oliver Kerwin Gray	3563	1965	Inactive
Lynn C. Graybar	16639	1986	Inactive
Leo Anthony Guenther	1666	1960	Inactive
Howard Myles Hopkins	10046	1975	Active
Mary Anne Hudson	15767	1986	Active
Joseph Anthony Maniscalco	22367	1995	Active
James Francis Pinner	1575	1959	Inactive
Philip Arthur Ragsdale	B24509	2001	Active

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

**B. Resignations (1: 1 Active)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Certification Status</b>
David B. Baggett	B25393	2005	Active

**V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS**

**A. Reinstatement of Certificates / Inactive Status That Expired March 2016 (Same Year Reinstatements)**

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants with expirations on March 1, 2016, reinstated their CPA Certificates or CPA Inactive Status registrations. **(Total 11: 4 Active; 7 Inactive Status)**

<b>Name</b>	<b>Credential Number</b>	<b>Certification Status</b>
Susan Ilene Andrews	B25380	Active
Donald Joseph Gauci	20242	Active
Steven Joseph Kiffe , Jr.	B10898	Active
Zakkiyya Y Shakir	S27573	Active
Kenneth P. Bonin	22758	Inactive
Carla Anderson Feld	18959	Inactive
Matthew Hirsch	19540	Inactive
Rodney James Lacoste , Jr.	20037	Inactive
Rene Dennis Ordogne	10839	Inactive
Debbie Raley Prendergast	17385	Inactive
Charles M. Roques	11212	Inactive

**B. Reinstatement of Certificates Registered as Inactive for 2016 – then Reinstated Same Year (1)**

The Executive Director informed the Board that the following CPAs registered as Inactive for 2016 and later reinstated their CPA certificates after complying and providing proof of CPE compliance.

<b>Name</b>	<b>Credential Number</b>	<b>Credential Status</b>
Christy L. Chauvin	20953	Active

**VI. CPA EXAMINATION**

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

**July-August 2016 – 523 sections; 438 candidates (1.19 section per candidate):**

**[This quarter’s statistics are incorrect and revised figures will be presented at the next Board meeting.]**

	<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	58	41.1%	65	51.2%	57	40.4%	61	53.5%
Failed sect’s	<u>83</u>		<u>62</u>		<u>84</u>		<u>53</u>	
	141		127		141		114	
<i>National pass rate</i>		45.8%		57.9%		49.3%		51.1%

**April-May 2016 – 553 sections; 446 candidates (1.24 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	61	46.2%	62	43.7%	54	41.9%	63	42.0%
Failed sect's	<u>71</u>		<u>80</u>		<u>75</u>		<u>87</u>	
	132		142		129		150	
<i>National pass rate</i>		48.7%		56.3%		45.6%		49.9%

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

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

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

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

**July-August 2015 – 687 sections; 513 candidates (1.34 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	95	49.5%	62	42.2%	86	48.0%	90	53.3%
Failed sect's	<u>97</u>		<u>85</u>		<u>93</u>		<u>79</u>	
	192		147		179		169	
<i>National pass rate</i>		48.2%		59.2%		50.4%		51.3%

Statistical and demographical information prepared by NASBA on 2016 3<sup>rd</sup> Quarter data for Louisiana and nationwide was provided to the Board for review. The Board discussed the pass rate trends, and an Education Committee was appointed to review and make

recommendations on additional education guidelines and requirements, including guidelines on community college courses post-degree. Education Committee members are Mrs. Lowe-Ardoin, Mrs. Alizadeh, and Mr. Langley.

**B. Candidates Passing Examination Sections – July/August 2016 (53)**

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

<b>Name</b>	<b>Name</b>
Madalyn Allen	Justin Huynh
Thomas Angers	Nadia Kiselov
Elizabeth Bahlinger	Clorece Knight
Kathryn Bercegeay	Elizabeth Lacombe
Alan Borenstein	Samantha Laramore
Kevin Branley	Johnathan Laux
Blaine Briggs	Tulong Le
Tatiana Britten	Bethany Mathews
Andy Bui	Michelle Michler
Elizabeth Burkenstock	Yen Morvant
Jun Cai	Philip Murray
Kyle Calais	Nathaniel Newhall
Zerhow Chan	John Olden
Jessica Chiasson	Bryan Rand
Baylie Churchwell	Bobby Ratcliff
Sara Derby	Jessica Savoie
Lauren Ducote	Mandy Solomon
Matthew Fabacher	Olivia Stauffer
Bradford Felger	Julia Todd
Samuel Ferree	Jennifer Toy
Megan Gibbens	Kayla Trahan
Eric Gillespie	Nathan Trahan
Steven Hoffpauir	Micah Trosclair
William Horton	Semmes White
Francis Huete	Blair Williams
Brett Hunt	Christopher Wilson
	Lingting Yang

**C. Ratification of Board Determination for Extension of Exam Credit**

The Board was asked to ratify its determination on this request. Ms. Anastasia Packard submitted a request with documentation of medical hardship for an extension of the BEC (Business Environment and Concepts) section of the CPA exam, which had expired October

11, 2015. Ms. Packard requested that the Board extend the BEC credit until the expiration date of her REG (Regulation) credit, November 4, 2016.

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified its determination that Ms. Packard's extension request for the BEC credit to November 4, 2016 be approved as requested.

**D. Request for Approval of Community College Credits towards 150-hour Requirement**

Mr. David Shaw submitted a request to the Board for approval of community college credits obtained prior to earning a Bachelor's degree. He earned an additional 17 hours at Manchester Community College for coursework that will not be reflected on his official transcript from University of Holy Cross upon completing his education there in December 2016. Mr. Shaw is requesting acceptance of those hours earned prior to his degree at Holy Cross. Documentation was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board unanimously approved acceptance of the additional 17 credit hours earned at Manchester Community College prior to earning a bachelor degree by Mr. Shaw to be used towards the 150-hour requirement.

**E. Request for pre-approval of Community College Credits**

Ms. Jessica Jones submitted a request for the Board's pre-approval of community college credits from Foothill College. She earned a bachelor degree from University of Mississippi in May 2012 and is short 26 hours for the required 150-hours to sit for the CPA exam (prior to Act 553 of the 2016 Regular Legislative Session.) She has met the Board's requirements for Accounting and Business coursework, all at University of Mississippi.

Ms. Jones requested pre-approval of the following online courses totaling 36 quarter credits from Foothill College: Fraud Examination, Ethics in Accounting, Computerized Accounting Practice – Quickbooks, Introduction to Sociology, Social Psychology, Introduction to Abnormal Psychology, Gender Communication & Culture, and Payroll/Business Tax Accounting. Ms. Jones' request and relevant information were provided for the Board's review.

After consideration, upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved 19 community college quarter credits (14.25 semester hours) from Foothill College for Fraud Examination (5 credits), Ethics in Accounting (5 credits), Gender Communication & Culture (5 credits) and Payroll/Business Tax Accounting (4 credits) to be earned and used towards the 150-hour requirement.

**F. Request for Approval of Military Credits towards 150-hour Requirement**

Mr. Randall Brown submitted a request for approval of credits earned while in the military that were accepted by Southeastern Louisiana University (SELU). He is attending SELU and will earn a bachelor's degree in Accounting in December 2016. He will have earned 134



hours in courses at SELU plus an additional 27 hours transferred from military training for a total of 161 hours to be reflected on his SELU transcript at the end of this semester. Mr. Brown's request along with supporting documents were provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas, the Board voted 6-0 (Mr. Bergeron stepped out of the meeting) to approve Mr. Brown's 27 hours of military training transferred to Southeastern Louisiana University prior to earning a bachelor's degree to be used towards the 150-hour requirement.

#### **G. Requests for NTS Extensions due to August 2016 Flood**

The Board received inquiries from CPA exam candidates regarding extensions of their NTS time period due to the flood in August 2016 of the Baton Rouge area.

CPA Exam Services (CPAES) will typically allow an extension of one testing window for requests due to documented medical and other hardships, without seeking board approval. After discussion in September with the Board chair, CPAES was advised to allow one full testing window extension for those persons who had contacted the Board. This applied to all requests, whether directly flooded or impacted because of family considerations.

Ms. Rachel Fisher submitted a request for the Board's consideration of an additional extension for her to at least September 30 or preferably December 31, 2017. In Ms. Fisher's case, exam review materials by a third-party vendor would be extended in accordance with any extension provided by the Board. Ms. Fisher's NTS expirations were: AUD 01/05/2017, BEC, FAR & REG 03/04/2017. After consideration of the full testing window extension for those four sections, the current NTS expirations are May 31, 2017. Ms. Fisher's request was provided for the Board's review.

After review and discussion, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin, the Board voted 6-0 (Mr. Bergeron stepped out of the meeting) to authorize a NTS extension by one full testing window for any exam candidate living in a parish included in the federal disaster declaration. Any requests beyond one full testing window would be considered by the Board on a case-by-case basis.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Hazel, the Board voted 6-0 (Mr. Bergeron stepped out of the meeting) to approve Ms. Fisher's request for NTS extensions of all of her exam sections to September 30, 2017.

One exam candidate, Michaelyn Thames, advised that she was impacted because her family's home and business were flooded, although she had just moved to New Orleans in July. She had been previously advised that she would be extended one full testing window for both REG and BEC (initially set to expire 11/02/2016) to 03/10/17 after discussion with the Board's chair. Due to the Board's approval (above) to authorize a NTS extension for exam candidates living in a parish included in the federal disaster declaration, Ms. Thames' request needed to be approved for an NTS extension because she did not reside in a parish included in the federal disaster declaration.

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board voted 6-0 (Mr. Bergeron stepped out of the meeting) to approve Ms. Thames' request for NTS extensions of both REG and BEC exam sections to March 10, 2017.

**H. Request for Exam Credit Extensions due to August 2016 Flood**

Ms. Rebecca Fitzhugh submitted a request for extensions of exam credits due to direct impact from the August 2016 flooding. She has credit for BEC which expires 11/30/2016 and REG which expires 02/25/2017. Based on the NTS extensions of the testing windows for AUD (now extended to 05/31/2017) and FAR (now extended to 09/30/2017), she is asking for exam credit extensions for both BEC and REG to at least 09/30/2017 or longer if the Board permitted additional NTS extensions for flood victims (Section G above). Information from Ms. Fitzhugh regarding her impact was provided for the Board's review.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley, the Board voted 6-0 to approve an extension on BEC and REG exam sections for Ms. Fitzhugh until September 30, 2017. Mrs. Lowe-Ardoin abstained.

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

Mr. Scott Bowers submitted a request for extension for the AUD exam credit due to both medical and personal hardship. The credit for AUD will expire November 27, 2016 and Mr. Bowers requested that the Board approve an extension to May 30, 2017 which is the expiration date of the BEC credit he currently has. He would also like to further request the Board's consideration of extending the REG credit that expired February 20, 2016, but would appreciate if at least the AUD credit is extended. His request was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved an extension on the AUD exam section for Mr. Bowers as requested until May 30, 2017, and further, did not approve an extension on the REG exam section as requested but indicated that an extension of the REG would be reconsidered if additional documents supporting medical hardship were provided.

**J. Request for NTS Extensions – Medical and Personal Hardship**

Ms. Morgan Moreau Marcel submitted a request for an extension of her NTS for her FAR section, which is scheduled to expire January 6, 2017, due to medical and personal hardship. She is requesting an extension of up to two testing windows, to September 30, 2017, in order to sit for the FAR section. She currently has an outstanding NTS for the BEC section, which will expire April 18, 2017. Her intention is to study for the BEC section now and follow up with the FAR section at a later date, if the board approved her extension request. Her request was provided for the Board's review.

The matter was deferred by the Board pending receipt of additional medical documentation.

**K. CPA Wall Certificate Replacement due to August 2016 Flood**

The Board has received a few inquiries about cost considerations in replacing wall certificates ruined in the flood in the Baton Rouge area in August 2016. The Board agreed in the past to reduce the replacement fee for Hurricane Katrina victims. Current direct costs are approximately \$13.24 for each wall certificate. Additionally, there are indirect costs for personnel time and equipment use.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron, the Board unanimously approved assessing 50% of the standard fee to those CPAs requesting replacement of wall certificates, after a signed affidavit declaring the certificate is ruined if it is not returned, by August 2016 flood victims.

**L. CPA Examination Fees**

The Board received correspondence from NASBA regarding CPA examination fee changes on August 1, 2016 and November 8, 2016. As in the past, fee changes were to be assessed based on NTS periods. However, this testing fee change cannot be supported with different roll-out dates, so fee changes due to increases in the test length will go into effect for all jurisdictions on January 1, 2017. Correspondence from NASBA was provided for the Board's review.

**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.

**1. Current CPA Applicants (Passed Exam After June 1999) (95)**

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board voted 6-0 (Mrs. Honoré Thomas was absent) to ratify the issuance of the following CPA Certificates:

<b>Name</b>	<b>Certificate Number</b>	<b>License Issue Date</b>
Andrew Paul Lofaso	28107	08/07/2016
Kendra LaSha Harmon	28108	08/07/2016
Dean T. Rials	28109	08/07/2016
Maia Elizabeth Key	28110	08/07/2016
Casey Elizabeth Hyer	28112	08/20/2016
Sarah Grace Volentine	28113	08/20/2016
Stephen William Andrieu	28115	08/20/2016
Sarah Duhon Trahan	28117	08/20/2016
Joshua Alan Marie	28118	08/20/2016
Kara Wilson McCullough	28119	08/24/2016

Abby Kaitlyn LeBleu	28120	08/24/2016
Sonny Matthew Blanchard	28121	08/24/2016
Brian D. Wilcox , Jr.	28122	08/24/2016
Caroline Elizabeth Rittiner	28123	09/10/2016
John Page Luster	28124	09/10/2016
Vanessa Diane Pierce	28125	09/10/2016
Jennifer M. Leger	28126	09/10/2016
Courtne Cae Stellas	28127	09/10/2016
Kieran J Harper	28128	09/10/2016
Ryan Werling Cabos	28129	09/10/2016
Olivia Monique Melancon	28131	09/10/2016
John Robert Forsell IV	28132	09/10/2016
Miranda Madere Roberts	28133	09/10/2016
Taylor Brooke Kornegay	28134	09/10/2016
Kate Adriaensen	28135	09/12/2016
Trenton R. Hardy	28136	09/22/2016
Megan Marie Balhoff	28137	09/22/2016
Christina Marie Ganier	28138	09/22/2016
Eric Paul LaBorde	28139	09/22/2016
Jacob Ashton Thibodeaux	28140	09/22/2016
Kathryn Morgan Guidry	28141	09/22/2016
Jennifer Michelle Thibodeaux	28144	09/22/2016
Yvon Tran	28145	09/24/2016
Sarah Blayne Martin	28146	09/24/2016
Katrina Ann McDonald	28147	09/24/2016
Jennifer Trahan Ardoin	28148	09/24/2016
Steven Jason Thibodeaux	28149	09/24/2016
Grant Michael Duplechien	28150	09/24/2016
Ricky Luong Tiet	28151	09/24/2016
Jessica Roske Dallager	28152	09/24/2016
Amanda Michelle Waguespack	28155	09/24/2016
Christopher Alan Province	28156	09/24/2016
Neil Alston Newcomb	28157	09/24/2016
Cameron J. Sponge	28158	09/24/2016
David Michael Holloway	28159	09/26/2016
Sean Patrick Loftus	28160	09/26/2016
Matthew Thomas Cognevich	28161	09/26/2016
Amanda Lynn Cain	28162	09/26/2016
Ethan Roy Allen	28163	09/26/2016
Madalyn Marie Allen	28164	09/26/2016
Elizabeth Marie Lacombe	28165	09/26/2016
Elizabeth Jane Burkenstock	28166	09/29/2016
Kelsey Elizabeth Hunter	28167	09/29/2016
Kyle A. Calais	28169	09/29/2016

Laura Casey	28170	09/29/2016
Tu-long Tri Le	28171	09/29/2016
Archana Parajuli	28172	09/29/2016
Alan William Borenstein	28173	09/29/2016
Robert C. Rapp	28174	09/29/2016
Matthew Austin Fabacher	28176	09/29/2016
Blaine Matthew Briggs	28178	09/29/2016
Daniel Saale	28179	09/30/2016
Nicholas Joseph Smith	28180	09/30/2016
Timothy David Birner Jr.	28181	10/04/2016
Kayla Elizabeth Trahan	28182	10/04/2016
Jessica Lee Savoie	28183	10/04/2016
Dana Nicole Dugas	28185	10/04/2016
Danielle Lee Wetzel	28186	10/04/2016
Drew Scott Ferwalt	28187	10/04/2016
Blair Campbell Williams	28188	10/15/2016
Darren K. Duley	28189	10/15/2016
William Benjamin Eldredge	28190	10/15/2016
Shelby Elizabeth Simon	28191	10/15/2016
Benjamin Lawrence Chaplain	28192	10/15/2016
Taylor Michael Veazey	28193	10/15/2016
Jamie Mae Lee	28194	10/15/2016
Chelsea Ann LaRose	28195	10/15/2016
Megan Florida Whittaker	28196	10/15/2016
Casey Elaine Duplantier	28197	10/15/2016
Christopher T. Wilson	28198	10/15/2016
Thomas Charles Angers	28200	10/15/2016
Tatiana Chevette Britten	28201	10/15/2016
Christopher Juergens Lorio	28202	10/15/2016
Stuart Francis Casey	28204	10/19/2016
Jennifer Bourgeois Gelpi	28205	10/19/2016
Bobby James Ratcliff , II	28206	10/19/2016
Megan Clayton Gibbens	28207	10/20/2016
Steven Wade Hoffpauir	28208	10/20/2016
Brett Garland Hunt	28209	10/20/2016
Clorece Davis Knight	28210	10/20/2016
Olivia K. Stauffer	28211	10/20/2016
Julia Miramon Todd	28212	10/20/2016
Johnathon Kyle Laux	28213	10/20/2016
Sara Frances Derby	28214	10/20/2016
Samantha Nicole Cuellar	28215	10/20/2016

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

The following individual(s) took the exam prior to 1999, but were never licensed because they had not provided verification of experience; they have now submitted verification of their experience. The Executive Director evaluated the applications and the applicants' experience and reissued their certificates as Active CPA Certificates to Practice subject to ratification by the Board.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board voted 6-0 (Mrs. Honoré Thomas was absent) to ratify the reissuance of the following CPA Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>History</b>
Samuel R. Randolph	16036	May 1982 Passed CPA Exam 07/30/1982 Issued Inactive Certificate 10/27/2016 Issued Active Certificate

**B. Reinstatements of Prior Active Certificates (Licenses) (13)  
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 Mr. Hazel, seconded by Mr. Langley, the Board voted 6-0 (Mrs. Honoré Thomas was absent) to ratify the reissuance of the following CPA Certificates (License Reinstatements):

<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Lisa Doucet Blackmon	22404	10/19/2016
Jeffrey Paul Campora	17972	08/07/2016
Penny Bourgeois Curran	21763	10/15/2016
Amy Diane David	19983	09/26/2016
Paul Bryan Duncan	23015	10/13/2016
William Dennis Holmes	25914	10/04/2016
Heather Marie Jayson	24764	09/26/2016
Weneta M. A. Kosmala	18542	08/17/2016
Troy Michael Logarbo	19814	09/10/2016
Thanh Ly	24277	10/28/2016
Troyce Rodney Parker	24860	10/17/2016
Chad Joseph Primeaux	24714	08/17/2016
Christin Vilardo	24924	09/10/2016

**C. Reinstatements of Prior Inactive (Certificates) by Executive Director (1)  
Prior Year Reinstatement**

The following CPA was previously an Active licensed CPA, later changing to Inactive, then elected not to renew the Inactive certificate, 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.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board voted 6-0 (Mrs. Honoré Thomas was absent) to ratify the reinstatement of the following CPA Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Inactive Certification Reinstatement Date</b>
Jeanne Marino Betbeze	24260	10/20/2016

**D. Approval of Reciprocal Certificates Issued by the Executive Director (14)**

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. Bergeron, seconded by Mr. Langley, the Board voted 6-0 (Mrs. Honoré Thomas was absent) to ratify the issuance of the following Reciprocal CPA Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Catherine Burke Taylor	S28114	08/20/2016	TX
Robert Roy Eagle	S28116	08/20/2016	KY
Elizabeth Raimann	S28130	09/10/2016	MN
Kimberly Ann Clark	S28142	09/22/2016	VA
Danielle Serina Willis	S28143	09/22/2016	MS
Robin Marie Marshall	S28153	09/24/2016	FL
Doris S. Terry	S28154	09/24/2016	VA
Spencer Lawrence Holder	S28168	09/29/2016	GA
Hang Xu	S28175	09/29/2016	NH
Christopher Lloyd Hughes	S28177	09/29/2016	TX
Rhonda T. Mallard	S28184	10/04/2016	MS
Melissa S. Schilling	S28199	10/15/2016	TN
Evgeni Ivanov	S28203	10/15/2016	IL
Lori Hillman Whittington	S28216	10/15/2016	AR

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

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. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board voted 6-0 (Mrs. Honoré Thomas was absent) to ratify the issuance of the following CPA Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Andrew Joseph Baldwin	28111	8/20/2016

**F. APPLICATION ITEMS**

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

The Board’s policy is to review work experience submitted and verified by an applicant’s relative for a CPA license. The Board was asked to review and approve experience verification provided by a license applicant. The applicant is employed by his father’s firm and the applicant’s father verified his work experience. The applicant has worked for his father since January 1, 2014 full time, and his father has been a Louisiana CPA since 1982.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board voted 6-0 (Mrs. Honoré Thomas was absent) to approve the experience as verified by the candidate’s father.

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

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

The Executive Director informed the Board the following Firms with expirations on March 1, 2016, reinstated their Firm Permit registrations.

<b>Name</b>	<b>Firm Permit No.</b>	<b>Reinstatement Date</b>
Steven Joseph Kiffe, CPA	639	09/19/2016

**B. CPA Firm Permit Applications**

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

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board voted 6-0 (Mrs. Honoré Thomas was absent) to ratify the issuance of the following CPA Firm Permits (Items B1, 2, and 3):



**1. New Firm Permits (21)**

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Alexander R. Cohen CPA LLC	LA	5331	08/17/2016
Jane Wilbert, CPA, LLC	LA	5332	08/17/2016
Barry E. Gaudette, CPA, PC	TX	5333	08/17/2016
KCoe Isom, LLP	KS	5334	08/17/2016
Shonsey, Placke, Maruska & Stava, P.C.	NE	5335	08/17/2016
Santos, Postal & Company, P.C.	MD	5336	08/17/2016
Diez, Dupuy & Ruiz, LLC	LA	5337	08/24/2016
Wilke & Associates, LLP	PA	5338	08/24/2016
Peter M Bratlie CPA, LLC	LA	5339	09/10/2016
Cook Martin Poulson, P.C.	UT	5340	09/19/2016
Batts Morrison Wales & Lee, P.A.	FL	5341	09/19/2016
Sikich LLP	IL	5342	09/19/2016
Kathi Kane, CPA, LLC	LA	5343	09/30/2016
Henderson & Godbee, LLP	GA	5344	09/30/2016
SMITH GROUP CPA's, LLC	LA	5345	09/30/2016
PricewaterhouseCoopers Public Sector LLP	PA	5346	10/06/2016
Klein CPA Firm, LLC	LA	5347	10/15/2016
Ashland Partners & Company LLP	OR	5348	10/19/2016
Aldridge & Valure CPA, LLC	LA	5349	10/20/2016
Ivan Alvarez CPA LLC	TX	5350	11/01/2016
John W. O'Bryan, CPA	LA	5351	11/04/2016

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

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Firm Location</b>	<b>Issue Date</b>
Claire L. Lastrapes, CPA	1482	LA	08/17/2016
Chad M. Garland, CPA, LLC	3956	LA	08/24/2016
BlueBird CPAs, LLC (formerly Egghart, LLC)	5251	NV	09/19/2016
Mark P. Harris, CPA, APAC	3236	LA	10/06/2016

**3. CPA Firms – Change in Name or Legal Entity (4)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Lane Gorman Trubitt, LLC	3022	Formerly Lane Gorman Trubitt, PLC	8/11/16
Meaux & Co. Certified Public Accountants, LLC	5262	Formerly Meaux, CPAs, LLC	8/11/16
Schellman & Company, LLC	4285	Previously Schellman & Company, Inc.	8/15/16

Matthews, Beaty & Company, CPAs, LLP	4552	Previously Matthews, Beaty & Garland, CPAs, LLP	11/1/16
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**C. CPA Firms Retired or Canceled (2)**

Firm Name	Firm Permit No.	Issue Date	Reason
Mary Ann Hudson, CPA	1430	11/26/2007	Owner Deceased
Alex Lee Suffrin, CPA	1676	Prior to LAA	Retired/Cancelled

**D. Peer Review Items**

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

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

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

**Peer Review Oversight Committee Report**

(reported below by calendar year of presentation at Board Meeting)

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

Approved by Technical Reviewer				
Engagement Reviews - Pass	15	15		

No. PROC meetings during calendar year	7	9	7	5
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### 3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 07/20/2016 (previous Board Meeting)	Calendar Year Jan. 2016	Calendar Year Jan. 2015	Calendar Year Jan. 2014	Calendar Year Jan. 2013	Calendar Year Jan. 2012
# Practice Restrictions *	0	0	5	8	30	31
# Extensions	4	6	5	6	12	7
# Provisional Permits	0	0	0	0	0	7
# Year End Changes	0	2	5	5	5	12
# First Fail Letters	7	9	18	28	24	15

\* 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 items of interest, including the August 2016 flood, the AICPA Benevolent Fund available for those in need, next year's legislative session, and the ongoing discussion of the AICPA's proposed Peer Review and Administrating Entity changes.

Responses received by the Board's office from seven other State Boards in response to AICPA's discussion paper entitled "Proposed Evolution of Peer Review Administration" were provided for the Board's review.

### B. Rules Committee Update

The Rules Committee (Lynn Hutchinson, Michael Bergeron, Grady Hazel, and Darla Saux) met on November 7, 2016 in Baton Rouge to review and discuss proposed changes to the Louisiana Administrative Code (Board Rules) due to the 2016 Act 553 statute changes in the Louisiana Accountancy Act.

Mr. Hazel led a discussion identifying items considered for changes that include provisions for CPA-Retired, firm mobility, changes in education requirements for CPA exam candidates, fee revisions, and adoption of the AICPA's Professional Code of Conduct. Additional research and follow-up on some items are anticipated to be completed and specific language changes will be submitted at the January 2017 Board meeting.

### C. Communications Update

The Executive Director advised the Board of recent and future scheduled presentations by Mrs. Saux at Nicholls University (October 18, 2016), LCPA conferences to present CPE changes and statute revisions (BIC, A&A, GAAC) and UNO CPE (September 15, 2016), and a teleconference with the New Orleans' area MAP Roundtable Group (September 22, 2016.)

The Executive Director also advised that the proposed website design has been submitted by the vendor, but has not yet been completely reviewed due to other Board obligations. Also, a Board newsletter is in process but other obligations have taken priority.

## X. CPE ITEMS

### A. CPE Extension Update

Mrs. Saux was appointed Investigating Officer for determination in these matters. To date, the following extension requests have been received as of 11/09/2016:

	<b><u>2013-2015 Report Period</u></b>	<b><u>2010-2012 Report Period</u></b>
<b>Extension Agreements</b> (to January 31 <sup>st</sup> )	72	57
<b>Consent Orders</b>	122	13
- closed/closing (77)		
- offered/accepted, in process (36)		
- requested extension, in process (9)		
<b>Referred to Enforcement</b>	7	
<b>Total CPE Extension Requests</b>	201	70
Extenuating Circumstances	16	11
Failure to take Board-approved Ethics	166	

### B. Reinstatement of Certificates Expired for Failure to Submit CPE Reporting Forms (1)

The following licensed CPAs' Certificates were expired July 13, 2016, for failure to submit CPE Reporting forms for the 2013 – 2015 reporting period, and have reinstated their Certificates.

<b>Name</b>	<b>Credential Number</b>	<b>Credential Status</b>
Rita Musacchia Borne	22993	Active

**C. CPE Reminder Postcard**

The Executive Director informed members that a postcard reminder of the new CPE reporting rules and where to find FAQs were sent to all licensed CPAs during mid-October after review by Chair Mrs. Hutchinson.

**D. Proposed Board Policy: CPE Extension to Complete Required CPE**

The Executive Director reported that for the past several CPE reporting periods the Board has adopted a standard policy for requests for CPE extensions, whereby the licensees would sign a Consent Order and pay a fine for an extension to complete their CPE requirements and continue to maintain their license in good standing. The Consent Orders were standardized relative to the length of extension requested, and the Investigating Officer had authority to grant waivers of fines for extenuating circumstances. Extension requests to complete CPE would be granted for one month without a fine, but an extension agreement was required.

Due to changes in the CPE reporting requirements effective January 1, 2016, board staff reviewed and recommended changes to the policy for CPE extensions.

After discussion and consideration, upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron, the Board unanimously adopted a CPE extension policy allowing an extension for completion of required 2016 CPE hours until January 31, 2017 with an extension agreement and without fine, and allowing an extension for completion of required 2016 CPE hours until March 31, 2017 with a consent order and fine of \$200 plus \$25 per deficient hour to be capped at \$500.

Mrs. Hutchinson appointed the Executive Director as the Investigating Officer to make decisions on CPE extension requests.

The Board was also provided with a draft "Request and Agreement for Extension to Complete CPE by January 31, 2017" form for review. After review, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh, the Board unanimously adopted use of the form with revisions for clarification.

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

Rebecca B. Martin, CPA (License No. 25928) submitted a request for approval of CPE credit for publication of an article:

- "Multiple Supervisors in Audit: Fairness and the Many-to-One Performance Appraisal Environment" published by *The Academy of Accounting and Financial Studies Journal*, Volume 20, Number 2, November 2, 2016.

Under Board Rule 1309(D), credit for writing published articles and books require the Board's approval of hours in order to be claimed as CPE. For 2016, 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.

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron, the Board by a vote of 6-0 (Mrs. Honoré Thomas was absent) approved the request for 10 hours of CPE for Ms. Martin's published article in *The Academy of Accounting and Financial Studies Journal*, Volume 20, Number 2, November 2, 2016.

**F. Request for Approval of CPE for Certification Exams**

Leo Sayer, CPA (License No. 25551) submitted a request for approval of CPE in advance for completion of the LA Title Series 111 exam sponsored by the Louisiana Department of Insurance.

Under Board Rules §1309(F) - Completion of Board-Approved Exams, CPE credit may be allowed for the successful completion of exams as may be approved by the board from time-to-time. Credit will be awarded one time only at a rate of 5 times the length of each exam passed (or exam section passed). The maximum credit allowed for the successful completion of board approved exams will be limited to 20 hours of continuing professional education earned in a calendar year.

Mr. Sayer's request and related information, along with a list of certification exams previously approved by the Board, was provided for the Board's review. Based on the information provided, the CPE credit for this exam could be as much as 5 x 60 minutes or 6 CPE hours using 50-minute segments.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board unanimously approved up to 3 hours of CPE for Mr. Sayer (and others) for the successful completion of the LA Title Series 111 certification exam.

**G. Audit of 2013 - 2015 CPE Reporting Forms**

Compliance Investigator Andrew Joyner will be conducting the audit of CPE reporting forms for the 2013 – 2015 reporting period. Ms. Saux provided calculations on the random selection of CPAs to be audited from the CAVU database after review of the processes used in the prior three-year audit.

Notices were mailed to 124 licensees on October 20, 2016 informing them that their CPE form had been randomly selected for audit. Those CPAs were asked to provide the CPE documentation by November 16, 2016.

At 11/16/16: 86 (69%) licensees have provided CPE documentation  
2 licensees requested and were granted extensions  
36 have not yet responded

Mr. Joyner is in the process of starting his review of the CPE documentation submitted by licensees.

## **XI. NEW MATTERS**

### **A. MicroPact Global (CAVU enforcement software) renewal**

The Executive Director provided a copy of the new Annual Software Maintenance Agreement effective December 1, 2016 for the Board's review. The renewal of the maintenance agreement is now \$32,000 and will increase to \$36,000 next year.

### **B. Office of State Travel – Compliance Review**

The Executive Director was notified via email on November 3<sup>rd</sup> that the Board has been selected for a compliance review of the Board's Travel Card program and is waiting for a follow-up email with a list of items to be reviewed.

### **C. Special Request for Candidate Data for 2016-17 Candidate Pipeline Survey**

A request was received from NASBA to use names and email addresses of candidates contained in the National Candidate Database (NCD) in order to invite participation in an online survey by AICPA. Candidate data requested is only of candidates who have not completed the exam and not tested in the past 18 months or longer. NASBA's request was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board by a vote of 6-0 (Mrs. Honoré Thomas was absent) granted permission to NASBA to access Louisiana candidate data from the National Candidate Database in support of the 2016-17 CPA Examination Pipeline Survey.

### **D. Request for Selected Information from the Society of Louisiana CPAs**

LCPA requested data (names, license number, issue dates) in order to review their database for accuracy. The State Board has historically provided mailing list information to third party vendors for a fee.

The matter was deferred by the Board pending research and recommendations by staff on requests for data.

## **XII. INFORMATION ITEMS AND ANNOUNCEMENTS**

### **A. 2017 Renewals**

Renewal notice letters, containing each registrant's user ID and password for online renewal, were mailed to licensed CPAs, inactive status registrants, and Firm Permit holders the first week of November 2016. Paper renewal forms are available on the Board's website for those registrants who cannot renew online.

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

As of 11/16/16, there have been 2,030 online renewals and 61 paper renewals (actives, inactives, and firms), as well as 225 CPE Report Forms received.

## **XIII. REPORTS ON CONFERENCES / MEETINGS**

### **A. NASBA's 109<sup>th</sup> Annual Meeting**

October 30 – November 2, 2016  
Austin, TX

Lynn Hutchinson, Michael Bergeron, and Grady Hazel attended. Discussion topics at the conference included university program accreditations and the CGMA designation.

## **XIV. FUTURE MEETING / CONFERENCE DATES**

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

March 14-15, 2017  
New Orleans, LA

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

March 14-15, 2017  
New Orleans, LA

### **C. NASBA Western Regional Meeting (includes Louisiana)**

June 6-8, 2017  
Coeur d'Alene, Idaho

### **D. NASBA Eastern Regional Meeting**

June 27-29, 2017  
Newport, RI



**E. NASBA's 110<sup>th</sup> Annual Meeting**

October 29 – November 1, 2017  
New York, NY

**XV. UPCOMING BOARD OFFICE HOLIDAYS**

November 24, 2016	Thanksgiving Day
November 25, 2016	Acadian Day
December 23, 2016	Christmas Eve (observed)
December 26, 2016	Christmas Day (observed)
January 2, 2017	New Year's Day (observed)
January 16, 2017	Martin Luther King, Jr.'s Birthday

**XVI. NEXT BOARD MEETINGS**

**A. Future Board Meetings**

The Board was reminded that Wednesday, January 18, 2017 through Friday, January 20, 2017 had been previously reserved for the January 2017 Board meeting. Wednesday, January 18<sup>th</sup> was specifically reserved for any administrative hearings to be held.

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

The Board reserved Wednesday, July 12, 2017 through Friday, July 14, 2017 for its July 2017 Board meeting. Wednesday, July 12<sup>th</sup> was specifically reserved for any administrative hearings to be held.

**XVII. EXECUTIVE SESSION MATTERS**

In order to report on the status of compliance with Board Decisions and Consent Orders and status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on November 17, 2016 upon motion(s) made, as follows:

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board went into executive session on November 17, 2016 at 3:45 p.m. Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the executive session adjourned at 5:10 p.m.

**A. Consideration of Consent Order  
Carmen Renee Savant, CPA – File No. 2016-58**

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote 6 - 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

**B. Consideration of Consent Order  
Allison Ann Civello, CPA – File No. 2016-60**

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

**C. Consideration of Consent Order  
George M. Tannehill – File No. 2016-93**

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

**D. Consideration of Consent Order  
Charles Lyle Walker, CPA– File No. 2016-113**

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board, by a vote 7 - 0 approved the Consent Order in this matter.

**E. Request for Permission to sit for the CPA Exam – Felony Conviction**

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley, the Board, by a vote 6 – 0 approved a candidate’s request to sit for the CPA Exam.

**F. Application to become licensed – Felony Conviction**

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board, by a vote 7 – 0 determined it would allow the candidate to become licensed as a CPA.

**G. Request for CPE Waiver – 2013-2015 Reporting Period**

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 7 – 0 denied a request to waive 40 hours of CPE for the 2013-2105 report period.

**H. Files Recommended To Be Closed With No Cause for *Further* Action (41)**

File No. 2010-4  
File No. 2012-14  
File No. 2012-25  
File No. 2013-19  
File No. 2013-21  
File No. 2014-35  
File No. 2015-1

File No. 2015-5  
File No. 2016-2  
File No. 2016-4  
File No. 2016-22  
File No. 2016-24  
File No. 2016-25  
File No. 2016-27  
File No. 2016-35  
File No. 2016-36  
File No. 2016-37  
File No. 2016-41  
File No. 2016-42  
File No. 2016-43  
File No. 2016-71  
File No. 2016-82  
File No. 2016-92  
File No. 2016-97  
File No. 2016-98  
File No. 2016-102  
File No. 2016-103  
File No. 2016-104  
File No. 2016-105  
File No. 2016-106  
File No. 2016-107  
File No. 2016-109  
File No. 2016-110  
File No. 2016-112  
File No. 2016-114  
File No. 2016-115  
File No. 2016-116  
File No. 2016-117  
File No. 2016-118  
File No. 2016-124  
File No. 2016-125

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

**I. Files Recommended To Be Closed With No Cause for Action (10)**

File No. 2008-3  
File No. 2014-20  
File No. 2015-29  
File No. 2016-34  
File No. 2016-38  
File No. 2016-44  
File No. 2016-86  
File No. 2016-87

File No. 2016-95  
File No. 2016-162

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

**J. Acceptance of Reports**

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

**Thursday, November 17, 2016:**

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 5:15 p.m. on November 17, 2016.

**Friday, November 18, 2016:**

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, by a vote of 6-0 (Mrs. Honoré Thomas was absent), the meeting adjourned at 10:48 a.m. on November 18, 2016.