

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**July 26-27, 2018**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, July 26, 2018, and Friday July 27, 2018, in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

Lynn V. Hutchinson, CPA	-	Chair
Michael D. Bergeron, CPA	-	Member
Sue S. Alizadeh, CPA	-	Treasurer
Desireé Honoré Thomas, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member
Nicholas J. Langley, CPA	-	Member

The following member was absent:

Grady R. Hazel, CPA	-	Secretary
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Also present were:

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

The meeting was called to order by Chair Mrs. Hutchinson at 9:03 a.m. on Thursday, July 26, 2018, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

The meeting was called to order by Chair Mrs. Hutchinson at 9:05 a.m. on Friday, July 27, 2018, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted.

**I. CHAIR'S REPORT**

**A. Personnel**

The Board's part-time IT Officer, Julie Steenhoek, resigned from the Board effective July 19, 2018. She accepted a full-time position with Teacher's Retirement System of Louisiana (TRSL) and will be moving to Baton Rouge, LA.

**B. Market Pay Adjustments effective July 15, 2018**

All classified employees who were actively employed six months prior to July 15, 2018 received a market adjustment effective July 15, 2018 ranging from 3-4%.

State Civil Service changed its rules last year for classified employees, moving to annual market adjustment increases rather than merit adjustment increases.

**C. Performance Evaluations for Fiscal Year 2017 - 2018**

Performance evaluations, due August 31, 2018, for all classified employees that were employed with the Board at June 30, 2018 will be completed by August 31, 2018.

**D. Performance Planning for Fiscal Year 2018 - 2019**

All Board classified employees will receive Performance Planning (performance expectations) for fiscal year 2018 - 2019 no later than September 30, 2018, in accordance with Civil Service rules.

**E. Reminder - Office of Attorney General - Training for State Board Members and Staff**

Information on upcoming Civil Law Training sessions was previously emailed to board members. The training is scheduled to be held in Baton Rouge on six different dates during 2018.

Important topics on the agenda for board members and staff are scheduled: Dual Officeholding, Open Meetings, N.C. Dental Board v. FTC, Attorney General Opinion Policy, and Public Records.

Future remaining dates are: August 27<sup>th</sup>, September 24<sup>th</sup>, and November 26<sup>th</sup>

**F. Reminder - One Hour of 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 2018. This is an annual requirement. All Board Members and staff must complete the course prior to December 31, 2018.

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

All Board Members and staff must complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2018. The course is available through the Department of Civil Service.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the May 2018 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the May 2018 regular and executive session minutes as drafted.

**III. TREASURER'S REPORT**

**A.** Financial statements for the period ended May 31, 2018 were presented for the Board's review. Financial statements for the quarter and fiscal year ended June 30, 2018 were not yet available.

By motion of Mrs. Lowe-Ardoin, seconded by Mr. Langley and unanimously adopted, the Board approved the May financial statements.

**B.** The Board's Cash Management Policy, initially approved in 1998 and modified periodically as needed, was provided for the Board's review. Because it had not been reviewed/approved by the Board in some time, the staff requested the Board's review.

By motion of Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the Cash Management Policy Summary as presented.

**IV. DEATHS AND RESIGNATIONS**

**A. Deaths (6: 3 Active; 3 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Richard Edwards Hunter	9503	1974	Active
Larry Hudnell	11294	1976	Active
William Peay	8201	1973	Active
Warren Paul Barras	11151	1976	Inactive
Gary Covington	22783	1996	Inactive
John Savage	1055	1951	Inactive

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

**B. Resignations (0: 0 Active; 0 Inactive)**

There have been no resignations since the last Board Meeting.

**V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS**

**A. Reinstatement of Certificates / Inactive Status That Expired March 2018 (Same Year Reinstatements)**

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants with expirations on March 1, 2018, reinstated their CPA Certificates or CPA Inactive Status registrations. **(10 Total: 4 Active; 6 Inactive Status)**

<b>Name</b>	<b>Credential Number</b>	<b>Certification Status</b>
Thomas Kitrell Black, Jr.	2881	Active
Amanda Kay Lutz	26090	Active
Donna Eileen Polledo	18897	Active
Eric Peter Sella	B16994	Active
Chad D. Adams	24632	Inactive
Curtis Michael Click	24385	Inactive
Monee' E. Gotreaux	23911	Inactive
David Adam Hebert	24724	Inactive
David William Huff	24590	Inactive
Judith Edmonds Milam	19827	Inactive

**VI. CPA EXAMINATION**

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

**Q2 2018 (Apr – June 10<sup>th</sup>)** – Exam passage statistics for Q2 2018 were not received in time to include in the agenda.

**Q1 2018 (Jan – Mar 10<sup>th</sup>) –364 sections; 322 candidates (1.13 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	53	51.0%	45	58.4%	36	37.9%	50	56.8%
Failed sect's	<u>51</u>		<u>32</u>		<u>59</u>		<u>38</u>	
	104		77		93		88	
<i>National pass rate*</i>		49.4%		56.4%		41.6%		50.0%

\* National pass rates for Q1 2018 were found on AICPA website

**Q4 2017 – 495 sections; 407 candidates (1.22 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>
<u>Louisiana:</u>								
Passed sect's	70	47.0 %	49	52.1%	49	35.5%	50	43.9%
Failed sect's	<u>79</u>		<u>45</u>		<u>89</u>		<u>64</u>	
	149		94		138		114	
<i>National pass rate</i>		47.7%		55.3%		42.5%		45.8%

**Q3 2017 – 529 sections; 429 candidates (1.23 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>
<u>Louisiana:</u>								
Passed sect's	63	47.7%	56	54.4%	80	49.7%	64	48.1%
Failed sect's	<u>69</u>		<u>47</u>		<u>81</u>		<u>69</u>	
	132		103		161		133	
<i>National pass rate</i>		52.2%		54.4%		47.9%		49.3%

**Q2 2017 – 296 sections; 272 candidates (1.09 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>
<u>Louisiana:</u>								
Passed sect's	36	50.0%	42	56.0%	27	42.9%	42	48.8%
Failed sect's	<u>36</u>		<u>33</u>		<u>36</u>		<u>42</u>	
	72		75		63		86	
<i>National pass rate</i>		52.0%		55.1%		43.8%		48.2%

**Q1 2017 – 672 sections; 524 candidates (1.28 section per candidate):**

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>	<b>No.</b>	<b>_____ %</b>
<u>Louisiana:</u>								
Passed sect's	66	47.8%	97	42.2%	63	44.1%	69	42.9%
Failed sect's	<u>72</u>		<u>133</u>		<u>80</u>		<u>92</u>	
	138		230		143		161	
<i>National pass rate</i>		43.5%		50.4%		43.1%		46.0%

**B. Candidates Passing Examination Sections – April/May 2018 (44)**

The following candidates passed the Uniform 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 education and experience requirements.

<b>Name</b>	<b>Name</b>
Ashley Bahry	Phuong Huynh
Thomas Bates	Regan Johnson
Leanne Beach	John Kerry
Patrick Beatty	Madison Larriviere
Katharine Benoit	Brett Long
Michelle Berger	Esteban Lopez
Al Bourgeois	Allison Lowe
Jacques Bourque	Travis Markey
Luke Burnett	Alysha Meadors
Katherine Campbell	Alejandro Mendez
Shelly Campione	Tuyet Nguyen
Jessica Clausing	Yiping Qu
Alexandra Cudney	Laura Sachse
Joseph Cudney	Charles Saloom
Sadako Davis	Andrew Schwarz
Brandon Demarest	Sulav Shrestha
Aaron Evans	John Simpson
Kaitlin Farkas	Justin Sims
Javon Franklin	Jeffery Stockstill
Daniel Goodman	Wayne Talbot
Ayme Haydel	Monica Thames
Hailey Housey	Sarah Wilson

**C. Ratification of Board Determination of Exam Request**

Mr. Phillip Hicks submitted a request concerning ineligibility to sit for the Uniform CPA Examination in Louisiana because he was missing 3 semester hours of Commercial Law and thus did not meet the Board’s educational requirements to sit for the CPA exam.

Mr. Hicks’ request was previously sent to the Board. The Board determined that Mr. Hicks 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 commercial law course and submits official transcripts confirming completion to CPAES.

Upon motion by Mr. Bergeron, seconded by Mr. Langley and unanimously adopted, the Board ratified its prior determination in allowing Mr. Hicks to sit for the exam without official release of the grades.

**D. Elijah Watt Sells Award for 2017**

The American Institute of CPAs (AICPA) issued a press release announcing the winners of the 2017 Elijah Watt Sells Award. The Elijah Watt Sells Award program was established by the AICPA in 1923 to recognize outstanding performance on the Uniform CPA Examination.

The Board congratulated Erin Kirkpatrick of Louisiana for being awarded the Elijah Watt Sells Award for 2017. On behalf of the Board, the Chair sent a letter of congratulations.

**VII. APPROVAL OF CERTIFICATES (Issued / Reissued)****A. Ratification of Original Actives Issued by the Executive Director**

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

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

**1. Current CPA Applicants (Passed Exam After June 1999) (45)**

<b>Name</b>	<b>Certificate Number</b>	<b>License Issue Date</b>
Courtney H. Sobert	28577	5/17/2018
Andrew Griffith Gaines	28578	5/18/2018
Amanda Claire Sonnier	28579	5/18/2018
Riley Thomas Adams	28580	5/18/2018
Rebecca Elizabeth Thiberville	28581	5/18/2018
Patty M. Aucoin	28582	5/18/2018
Hannah Marie Colvin	28583	5/18/2018
Chad Michael Prescott	28584	5/18/2018
Torey Lynn Fernandez	28585	5/18/2018
Jeremy Lynn Troulliet	28586	5/18/2018
Michael C. Thomas	28588	5/21/2018
Christopher John Briley	28589	5/21/2018
Reece Jeffrey Davis	28590	5/21/2018
Craig Allen Masterson	28591	5/21/2018
Morgan Courville Dubois	28592	5/21/2018
Mallory DeVillier Lawrence	28593	5/22/2018
Amanda Elizabeth Lasserre	28594	5/22/2018
Dana Joseph Hendrix	28595	5/22/2018
Amber McDonald Pizzolato	28596	5/22/2018
Mohammad Iqbal	28597	5/22/2018

John M. Poché	28598	5/23/2018
Quinn Michael Robicheaux	28599	5/23/2018
Ace Michael St. Romain	28600	5/23/2018
Jacob Garrett Hinson	28601	5/23/2018
Jared M. Aulds	28602	5/24/2018
Evan James Hebert	28603	5/24/2018
Victoria Stasinskaya	28604	5/24/2018
Azeem Qureshi	28605	5/24/2018
Laura Strong Hartt	28606	5/24/2018
J. Tanner Vandever	28607	5/25/2018
Waylon Paul Davis	28608	6/02/2018
Madison Lewis Detz	28609	6/02/2018
Nga Ashley Nguyen	28610	6/02/2018
Alaina Rae Decoteau	28611	6/04/2018
Yaneirys Alegria	28612	6/04/2018
Frank Conrad Jabusch , III	28613	6/04/2018
Joshua Coryell	28615	6/05/2018
Vibhu Anil Singh	28616	6/05/2018
Briana Elizabeth Daniel	28617	6/05/2018
Anh Thi Thuc Nguyen	28618	6/05/2018
Haley E. Barlow	28619	6/23/2018
Trevor William Thompson	28620	6/23/2018
Joshua Paul Landry	28621	6/23/2018
Vanessa Gerardi	28624	6/25/2018
Michael James Waters	28625	6/25/2018

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

<b>Name</b>	<b>Certificate No.</b>	<b>Re-issue to Active Date</b>
Molly Ditton Selleck	23179	06/23/2018
Janet Daniel Stelly	20550	06/23/2018

**B. Reinstatements of Prior Active Certificates (Licenses) (2)**  
**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. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Seth Joseph Lemay	26433	05/18/2018
Leo Kent LaPlace	14883	06/25/2018

**C. Reinstatements of Prior Active Certificates (Licenses) to Inactive (1) Prior Year Reinstatement**

The following CPA was initially licensed, later elected not to renew her license, and recently submitted an application to reinstate to Inactive status. The Executive Director evaluated the application and reinstated the CPA Certificate to Inactive status, subject to ratification by the Board.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificate to Inactive Status (Item C):

<b>Name</b>	<b>Certificate No.</b>	<b>Inactive Certification Reinstatement Date</b>
Barbara Dale Ritchey	19359	06/21/2018

**D. Reinstatements of Prior Inactive (Certificates) (1) Prior Year Reinstatement**

The following CPA has never been actively licensed, elected not to renew his Inactive certificate, and recently submitted an application to reinstate to Inactive status. The Executive Director evaluated the application and reinstated the Inactive Certificate, subject to ratification by the Board.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the reinstatement of the following Inactive Certificate:

<b>Name</b>	<b>Certificate No.</b>	<b>Inactive Certification Reinstatement Date</b>
Mark William Fry	22308	05/21/2018

**E. Approval of Reciprocal Certificates Issued (10)**

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

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

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Wade Meehan	S28587	05/18/2018	IN
Victoria E. Timphony	S28614	06/04/2018	TX
Gretchen Hofeling	S28622	06/23/2018	UT
Michael Richard Rossi	S28623	06/23/2018	OH
Marilyn Kathleen Kruithof	S28626	07/02/2018	ND
Sandra Smith Harper	S28627	07/05/2018	TX
Catherine Owens Peeler	S28628	07/05/2018	MS
Steven Craig Green	S28629	07/09/2018	KY
Michelle L. VanZandt	S28630	07/09/2018	NM
Matthew Edward Ledet	S28631	07/09/2018	TX

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

The following individual submitted a Transfer of Grades application for Louisiana Certificate. The Executive Director evaluated the application as to the individual having met the residency, examination, educational and experience requirements, and issued a CPA Certificate, subject to ratification by the Board.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Certificate:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Lane Alexander Arcana	28632	07/17/2018

**VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES****A. Reinstatements of CPA Firm Permits that Expired March 1, 2018 (5)  
(Same Year Reinstatements)**

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Philip Bell, CPA	LA	4521	04/13/2018
Charles Renwick, CPA	LA	5381	05/09/2018
Mark Wayne Gamble, CPA	LA	3214	05/09/2018

Michael M. Fuselier, MS, CPA, RN, FACHE	LA	4633	05/14/2018
Barrett & Barrett CPAs, APC	LA	2769	07/03/2018

**B. New CPA Firm Permit Applications (11)**

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. Bergeron, seconded by Mr. Langley and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits:

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Wayfinder CPA LLC	LA	5444	05/18/2018
R.Johnson CPA & Business Advisors, LLC	LA	5445	05/22/2018
Shelby N King, CPA, A Professional Corporation	LA	5446	05/23/2018
Integrated Accounting & Consulting, CPA, LLC	LA	5447	05/24/2018
Jon Daily, CPA	LA	5448	06/02/2018
Norris CPA LLC	LA	5449	06/05/2018
Samantha Falgout, CPA	LA	5450	06/23/2018
Gary V. Hamilton, CPA, LLC	LA	5451	06/23/2018
Ashley Flowers, CPA	LA	5452	06/25/2018
KJH CPA, LLC	LA	5453	07/02/2018
Owens Peeler	MS	5454	07/09/2018

**C. Reinstatement of Firm Permits Expired In Prior Years (1)**

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the reinstatement of the following firm permits:

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Carl J. Kennedy, CPA	LA	4106	05/22/2018

**D. 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>
Carroll & Johnston, CPA's LLC	4295	Formerly John S. Carroll, CPA, LLC	05/08/2018
Crowe LLP	3791	Formerly Crowe Horwath LLP	06/01/2018
Sonnier & Sonnier APAC	2568	Formerly J.L. Sonnier, CPA	06/27/2018

Sara S. Antill, CPA, LLC                      5443      Formerly Sara S. Antill, CPA                      07/09/2018

**E.      CPA Firms Retired or Canceled (6)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Hilliard & Hilliard, ACCPA	80	Prior to LAA
John J. Lin, CPA	2096	Prior to LAA
Dudley Joseph Garidel, Jr., CPA	2721	Prior to LAA
Cynthia M. Capers, CPA	3358	Prior to LAA
Pannell Kerr Forster, PC	1006	Prior to LAA
PricewaterhouseCoopers Public Sector LLP	5346	2016

**F.      Firm Permit Name Request**

Ashley Flowers submitted a request for consideration and approval of her proposed firm name: Pelican Tax & Consulting, LLC.

Her request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board unanimously approved the firm name Pelican Tax & Consulting, CPA, LLC.

**IX.    Peer Review Items**

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

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

The Board discussed its responsibility with firms who received a "pass with deficiency" result and requested a draft of a letter to be sent to those firms. The Board also suggested bringing in someone with audit and peer review knowledge to assist staff and members in determining severity of findings by the Peer Review program.

Additionally, upon motion by Mr. Bergeron and seconded by Mr. Langley, the Board unanimously determined that any firm with consecutive non-pass grades (Fail / Pass with Deficiency, 2 Pass with Deficiencies, or 2 Fails) should be referred to an investigative officer to consider opening an enforcement file.

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

<b>Peer Review Oversight Committee Report</b>					
<b>(reported below by calendar year of presentation at Board Meeting)</b>					
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>Engagement Reviews</b>	<b>43</b>	<b>68</b>	<b>101</b>	<b>91</b>	<b>84</b>
Pass	22	42	81	64	55
Pass w/def.	9	6	8	15	16
Fail	12	20	12	12	13
<b>System Reviews</b>	<b>58</b>	<b>42</b>	<b>79</b>	<b>100</b>	<b>65</b>
Pass	44	37	69	89	56
Pass w/def.	9	3	6	8	1
Fail	5	2	4	3	8
<b>Grand Total</b>	<b>101</b>	<b>110</b>	<b>180</b>	<b>191</b>	<b>149</b>
<b>Approved by Technical Reviewer</b>					
<b>Engagement Reviews - Pass</b>	17	31	30	15	
<b>No. PROC meetings during calendar year</b>	<b>7</b>	<b>11</b>	<b>9</b>	<b>8</b>	<b>7</b>

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

	<b>Since 5/04/2018 (previous Board Meeting)</b>	<b>Calendar Year Jan. 2018</b>	<b>Calendar Year Jan. 2017</b>	<b>Calendar Year Jan. 2016</b>	<b>Calendar Year Jan. 2015</b>	<b>Calendar Year Jan. 2014</b>
<b># Practice Restrictions</b>	0	0	3	0	5	8
<b># Extensions</b>	1	3	16	8	5	6
<b># Provisional Permits</b>	0	0	0	0	0	0
<b># Year End Changes</b>	0	1	4	2	5	5
<b># First Fail Letters</b>	6	17	18	12	18	28

**X. RECURRING MATTERS AND DEFERRED ITEMS**

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

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

1. Legislative items
2. Other items of interest

**B. Legislative Update**

A summary update from the bills passed during the 2018 Regular Session of the Louisiana Legislative that affect the Board was provided.

As summarized, the agency’s existence has been extended until July 1, 2023. The Board will also be required to hold a public hearing in 2019 for commentary on our rules, and separately, in response to the NC Dental case and to ensure that boards and its members avoid liability under antitrust laws, any proposed rule changes will first be required to be submitted to an Occupational License Review Commission for review.

Ms. Saux discussed.

**XI. CPE ITEMS**

**A. Expiration for 2017 CPE Non-Compliance (1)**

Mr. Lin submitted his 2017 CPE Reporting Form in January, but it was returned for insufficient hours. He requested CPE Extension information, but never returned the extension request. Consequently, he was notified his license is expired.

<b>Name</b>	<b>Certificate No.</b>
John Jyh-Ming Lin	B16135

**B. Reinstatement of Certificates Expired / Failure to Submit CPE Reporting Forms (13)**

10 CPAs submitted their CPE Reporting forms for the 2017 reporting period and had their CPA License reinstated. Two (2) were expired in error and (1) opted to go inactive for 2018.

<b>Name</b>	<b>Credential Number</b>	<b>Credential Status</b>
Jana Kay Carley	20668	Active
Noel Joseph Cipriano	23626	Active
John Scott Ertel	S26669	Active

Regina Griffin Graff	21870	Active
Kevin Edward Kavanaugh	28042	Active
Carlos Alejandro Morales	23505	Active
Pamela Engelke Mosley	18595	Active
Ryan Edward O'Malley	26496	Active
Arthur C. Smalls, Jr.	25567	Active
Lawrence Carriere Conner	20429	Active
Darcy W. Deblieux *	25607	Active
Cary Brent Goudeau *	24896	Active
Allen Matthew Sweet **	26301	Inactive

\* Expired in error, reinstated

\*\* Opted to reinstate as Inactive for 2018

### **C. Request for Board Approval of CPE Credit for Published Article**

Susan D. Shurden, CPA submitted a request for approval of CPE credit for publication of an article:

“A Study of the Relationship of Narcissist Leadership in the Accounting Profession on Job Satisfaction: An Application of Structural Equation Modeling.” Published in the Journal of Finance and Accountancy, Volume 23, June 2018.

The article was provided to the Board for review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board approved the request for ten (10) hours of CPE for Susan D. Shurden’s article “A Study of the Relationship of Narcissist Leadership in the Accounting Profession on Job Satisfaction: An Application of Structural Equation Modeling.”

### **D. Audit of 2017 CPE Reported**

The Executive Director reported that CPE Coordinator, Ramzey Bunley, conducted an audit of CPE reporting forms for the 2017 reporting period. A total of 42 CPE Forms were randomly selected for audit. All licensees have submitted supporting documentation as requested.

All files were reviewed by Ms. Bunley and submitted to the Executive Director for final review. Letters were sent to all CPAs that passed or passed with deficiency as noted below. Those that failed will be forwarded to an IO.

The breakdown of the audit results was as follows:

- 23 – 55% Pass - No deficiencies or problems found
  - 16 – 38% Pass with Deficiency - Some invalid documentation but sufficient hours
  - 3 – 7% Fail - Insufficient hours due, in part, to invalid documentation
- 42

**XII. NEW MATTERS**

**A. Delinquent/Reinstatement Fees**

During the Board’s previous review and adoption of the 2018-19 budget, the Board, in part, set the renewal fees for 2019. Delinquent and reinstatement revenue was adopted as proposed in the budget with specific fees to be set later in the year.

After discussion, upon motion by Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the Board set the Delinquent/Reinstatement rates for the 2019 renewal period as follows:

**Active CPAs** – If renewed AFTER January 31<sup>st</sup>, the following fees apply in each respective month in addition to the \$100 renewal fee:

February	\$200	August	\$500
March	\$250	September	\$550
April	\$300	October	\$600
May	\$350	November	\$650
June	\$400	December	\$700
July	\$450		

**Inactive CPAs** – If renewed AFTER January 31<sup>st</sup>, the following fees apply in each respective month in addition to the \$30 renewal fee:

February	\$60	August	\$150
March	\$75	September	\$165
April	\$90	October	\$180
May	\$105	November	\$195
June	\$120	December	\$210
July	\$135		

**Firm Permits** – If a Firm Permit is renewed AFTER January 31<sup>st</sup>, there will be a flat fee of \$300 in addition to the renewal fee.

**Retired CPAs** – The Board determined that there would be no late fee associated with renewing a Retired Certificate.



**B. Board Travel Policy Summary**

An updated proposed travel policy was provided for the Board's review and approval that was intended to be more transparent and informative on reimbursable travel expenses.

After Board discussion, it was determined that some of the proposed language was too restrictive, and that having a Board Travel Policy that repeats some PPM 49 content in addition to other newly proposed and formerly provided guidelines and/or limitations on reimbursements was duplicative and unnecessary. A copy of PPM 49 is available for all members on DOA's website, and a copy was requested to be uploaded into SmartSheet for easy access, along with the Travel Pocket Guide provided by DOA's Travel Dept.

**C. Election of Officers and Appointment of Investigating Officers****1. Election of Officers**

Chair Mrs. Hutchinson announced that an election of Board Officers for the year August 1, 2018 – July 31, 2019 was in order. Upon nomination by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, Board Member Mr. Langley was elected to serve as the Secretary of the Board and upon nomination by Mr. Bergeron, seconded by Mr. Langley, Board Member Mr. Hazel was elected to serve as Treasurer of the Board.

**2. Appointment of Investigating Officers**

Chair Mrs. Hutchinson appointed the following Board Members as Investigating Officers for August 1, 2018 – July 31, 2019:

Mrs. Alizadeh and Mr. Langley

**XIII. INFORMATION ITEMS AND ANNOUNCEMENTS****A. CPA, CPA Inactive, CPA Retired, and CPA Firm Registrants as of June 30, 2018**

	<b>2018</b>	<b>2017</b>		<b>2016</b>	<b>2015</b>	<b>2014</b>
	<u>Registered</u>	<u>Registered</u>	<u>Change</u>	<u>Registered</u>	<u>Registered</u>	<u>Registered</u>
<b>Active</b>	7,438	7,441	- 3	7,361	7,419	7,288
<b>Inactive</b>	2,830	2,968	- 138	3,005	3,018	3,111
<b>Retired</b>	111	--	+ 111	--	--	--
<b>Firms</b>	2,057	2,100	- 43	2,147	2,192	2,189
<b>TOTAL REGISTERED</b>	<b>12,436</b>	<b>12,509</b>	<b>- 73</b>	<b>12,513</b>	<b>12,629</b>	<b>12,588</b>

**B. Accountancy Licensee Database (ALD) Non-Licensed Resident Report**

At the NASBA Executive Directors' Conference in March 2018, it was learned that the Accountancy Licensee Database (ALD) could provide a new Non-Licensed Resident Report that showed the names of individuals and firms with a business, home or mailing address located within a state but no license or registration in that state. The report was requested. It contained over 1800 names of firms and CPAs of all statuses.

Beginning with active CPAs, 270 individuals were identified. 150 letters were mailed on June 19, 2018 and 120 mailed on July 11, 2018, informing them of the potential need to apply for a Reciprocal License. The letter provided information and instructions to respond within 30 days, either by submitting a reciprocal application or by providing an email response of why they are exempt from being licensed in Louisiana.

**Overall Summary of ALD Non-Licensed Resident Project**

15	Reciprocal Applications Received
3	Actively Licensed LA CPAs - <i>Registered under different name/variation</i>
16	Returned Undeliverable
109	Responded that they did not believe they needed a reciprocal LA license or were uncertain ( <b>will require follow-up</b> )
<u>127</u>	<b>No response yet</b>
270	

**C. Premium Parking**

Effective August 1, 2018, parking in the Pan American Building garage will be gateless. Vehicle license plates will need to be registered with Premium Parking. Registration and payment can be made via the Premium Parking app or a payment kiosk in the ground floor lobby.

**XIV. REPORTS ON CONFERENCES / MEETINGS****A. NASBA Western Regional Meeting (Includes Louisiana)**

June 27-29, 2018

Olympic Valley (Lake Tahoe), CA

Mrs. Hutchinson and Ms. Saux attended.

**B. Office of State Procurement Training**

June 20, 2018

Baton Rouge, LA

Ms. Benefield attended.

**XV. FUTURE MEETING / CONFERENCE DATES**

**A. Louisiana Attorney General-Civil Law Training**  
Baton Rouge, LA

Ms. Saux and Ms. Benefield will attend July 30, 2018.

Mrs. Hutchinson and Mrs. Alizadeh will attend September 24, 2018.

**B. NASBA 111<sup>th</sup> Annual Meeting**  
October 28-31, 2018  
Scottsdale, AZ

Mrs. Hutchinson, Mr. Bergeron, Mr. Langley & Ms. Saux will attend.

**XVI. UPCOMING BOARD OFFICE HOLIDAYS**

September 3, 2018	Labor Day
November 11, 2018	Veterans Day (observed)

**XVII. NEXT BOARD MEETINGS**

**A. Future Board Meetings**

Tuesday, October 16, 2018 through Wednesday, October 17, 2018 had been previously reserved for the October 2018 Board meeting. If an administrative hearing is necessary, a date will be determined.

Thursday, January 17, 2019 through Friday, January 18, 2019 had been previously reserved for the January 2019 Board meeting. If an administrative hearing is necessary, a date will be determined.

**B. April 2019 Board Meeting – suggested dates**

Tuesday, April 23, 2019 through Wednesday, April 24, 2019 was reserved for the April 2019 Board Meeting.

**XVIII. 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 July 27, 2018 upon motion(s) made, as follows:

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley and unanimously adopted, the Board went into executive session on July 27, 2018 at 9:06 a.m. Upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted, the executive session adjourned at 1:21 p.m. on July 27, 2018.

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

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

**A. Formal Administrative Hearing  
File No. 2017-39**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held July 27, 2018. After deliberation, upon motion by Mrs. Hutchinson, seconded by Mr. Langley, by a vote of 5 - 0, the Board rendered a Decision in this matter. Board Member Mrs. Honoré Thomas, Investigating Officer on this matter, took no part in the Hearing or deliberation of this matter.

**B. Consideration of Consent Order  
Thomas K. Black, CPA – File No. 2018-55**

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

**C. Consideration of Consent Order  
Hannis T. Bourgeois, LLP – File No. 2012-4**

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board, by a vote of 5-0 approved the Consent Order in this matter. Mrs. Lowe-Ardoin had previously recused herself on this matter.

**D. Request for Permission to sit for the CPA Exam – Candidate #1 Felony Charge**

After reviewing additional information concerning the prior felony charge, and upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 6-0 approved the candidate's request to sit for the CPA Exam.

**E. Request for Permission to sit for the CPA Exam – Candidate #2 Felony Charge**

After reviewing the information concerning the prior felony charge, upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron, the Board, by a vote of 6-0 approved the candidate's request to sit for the CPA Exam.

**F. Request for Permission to sit for the CPA Exam – Candidate #3 Felony Conviction**

After reviewing the information concerning the prior felony conviction, upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board, by a vote of 6-0 denied the candidate's request to sit for the CPA Exam.

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

File No. 2013-28  
File No. 2017-21  
File No. 2017-51  
File No. 2017-59  
File No. 2018-1  
File No. 2018-2  
File No. 2018-13  
File No. 2018-25  
File No. 2018-41  
File No. 2018-43  
File No. 2018-45  
File No. 2018-48  
File No. 2018-50  
File No. 2018-51  
File No. 2018-53  
File No. 2018-61  
File No. 2018-64

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

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

File No. 2017-34  
File No. 2017-35  
File No. 2017-65  
File No. 2018-12  
File No. 2018-20  
File No. 2018-21  
File No. 2018-22  
File No. 2018-52  
File No. 2018-66

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

**I. 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.**

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board accepted the above-described reports.

**XX. ADJOURNMENT**

**Thursday, July 26, 2018:**

There being no further business to discuss, upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 4:28 p.m. on Thursday, July 26, 2018.

**Friday, July 27, 2018:**

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the meeting adjourned at 1:26 p.m. on Friday, July 27, 2018.

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Lynn Hutchinson, CPA  
Chair

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Sue S. Alizadeh, CPA  
Treasurer

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Michael D. Bergeron, CPA  
Member

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Letti Lowe-Ardoin, CPA  
Member

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Desireé Honoré Thomas, CPA  
Member

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Grady R. Hazel, CPA  
Secretary

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Nicholas J. Langley, CPA  
Member