

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

May 3 - 4, 2018

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, May 3, 2018 and Friday, May 4, 2018 in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

Lynn V. Hutchinson, CPA	-	Chair
Sue S. Alizadeh, CPA	-	Treasurer
Michael D. Bergeron, CPA	-	Member
Desireé Honoré Thomas, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member
Grady R. Hazel, CPA ¹	-	Secretary
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
Guest:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:05 a.m. on Thursday, May 3, 2018, upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted.

The meeting was called to order by Chair Mrs. Hutchinson at 9:15 a.m. on Friday, May 4, 2018, upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

¹ Mr. Hazel was absent on Friday, May 4, 2018.

I. CHAIR'S REPORT

A. Personnel

1. Janet Volion started April 23, 2018 as the Board's new Accounting Technician. Janet and her husband have recently relocated to New Orleans from Atlanta, GA where Janet was the Coordinator of Finance and Human Resources for a Catholic Church in Lawrenceville, GA for the past eight years.
2. Leontine Benoit, from Westaff, was with the Board from January 22nd through March 2nd and helped with clerical and administrative work during the Board's license renewal and CPE report period.

B. Office of Attorney General - Training for State Board Members and Staff

Information on upcoming Civil Law Training sessions was 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.

Mrs. Hutchinson recommended that all board members should try to attend. Ms. Saux and Ms. Benefield are also scheduled to attend the July 30, 2018 session.

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

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

D. Reminder – Governmental Ethics Requirement for Public Servants

Board Members were reminded to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2018 prior to December 31, 2018 and to provide the completion certificate to Lisa Benefield.

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

Board Members were reminded to complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2018 and to provide the completion certificate to Lisa Benefield.

II. APPROVAL OF MINUTES

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

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

III. TREASURER'S REPORT

A. Financial statements for the period ended March 31, 2018 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mr. Langley, the Board approved the Treasurer's report.

IV. DEATHS AND RESIGNATIONS

A. Deaths (7: 2 Active; 5 Inactive)

Name	Certificate No.	Year Issued	Certification Status
Patrick Leonce Broussard	10809	1976	A
Albert John Zahn, Jr.	10376	1975	A
Gail Lynn Cook	17321	1985	IA
Danny Roger Garceau	S25213	2004	IA
Susan P. Mondello	18611	1988	IA
Kim Duffel Rivero	18878	1991	IA
William Ordis Watson, Jr.	B1480	1958	IA

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

B. Deaths not previously reported in Board Minutes (26: 11 Active; 15 Inactive)

A recent database research project revealed the names of the following known CPAs who have passed away but had not been previously acknowledged by the Board.

Name	Certificate No.	Year Issued	Certification Status
Danny S. Duncan	25146	2004	A
Barry B. Findley	1749	1961	A
Fannie Mae Bussie Heard	826	1946	A

Robert Jude Laporte	4628	1968	A
Mary Burke Liles	16133	1982	A
Dennis Ray McBay	25768	2007	A
Freddie Joseph McClendon	24782	2003	A
Valerie Concepcion Navarro	20750	1994	A
Terry Randazzo	20525	1991	A
Oscar Chapman Robinson , Jr.	4229	1967	A
Glenn Victor Weick	13905	1979	A
Lawrence Dean Berdon	4931	1969	IA
Chad H. Blackham	21732	1993	IA
Eldon Carl Blancher	1151	1953	IA
Michael Victor Cole	22279	1995	IA
Edward Albert DeMiller , Jr.	9271	1974	IA
Chester Poole Grigsby , Jr.	2461	1963	IA
Michele Dantin Guidry	16528	1983	IA
Randall Lomax Herring	15419	1981	IA
Richard Lee Maxwell	14729	1980	IA
James Robert McLemore	5180	1969	IA
Norman Wallace McLeod	1003	1950	IA
Nelson Adams Reeves	13716	1979	IA
Robert Nolan Renicker	13016	1978	IA
Linda Jeanne Steinkraus	10183	1975	IA
Carolyn A. Williamson	18385	1986	IA

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

C. Resignations (27: 8 Active; 19 Inactive)

Name	Certificate No.	Year Issued	Certification Status
Gene S. Anzalone	15438	1981	Active
William D. Douglass	10861	1976	Active
James Farrow Epperson	20687	1994	Active
Marshall W. Guidry	8098	2001	Active
Tanya Scheible Nowlin	B17831	2009	Active
Donald J. Polchinski	B22219	1994	Active
Keri Lynn Walker	27136	2013	Active
Patrick Gibbens Whealdon	15607	1983	Active
Barbara Marie Allen	20642	2007	Inactive
Richard A. Bili	27487	2014	Inactive
Gregory A. Brothers	12195	1977	Inactive
Robert E. Creager	16375	2001	Inactive
Kenneth Stephen Dwyer	11989	2004	Inactive
Richard Barry Garrett	18795	1987	Inactive
Robert James Gilbert	6208	1970	Inactive
Perry Schrader Heitman	16890	1999	Inactive
Jennifer Pittman Hodes	25927	2008	Inactive
Kenneth F. Kerber , Jr.	10830	1976	Inactive

Thomas Rayford Kirkland	10048	1970	Inactive
Joy M. McCord	21625	1998	Inactive
Joseph A. Monteleone	6203	1997	Inactive
Curtis Pullen Moore	2330	1962	Inactive
Sara Virginia Moskau	15059	1980	Inactive
John D. Moyle	25770	2007	Inactive
Lauren Sliman Shallenberger	20787	1994	Inactive
Denise M. Trowbridge	18656	1989	Inactive
Glenn Douglas Wilkinson	14246	1979	Inactive

V. CERTIFICATE & INACTIVE STATUS EXPIRATIONS & REINSTATEMENTS

A. Expirations Due to Non-Renewal (237) Total: (93) Active; (144) Inactive

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates or CPA Inactive Status registration for 2018, and accordingly, were notified by mail on March 1, 2018 (Active by certified mail, Inactive by first class mail) that their CPA Certificates or CPA Inactive Status registration had expired. Their names were removed from the Board's roll of registrants with valid Certificates or Registrations.

Name	Credential Number	Certification Status
Yogesh Agrawal	27751	Active
Ferri Prasetyo Ang	27772	Active
Joni Podhorez Babineaux	24634	Active
Jerry Hartwell Barnes	19238	Active
Jonathan T. Batarseh	23923	Active
Joseph Leo Benetz	S27391	Active
Brian Alec Bitner	26558	Active
Thomas Kittrell Black , Jr.	2881	Active
Kim Duchaine Boutte	19711	Active
James N. Brendel	B25297	Active
Jude Troy Broussard	B25842	Active
Wilson Connor Brown	25053	Active
Marilyn Wartelle Burch	17876	Active
Laurence S. Butcher	20662	Active
Chip G. Cantrell	B23388	Active
Cynthia Millikin Capers	18984	Active
John Charles Chapoton	S26933	Active
Wayne Stuart Clark	16846	Active
Barbara A. Clark	19253	Active
Jenny Balmer Clements	26586	Active
Delphine Ann Cuppay	19259	Active
Michele LeBlond Davis	23806	Active
Walter James Ernst , III	21134	Active
Eugene A. Esparros	14141	Active
Vallaire N. Fields	S27879	Active
Elizabeth Forbin	27530	Active

Kevin T Forcht	27934	Active
Dudley Joseph Garidel , Jr.	17593	Active
Carl William Gerardy , Jr.	10041	Active
Gary Ben Gilbreath	16221	Active
Cary Brent Goudeau	24896	Active
William Keith Haney	7543	Active
Mary Hirezi Harb	17195	Active
Edward W. Hay	19776	Active
Harold J. Hellbach	20477	Active
Natalia Hernandez	28481	Active
Jude Christopher Hilliard	23474	Active
John P. Hoffman	19441	Active
Denise Howell	24639	Active
William Cordell Huddleston , II	23832	Active
Richard Edwards Hunter	9503	Active
Ryan Joseph Indest	26041	Active
William Neill Iverson	21381	Active
Sylvia J Johnston	S26856	Active
Donald Gregory Jones	20932	Active
Blake Kenning	27838	Active
Samuel Carson Kimball	27066	Active
Matthew Lloyd King	27169	Active
Jonathan Kwofie	27359	Active
Herbert Lemoine , II	7100	Active
Denise R. Letard	S27854	Active
George Grigsby Long , III	14783	Active
Amanda Kay Lutz	26090	Active
Thomas Hatfield Maginnis	26224	Active
Angela S. Malone	26482	Active
William Campbell McCulloch	27490	Active
Jonathon J. Melancon	26046	Active
Eugene W. Miller , III	19085	Active
Ann Jefferies Morris	19831	Active
Joseph James Morris	24448	Active
Meredith Patrick Pace	S27577	Active
Jonathan Matthew Pear	28254	Active
Donna Eileen Polledo	18897	Active
John Benjamin Price , Jr.	19848	Active
Nicole Candebat Reynolds	27100	Active
Albert Joseph Richard , III	5525	Active
Charles John Roberts	16039	Active
Steven Lewis Robertson	21214	Active
Andrea Anton Robinson	25579	Active
Stephen George Romig	10066	Active
Roland T. Ross	18360	Active
Christopher Barrett Saporito	27007	Active
Ronald J. Savoie	19363	Active
Charles Edward Scarbrough	10842	Active

Michael Joseph Schoen , Jr.	25869	Active
Eric Peter Sella	B16994	Active
Andrew Wayne Sherwood	27518	Active
Brenda Ann Smith	16045	Active
Michael Floyd Smith	19452	Active
Beverly Ann Sonnier	25920	Active
Georgia Garner Stafford	14223	Active
Joshua Blair Sullivan	27676	Active
Claret D. Taylor	S26125	Active
Doris S. Terry	S28154	Active
Christian Steven Thibodeaux	24797	Active
Jamie P. Trosclair	19880	Active
Tom E. Turnbow , Jr.	20562	Active
Keith L. Voigts	B10312	Active
Robert Murphy Wallbillich	8377	Active
Ronald Wendel , Jr.	17807	Active
Maurice Montais Wesley	25923	Active
Gerald Thomas Williamson	16764	Active
Ava Sue Yellott	21710	Active
Chad D. Adams	24632	Inactive
Melissa Steudlein Adolph	24824	Inactive
William J. Adragna , Jr.	16139	Inactive
Jan Daigle Alleman	15793	Inactive
Guillermo Luis Alvarez	10025	Inactive
Garland Clay Bailey	21526	Inactive
David Milburn Barefield	17649	Inactive
Warren Paul Barras	11151	Inactive
Richard Moore Beaty	14258	Inactive
Michael J. Benigno	15303	Inactive
Cynthia Farrelly Bourg	22510	Inactive
Virgil J. Brady	4619	Inactive
Barbara Mohr Bright	15058	Inactive
Elizabeth Tyler Bryant	24703	Inactive
Louis William Burkart	10462	Inactive
William Michael Byrd	10810	Inactive
Louis Joseph Champagne , III	19491	Inactive
Conrad O. Chapman	18475	Inactive
Harris Joseph Chustz , Jr.	10322	Inactive
Curtis Michael Click	24385	Inactive
Carl Wayne Jude Comeaux	6916	Inactive
Robert Allen Cox , Jr.	8800	Inactive
Joseph G. Crouch	16182	Inactive
Michael Allen Daigle	9485	Inactive
Susan Platter DalBello	16191	Inactive
James Edward DeFranceschi	19985	Inactive
William John Delsa	17098	Inactive
Barbara Parsons Derks	17306	Inactive
Senetra Ruth Drost	15229	Inactive

James Robert Dry	20448	Inactive
Mark Steven Dudeck	19506	Inactive
Penelope Carol Duncan	15647	Inactive
Harold Dupre	5358	Inactive
Paul Blake Dupuis	10872	Inactive
Elizabeth Weisemiller Edwards	13573	Inactive
Scott Michael Englert	14859	Inactive
Donald Weems Fairbanks	21136	Inactive
James Alan Faircloth	20235	Inactive
David Orlando Figueroa , Sr.	13361	Inactive
Ellen Ann Fingerma	18789	Inactive
Joan Audrey Fisher	17527	Inactive
Kerry Ellen Fitzgerald	15925	Inactive
Amy J. Fonseca	24438	Inactive
Terry Martinez Fonseca	13584	Inactive
Robert Wendel Foushee	4937	Inactive
Richard Malcolm Gibbs	10296	Inactive
Paula McGartlin Gigoux	22317	Inactive
Monee' E. Gotreaux	23911	Inactive
Peter Michael Graffagnino	17697	Inactive
Philipp Richard Grant	7476	Inactive
Charles S. Green	19451	Inactive
Ronald F. Gregory	1620	Inactive
Monica Gabbert Guidry	17216	Inactive
Suzanne Comeaux Gunther	16486	Inactive
Paul David Hampshire , Jr.	20920	Inactive
Richard D. Hart	17447	Inactive
Charles M. Harvey	9449	Inactive
Stanley Wayne Hays	11246	Inactive
David Adam Hebert	24724	Inactive
Marcus R. Heckman	23764	Inactive
Peter C. Heckroth	17125	Inactive
Marcia G. Helton	19527	Inactive
Arthur Hollins , III	1331	Inactive
David William Huff	24590	Inactive
Janna Pierce Jackson	24333	Inactive
John Edmond Jackson	1371	Inactive
Rodney James Junker	20934	Inactive
F. Howard Karlton	20025	Inactive
Elizabeth Brighton Keller	27557	Inactive
Colleen Donaldson Kern	27422	Inactive
Gary Anthony Kimble	18537	Inactive
David C. King	8423	Inactive
Christopher Allan Kohlenberg	18540	Inactive
Lendelle Marie Kurhan	26062	Inactive
Knute P. Kurtz	14985	Inactive
Cherie Guion Landry	18548	Inactive
Johnny J. LeBlanc	16553	Inactive

Cory Jude Leonard	23071	Inactive
Katherine Ting Liou	19564	Inactive
Judith Anne Lithgoe	21396	Inactive
Frank Robert Lonberger , Jr.	17084	Inactive
Cynthia Long	24613	Inactive
Celeste Guidry Longo	17312	Inactive
Scott Southwick Lowe	9657	Inactive
Susan Billiot Maxwell	20738	Inactive
George Patrick Mayer	18321	Inactive
Elizabeth Rolfes McAloon	20389	Inactive
Glen R. McBride	25277	Inactive
Judson J. McCann , Jr.	11728	Inactive
Kelly Jo McGhee	25400	Inactive
James M. McQueen , III	6370	Inactive
Vincent Anthony Messina , Jr.	3361	Inactive
Judith Edmonds Milam	19827	Inactive
Paula Jane Mistretta	24926	Inactive
Dennis Mark Mitchell	17351	Inactive
Kristopher Louis Modenbach	23696	Inactive
Kyle Alan Montero	21899	Inactive
Mary Leah Moore	18466	Inactive
Robert Lee Morrison , Jr.	6226	Inactive
Ryan K. Mulhearn	22617	Inactive
Paul Robert Nowacki	10097	Inactive
Joe Van Olree	2331	Inactive
Gary Dale Owens	11125	Inactive
Maria Luz Pagan	27035	Inactive
William R. Penix	17341	Inactive
Obill Phimpavong	16738	Inactive
Leon Keller Poche' , Sr.	1468	Inactive
Leon Keller Poche' , Jr.	15570	Inactive
Ada Frances Pratt	21206	Inactive
Robert Ralph Riecke	4814	Inactive
Timothy Neil Rinkle	27958	Inactive
Stephen Gregrory Roberts	7605	Inactive
Joel Craig Robideaux	21058	Inactive
Alyse Albritton Rodriguez	26934	Inactive
Joseph Kenneth Roussell	16612	Inactive
Donald Charles Schneider	9518	Inactive
Shelly Renea Sessions	21678	Inactive
William Thomas Sharkey	18939	Inactive
Mervin Joseph Simoneaux	1477	Inactive
Bobby Ray Simpson	20784	Inactive
Ralph Slaughter	18213	Inactive
Monica Sonnier	17920	Inactive
Theresa Smoorenburg Soulier	26498	Inactive
Philemon A. St. Amant II	22901	Inactive
David J. Steiner	22241	Inactive

J. Philip Stephens	25944	Inactive
Curtis Michael Stone	15006	Inactive
Douglas Allen Strickel	19147	Inactive
Justin L. Sullivan	3597	Inactive
Tara Miller Sutfin	18584	Inactive
Debra Gail Taylor	27576	Inactive
Liana Mendez Techow	19251	Inactive
Wayne Micheal Theriot	19152	Inactive
Edward Paul Toerner	9568	Inactive
Celeste Peak Toney	17352	Inactive
Deidre Doucet Touns	21574	Inactive
Malvin Boyd Underwood	16069	Inactive
Lowell K. Vice	20122	Inactive
Wilford Ellis Ward	6280	Inactive
John X. Wegmann , III	1686	Inactive
James Jake Wiley	26075	Inactive
Ralph Stanford Wright	22202	Inactive
June Martin Zanco	14842	Inactive
Robert W. Zollinger	21980	Inactive

**B. Reinstatements of Certificates / Inactive Status That Expired March 2018
Same Year Reinstatements**

The Executive Director informed the Board the following CPAs and CPA Inactive Status Registrants with expirations on March 1, 2018, reinstated their CPA Certificates or CPA Inactive Status registrations. **(41) Total: (21) Active and (20) Inactive Status**

Name	Credential Number	Certification Status
Joni Podhorez Babineaux	24634	Active
Jonathan T. Batarseh	23923	Active
Marilyn Wartelle Burch	17876	Active
Wayne Stuart Clark	16846	Active
Jenny Balmer Clements	26586	Active
John P. Hoffman	B19441	Active
Denise Howell	24639	Active
Donald Gregory Jones	20932	Active
Matthew Lloyd King	27169	Active
William Campbell McCulloch	27490	Active
Jonathon J. Melancon	26046	Active
Jonathan Matthew Pear	S28254	Active
Nicole Candebat Reynolds	27100	Active
Albert Joseph Richard , III	5525	Active
Roland T. Ross	18360	Active
Ronald J. Savoie	19363	Active
Charles Edward Scarbrough	10842	Active
Michael Floyd Smith	B19452	Active

Joshua Blair Sullivan	27676	Active
Shaun Eric Tobin	27531	Active
Ronald Wendel , Jr.	17807	Active
William J. Adragna , Jr.	16139	Inactive
Deborah H. Caluda	20881	Inactive
William John Delsa	17098	Inactive
Mark Steven Dudeck	19506	Inactive
Paul Blake Dupuis	10872	Inactive
Donald Weems Fairbanks	21136	Inactive
Carla Anderson Feld	18959	Inactive
Amy J. Fonseca	24438	Inactive
Paula McGartlin Gigoux	22317	Inactive
Peter Michael Graffagnino	17697	Inactive
Janna Pierce Jackson	24333	Inactive
Lendelle Marie Kurhan	26062	Inactive
Cory Jude Leonard	23071	Inactive
Katherine Ting Liou	19564	Inactive
Susan Billiot Maxwell	20738	Inactive
Kyle Alan Montero	21899	Inactive
Maria Luz Pagan	27035	Inactive
Ada Frances Pratt	21206	Inactive
Monica Sonnier	17920	Inactive
Deidre Doucet Toups	21574	Inactive

VI. CPA EXAMINATION

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

Q1 2018 (Jan – Mar 10th):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	52	50.98%	45	60.00%	35	37.63%	50	57.47%
Failed sect's	<u>50</u>		<u>30</u>		<u>58</u>		<u>37</u>	
	102		75		93		87	
<i>National pass rate</i>		49.27%		56.43%		41.59%		49.99%

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

	AUD		BEC		FAR		REG	
	No.	_____ %	No.	_____ %	No.	_____ %	No.	_____ %
<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):

	AUD		BEC		FAR		REG	
	No.	_____ %	No.	_____ %	No.	_____ %	No.	_____ %
<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):

	AUD		BEC		FAR		REG	
	No.	_____ %	No.	_____ %	No.	_____ %	No.	_____ %
<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):

	AUD		BEC		FAR		REG	
	No.	_____ %	No.	_____ %	No.	_____ %	No.	_____ %
<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 – Q1 2018 window (50)

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 Certificate if they have met the education and experience requirements.

Name

Riley Adams
 Elizabeth Adley
 Yaneirys Alegria
 Patty Aucoin
 Jared Aulds
 Hannah Beiser
 Christopher Briley
 Matthew Brumfield
 Ryan Caballero
 Mia Celino
 Kayla Cochran
 Hannah Colvin
 Joshua Coryell
 Briana Daniel
 Reece Davis
 Alaina Decoteau
 Alexander Drury
 Morgan Dubois
 Torey Fernandez
 Jeffrey Hammack
 Laura Hartt
 Evan Hebert
 Dana Hendrix
 Jacob Hinson
 Mohammad Iqbal

Name

Frank Jabusch
 Amanda Lasserre
 Mallory Lawrence
 Heather Martin
 Craig Masterson
 Amber McDonald
 Kevin Ngo
 Nga Ashley Nguyen
 Anh Nguyen
 Lauren Orgeron
 John Poche
 Tonia Pontiff
 Chad Prescott
 Azeem Qureshi
 Colleen Reese
 Eduardo Ricks
 Quinn Robicheaux
 Shaun Rogers
 Courtney Sobert
 Amanda Sonnier
 Ace St. Romain
 Rebecca Thiberville
 Michael Thomas
 Jeremy Troulliet
 John Vandever

C. Exam Credit Extensions due to Q2 2017 Score Release Delays

Christy Santangelo submitted a request for extension of her BEC exam credit to March 10, 2018 because of a missed testing opportunity in Q3 2017 due to Q2 2017 score delays and due to a personal hardship.

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

Upon motion by Mr. Bergeron, seconded by Mr. Langley and unanimously adopted, the Board approved an extension for BEC exam credit for Ms. Santangelo until March 10, 2018.

D. Ratification of Board Determination of Exam Credit Extension due to Weather-Related Testing Closures

Shreya Mukherjee submitted a request for the Board's consideration in extending one of her exam credits due to weather-related closures out of her control.

Ms. Mukherjee's request was previously sent to the Board for review with the recommendation that the Board approve the extension request for her REG exam credit for one testing window (until June 10, 2018).

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board ratified its determination to approve an extension of Ms. Mukherjee's REG credit to June 10, 2018 due to weather-related closures out of her control.

E. Elijah Watt Sells Award for 2017

For the second year in a row, the Board was contacted by NASBA for permission to release contact information on a CPA exam candidate to the AICPA because a Louisiana candidate has been chosen to receive the Elijah Watt Sells Award for 2017. The annual award is given by the AICPA to CPA candidates that have passed the examination with a cumulative average score above 95.0 across all four sections of the CPA exam and have passed all four sections on their first attempt.

As authorized at the April 2017 board meeting, the Executive Director after consultation with the Board chair approved release of the contact information as requested in March 2018 for the purpose of recognizing the candidate's achievement.

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 licenses. The Executive Director evaluated the applications and the applicants' experience and issued CPA Certificates to practice, subject to ratification by the Board.

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

1. Current CPA Applicants (Passed Exam After June 1999) (52)

Name	Certificate Number	License Issue Date
Rachel Marie Roberts	28514	2/12/2018
Michelle Jessica Young	28515	2/12/2018
Carlos Jude Wylie	28516	2/12/2018
John Murray Goodwin	28517	2/12/2018
Jamie Devern Schaaf	28518	2/12/2018
Kenneth Whitney Rider	28519	2/12/2018
Johnathan Seth Smith	28520	2/12/2018
Joshua W. Jordan	28521	2/12/2018
Courtney Kuchler Robertson	28522	2/12/2018
Savanna Renee Langston	28523	2/12/2018
Brandon Charles Rich	28524	2/12/2018
Amanda Dupont Romero	28525	2/12/2018
Brandon Andre Borne	28530	2/12/2018
David J. Griggs	28532	3/2/2018
Alexandros Kafkallides	28533	3/2/2018
Tyler Bryan Johnson	28534	3/2/2018
Christopher Michael Altobello	28535	3/2/2018
Christopher Scott Grady	28536	3/2/2018
Dennis William Mtani	28537	3/2/2018
Amanda Caitlyn McInerney	28538	3/2/2018
Dylan Joseph Gerard	28539	3/2/2018
Nitish Khanal	28540	3/2/2018
Holly R. Howze	28541	3/2/2018
Eleni Marie Alleman	28542	3/2/2018
Kayla Jane Hoover	28543	3/2/2018
Jessica Lawrence White	28544	3/2/2018
Luke Michael Hayes	28545	3/7/2018
Kwanjalin Deonsha Garrett	28546	3/11/2018
Danielle M. Williams	28547	3/11/2018
Benjamin Garth Hansen	28548	3/11/2018
Bradley Len Lovell	28549	3/11/2018
Jeremy Benjamin Rubenstein	28550	3/11/2018
Benjamin A. Broughton	28551	3/11/2018
Scotty William Ray	28552	3/11/2018
Daniel Patrick Cashio	28553	3/11/2018
Emily Shields Robért	28554	3/11/2018
Tonia Dunn Pontiff	28555	3/11/2018
Raymond Branigan Winter	28556	3/12/2018
Thomas Chaning Blyzes	28558	3/24/2018
John William Methvin	28560	3/24/2018
Mario George Abader	28561	3/24/2018
Gordon L. Wills , III	28562	3/24/2018
Barret J. Broussard	28564	3/24/2018
Jennifer Kaye Dinwiddie	28565	3/24/2018
Joshua Tyrone Harrel	28567	3/24/2018

Kevin Edward Branley	28568	3/24/2018
Sylvain Caine	28569	3/29/2018
Meagan Lege	28570	3/29/2018
Rebecca Anne Van De Voorde	28571	4/10/2018
Benjamin Cash McDonald	28572	4/10/2018
Hoaidiep Thuong Tran	28573	4/10/2018
Anastasia Efthymiou Packard	28576	4/10/2018

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

Name	Certificate Number	License Issue Date
Richard H. Neely, Jr.	22619	03/11/2018
Ileana Patricia Beatty	23331	03/24/2018

**B. Reinstatements of Prior Actives (Licenses) by Executive Director (9)
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 Mr. Hazel and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

Name	Certificate No.	Active Certification Reinstatement Date
Kristi S. West	20127	3/02/2018
Jenifer Jones Gilchrist	21864	3/05/2018
Kenneth Miles Young	26932	3/11/2018
Theresa Blank Buckley	18979	3/25/2018
John William Hurley	15532	3/25/2018
Laura Kathryn Ford	27901	3/28/2018
Shaun Eric Tobin	27531	3/28/2018
Catherine Wenzel Breyen	18221	3/29/2018
Max David Edelman	27064	4/10/2018

**C. Reinstatement of Prior Actives (Licenses) to Inactives by Executive Director (1)
Prior Year Reinstatement**

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

Upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the reinstatement of the following CPA Certificate (Item C):

Name	Certificate No.	Inactive Certification Reinstatement Date
Jennifer Anne Zamani	27938-IA	4/18/2018

**D. Reinstatements of Prior Inactive (Certificates) by Executive Director (0)
Prior Year Reinstatement**

Name	Certificate No.	Inactive Certification Reinstatement Date
-------------	------------------------	--

There have been no Reinstatements of Prior Inactive Certificates to Inactive since the last Board Meeting.

E. Approval of Reciprocal Certificates Issued by the Executive Director (8)

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

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item E):

Name	Certificate No.	Issue Date	Original State
David Webb Stevens	S28527	2/12/2018	MS
Quaneshia Tashon Armstrong	S28528	2/12/2018	IN
Dong Cheng	S28529	2/12/2018	NY
Jessica Helen Lott	S28557	3/12/2018	TX
Jeanne-Claire Alyse Patin	S28563	3/24/2018	NC
Janet Louise Deal	S28566	3/24/2018	MD
Rema Washington, Sr.	S28574	04/10/2018	MD
Michael Dale Bruce	S28575	04/10/2018	NC

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

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 Mr. Hazel and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Item F):

Name	Certificate No.	Issue Date
Claire Elizabeth Schelske	28526	2/12/2018
William Thomas Brand	28531	3/02/2018
Lilian Ruth Molina	28559	3/24/2018

G. Determinations on Verifications of Experience by Family Members

Candidate #1

Andrew Gaines passed the exam in December 2017 and is now applying to be a Licensed CPA in Louisiana. Mr. Gaines submitted an application package, however, the experience verification letter is from his father, William Gaines, who has been a licensed CPA in Louisiana since 1977. The candidate has been working for his father's company, William P. Gaines, CPA, since 2009.

His experience information was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron the Board approved the experience verification for Mr. Gaines to become a licensed CPA in Louisiana.

Candidate #2

Amanda Sonnier passed the exam in January 2018 and is now applying to be a Licensed CPA in Louisiana. Ms. Sonnier submitted an application package, however, the experience verification letter is from her father-in-law, J.L. Sonnier. Mr. Sonnier has been a licensed CPA in Louisiana since 1975. The candidate has been working for her father-in-law's company, J. L. Sonnier, CPA, since 2013.

Her experience information was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas the Board approved the experience verification for Ms. Sonnier to become a licensed CPA in Louisiana.

Candidate #3

Ryan D. Caballero passed the exam in March 2018 and is now applying to be a Licensed CPA in Louisiana. Mr. Caballero submitted an application package, however, the experience verification letter is from his father, P.J. Caballero, who has been a licensed CPA in Louisiana since 1980. The candidate has been working for his father's company, P.J. Caballero, CPA APC since 1993.

His experience information was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas the Board approved the experience verification for Mr. Caballero to become a licensed CPA in Louisiana.

H. Request to Apply for CPA Examination Without SSN

The Board indicated at its April 2014 meeting it would consider requests by candidates to sit for the exam without a SSN on an individual basis.

A potential exam candidate, Xu Wang, submitted a request that she be allowed to apply for the CPA examination as a Louisiana candidate even though she does not have a social security number. The candidate recently graduated from Louisiana Tech with a master's degree in Accounting. She currently has a visa and is not considered a permanent resident of the United States.

Her request was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved Xu Wang's request to sit for the exam as a Louisiana candidate without a social security number.

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

Ms. Brinley Giluso submitted a request to the Board for approval of community college credits at Delgado Community College. She earned her Bachelor of Science in Accounting from Southeastern Louisiana University in May 2017 with 135 semester hours. After meeting with an advisor at Delgado, she enrolled in three classes because it was a more affordable option for her. She later learned from her professor that she would need Board approval in order for these community college courses to count toward the 150-hour requirement. Additionally, Ms. Giluso requested pre-approval of 4 courses totaling 12 hours she is considering to meet the 150-hour requirement.

Her request and documentation was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board denied acceptance of the 9 credit hours from Delgado Community College that had

already been completed. Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the request for pre-approval of the 12 hours that were submitted from Delgado Community College that had not been completed.

J. Application for Certificate – Special Request

The board received a special request that board member Michael Bergeron sign a new certificate for Ms. Courtney Sobert. In order to facilitate that request, the current board Secretary, Mr. Hazel, must temporarily resign and Mr. Bergeron must be appointed as Secretary for purposes of issuing a new certificate to Ms. Sobert.

By motion of Mr. Langley, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the temporary resignation of Mr. Grady Hazel as Secretary and appointment of Mr. Michael Bergeron as Secretary for purposes of issuing a new certificate to Ms. Courtney Sobert.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Expirations due to Non-Renewal (58)

The Executive Director informed the Board the following firms failed to renew their CPA Firm Permit registration for 2018, and accordingly, were notified by mail on March 1, 2018 their Firm Permit registration has expired. Their firms were removed from the Board's roll of registered firms with valid Permits.

Name	Firm Permit No.
Ann J. Morris, CPA	3415
Anton & Chia, LLP	5022
Barrett & Barrett, CPAs, APC	2769
Benton, Duroy & Ivey, PC	4636
Betty J. Ballanco, CPA	1191
Cantrell CPA Services, LLC	4592
Carolyn J. Agnelly, CPA	1110
Cassidy M. Albarado, CPA, LLC	4938
Catherine A. Fletcher, CPA	3587
Catherine L. Dupuis, CPA, (APAC)	3147
Celeste P. Toney, CPA	1696
Charles Renwick, CPA	5381
Cherry Bekaert LLP	4803
D.E. Dought, CPA	4950
Dale F. Oser Accounting Services, LLC	5040
David A. Peddy, CPA, LLC	5050
Deborah Rollo, CPA	3259
Delphine A. Cuppay, CPA	3495
Dixon Hughes Goodman, LLP	4089
DKBujol, LLC	4656

Edward W. Hay, CPA	1404
Eric P. Sella, CPA	1643
F. W. Grant, CPA	189
Fortenberry & Ballard, PC	4772
Harold M. Herrmann, Jr., CPA	3638
Herbert Lemoine, II, CPA	1116
Janice Townsend Lee, CPA	1484
John G. Ryan, II CPA, A Professional Corporation	5129
John M. Gaudry, CPA	3096
Jonathan Batarseh, CPA, LLC	4507
Joseph D. Richard, LLC	1139
Josh Dencausse, LLC	5006
Kim D. Boutte, CPA	1225
Kimberla N. Lemon, CPA	3989
Lee Gray, CPA	108
Lisa Landaiche, CPA, LLC	4915
Lyna Knight Buckley, CPA	1622
Maher & Company, PC	4860
Mark Wayne Gamble, CPA	3214
Mary Hirezi Harb, CPA	3402
Melvin L. Davis, CPA, LLC	4124
Michael A. Champagne, CPA	1271
Michael F. Smith, CPA, LLC	3542
Michael M. Fuselier, MS, CPA, RN, FACHE	4633
Michel Latuso, CPA, LLC	5043
Palazzo & Company, LLC	5199
Patrick D. McCarthy, Ltd. (APAC)	1122
Patrick L. Marks, CPA	1511
Philip Bell, CPA	4521
PMB Helin Donovan, LLP	4578
Richard E. Hunter, CPA, LLC	4885
Stafford Accounting & Tax Services, LLC	4466
Thomas K. Black, Jr., CPA	2898
W. Connor Brown, CPA, LLC	4788
Wathen, DeShong & Juncker, L.L.P.	1031
Welch & Maxwell, A Professional Accounting Corporation	5278
William Daniel McCaskill, CPA, APAC	3420
William N. Iverson, CPA, APC	815

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2018 (7)
Same Year Reinstatement**

The Executive Director informed the Board the following Firms with expirations of March 1, 2018, reinstated their Firm Permit registrations.

Firm Name	Firm Permit No.	Reinstatement Date
Patrick L. Marks, CPA	1511	3/16/2018
Patrick D. McCarthy, Ltd. (APAC)	1122	4/02/2018
Catherine L. Dupuis, CPA, (APAC)	3147	4/02/2018
Deborah Rollo, CPA	3259	4/02/2018
Harold M. Herrmann, Jr., CPA	3638	4/02/2018
Michel Latuso, CPA, LLC	5043	4/02/2018
Philip Bell, CPA	4521	4/10/2018

C. CPA Firm Permit Applications, Reinstatements & Name Changes

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

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items C1, 2, and 3):

1. New Firm Permits (6)

Firm Name	Firm Location	Firm Permit No.	Issue Date
LaCaze Moss & Company CPA's, LLC	LA	5438	1/31/2018
RLR CPA LLC	LA	5439	2/01/2018
Joseph C. Valure CPA LLC	LA	5440	2/01/2018
Weidner CPA Group LLC	LA	5441	2/20/2018
Karen M. White CPA	LA	5442	2/20/2018
Sara S. Antill, CPA	LA	5443	3/19/2018

2. Reinstatement of Firm Permits Expired In Prior Years (3)

Firm Name	Firm Location	Firm Permit No.	Issue Date
Terrel J. Lavergne, CPA	LA	2646	1/24/2018
Mock & Associates, LLC	LA	4842	1/25/2018
Jacob R. Bell, CPA, LLC	LA	5108	3/04/2018

3. CPA Firms – Change in Name or Legal Entity (8)

Firm Name	Firm Permit No.	Change	Issue Date
Williams Prevot LLC	4942	Formerly Peter M. Prevot, CPA	1/23/2018
Herbert J. Adams Jr CPA LLC	864	Formerly Adams & Johnson, CPAs	1/31/2018
Norris J. Songe, Jr., CPA, LLC	1774	Formerly Norris J. Songe Jr. CPA	1/30/2018
LeGlue & Company, CPAs, L.L.C.	3447	Formerly LeGlue & Company, CPAs (APC)	1/31/2018
Darnall, Sikes & Frederick (ACCPAs)	8	Formerly Darnall, Sikes, Gardes & Frederick, ACCPAs	2/20/2018
Wharton CPA, LLC	4182	Formerly Deemer CPA & Consulting Services, LLC	2/06/2018
Michelle Diaz CPA APAC	5064	Formerly Michelle Diaz CPA CFE LLC	2/23/2018
Person CPA Group Inc.	1582	Formerly Matthew Person, CPA (APAC)	3/05/2018

D. CPA Firms Retired or Canceled (18)

Firm Name	Firm Permit No.	Issue Date
Alvin E. Raitman Jr., CPA	643	
Andrew P. Gilbert, CPA*	1371	
Cindy Bolton Howington, CPA	1102	
Douglas A. Ruckman, CPA	230	
Edward W. Hay, CPA	1404	
Janice Taylor Krusemark, CPA	1464	
Kathleen E. Bauer, CPA*	2937	
Klein CPA Firm, LLC	5347	2016
Mahlon Dorman Sanford, CPA	1145	
Mark Brent Andermann, CPA	1167	
Wilfredo Homero Escalante, CPA*	1341	
Ball & McGraw, P.C.*	3713	2007
Carletta M. Price, CPA, APC	1593	2002
Gene S. Anzalone, CFE, CPA*	2181	
Person Huff CPA Group, LLC	4859	2010
Ted E. Grace, CPA	2264	
Traina & Associates	4069	2004
Tucker A.C.S., LLC	5122	2013

*Out of State Firms (5)

E. Firm Permit Name Requests

The Board's current rules regarding firm names reads, in part, as follows:

“A firm name not consisting of the names of one or more present or former partners, members, or shareholders may not be used by a CPA firm unless such name has been approved by the board as not being false or misleading.” LAC, Title 46, §1707(C)(4).

1. Wayfinder CPA LLC

Mr. Christopher Naquin requests consideration and approval of his proposed firm name: Wayfinder CPA LLC. In his letter to the Board, he explains he chose the name Wayfinder because he wishes to help small business owners reach long-term goals by constantly monitoring the environment and changing strategy along with other traditional services.

He concludes that “it is clear the Board Rules do not require the firm name to include the names of one or more present partners. The name can be artificial, so long as it does not lead a reasonable person to believe the firm is something it is not.” He does not believe Wayfinder CPA LLC would be misleading and requests the Board's approval of his desired firm name.

His request was provided for the Board's review.

After a lengthy discussion, upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board approved the firm name Wayfinder CPA LLC by a vote of 4 to 3. Mrs. Lowe-Ardoin, Mrs. Hutchinson and Mrs. Alizadeh opposed.

2. Integrated Accounting & Consulting - Emily Breaux CPA - LLC

Emily Breaux requests consideration and approval of her proposed firm name: Integrated Accounting & Consulting LLC, or alternately, Integrated Accounting & Consulting - Emily Breaux CPA - LLC. In her letter to the Board, she explains she initially submitted her request for the firm name Integrated Accounting & Consulting LLC and was advised that the name was not in compliance with Board Rules.

She explains in her letter to the Board that she would like to include the phrase “Integrated Accounting & Consulting” in the firm name in order to convey that the services rendered will not simply consist of basic accounting that could be offered by any bookkeeper or accountant; rather, with a Certified Public Accountant providing such services, clients will receive reliable information & feedback from the licensed professional, integrated with consultation & discussion with clients, so they may better comprehend & make use of the information.

Her request was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board approved both the firm name Integrated Accounting & Consulting - Emily Breaux CPA – LLC or Integrated Accounting & Consulting, CPA, LLC by a vote of 6 to 1. Mrs. Lowe-Ardoin opposed.

IX. Peer Review Items

A. Peer Review Oversight Committee (PROC) Reports

1. Quarterly Report – The 2018 first quarter report 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.

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

Peer Review Oversight Committee Report					
(reported below by calendar year of presentation at Board Meeting)					
	2018	2017	2016	2015	2014
Engagement Reviews	25	68	101	91	84
Pass	11	42	81	64	55
Pass w/def.	6	6	8	15	16
Fail	8	20	12	12	13
System Reviews	41	42	79	100	65
Pass	34	37	69	89	56
Pass w/def.	4	3	6	8	1
Fail	3	2	4	3	8
Grand Total	66	110	180	191	149
Approved by Technical Reviewer					
Engagement Reviews - Pass	12	31	30	15	
No. PROC meetings during calendar year	4	11	9	8	7

C. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 1/26/2018 (previous Board Meeting)	Calendar Year Jan. 2018	Calendar Year Jan. 2017	Calendar Year Jan. 2016	Calendar Year Jan. 2015	Calendar Year Jan. 2014
# Practice Restrictions	0	0	3	0	5	8
# Extensions	2	2	15	8	5	6
# Provisional Permits	0	0	0	0	0	0
# Year End Changes	0	1	4	2	5	5
# First Fail Letters	7	10	18	12	18	28

X. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

Ron Gitz, LCPA CEO/Executive Director, reported on items of interest to the profession.

XI. CPE ITEMS

A. Professional Ethics Requirement for 2018

Submissions were received for 5 courses and distributed to assigned Ethics committee members (4) for review no later than January 31, 2018. Each member had 2 or 3 courses to review and comments/concerns were to be forwarded to the Executive Director for follow-up with the vendors.

Not all courses have been finalized yet but should be completed by the end of May. As courses are finalized, links have been updated to the Board's website.

Courses are as follows:

Title	Sponsor(s)	Delivery
2018 Ethics for Louisiana CPAs	LCPA	Live, self-study, & webinar
Louisiana Ethics for CPAs	Surgent McCoy CPE, LLC	Live, self-study, & webinar
2018 Personal and Professional Ethics for Louisiana CPAs	Thomson Reuters <i>written by Dr. Raymond J. Clay, Jr., CPA</i>	Self-study
Professional Ethics for Louisiana CPAs	<ol style="list-style-type: none"> 1. SmartPros 2. CPETHink 3. MasterCPE <i>developed by DeltaCPE</i> 	Self-study
Ethics for Louisiana CPAs	<ol style="list-style-type: none"> 1. Beacon Hill Financial Educators 2. CPA SelfStudy <i>developed by Dave Freed</i> 	Self-study

B. CPE Compliance for 2017 Report Year

6,997 - Number of CPE forms received

429 - Number of CPE forms returned

114 – Did not use Board form/format

315 – Incomplete form (97 failed to sign, 218 incomplete)

C. CPE Extension 2017 Report Year - Update

At the November 2017 Board Meeting the Board adopted a standardized policy for requests for CPE extensions for the new 2017 report year. Mr. Andrew Joyner was appointed Investigating Officer for determination in those matters.

As of 04/27/2018, the following extension requests have been reviewed and approved:

90 - CPE Extension Agreements (30-day extension to January 31, 2018)

40 - CPE Extensions requiring Consent Order (90-day extension)

130 - Total of CPE Extension requests

D. Expirations for Failure to Submit a 2017 CPE Reporting Form (47)

Forty-seven (47) CPAs failed to submit their CPE Reporting forms for the 2017 reporting period and were notified that their License expired. On April 6th, 38 licenses were expired and on April 17th, 9 licenses were expired for CPE Non-Compliance.

Name	Certificate No.
April 6, 2018 (38)	
Eileen Shanklin Andrus	19617
Maureen Augenbaum*	21374
Gregory Joseph August	20646
Andrew Joseph Baldwin	28111
Kyle Joseph Bourgeois	26348
Barbie M. Cannon	20040
Jana Kay Carley	20668
Autumn Marie Castille	26309
Mitchel E. Chauvin	26251
Noel Joseph Cipriano	23626
Ashley L. Dana	28082
Cassandra M Dardar	27486
Patrick S. Decareaux	28219
Nathan Edward Dennis	26927
John Scott Ertel	26669
Sara S. France	19756
Cary Brent Goudeau	24896
Ty Ames Harris	23038
Joy Frickey Hill	25069
Kevin Edward Kavanaugh	28042
Carl J. Kennedy	11995
Kevin Patrick Kitchen	21603
Robert Edwin Lamb , Jr.	23063
Joshua C. Langlois	25465
Erich G. Loewer , Jr.	4834
William Todd Milburn	27214
Steven C. Mogle	13971
Carlos Alejandro Morales	23505
Pamela Engelke Mosley	18595
Ryan Edward O'Malley	26496
James Marvin Peoples	7573
Kimberly Gayle Sanders	25490
Arthur C. Smalls , Jr.	25567
Lawrence R. Spinosa	15688
Ashley Comeaux Tadayeski	26034
Megan Marianna Toles	27856
Ross Michael Valure	27717
Elizabeth Ahrold Williams	24841

April 17, 2018 (9)

Lawrence Carriere Conner	20429
Darcy W. Deblieux	25607
Regina Griffin Graff	21870
Shayla Lynne Hastings	28022
Willard Charles Johnson , Jr.	22238
Michelle Munro Jones	22575
Thomas DeBlanc Landry	23066
Emily Reese Schneller	27215
Christina Yopp	27075

*Requested to go to Inactive Status for 2018

E. Reinstatement of Certificate due to CPE Non-Compliance (8)

Eight CPAs that were expired for CPE Non-Compliance (above) reinstated their Certificate and submitted a complete CPE reporting form for 2017.

Name	Certificate No.	Reinstatement Date
Ross Michael Valure	27717	4/13/2018
Kimberly Gayle Sanders	25490	4/17/2018
William Todd Milburn	27214	4/17/2018
Carl J. Kennedy	11995	4/23/2018
James Marvin Peebles	7573	4/27/2018
Sara S. France	19756	4/27/2018
Kyle Joseph Bourgeois	26348	4/27/2018
Gregory Joseph August	20646	4/27/2018

F. Request for Board approval on CPE Credit for Published Articles

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

1. Perry Wisinger (License No. 12044) submitted a request for approval of CPE credit for publication of an article: "A Study of the Regional Resource Curse: The Evolving Impact of Oil & Gas Economics on Caddo Parish Louisiana." Wisinger, Perry & Penrod, Charlie & Swanstrom, Mark. (2016). International Journal of Business and Applied Social Science. 2. 1-22.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh the Board approved the request by a vote of 6 – 0 for 10 hours of CPE for Mr. Wisinger’s article for 2017. (Mr. Hazel stepped out of the room during the vote.)

G. Request for Partial Waiver of 2017 CPE Requirement

Becky Davidson has submitted a request to the Board asking for either a waiver of 5 hours of CPE for 2017 or an extension due to health-related issues.

Ms. Davidson's request and letters from her doctors were provided for the Board's review.

The Board referred this matter to enforcement for review by an Investigating Officer.

H. Request for Extension to Complete 2017 CPE Requirement

CPA Thomas K. Black has submitted a request to the Board asking for an extension to complete his CPE for 2017 due to his wife's illness and subsequent death.

Mr. Black's request as well as his wife's death certificate were provided for the Board's review.

The Board referred this matter to enforcement for review by an Investigating Officer.

I. Request for Extension to Complete 2017 CPE Requirement

CPA Kevin P. Kitchen has submitted a request to the Board asking for an extension to complete 32 hours of CPE for 2017 due to his wife's health-related issues.

Mr. Kitchen's request as well as his wife's medical records and bills were provided for the Board's review.

The Board referred this matter to enforcement for review by an Investigating Officer.

J. Request to Waive CPE requirements for 2017

Eugene F. Sanchez, a Louisiana CPA actively licensed since 1969, is requesting a waiver of his 2017 CPE requirements due to a health-related matter.

The written request and medical documentation was attached for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin the Board approved Mr. Sanchez's request for a waiver of his 2017 CPE requirements with the added instructions that Mr. Sanchez will have to complete 40 hours of CPE in 2018 and he will have to enter into a Practice Restriction for the rest of 2018.

K. Request for Waiver of 2018 CPE & 2019 Renewal Fees due to Active Military Deployment

Yanick Ako Anagho is requesting the Board's consideration in waiving his 2018 CPE and his 2019 \$100 renewal fee for his CPA license. He is currently on deployment with the U.S. Army in support of Operation Freedom's Sentinel. His deployment began on April 16, 2018 and is expected to last approximately 400 days or until May of 2019. He completed 60 hours of CPE in 2017.

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

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved Mr. Anagho's waiver of his 2018 CPE (20 hours) and his 2019 Renewal Fee of \$100. He will be required to complete 60 hours for 2019.

XII. NEW MATTERS

A. Renewal of Contracts for Current PROC Members

Contracts for the PROC members for fiscal year July 1, 2018 – June 30, 2019 were prepared and ready for the PROC members' signature. The contracts are for \$150 per hour with a maximum of \$6,000.

The Board considered whether to offer the contracts to the current PROC members, Mr. George Lewis, Mr. J. Charles Parker II, and Mr. Lonnie Stockwell for the July 1, 2018 – June 30, 2019 fiscal year. All three were interested in continuing for another year.

Charles Parker requested that the Board consider allowing reimbursement for CPE registration fees up to a max of \$1000 for PROC members. The proposal is included in the contracts and reads as follows:

4.

In addition to the compensation provided for in the preceding paragraph hereof, the Board shall reimburse **PROC member** for all costs and expenses advanced by **PROC member** on behalf of the Board and/or reasonably incurred in connection with the rendition of professional services hereunder including, but not limited to, travel expenses, costs, and reimbursement of registration fees for Continuing Professional Education (CPE) courses and/or seminars. Travel expenses, if any incurred by **PROC member** in the performance of professional services hereunder, shall be reimbursed in accordance with Division of Administration Policy and Procedure Memorandum 49 (the State General Travel Regulations), as such Memorandum may from time to time be amended. Total CPE registration reimbursement shall not exceed \$1000 or 40 hours per contract year (whichever comes first) and shall include the Certificate of Completion for each course attached to the reimbursement request/invoice. Reimbursement for all expenses must have receipts and/or documentation attached to the invoices or reimbursement will not be made.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board approved the contracts for the current PROC members for the fiscal year 2018 – 2019.

B. Legislative Bills

Currently there are several bills that board staff are following in the Regular Legislative Session for 2018.

If passed, some could affect the Board and its current procedures regarding board administrative hearings, mandated periodic public hearings on rules, current regulations and periodic review of promulgated regulations, and reporting on applicants with criminal records.

Ms. Saux provided a summary of several bills for Board review with discussion.

C. “Technology Pathway” for Acquiring the CPA

At the NASBA Executive Director Conference in March 2018, there was discussion about a new “technology pathway” for acquiring the CPA. Those attending the NASBA Regional Meeting in June will hear more about this topic.

Specifically, more than 20% of new hires at the largest firms are not on a CPA track but hired for their skills in data analytics. Because of technology, personnel with expertise in data analytics are becoming a significant part of the audit team. More and more there is reliance on a skill set that CPAs don’t have, and we were told that CPAs need to either incorporate the skill sets in their designation or those folks will create their own and abandon the CPA designation.

A joint NASBA/AICPA task force will be created to consider what a new “technology pathway” for acquiring the CPA might look like. NASBA offered assurances that the pathway will be equally rigorous to what is required currently, and the credential will be equivalent for those who would come thru this new pathway.

Ms. Saux asked board members on their thoughts about this new pathway to assist Regional Meeting discussions and the consensus was members would keep an open mind acknowledging a need to pursue this, but not exactly sure of the right solution.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Office Furniture

The Board’s Office received its new office furniture on March 26, 2018.

XIV. REPORTS ON CONFERENCES

A. 2018 NASBA Executive Director and Legal Counsel Conferences

March 13-15, 2018
Sandestin, FL

Ms. Saux, Ms. Benefield & Mr. Joyner attended.

XV. FUTURE MEETING / CONFERENCE DATES

A. NASBA Eastern Regional Meeting

June 5-7, 2018
Orlando, FL

B. NASBA Western Regional Meeting (Includes Louisiana)

June 27-29, 2018
Olympic Valley (Lake Tahoe), CA

Mrs. Hutchinson, Mr. Bergeron and Ms. Saux plan to attend.

C. NASBA 111th Annual Meeting

October 28-31, 2018
Scottsdale, AZ

XVI. UPCOMING STATE BOARD OFFICE HOLIDAYS

May 28, 2018	Memorial Day
July 4, 2018	Independence Day

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

Wednesday, July 25, 2018 through Friday, July 27, 2018 had been previously reserved for the July 2018 Board meeting and if an administrative hearing is necessary, it will begin at 2:00 PM July 25th.

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, it will be scheduled.

B. January 2019 Board Meeting

Wednesday, January 16, 2019 through Friday, January 18, 2019 was reserved for the January 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 May 4, 2018 upon motion(s) made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin, and unanimously adopted, the Board went into executive session on May 4, 2018 at 9:15 a.m. Upon motion by Mr. Langley, seconded by Mr. Bergeron, and unanimously adopted, the executive session adjourned at 10:50 a.m.

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. Consideration of Consent Order
Michael P. Grossimon, CPA – File No. 2018-1**

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

**B. Consideration of Consent Order
Christopher B. Spraberry, CPA – File No. 2018-2**

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

**C. Consideration of Consent Order
Michael David Pitts – File No. 2018-13**

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

**D. Consideration of Consent Order
Joseph Michael Sledge – File No. 2017-21**

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

**E. Consideration of Consent Order
Peter Donald Frugé, CPA – File No. 2017-51**

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

**F. Consideration of Consent Order
Michael Hartsell, CPA – File No. 2017-59**

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

**G. Consideration of Consent Order
Ronald L. Gagnet, CPA – File No. 2014-32**

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.

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

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 6-0 deferred a decision on the candidate's request to sit for the CPA Exam until additional information could be obtained.

I. Request for Permission to sit for the CPA Exam – Candidate # 2 Felony Conviction

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

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

File No. 2014-6
File No. 2015-10
File No. 2017-44
File No. 2017-62
File No. 2017-45
File No. 2017-46
File No. 2017-47
File No. 2017-49
File No. 2017-50
File No. 2017-52
File No. 2017-53

File No. 2017-54
File No. 2017-55
File No. 2017-57
File No. 2017-60
File No. 2017-61
File No. 2018-4
File No. 2018-5
File No. 2018-6
File No. 2018-7
File No. 2018-8
File No. 2018-9
File No. 2018-10
File No. 2018-11
File No. 2018-15
File No. 2018-16
File No. 2018-17
File No. 2018-23
File No. 2018-24
File No. 2018-26
File No. 2018-27
File No. 2018-28
File No. 2018-29
File No. 2018-30
File No. 2018-31
File No. 2018-32
File No. 2018-33
File No. 2018-42
File No. 2018-47
File No. 2018-49

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

K. Files Recommended To Be Closed With No Cause for Action

File No. 2016-89
File No. 2017-23
File No. 2017-36
File No. 2017-37
File No. 2017-40
File No. 2017-56

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

L. File Recommended To Be Closed With No Cause for Action with a Stipulation

File No. 2017-48

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

M. 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 Mr. Langley, the Board accepted the above-described reports.

XX. ADJOURNMENT

Thursday, May 3, 2018:

There being no further business to discuss, upon motion by Mrs. Alizadeh, seconded by Mr. Langley and unanimously adopted, the meeting adjourned at 4:35 PM on May 3, 2018.

Friday, May 4, 2018:

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas and adopted, the meeting adjourned at 11:01 AM on May 4, 2018.