

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

October 17-18, 2018

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Wednesday October 17, 2018, and Thursday October 18, 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 ¹	-	Member
Letti Lowe-Ardoin, CPA	-	Member
Grady R. Hazel, CPA	-	Treasurer
Nicholas J. Langley, CPA	-	Secretary

The following Member was absent:

Desireé Honoré Thomas, CPA	-	Member
----------------------------	---	--------

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 Wednesday, October 17, 2018, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley and unanimously adopted.

The meeting was called to order by Chair Mrs. Hutchinson at 9:14 a.m. on Thursday October 18, 2018, upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted.

¹ Mrs. Alizadeh left the meeting at 12:10 p.m. on October 17th and returned the morning of October 18th.

I. CHAIR'S REPORT

A. Staff Compensation

The Deputy Director received a performance adjustment effective August 1, 2018 as was determined by the Board at the July 2018 Board Meeting.

B. Performance Planning for Fiscal Year 2018 - 2019

All Board classified employees received Performance Planning (performance expectations) for fiscal year 2018 - 2019 by September 30, 2018, in accordance with Civil Service rules.

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

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

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

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

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. The course is available through the Department of Civil Service.

II. APPROVAL OF MINUTES

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

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

III. TREASURER'S REPORT

- A.** Financial statements for the quarter and fiscal year ended June 30, 2018 were presented for the Board's review.

By motion of Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the Board approved the financial statements.

- B.** The Executive Director reported that the Annual Financial Report (AFR) for the 2017-18 fiscal year was completed and filed online with the Office of Statewide Reporting (OSRAP) and emailed to the Legislative Auditor (LLA) by August 31, 2018, as required by State policy.

- C.** Financial statements for the quarter ended September 30, 2018 were presented for the Board's review.

By motion of Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the September 30, 2018 financial statements as presented.

- D.** Audit Report

The Executive Director reported that the audit is ongoing and that the Louisiana Legislative Auditor's office expects to publish the Board's audit report for the year ended June 30, 2018 on October 31, 2018.

IV. DEATHS AND RESIGNATIONS

- A. Deaths (2: 2 Active; 0 Inactive)**

Name	Certificate No.	Year Issued	Status
John Robert Benham, Jr.	B15622	1981	Active
Martin Louis Chehotsky	15470	1983	Active

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

- B. Resignations (2: 1 Active; 1 Inactive)**

Name	Certificate No.	Year Issued	Status
Edward Doss Gorman	B8199	1973	Active
Evelyn Ballard	24618	2002	Inactive

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. **(4 Total: 2 Active; 2 Inactive Status)**

Name	Credential Number	Certification Status
Natalia Hernandez	28481	Active
Ryan Joseph Indest	26041	Active
Gary Dale Owens	11125	Inactive
Alyse Albritton Rodriguez	26934	Inactive

VI. CPA EXAMINATION

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

Q3 2018 – 467 sections; 370 candidates (1.26 section per candidate):

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<u>Louisiana:</u>								
Passed sect's	53	45.7%	51	60.7%	63	45.3%	72	56.3%
Failed sect's	<u>65</u>		<u>33</u>		<u>76</u>		<u>56</u>	
	116		84		139		128	
<i>National pass rate</i>		<i>51.1%</i>		<i>60.2%</i>		<i>49.1%</i>		<i>56.6%</i>

Q2 2018 – 363 sections; 313 candidates (1.16 section per candidate):

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<u>Louisiana:</u>								
Passed sect's	44	45.8%	34	41.5%	42	50.6%	49	48.0%
Failed sect's	<u>52</u>		<u>48</u>		<u>41</u>		<u>53</u>	
	96		82		83		102	
<i>National pass rate</i>		<i>54.7%</i>		<i>60.3%</i>		<i>49.2%</i>		<i>55.8%</i>

Q1 2018 – 362 sections; 322 candidates (1.12 section per candidate):

	AUD		BEC		FAR		REG	
	No.	_____ %	No.	_____ %	No.	_____ %	No.	_____ %
<u>Louisiana:</u>								
Passed sect's	52	50.6%	45	59.2%	35	37.9%	50	56.8%
Failed sect's	<u>51</u>		<u>31</u>		<u>60</u>		<u>38</u>	
	103		76		95		88	
<i>National pass rate</i>		49.7%		56.9%		41.9%		50.3%

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%

B. Candidates Passing Examination Sections – July/August 2018 (43)

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 experience requirements.

Name	Name
Rana Abushamsiyeh	Kalira Miller
Samantha Bologna	Paige Misuraca
Ellie Bowen	Shreya Mukherjee*
Brittney Broussard	Tony Nguyen
Karlencia Calvin	Brandon Parker
Danielle Castille	Kylie Payne
Elizabeth Courtney	Kyle Peres
Kaliff Daire	Dylan Perez
Charles Davis	Kent Pham
Jess Daze'	Destiny Ponder
Garrett Doucet	Victoria Ranzino
Kassie Foose	Chambrel Riley
Vince Frederic	Francis Roy
Erica Greenwood	Mallory Stone
Steven Harrell	Tyler Thornton
Catherine Hodson	Wiley Thorpe
Jonathan Jee	Jacob Troutman
Emily Johnson	Zachary Wakefield
Yasmine Johnson	Andrew Walker
Mandi Killian	Gretchen Watson
Madelyn Ledoux	Ming Yang
Brooke McDonald	

BOLD=Each section passed on first sitting.

* Exam credit extension was ratified at the May 2018 Meeting, but her name was not included with successful exam candidates on July's Agenda due to a processing delay at CPAES.

C. Request for Exam Credit Extension due to a personal hardship

Mrs. Gina Dison submitted a request for an extension of her BEC exam credit, which expired February 15, 2018, based upon a combination of the delayed score releases in 2017, and a personal hardship.

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

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board approved, by a vote of 3 to 2 an extension for BEC exam credit for Mrs. Dison as requested until August

16, 2018. Mr. Langley and Mr. Bergeron voted no, and Mrs. Hutchinson recused herself from the vote.

D. Request for Exam Credit Extension due to ADA Testing Accommodation Challenges

Mr. Russell James Begnaud submitted a request for an extension of exam credits based upon difficulties and delays he has encountered in scheduling and sitting for the CPA exam.

His request and exam credits were provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board approved, by a vote of 5-0, an extension for BEC exam credit to July 23, 2018 for Mr. Russell James Begnaud. Mr. Langley recused himself from the vote.

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. Hazel, seconded by Mr. Langley 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) (42)

Name	Certificate Number	License Issue Date
Alexander Charles Drury	28633	8/2/2018
Aaron James Evans	28634	8/2/2018
Luke Wendell Burnett	28635	8/2/2018
Al Farrand Bourgeois	28636	8/2/2018
Sadako Helene Davis	28637	8/2/2018
Joseph Edward Cudney III	28638	8/2/2018
Alexandra DeArmond Cudney	28639	8/2/2018
Daniel Jacob Goodman	28640	8/2/2018
Brett Arnim Long	28641	8/2/2018
Qin Zhou	28642	8/2/2018
Katharine L. Benoit	28643	8/2/2018
Jeffery Scott Stockstill	28644	8/2/2018
Monica Roberts Thames	28645	8/2/2018
Wayne Curtis Talbot	28646	8/2/2018

Sulav Shrestha	28647	8/2/2018
John Gilmore Simpson III	28648	8/2/2018
Phuong Thanh Huynh	28649	8/2/2018
Javon Shanice Franklin	28650	8/2/2018
Jessica Louise Clausing	28651	8/2/2018
Regan Fontenot Johnson	28656	8/2/2018
Madison Guidry Larriviere	28657	8/2/2018
Yiping Qu	28660	8/2/2018
Ryan D. Caballero	28661	8/28/2018
Matthew Kade Brumfield	28662	8/28/2018
Justin Jomar Sims	28663	8/28/2018
Emily Grace Williamson	28664	8/28/2018
Ashley Michele Bahry	28665	8/28/2018
Charles Nicholas Saloom	28666	8/28/2018
Patrick D. Beatty	28683	8/29/2018
Layne Dalton Hayes	28684	8/29/2018
Alysha Catherine Meadors	28685	8/29/2018
Thomas P. Bates	28686	8/29/2018
Travis Edward Markey	28687	8/29/2018
Lauren Emily Fontenot	28690	8/30/2018
Tiffani Serven Trepagnier	28692	9/6/2018
Katherine Kittok Campbell	28693	9/6/2018
Patrick J. Mills	28694	9/6/2018
Christy Culotta Santangelo	28695	10/2/2018
Jacques L. J. Bourque	28696	10/2/2018
Katelyn Elizabeth Veade	28699	10/2/2018
Samuel Evan Phillips	28700	10/2/2018
Shaun Amy Rogers	28701	10/2/2018

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

Name	Certificate No.	Re-issue to Active Date
Donna Stockton	21683	10/02/2018

B. Reinstatements of Prior Active Certificates (Licenses) (4)

1. Prior Year Reinstatement

The following CPAs were initially licensed, later elected not to renew their licenses, and recently submitted applications to reinstate to active status. The Executive Director evaluated the applications and the applicants' experience and continuing education as

applicable and re-issued CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin 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
Christopher T. Wilson	28198	08/02/2018
Craig Michael Berner	20864	08/29/2018
Heather Greig Riddell	24978	09/13/2018
Sandra S. Ford	19021	10/02/2018

C. Request for Waiver of Experience Requirement to Reinstate Expired CPA Certificate to Active

Mr. Roland Sheehan submitted a request for waiver of the experience requirement to reinstate his expired CPA License to active status.

His request was provided for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board denied Mr. Roland Sheehan’s request for waiver of the experience requirement to reinstate his expired CPA Certificate to active status.

**D. Reinstatements of Prior Active Certificates (Licenses) to Inactive (0)
Prior Year Reinstatement**

The following CPAs were initially licensed, later elected not to renew their licenses, and recently submitted applications to reinstate to Inactive status. The Executive Director evaluated their applications and reinstated the CPA Certificates, subject to ratification by the Board.

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

There were none since the last board meeting.

**E. Reinstatements of Prior Inactive (Certificates) (0)
Prior Year Reinstatement**

The following CPAs have never been actively licensed, elected not to renew their Inactive certificates, and recently submitted applications to reinstate to inactive status. The

Executive Director evaluated the applications and reinstated the Inactive Certificates, subject to ratification by the Board.

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

There were none since the last board meeting.

F. Approval of Reciprocal Certificates Issued (27)

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. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

Name	Certificate No.	Issue Date	Original State
Norman Lynn Clement	S28652	8/2/2018	MS
Koffi Dodor	S28653	8/2/2018	MS
Talmage Williford duQuesnay	S28654	8/2/2018	MS
Michelle Ballard Gee	S28655	8/2/2018	MS
Jonathan L. Funk	S28658	8/2/2018	VA
Joseph P. Kirkpatrick	S28659	8/2/2018	AK
Kimberly Anthony Fontan	S28667	8/28/2018	MS
Danny E. Richards	S28668	8/28/2018	KY
Jeremy Hunnewell	S28669	8/28/2018	CA
Kellson Joseph Jeffery	S28670	8/28/2018	GA
Glenn M. Booker	S28671	8/28/2018	GA
Ella Monsted Bright	S28672	8/28/2018	TX
Gary A. Meeks	S28673	8/28/2018	TX
Emmanuel Ray Matlock	S28674	8/28/2018	VA
Jill Suzanne SanFilippo	S28675	8/28/2018	CO
Larry D. Jones	S28676	8/28/2018	TN
Robin Howe Lunsford	S28677	8/28/2018	OH
William Thomas Fikes	S28678	8/28/2018	AL
Chase Garrett Anderson	S28679	8/28/2018	VA
Brandon Michael Lobell	S28688	8/30/2018	TX
Katherine Aloysia Coco	S28689	8/30/2018	VA
Allison M. Kauders	S28691	9/6/2018	NH
Donna P. Gauthier	S28697	10/2/2018	GA
Joshua Brandon Thomas	S28698	10/2/2018	VA
James P. Revels	S28702	10/2/2018	NC

David Alan Demmon	S28703	10/2/2018	OH
Brian Thomas Kirk	S28704	10/02/2018	TX

G. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (2)

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. Langley and unanimously adopted, the Board ratified the issuance of the following CPA Certificates:

Name	Certificate No.	Issue Date
Jennifer Simoneaux	28681	8/29/2018
Xiaofen Huang	28682	8/29/2018

H. Request for Acceptance of Community College Courses toward Required Accounting Hours

Mr. Daniel Cartwright submitted a request to the Board for approval of community college credits taken at Lone Star Community College to count toward the 24 semester hours of accounting courses required to sit for the CPA Exam.

Mr. Cartwright had planned to sit as a Texas candidate and the two courses taken were recognized by the Texas State Board as upper division accounting courses.

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

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board approved, by a vote of 5 to 1 the 6 hours of community college as credit toward the 24 hour accounting course requirement. Mrs. Lowe-Ardoin voted no.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2018 (1) (Same Year Reinstatements)

Firm Name	Firm Location	Firm Permit No.	Issue Date
Eric P. Sella	LA	1643	7/31/2018

B. New CPA Firm Permit Applications (2)

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

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Matson Driscoll & Damico LLP	TX	5455	8/28/2018
Brett A. Long, CPA, LLC	LA	5456	8/28/2018

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
------------------	----------------------	------------------------	-------------------

There were none since the last board meeting.

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

Firm Name	Firm Permit No.	Change	Issue Date
Hunter, Carlisle, & Associate, LLC	5067	Formerly Hunter, Carlisle, & Associates, LLC	7/17/2018
Pelican Tax & Consulting, CPA, LLC	5452	Formerly Ashley Flowers, CPA	8/10/2018
John E. Copeland, CPA, LLC	5052	Formerly John E. Copeland, CPA	9/17/2018

E. CPA Firms Retired or Canceled (2)

Firm Name	Firm Permit No.	Issue Date
BDO Puerto Rico, PSC	5231	2015
Edward Gorman, CPA	2337	Prior to LAA

IX. Peer Review Items**A. Peer Review Oversight Committee (PROC) Reports**

An annual PROC report as well as individual reports submitted by PROC Members were provided for the Board's 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 PR meeting –
previously reported by calendar year of presentation at Board meeting)

	2018 to present	2017	2016	2015	2014
Engagement Reviews	53	62	100	83	97
Pass	33	37	79	57	65
Pass w/def.	7	9	5	15	16
Fail	13	16	16	11	16
System Reviews	48	52	59	103	81
Pass	36	45	51	90	71
Pass w/def.	7	6	4	10	1
Fail	5	1	4	3	9
Grand Total	101	114	159	186	178

Approved by Technical Reviewer					
Engagement Reviews - Pass	25	39	15	15	

No. PROC meetings during calendar year	9	11	9	9	7
--	---	----	---	---	---

C. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 07/19/2018 (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	1	1	3	0	5	8
# Extensions	3	6	16	8	5	6
# Provisional Permits	0	0	0	0	0	0
# Year End Changes	1	2	4	2	5	5
# First Fail Letters	4	21	18	12	18	28

D. Deficient Peer Review Report Letter

Pursuant to the Board’s discussion at its last Board Meeting, the “first fail letter” that is sent to firms was modified to include a grade of “Pass With Deficiencies”; the letter was presented for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board approved the letter as revised after one edit.

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. Communications Update

1. Campus Visits

The Executive Director reported that in late September, she and Caren Singleton, the Board’s Licensing Analyst, and LCPA’s Membership Coordinator, Shannon Kelly, made a presentation and visited with accounting students at the University of Louisiana at Lafayette, Louisiana State University in Baton Rouge and the University of New Orleans.

2. Email communications (CPE reminder)

The Executive Director reported that a mass email reminding CPAs of the Board’s CPE Rules and the 2018 Ethics requirement was sent out on October 16, 2018.

XI. CPE ITEMS

A. Expiration for 2017 CPE Non-Compliance (2)

The following CPAs failed to satisfy their 2017 CPE extension requests and were expired for CPE Non-Compliance.

Name	Certificate No.
William Campbell McCulloch	27490
Richard F. Jones, III	27231

B. Reinstatement of Certificates Expired / Failure to Submit CPE Reporting Forms (4)

The following CPAs submitted their CPE Reporting forms for the 2017 reporting period and had their CPA License reinstated.

Name	Credential No.
Thomas DeBlanc Landry	23066
Lawrence R. Spinosa	15688
Ashley Comeaux Tadayeski	26034
Michelle Munro Jones	22575

C. Proposed Board Policy: CPE Extension to Complete Required CPE

For the past several CPE reporting periods the Board has adopted a standard policy for requests for CPE extensions, whereby the licensees would sign a Consent Order and pay a fine for an extension to complete their CPE requirements and continue to maintain their license in good standing. The Consent Orders were standardized relative to the length of extension requested, and the Investigating Officer had authority to grant waivers of fines for extenuating circumstances.

In the past, extensions to complete CPE would be granted for one month without a fine, but an extension agreement was required.

Last year, extension requests to complete CPE with a completion date after January 31 but prior to March 31 were generally granted with a set fine and a Consent Order.

An updated proposed CPE extension policy was provided for the Board's review and approval.

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board adopted the CPE extension policy by a vote of 5-0. Board Chair Mrs. Hutchinson appointed Lisa Benefield as Investigating Officer for the 2018 CPE Extension requests.

D. Request for Board Approval of CPE Credit for Published Article

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. Phillip J. Harmelink, CPA submitted a request for approval of CPE credit for publication of an article:

"Problems with Eliminating 2 Percent Itemized Deductions: Our Advice." Published in Tax Notes, Volume 160, Number 8, August 20, 2018.

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board approved the request by a vote of 5-0 for ten (10) hours of CPE for 2018 for Phillip J. Harmelink's article "Problems with Eliminating 2 Percent Itemized Deductions: Our Advice."

2. Blaise M. Sonnier, CPA submitted a request for approval of CPE credit for publication of an article:

"An Analysis of Recent Cases Applying Wynne's Internal Consistency Test." Published in the Journal of Taxation, Volume 128, Number 6, June, 2018.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron the Board approved the request by a vote of 5-0 for five (5) hours of CPE for 2018 for Blaise M. Sonnier's article "An Analysis of Recent Cases Applying Wynne's Internal Consistency Test."

3. Blaise M. Sonnier, CPA submitted a request for approval of CPE credit for publication of an article:

"Taxation of OTCs for Hotel Occupancy Taxes: Lessons in Statutory Construction." Published in Taxes – The Tax Magazine, Volume 96, Number 4, April, 2018.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley the Board denied the request by a vote of 5-0 for CPE for 2018 for Blaise M. Sonnier's article "Taxation of OTCs for Hotel Occupancy Taxes: Lessons in Statutory Construction" due to the limitation for publishing CPE hours.

4. Blaise M. Sonnier, CPA submitted a request for approval of CPE credit for publication of an article:

"Non-Safe Harbor Reverse Like-Kind Exchanges After the IRS' Nonacquiescence in Bartell." Published in Real Estate Taxation, Volume 45, Number 3, 2nd Quarter, 2018.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board approved the request by a vote of 5-0 for five (5) hours of CPE for 2018 for Blaise M. Sonnier's article "Non-Safe Harbor Reverse Like-Kind Exchanges After the IRS' Nonacquiescence in Bartell."

E. Request for Approval of CPE for Certification Exams

Christopher Saybe, CPA has submitted a request for approval of CPE in advance for completion of the Credit Risk Certification exam sponsored by the Risk Management Association.

Mr. Saybe's request was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron the Board approved the request of twenty (20) hours of CPE for Mr. Saybe for the successful completion of the Credit Risk Certification exam and a blanket approval of 20 hours of CPE for all CPAs who

successfully complete the RMA-CRC Examination administered by the Risk Management Association.

XII. NEW MATTERS

A. Audit by Louisiana Property Assistance Agency (LPAA)

LPAA conducted a property inventory audit on October 9, 2018. It was mentioned that there was one audit finding - a file cabinet purchased in 2002 did not have a serial number entered in the assets management system online. The matter was resolved upon discovery.

B. NASBA Inquiry – Continuous CPA Exam Testing

The Board received an invitation to share feedback on continuous testing of the CPA exam from NASBA which would eliminate testing windows. A tentative date of January 1, 2020 has been set for implementation, subject to time state boards need to make necessary changes to statutes, rules and administrative systems. Model rule changes are under review by the UAA Committee and an exposure draft will be made available as soon as possible, per NASBA.

An initial review of our rules reveals that only one rule would require changing – 505.F.1.b:

Candidates shall not retake a failed test section(s) in the same testing “window.” A testing window is equal to a calendar quarter (Jan-Mar, Apr-Jun, Jul-Sep, Oct-Dec). Candidates will be able to test no less than two months out of each testing window.

The Board could likely meet the target implementation date – if only that part changed. The Board would have to comply with Act 623, though, and submit any rule changes to the Occupational License Review Commission in advance of publication in the Register.

C. Meal Reimbursement

Minutes from as far back as January 1995 affirm a board policy to reimburse up to \$50 for any business meal for Board members or staff when dining with a Board member. The Division of Administration – Travel Department has advised that policy needs to be approved by their office since it deviates from the PPM49 meal allowance provisions.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin the Board authorized by a vote of 5-0 the Executive Director to request approval of a meal reimbursement for Board members or staff, when dining with a Board member, as similarly prescribed by the state in LAC Title 52, Part 1 §1703, to be effective July 1, 2018 and increase annually with the CPI.

D. Cyber Security

The Board, led by Mr. Bergeron, discussed the issues surrounding cyber security and CPAs, particularly non-public financial information, the lack of standards for CPAs to follow, insurance and the possibility of requiring/recommending CPE courses covering these issues.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2019 Renewals

Renewal notice letters will be mailed out on October 31, 2018. It is estimated to be:

7,519 Active Certificate Holders (licenses)
2,832 Inactive Status Registrants (unlicensed)
111 Retired Status Registrants
2,057 Firm Permits
12,519 TOTAL

XIV. REPORTS ON CONFERENCES / MEETINGS

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

Ms. Saux and Ms. Benefield attended July 30, 2018.
Mrs. Hutchinson and Mr. Joyner attended September 24, 2018.

XV. FUTURE MEETING / CONFERENCE DATES

A. NASBA 111th Annual Meeting

October 28-31, 2018
Scottsdale, AZ

Mrs. Hutchinson and Ms. Saux will attend.

B. Secretary of State Records Management Training

December 12, 2018
Baton Rouge, LA

Ms. Saux and Ms. Benefield will attend.

C. 2019 NASBA Executive Director and Legal Counsel Conferences

March 26 - 28, 2019
San Antonio, TX

Ms. Saux, Ms. Benefield and Mr. Joyner plan to attend.

XVI. UPCOMING BOARD OFFICE HOLIDAYS

November 6, 2018	Election Day
November 12, 2018	Veterans Day (observed)
November 22, 2018	Thanksgiving*
December 25, 2018	Christmas Day*
January 1, 2019	New Year's Day*
January 21, 2019	Martin Luther King Jr. Day

* Note: The sitting Governor has at times declared additional holidays for Thanksgiving, Christmas and New Year's. No information had been received to indicate whether these additional holidays will be declared this year.

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

The Board had previously reserved Thursday, January 17, 2019 through Friday, January 18, 2019 for the January 2019 Board meeting. If an administrative hearing is necessary, it will be set for 9:00 AM on Friday, January 18th.

The Board had previously reserved Tuesday April 23, 2019 through Wednesday April 24, 2019 for the April 2019 Board meeting. If an administrative hearing is necessary, a date will be determined.

B. July 2019 Board Meeting

Monday, July 15, 2019 through Wednesday, July 17, 2019 was reserved for the July 2019 Board Meeting, which may need to include a public session.

XVIII. EXECUTIVE SESSION MATTERS

In order to conduct an Administrative Hearing, 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 October 17, 2018 upon motion(s) made, as follows:

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board went into executive session on October 17, 2018 at 4:05 p.m. Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the executive session adjourned at 5:13 p.m.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board went into executive session on October 18, 2018 at 9:15 a.m. Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the executive session adjourned at 2:20 p.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. Formal Administrative Hearing
File No. 2017-39**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held October 18, 2018. After deliberation, upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron, by a vote of 5 - 0, the Board rendered a Decision in this matter. Board Member Mrs. Alizadeh, Investigating Officer on this matter, took no part in the Hearing or deliberation of this matter and Board Member Mrs. Honoré Thomas was absent.

**B. Consideration of Consent Order
John R. Page, Ph.D – File No. 2018-3
(Investigating Officer Mrs. Honoré Thomas)**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley, the Board, by a vote of 5-0 approved the Consent Order in this matter. Mrs. Honoré Thomas and Mrs. Alizadeh were absent.

**C. Consideration of Consent Order
David Anthony Sardenga, CPA – File No. 2018-65
(Investigating Officer Mrs. Honoré Thomas)**

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5-0 approved the Consent Order in this matter. Mrs. Honoré Thomas and Mrs. Alizadeh were absent.

**D. Consideration of Consent Order
Kevin Patrick Kitchen – File No. 2018-63**

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mrs. Lowe-Ardoin abstained from voting and Mrs. Honoré Thomas and Mrs. Alizadeh were absent.

**E. Consideration of Consent Order
Adrienne Moore, CPA – File No. 2018-67**

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mrs. Lowe-Ardoin abstained from voting and Mrs. Honoré Thomas and Mrs. Alizadeh were absent.

**F. Consideration of Consent Order
Jeanne S. Duhe, CPA – File No. 2018-76**

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mrs. Lowe-Ardoin abstained from voting and Mrs. Honoré Thomas and Mrs. Alizadeh were absent.

**G. Consideration of Consent Order
Herbert Dale Moore, CPA – File No. 2018-77
(Investigating Officer Mrs. Alizadeh)**

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5-0 approved the Consent Order in this matter. Mrs. Alizadeh and Mrs. Honoré Thomas were absent.

**H. Consideration of Consent Order
John Jyh-Ming Lin, CPA – File No. 2018-82
(Investigating Officer Mrs. Alizadeh)**

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board, by a vote of 5-0 approved the Consent Order in this matter. Mrs. Alizadeh and Mrs. Honoré Thomas were absent.

I. Request for Permission to sit for the CPA Exam – Candidate #1 Felony Conviction

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 4-1 approved the candidate's request to sit for the CPA Exam. Mrs. Hutchinson voted no. Mrs. Honoré Thomas and Mrs. Alizadeh were absent.

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

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board, by a vote of 4-1 approved the candidate's request to sit for the CPA Exam. Mrs. Hutchinson voted no. Mrs. Honoré Thomas and Mrs. Alizadeh were absent.

K. Request for Permission to sit for the CPA Exam – Candidate #3 Felony Charge

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board, by a vote of 5-0 approved the candidate's request to continue to sit for the CPA Exam with the stipulation that no license will be issued until he is dismissed from the diversion program. Mrs. Honoré Thomas and Mrs. Alizadeh were absent.

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

File No. 2012-4
File No. 2018-54
File No. 2018-46

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

M. Files Recommended To Be Closed With No Cause for Further Action with a Stipulation

File No. 2018-44
File No. 2018-86

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

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

File No. 2014-10
File No. 2017-17
File No. 2017-33
File No. 2017-38
File No. 2017-63
File No. 2017-64
File No. 2018-14
File No. 2018-56
File No. 2018-57
File No. 2018-58
File No. 2018-70
File No. 2018-72

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

XX. 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. Acceptance of Reports

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board accepted the reports made by each respective Investigative Officer on the status of their investigative file(s) and other reports on status of matters provided by Board staff.

XXI. ADJOURNMENT

Wednesday October 17, 2018:

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the meeting adjourned at 5:37 p.m. on October 17, 2018.

Thursday, October 18, 2018:

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the meeting adjourned at 2:25 p.m. on October 18, 2018.