

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 23, 2019

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Tuesday, April 23, 2019 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
Grady R. Hazel, CPA	-	Treasurer
Nicholas J. Langley, CPA	-	Secretary
Sue S. Alizadeh, CPA	-	Member
Michael D. Bergeron, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member ¹
Desireé Honoré Thomas, CPA	-	Member

Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Lisa A. Benefield	-	Deputy Director
	John Morgan	-	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 Tuesday, April 23, 2019, upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted. Mrs. Lowe-Ardoin was absent.

¹ Arrived at 1:30 p.m.

I. CHAIR'S REPORT**A. Personnel**

1. Janet Volion, the Board's Accounting Technician, submitted her resignation on March 13, 2019. She accepted a similar position with the Port of New Orleans and her last day with the Board was April 12, 2019.

The Accounting Technician position was posted with Civil Service from March 15 – 31, 2019. Sixteen applications were received and four applicants were interviewed in early April. An offer was made and accepted by Jennifer Austin of Meraux, Louisiana. Her first day of employment will be May 6, 2019.

2. John Morgan, the Board's new Compliance Investigator, began employment with the Board on February 11, 2019.
3. Karen Watts, a temporary employee with Westaff, worked through February of 2019, helping primarily with entering and filing 2018 CPE reporting forms.

B. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2019

Board members were reminded that the "Tier 2.1 Personal Financial Disclosure Statement" must be filed with the State Ethics Board by each individual Board member on or before May 15, 2019.

Additionally, members of Boards must file the disclosure form each year in which they hold office and by May 15 of the year *following the termination of the holding of such office*.

C. Reminder – Governmental Ethics Requirement for Public Servants

All Board Members (and staff) are required to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2019. This is an annual requirement. The course must be completed prior to December 31, 2019.

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

All Board Members (and staff) are required to complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2019. This is an annual requirement. The course is available through the Department of Civil Service.

Additionally, Act 270 of the 2018 Legislative Session requires one (1) additional hour of training for Supervisors. This training is provided by Civil Service through the Comprehensive Public Training Program (CPTP).

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2019 Board Meeting were sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mr. Langley and unanimously adopted, the Board approved the January 2019 regular and executive session minutes as drafted. Mrs. Lowe-Ardoin was absent.

III. TREASURER'S REPORT

Financial statements for the period ended March 31, 2019 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mrs. Alizadeh, the Board approved the Treasurer's report. Mrs. Lowe-Ardoin was absent.

IV. DEATHS AND RESIGNATIONS**A. Deaths (5: 4 Active; 1 Inactive)**

Name	Certificate No.	Year Issued	Certification Status
Keith Edward LeBlanc, Sr.	3567	1965	Active
Russell B. Bryan	19480	1985	Active
William Lee Spath	B13738	1979	Active
Kimberly Savoie Clement	24967	2003	Active
Robert Myers	23085	1996	Inactive

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

B. Resignations (8: 4 Active; 4 Inactive)

Name	Certificate No.	Year Issued	Certification Status
Robert Ross Hawkins	17308	1988	Active
John Richard Hunt	S28253	2016	Active
David Anthony Knutte	B24056	1999	Active
Ruth Taylor Ramsey	12636	1978	Active
Alpha Lydia Cook	14129	1979	Inactive
Jennifer Wolfe Davalos	18625	1987	Inactive
Joel Thomas Haston	11501	1977	Inactive
Cindy Tubre Vaughn	24760	2002	Inactive

V. CERTIFICATE & INACTIVE STATUS EXPIRATIONS & REINSTATEMENTS

A. Expirations Due to Non-Renewal (363) Total: (146) Active; (205) Inactive; (12) Retired

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates, CPA Inactive or Retired Status registrations for 2019, and accordingly, were notified by mail on March 1, 2019 (Active by certified mail, Inactive by first class mail) that their CPA Certificates, CPA Inactive or Retired Status registrations had expired. Their names were removed from the Board's roll of registrants with valid Certificates or Registrations.

Name	Credential Number	Certification Status
Raymond L. Abraham	21749	Active
Percy M. Alexander, Jr.	3611	Active
Bejamin Rodriguez Abreu	26324	Active
Rodney Scott Adams	21296	Active
Emilio F. Alvarez	B13085	Active
Ann Thibodeaux Anderson	23359	Active
Robert Paul Apple	27167	Active
Donna Lea Arabie	15693	Active
Patricia Tracey Basford	S28038	Active
Jeannette R. Beard	19702	Active
Jennifer D. Bittinger	27929	Active
Thomas Kittrell Black, Jr.	2881	Active
Sonny Matthew Blanchard	28121	Active
Melissa Eubanks Bosch	22081	Active
Theodore Derbes Brandon, Jr.	11155	Active
Barney Jude Breaux	22515	Active
Rebecca Leonard Breaux	23844	Active
George Brewster	6901	Active
Tracye L. Browning	26423	Active
Anthony Lawrence Bunting	19964	Active
Allison Bourgeois Burke	24854	Active
Alan F. Burton	26029	Active
Jerry Dean Carlisle	8350	Active
Laurie Colvin Carriere	24692	Active
John Peter Cavaroc	8383	Active
William Brooks Champion	S27904	Active
John Scott Christian	S26267	Active
Louis B. Chryssoverges	20887	Active
Susan Davis Chustz	16868	Active
Marjorie R. Corcoran	11689	Active
Derrick Adolph Cyprian	20834	Active
Brian Edward Dale	25320	Active
Priscila Belle DeMaris	28471	Active
Katherine Dupre Demoruelle	25862	Active

Christopher Norris Deshotel	28442	Active
Alan Marist Donner	15227	Active
Michael Rocky Dotson	27755	Active
Frederic Eastman Drew, III	18493	Active
Herschel Doy Dugan, Jr.	20685	Active
André Nicole Duhé	27142	Active
Ronald Wade Dutton, Jr.	S27843	Active
Sean Maddison Dwyer	S28502	Active
Elizabeth Kennedy Ernst	S27343	Active
Marie Martel Fahy	24079	Active
Drew Scott Ferwalt	28187	Active
Monique Miller Fisher	25316	Active
Donald Joseph Gauci	20242	Active
Brianna K. Gibson	28396	Active
K. Justin Gibson	22811	Active
Mark Ellis Gilliam	17264	Active
Michael Patrick Glennon	16523	Active
Cary Brent Goudeau	24896	Active
Dawnie Tran Guillory	26889	Active
Haley Nicole Guillory	28307	Active
Rosary Hymel Guillot	21837	Active
Charles Frederick Gund, Jr.	B23389	Active
Barry Stephen Gurievsky	16530	Active
Thomas Anthony Gurtner	18280	Active
Mary Elizabeth Hamilton	22165	Active
Michael Dean Harper	21839	Active
Paula C. Haydel	21791	Active
Ronald Ernest Hogan	B20610	Active
Bonnie Square Jackson	17463	Active
Callie Ray Jamison	S27129	Active
Kimberley Pearce Jones	25984	Active
Angelle Judice	21109	Active
Richard William Keith	19795	Active
Robert Wade Kimbro	16944	Active
Nadia S Kiselov	28340	Active
Karen Marionneaux Landry	22583	Active
Melinda S. Landry	S28313	Active
Rick Joseph LeBlanc	11998	Active
Keith LeBlanc	3567	Active
Veronica Lyn LeBleu	25279	Active
Barry Gerald Lee	22359	Active
Clair Greer Leger	24650	Active
Mary Cook Levet	19810	Active
Carrie Frances Lewis	25044	Active
Allen T. Liu	27057	Active
Debra White Lockwood	13599	Active
Linda Hite Lulue	23830	Active
Matthew Aaron Malinsky	S27430	Active

Alexandra C. Marquette	S27827	Active
Valerie Dean Marshall	B22706	Active
Kevin P. Martin Jr.	S26980	Active
Claire A Mason	28085	Active
William Daniel McCaskill	20741	Active
Scott Anderson McConnell	21624	Active
Edward Joseph McIntyre, III	24776	Active
Stephanie M. McMillan	S28026	Active
Tina Ann Meilleur	23301	Active
James Bruce Melohn	19083	Active
Rhonda Lee Meyer	24977	Active
Anita Wagley Mitchell	27234	Active
Niloufer R. Mohamed	22139	Active
Brent Joseph Mouton	22381	Active
Robert Myers	23085	Active
Francisco Nazario III	26255	Active
Lisa Ward Neely	23124	Active
Dennis Alan Newman	B12641	Active
Kevin Mark Neyrey	16024	Active
Kerry A. S. Parker	B21283	Active
Samuel B. Patterson	B24763	Active
Salvatore James Peraino II	26552	Active
Sonya Smith Pickens	23536	Active
John L. Piland	B25611	Active
William Eric Powers	18616	Active
Emile Louis Provost, Jr.	4954	Active
Kenneth Joseph Rachal	15083	Active
Lisa Meeks Reaves	24861	Active
Tiffany Cheree Robbins	27238	Active
Tiffany Lynn Roberts	27694	Active
Sarah Hughes Robin	27543	Active
Daniel E. Robinson	27054	Active
Sheila Savell	21935	Active
Marjorie Lois Scaglione	21368	Active
Rachel Elizabeth Scott	26787	Active
Edward Marcel Servat, III	21444	Active
John David Sides	27239	Active
Robert Lewis Smith, Jr.	19140	Active
Corrie L. Sparks	26758	Active
Donna Stockton	21683	Active
Ashleigh Hobbs Sweet	26728	Active
Alexander Joseph Szabo	28103	Active
Sarah Elizabeth Tanno	25955	Active
Fred C. Theobald, Jr.	B1238	Active
Patricia Thompson Tidwell	15082	Active
Gregory Touns	24604	Active
Roderick Paul Trahan	18654	Active
Robert L. Trahan	S25933	Active

E. Jessie Travis	B20825	Active
Zachary T. Tucker	26117	Active
Amy Dell Tuminello	25672	Active
Michele W. Vignes	B20156	Active
Tani T. Vo	27261	Active
Germaine Bagot Vorhoff	B18705	Active
Laura Ann Weinstein	21461	Active
Karl David Weisheit	20570	Active
Kim Triplett West	B24058	Active
Christopher Daniel Whelan	27683	Active
Colby G. Williams	25684	Active
Mark Stephen Worthen	24041	Active
Clifford Sidney Wright	8143	Active
Ava Sue Yellott	21710	Active
Kenneth Miles Young	26932	Active
Jack Jie Yu	27058	Active
Christopher Michael Abide	21295	Inactive
Melvin J. Adams	8748	Inactive
Melissa Steudlein Adolph	24824	Inactive
William J. Adragna, Jr.	16139	Inactive
William Thomas Allen	10458	Inactive
John Henry Althans, Jr.	3557	Inactive
Carlos A. Alzate	22978	Inactive
Carol Coleman Andrews	24338	Inactive
James Gerard Arbour	12840	Inactive
Jody Alan Arceneaux	25047	Inactive
Ann Oglesby Ault	18866	Inactive
Cynthia Pearson Avin	25642	Inactive
Catherine Ann Ayo	18158	Inactive
Wayne M. Baquet	21305	Inactive
Shanna Husser Bass	24629	Inactive
Jack Allen Batson	2289	Inactive
Kathleen E. Bauer	6295	Inactive
Paul David Beason	26256	Inactive
Mark Robert Becker	22499	Inactive
Robert L. Belk	18114	Inactive
Janet Rowe Berry	11188	Inactive
Erik John Billet	26897	Inactive
Angela Blankenship Billiot	23610	Inactive
Craig M. Black	26259	Inactive
Patti Joyner Blenden	17241	Inactive
Deborah Henderson Bogantes	19242	Inactive
Charles O. Bolt	11978	Inactive
Teresa S. Bowman	25504	Inactive
Larry Allen Breaux	18165	Inactive
Ralph Owen Brennan	11156	Inactive
James Allen Brignac	7460	Inactive
Edie Seymour Broussard	20876	Inactive

Heidi Schmidt Brown	20776	Inactive
Tiffany Norman Brown	25421	Inactive
Kathryn Ann Lewis Browning	9214	Inactive
Kenneth P. Buchta	19715	Inactive
Marilyn Wartelle Burch	17876	Inactive
Patrick Parnell Burns, Jr.	7465	Inactive
John Daigle Butler	3325	Inactive
George Leo Caballero	10332	Inactive
A. Stuart Cagle, Jr.	21103	Inactive
Fernando Scherrer Caillet	27715	Inactive
Owen Joseph Callahan, Jr.	18243	Inactive
Michelle A. Canerot	21778	Inactive
Mildred Square Carrethers	12775	Inactive
Howard Daniel Carroll	1521	Inactive
William Ronald Carter	23425	Inactive
Cherie Pellerin Cazenavette	17064	Inactive
Kenneth Robert Chatelain	16975	Inactive
John Hunter Chavanne	9670	Inactive
Brenda Kingston Christiansen	16790	Inactive
Kathleen Zeller Clark	19724	Inactive
Thomas Morris Clark	8756	Inactive
Thomas Joseph Clooney, III	14970	Inactive
Sheryl Denise Collins	21787	Inactive
Jean B. Cortina	19732	Inactive
Byron Gregory Cummings	17676	Inactive
Yaser Yasin Darwish	20439	Inactive
Gabriel Milton Daspit, Jr.	14131	Inactive
Elizabeth Boozer Davis	18676	Inactive
Lina M. Dedeaux	18175	Inactive
Mary Lou Denenea	15978	Inactive
Darrel Lee Dias	16499	Inactive
Karen C. Doiron	20713	Inactive
James R. Douglas	1564	Inactive
Amanda Hope Downey	24738	Inactive
Andrew N. Duhon	15922	Inactive
Nancy C. Eisenmenger	20233	Inactive
Mary Ball S. Ellett	14139	Inactive
Marla Pelt Elliott	19842	Inactive
Virginia Carmouche Emory	17665	Inactive
Sylvia Robertson Fallin	19995	Inactive
Kristen Nicole Fluker	27656	Inactive
Huward Paul Fontenot	19754	Inactive
Paul Yancy Forsyth	10820	Inactive
Stephen Joseph Foster	13812	Inactive
David Jerome Francis	17277	Inactive
Patrick Brian Funk	24739	Inactive
Joseph Patrick Gallagher, III	15505	Inactive
John L. Gartin	16881	Inactive

Johnny J. George	15990	Inactive
Patricia Sanders Giesler	21000	Inactive
Paula McGartlin Gigoux	22317	Inactive
Carolyn Eley Golding	27515	Inactive
Jean-Guy Goyette	23917	Inactive
Peter Michael Graffagnino	17697	Inactive
Milton Gregory Graugnard	17698	Inactive
Deborah Tschirhart Hakert	15418	Inactive
David Andrew	19289	Inactive
Whittney Quinn Harper	11710	Inactive
Kathie Reems Harrell	16793	Inactive
Charles Wesley Hart, Jr.	23964	Inactive
Vickye Harvey	16447	Inactive
David L. Hatch, Jr.	1668	Inactive
Randall Louis Haydel	15243	Inactive
Michael Paul Hebert	19535	Inactive
John Lyle Henchy	15523	Inactive
Finley Lee Hilliard	6213	Inactive
Louis J. Hoerner, Jr.	21596	Inactive
William D. Hoffman	11697	Inactive
Gregory Alan Hopper	19786	Inactive
Robert E. Hornick	18192	Inactive
Cranson Paul Horst	23831	Inactive
Clayton Thomas Hufft	23267	Inactive
Denise A. Hurstell	23662	Inactive
John Tolbert Hutchens	1592	Inactive
Sylvia Meyer Kapp	18325	Inactive
Ralph Joseph Keir	19794	Inactive
Tom B. King	8771	Inactive
Andre' L. Lacour	22350	Inactive
Russell Wickliffe Lambert, III	21608	Inactive
John Bernard Latchford	11211	Inactive
Shirley Juneau Laurent	18031	Inactive
Johnny J. LeBlanc	16553	Inactive
Gordon S. LeBlanc, Jr.	19559	Inactive
Randall Charles LeJeune	14173	Inactive
Cory Jude Leonard	23071	Inactive
Patrice Dastugue Lill	20729	Inactive
Joseph Liss	15551	Inactive
Debra Jean Lunn	16937	Inactive
Regina T. Lynch	24192	Inactive
Eugene Doyle Maillet	16865	Inactive
Edward James Manix, Jr.	14180	Inactive
Gina Baraldi Martin	22985	Inactive
Wayne M. Martin	19320	Inactive
Lorraine Sue Mayer	17320	Inactive
David E. McAllister, Jr.	18322	Inactive
Jo Ann McGee	17520	Inactive

Lee Ezekiel McLendon	13589	Inactive
Claire A Lemaire-McNabb	20491	Inactive
Donald Mark Meltzer	17842	Inactive
Lori Diane Miller	23303	Inactive
Emmett Leon Mitchell, III	8394	Inactive
Philip Montelepre	20969	Inactive
Kyle Alan Montero	21899	Inactive
David R. Montgomery	15368	Inactive
Laura Field Nelson	22239	Inactive
Lori A. Neupert	20357	Inactive
Frederick Anthony Newman	6254	Inactive
Christine Hanh Nguyen	22867	Inactive
Michelle Callais Nuss	20752	Inactive
Thomas Gerard Nuttli	27294	Inactive
Rene Dennis Ordogne	10839	Inactive
Brett J. Parent	16028	Inactive
Lonnie August Parker	22873	Inactive
Eugene Milton Parrish	5228	Inactive
Kalpana Patel	20518	Inactive
John Wayne Pearce	13600	Inactive
Jose' Antonio Penabaz	15905	Inactive
Edward Samuel Peterson, Jr.	18343	Inactive
Julie R. Peterson	17925	Inactive
Patricia E. Pine	7055	Inactive
Jeffrey Boyd Porter	18406	Inactive
Daniel James Prados	18352	Inactive
Bettina Michelet Pressler	20524	Inactive
Steven Leroy Pursley	16076	Inactive
Judy Kay Pyeatte	25653	Inactive
Edward William Rafferty	23864	Inactive
Gregory Harrison Ramirez	22885	Inactive
Louis Anthony Raspino, Jr.	9659	Inactive
Rick Stephen Rees	15070	Inactive
Kenneth Joseph Retif	16277	Inactive
Earl Cyril Reynolds	14865	Inactive
Jerry Grafton	7659	Inactive
Rhonda Jungles Richters	20638	Inactive
Charles E. Riels	12696	Inactive
Mark Randall Robinson	22400	Inactive
Dorothy Moos Rogers	20088	Inactive
Alice Marie Ross	18359	Inactive
Samuel Evans Sansing	20091	Inactive
Clinton Curtis Schneider	19613	Inactive
Louis Gravois Schott	21937	Inactive
Wilfred Schwartz	2897	Inactive
Larry Wayne Seab	2898	Inactive
Connie M. Sexton	17627	Inactive
Melissa Richard Shaw	24519	Inactive

Gayle L. Singletary	19374	Inactive
Scott James Sklamba	14218	Inactive
Ralph Slaughter	18213	Inactive
Carol Squyres Smith	20548	Inactive
Michael Floyd Smith	19452	Inactive
Allyson Richard Snellgrove	20766	Inactive
Monica Sonnier	17920	Inactive
Cynthia Miller Spears	15706	Inactive
Mark Allen Stafford	18902	Inactive
David A. Stec	21948	Inactive
Athen Matthew Sweet	26301	Inactive
Gwendolyn Cuneo Theriot	18646	Inactive
Robert Daniel Theriot	12913	Inactive
Renee' Hargrave Thevis	18647	Inactive
W. Howard Thompson	18215	Inactive
Michael Anderson Topham	24024	Inactive
Jeremy Lane Trahan	22420	Inactive
James Albert Tramonte	11041	Inactive
Peter Andrew Truxillo	17408	Inactive
Jeanette L. Tully	10848	Inactive
Barbara Ann Weiss	19411	Inactive
Michael Robert Welch	18390	Inactive
Roger K. White	10450	Inactive
Semmes Raphael White	28433	Inactive
Lonna Y. Willingham	22959	Inactive
Eric Martin Wingerter	17381	Inactive
Elizabeth Pushker Wolfson	21163	Inactive
Hang Fun Wong	21021	Inactive
William Daniel Zollinger	3868	Inactive
Vincent C. Brenner	10268	Retired
Dorrell Jarrell Brister	15022	Retired
Henry Leon Burns	7711	Retired
Patrick Anderson Casey	12186	Retired
Joseph Robert Danos	16187	Retired
Donna Schellhaas Exnicios	16042	Retired
Steven Jay Hartmann	18010	Retired
Bruce W. Melder	15366	Retired
Leo Lucas Scalisi	11716	Retired
Kathleen Louise Smith	15733	Retired
Leigh A. Traverse	12182	Retired
Douglas Patrick Trick	18149	Retired

**B. Reinstatements of Certificates / Inactive Status That Expired March 2019
Same Year Reinstatements (140) Total: (76) Active; (62) Inactive Status;
(2) Retired**

The Executive Director informed the Board the following CPAs and CPA Inactive Status or Retired Registrants with expirations on March 1, 2019, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations.

Name	Credential Number	Certification Status
Raymond L. Abraham	21749	Active
Emilio F. Alvarez	B13085	Active
Ann Thibodeaux Anderson	23359	Active
Robert Paul Apple	27167	Active
Donna Lea Arabie	15693	Active
Jennifer D. Bittinger	27929	Active
Thomas Kittrell Black, Jr.	2881	Active
Sonny Matthew Blanchard	28121	Active
Melissa Eubanks Bosch	22081	Active
Barney Jude Breaux	22515	Active
Rebecca Leonard Breaux	23844	Active
Tracye L. Browning	26423	Active
Anthony Lawrence Bunting	19964	Active
Allison Bourgeois Burke	24854	Active
Jerry Dean Carlisle	8350	Active
Laurie Colvin Carriere	24692	Active
John Scott Christian	S26267	Active
Louis B. Chryssoverges	20887	Active
Susan Davis Chustz	16868	Active
Marjorie R. Corcoran	11689	Active
Derrick Adolph Cyprian	20834	Active
Brian Edward Dale	25320	Active
Michael Rocky Dotson	27755	Active
Herschel Doy Dugan, Jr.	20685	Active
André Nicole Duhé	27142	Active
Monique Miller Fisher	25316	Active
Brianna K. Gibson	28396	Active
K. Justin Gibson	22811	Active
Mark Ellis Gilliam	17264	Active
Rosary Hymel Guillot	21837	Active
Paula C. Haydel	21791	Active
Ronald Ernest Hogan	B20610	Active
Bonnie Square Jackson	17463	Active
Angelle Judice	21109	Active
Robert Wade Kimbro	16944	Active
Karen Marionneaux Landry	22583	Active
Veronica Lyn LeBleu	25279	Active

Barry Gerald Lee	22359	Active
Clair Greer Leger	24650	Active
Carrie Frances Lewis	25044	Active
Debra White Lockwood	13599	Active
William Daniel McCaskill	20741	Active
Scott Anderson McConnell	21624	Active
Tina Ann Meilleur	23301	Active
James Bruce Melohn	19083	Active
Rhonda Lee Meyer	24977	Active
Niloufer R. Mohamed	22139	Active
Francisco Nazario III	26255	Active
Lisa Ward Neely	23124	Active
Kevin Mark Neyrey	16024	Active
Kerry A. S. Parker	B21283	Active
Salvatore James Peraino II	26552	Active
Sonya Smith Pickens	23536	Active
John L. Piland	B25611	Active
William Eric Powers	18616	Active
Emile Louis Provos, Jr.	4954	Active
Lisa Meeks Reaves	24861	Active
Tiffany Cheree Robbins	27238	Active
Daniel E. Robinson	27054	Active
Sheila Savell	21935	Active
Rachel Elizabeth Scott	26787	Active
John David Sides	27239	Active
Robert Lewis Smith, Jr.	19140	Active
Corrie L. Sparks	26758	Active
Sarah Elizabeth Tanno	25955	Active
Roderick Paul Trahan	18654	Active
Robert L. Trahan	S25933	Active
E. Jessie Travis	B20825	Active
Amy Dell Tuminello	25672	Active
Michele W. Vignes	B20156	Active
Germaine Bagot Vorhoff	B18705	Active
Laura Ann Weinstein	21461	Active
Karl David Weisheit	20570	Active
Christopher Daniel Whelan	27683	Active
Colby G. Williams	25684	Active
Clifford Sidney Wright	8143	Active
Christopher Michael Abide	21295	Inactive
Jody Alan Arceneaux	25047	Inactive
Ann Oglesby Ault	18866	Inactive
Cynthia Pearson Avin	25642	Inactive
Catherine Ann Ayo	18158	Inactive
Wayne M. Baquet	21305	Inactive
Kathleen E. Bauer	6295	Inactive

Janet Rowe Berry	11188	Inactive
Deborah Henderson Bogantes	19242	Inactive
Larry Allen Breaux	18165	Inactive
Ralph Owen Brennan	11156	Inactive
Heidi Schmidt Brown	20776	Inactive
Marilyn Wartelle Burch	17876	Inactive
Owen Joseph Callahan, Jr.	18243	Inactive
Michelle A. Canerot	21778	Inactive
Mildred Square Carrethers	12775	Inactive
Cherie Pellerin Cazenavette	17064	Inactive
Kenneth Robert Chatelain	16975	Inactive
John Hunter Chavanne	9670	Inactive
Byron Gregory Cummings	17676	Inactive
Yaser Yasin Darwish	20439	Inactive
Elizabeth Boozer Davis	18676	Inactive
Karen C. Doiron	20713	Inactive
Andrew N. Duhon	15922	Inactive
Marla Pelt Elliott	19842	Inactive
Patrick Brian Funk	24739	Inactive
Johnny J. George	15990	Inactive
Patricia Sanders Giesler	21000	Inactive
Paula McGartlin Gigoux	22317	Inactive
Barry Stephen Gurievsky	16530	Inactive
John Lyle Henchy	15523	Inactive
Louis J. Hoerner, Jr.	21596	Inactive
William D. Hoffman	11697	Inactive
Denise A. Hurstell	23662	Inactive
Andre' L. Lacour	22350	Inactive
Gordon S. LeBlanc, Jr.	19559	Inactive
Claire A Lemaire-McNabb	20491	Inactive
Cory Jude Leonard	23071	Inactive
Joseph Liss	15551	Inactive
Regina T. Lynch	24192	Inactive
Donald Mark Meltzer	17842	Inactive
Lori Diane Miller	23303	Inactive
Philip Montelepre	20969	Inactive
Kyle Alan Montero	21899	Inactive
Laura Field Nelson	22239	Inactive
Thomas Gerard Nuttli	27294	Inactive
Edward Samuel Peterson, Jr.	18343	Inactive
Daniel James Prados	18352	Inactive
Rick Stephen Rees	15070	Inactive
Charles E. Riels	12696	Inactive
Mark Randall Robinson	22400	Inactive
Alice Marie Ross	18359	Inactive
Clinton Curtis Schneider	19613	Inactive

Melissa Richard Shaw	24519	Inactive
Mark Allen Stafford	18902	Inactive
Athen Matthew Sweet	26301	Inactive
W. Howard Thompson	18215	Inactive
Jeremy Lane Trahan	22420	Inactive
Michael Robert Welch	18390	Inactive
Lonna Y. Willingham	22959	Inactive
Eric Martin Wingerter	17381	Inactive
Elizabeth Pushker Wolfson	21163	Inactive
Hang Fun Wong	21021	Inactive
William Daniel Zollinger	3868	Inactive
Dorrell Jarrell Brister	15022	Retired
Leo Lucas Scalisi	11716	Retired

VI. CPA EXAMINATION

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

Q1 2019 – Exam passage statistics for Q1 2019 were not received in time to present at the meeting.

Q4 2018 – 518 sections; 424 candidates (1.22 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed	66	51.97 %	54	56.84%	46	38.98%	94	52.81%
Failed	<u>61</u>		<u>41</u>		<u>72</u>		<u>84</u>	
	127		95		118		178	
<i>National pass rate</i>		48.54%		60.13%		44.57%		50.16%

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

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

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

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

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

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed	52	50.6%	45	59.2%	35	37.9%	50	56.8%
Failed	<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%

B. Candidates Passing Examination Sections – Q1 2019 window (40)

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

Name**Nischal Adhikari****Kaleb Andrepont****Alexis Benoit****Ryan Berger****Sequoria Bryant**

Leigh Camp

Damie Catron

Nicholas Condon

Jacob Daly

Stephen Dieck**Hayden Dominique**

Austin Falk

Zachery France

Natalie Gary

Name

Gabrielle Karam

Stephanie LaBorde

Megan Lato

Matthew Lay

Daniel Lorrain

Megan Lynch

James Meaux

Phillip Mixon

Charles Olivier

Ashley Paul Bernard

Lauren Phillips

John Pickett

Amy Rea

Victoria Rushing

Jillian Hayes
Adam Hebert
 James Hogue
 Svetlana Inculet
 Derek Jett
Gregory Justus

Taylor Serrette
Leonard Southerland
 Andrew Spoto
 James Vorhoff
Deborah Wickham
Elizabeth Zimmer

BOLD = Each section passed on first sitting

C. Request for Approval of Community College Credits to Meet 150-hour Requirement

Ms. Shannon Kelly submitted a request to the Board for approval of community college credits at Delgado Community College. She has a degree from Loyola in business administration (marketing) and will be returning to Loyola to obtain additional hours required to sit for the CPA Exam. She requested Board approval of the following 3 semester hours at Delgado Community College toward the 150-hour requirement for licensing:

- ACCT 222 - Computerized Accounting Using Quickbooks (3 semester hours)

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

Upon motion by Mr. Bergeron, seconded by Mr. Hazel the Board approved acceptance of the completion of ACCT 222 – Computerized Accounting Using Quickbooks from Delgado Community College totaling 3 semester hours, as requested by Ms. Kelly for pre-approval to be used toward the 150-semester hour requirement. Mrs. Lowe-Ardoin was absent.

D. Elijah Watt Sells Award for 2018

For the third year in a row, the Board was contacted by NASBA for permission to release contact information on a CPA exam candidate to the American Institute of CPAs (AICPA) because a Louisiana candidate had been chosen to receive the Elijah Watt Sells Award for 2018. The annual award program was established by AICPA in 1923 to recognize outstanding performance on the Uniform CPA Examination and is given to CPA candidates that have passed the examination with a cumulative average score above 95.5 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 February 2019 for the purpose of recognizing the candidate's achievement.

The AICPA issued a press release on April 11, 2019 announcing the winners of the 2018 Elijah Watt Sells Award. The Board congratulated Anthony Salazer of

Louisiana for being awarded the Elijah Watt Sells Award for 2018. On behalf of the Board, the Chair will send a letter of congratulations.

E. Request Permission to Sit for CPA Exam Pending Completion of Commercial Law Course

Mr. Kevin Merrell submitted a request to the Board concerning his ineligibility to sit for the CPA exam in Louisiana because he was missing 3 semester hours of commercial law.

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

Upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted, the Board approved Mr. Merrell's request to sit for the exam and "hold" his exam scores until he completes the required commercial law course. Mrs. Lowe-Ardoin was absent.

F. Request for Extension of Exam credit for AUD and REG

Mr. Christopher Rusck requested a one quarter extension of his two expired exam credits due to personal hardship.

Mr. Rusck's request and supporting documents were provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board unanimously denied Mr. Rusck's request for extension of AUD and REG by one testing window to 6/30/19. Mrs. Lowe-Ardoin was absent.

G. CPA Examination Fees

The Board's office received correspondence from the AICPA and NASBA regarding CPA examination fees. Beginning January 1, 2020, Prometric's hourly fee of \$20.57 and security fee of \$6.12 are scheduled to increase to \$20.94 and \$6.23 respectively. AICPA and NASBA do not anticipate a fee change for 2020 or 2021.

The correspondence was provided for the Board's review.

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

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

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

1. Current CPA Applicants (Passed Exam After June 1999) (49)

Name	Certificate Number	License Issue Date
Darren J. Cardinale	28765	1/22/2019
Kenneth Daniel Garraway	28766	1/22/2019
Ronald Joseph LaCombe	28767	1/22/2019
Tani John Budde	28769	1/23/2019
Merranda Houghton Meades	28770	1/23/2019
Lindsey Leigh Quillin	28771	1/24/2019
Chad Norman Moncrief	28772	1/28/2019
Mia Kade Quebedeaux	28773	1/28/2019
Drew Marcel Ferguson	28774	2/05/2019
Alejandro Armando Mendez	28775	2/05/2019
Zachary David Davies	28776	2/05/2019
Svitlana Johnson	28777	2/05/2019
Erin Harold	28778	2/05/2019
Hannah Josephine Beiser	28779	2/06/2019
Alisha Plauché Templet	28780	2/06/2019
Seth Robert Angelico	28781	2/06/2019
Dragana Colic Moran	28782	2/20/2019
Kraig Jay Cason	28783	2/20/2019
Alexander Ian Hetherington	28784	2/20/2019
Molly Shannon Fontenot	28785	2/20/2019
Michelle Lynn Berger	28786	2/20/2019
Melanie Theresa Jackson	28787	2/20/2019
Kirstin D. Mayet	28790	2/21/2019
Brock Morgan Bonin	28791	2/21/2019
Vickie A. Guidry	28792	2/21/2019
Cameron Scott Landry	28797	2/24/2019
Christina Elizabeth Hodson	28798	2/24/2019
Christie Lauren Loughnane	28799	2/25/2019
Brandon Anthony LeBlanc	28800	2/25/2019
Brooke Donaldson Gros	28801	2/25/2019
Helen A. Choi	28803	2/25/2019
Madelyn Claire Ledoux	28804	2/25/2019
Amanda Marguerite Parker	28806	2/25/2019

Michael Gerard Hymel, Jr	28807	2/26/2019
Jade Fontenot Artigue	28808	3/21/2019
Erica W. Greenwood	28809	3/21/2019
Eban Jude Broussard	28811	3/21/2019
Gabrielle Elizabeth Karam	28813	3/21/2019
Lauren Hixson Phillips	28814	3/21/2019
Robert Charles Borel	28815	3/21/2019
Jacob Daniel Rosenfeld	28816	3/21/2019
Kaleb Blake Andrepont	28817	3/22/2019
Margaret Amanda Eggers	28819	3/22/2019
Karlencia Raileen Calvin	28820	3/22/2019
Eduardo Andrés Ricks	28821	4/08/2019
Mary Elizabeth Pursell	28822	4/08/2019
Shelley Campione Guillory	28823	4/08/2019
Andrew Blevins Walker	28824	4/08/2019
Taylor Danielle Serrette	28825	4/08/2019

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

Name	Certificate Number	License Issue Date
Lisa Leingang Mills	17146	01/23/2019
Greg John Harbourt	20011	02/24/2019

B. Reinstatements of Prior Actives (Licenses) by Executive Director (8)
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. Langley, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B): (Mrs. Lowe-Ardoin was absent.)

Name	Certificate No.	Active Certification Reinstatement Date
Efleda De La Cruz Castillo	23795	1/22/2019
Benjamin George Tombaugh	23881	1/22/2019
Christopher Bryan Coyle	24535	2/06/2019
Michelle Daigle Garbiras	24638	2/21/2019

Amy Primeaux Guiberteau	23863	2/25/2019
Margaret Landeche McCloskey	15728	2/25/2019
Jeffrey Rael Singer	27282	2/25/2019
Jason Walker Patterson	24084	4/09/2019

**C. Reinstatement of Prior Actives (Licenses) to Inactives by Executive Director
Prior Year Reinstatement (0)**

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

There were none since the last Board meeting.

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

The following CPAs have never been actively licensed, elected not to renew their Inactive certificate, and recently submitted applications to reinstate to inactive status. The Executive Director evaluated the applications and reinstated the CPA Certificates, subject to ratification by the Board.

There were none since the last Board meeting.

E. Approval of Reciprocal Certificates Issued by the Executive Director (11)

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

Upon motion by Mr. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item E): (Mrs. Lowe-Ardoin was absent.)

Name	Certificate No.	Issue Date	Original State
Candace Marie Cutbirth	S28768	1/22/2019	TX
Matthew Waite Coumes	S28788	2/20/2019	GA
Jason Todd Catt	S28789	2/20/2019	MS
Angelina Rose Vecchioni-Hemken	S28793	2/21/2019	VA
Mary Elizabeth Marshall	S28794	2/21/2019	SC
Andrea Elizabeth McLaren	S28795	2/21/2019	MO
Joanne Kuong	S28796	2/21/2019	NY
Julie H. Selleck	S28802	2/25/2019	MS
James Hunter Powell	S28805	2/25/2019	NC
Thomas D. Elliott, Jr.	S28812	3/21/2019	OK
Lisa Ann Anderson	S28818	3/22/2019	NY

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

The following individual submitted a Transfer of Grades application for a Louisiana Certificate. The Executive Director evaluated the application and the applicant's experience and issued a CPA Certificate, subject to ratification by the Board.

Upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following CPA Certificate (Item F): (Mrs. Lowe-Ardoin was absent.)

Name	Certificate No.	Issue Date
Berta Galicia	28810	3/21/2019

G. Determination on Verification of Experience by Family Member

James Clayton Vorhoff passed the Uniform CPA Exam in January 2019 and is now applying to be a Licensed CPA in Louisiana. Mr. Vorhoff submitted an application package; however, the experience verification letter was from his step-mother, Germaine Bagot Vorhoff.

His application was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mr. Langley the Board approved the experience verification by a family member for James Clayton Vorhoff to become a licensed CPA in Louisiana. Mrs. Lowe-Ardoin was absent.

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

Mr. Steven Croft submitted a request for waiver of the complete experience requirement to reinstate his Inactive CPA Certificate to an Active status.

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

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh the Board approved Mr. Croft's request to waive one (1) month (of the required twelve months) of verified work experience needed to reinstate his Inactive Certificate to an Active status due to his extensive work history. Mrs. Lowe-Ardoin was absent.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES**A. Expirations due to Non-Renewal (79)**

The Executive Director informed the Board the following firms failed to renew their CPA Firm Permit registration for 2019, and accordingly, were notified by mail on March 1, 2019 their Firm Permit registration had expired. Their firms were removed from the Board's roll of registered firms with valid Permits.

Name	Firm Permit No.
Adegoke Okunade, CPA	4738
Angela Bitner, CPA	4508
Anita Wagley Mitchell, CPA	5228
Aucoin, Sanchez, Hall & Cox, Ltd., APAC	818
Baldwin Advisory Services, LLC	4775
Barry Lee, CPA, APAC	3742
Benham Cherry Company, P.C.	5059
Bonnie S. Jackson, CPA, LLC	2638
Bosch & Statham, LLC	4947
Brandon D. Holleman, CPA	5433
Brett G. Hunt, CPA	5464
Cara C. Strickland, CPA	3911
Charles Peter Stiebing III, CPA	1670
Courcelle Consulting, LLC	4584
D. Stephen LaPlace, CPA	1480
David W. Aucoin, CPA, APAC	3732
Dennis A. Newman, CPA	162
Don Le, CPA, APAC	4854
E.F. Alvarez & Company, P.A.	5139
Eugene Francis Sanchez, CPA	2712
Fuselier CPA LLC	5461
Gene Moore, CPA, APAC	2302
Heather M. Jayson, CPA, LLC	5369
Henderson & Godbee, LLP	5344
Huval & Melancon, LLC	5281
Ivan Alvarez CPA LLC	5350
J. R. Edwards & Associates, LLC.	4030
James M. Fiorenza, CPA	4189
Jennifer Derousselle, CPA, LLC	4544
Joan Saucier Ducote, CPA	1077
John S. Rozier, IV, CPA A Professional Accounting LLC	5269
John Walter Dean, CPA	1073
Judy E. Moncrief, CPA	4616
K. Justin Gibson, CPA, LLC	1776
Kathleen Dorinda Knight, CPA, APAC	4028
Keith E. LeBlanc, CPA	2723
Larry W. Douglas, CPA	4065
Laura W. Jones, CPA	3897

Lawrence C. Conner, CPA	1282
LCS&Z, L.L.P.	5270
Linda Hite Lulue, CPA	4917
Louis B. Bucher, Jr., CPA, APC	3795
Lovell & Company, CPAs, APC	1015
M. Bergeron & Company, CPAs, LLC	4422
Marjorie L. Scaglione, CPA, MBA, CGMA, LLC	5374
Martin L. Chehotsky, CPA ²	5110
Matthews, Beaty & Company, CPAs, LLP	4552
Melton & Melton LLP	4670
Michael P. Glennon, CPA	2807
Mitchell & Titus, LLP	4553
Nancy Louise Decuers, CPA, APAC	1074
NDB Accountants & Consultants LLP	4692
Needles & Associates, LLC	3995
Patricia Basford, CPA	5326
Patrick L. Marks, CPA	1511
Paul Thomas Gariepy, Jr., CPA	1367
Percy M. Alexander, Jr., CPA	2262
Person CPA Group, Inc	1582
R. Scott Stephenson, CPA, LLC	5066
Randall W. Fisher CPA PC	5163
Richard W. Keith, CPA, APAC	3243
Rick J. LeBlanc, CPA	2469
Ronald H. Dawson, Jr.	1072
Roy L. Austin, CPA	3980
RT Mallard, CPA	5357
S&P CPAs PLLC	5201
Samuel B. Patterson, CPA	4201
Sheryl M. Brady, CPA, LLC	4810
Shonsey, Placke, Maruska & Stava, P.C.	5335
Singer & Associates, P.C.	3892
Stephanie H. Trahan, CPA	4653
The Dupuy CPA Firm, LLC	4140
Theobald, Demahy & Co., PC	961
Tonilyn R. Guidry, CPA, LLC	5207
Vincent Slagel, CPA	1655
Weissborn & Garic, CPAs	649
William C. Miller, CPA	5328
Young & Bell, ACCPAs	2230
Zachary Tucker, CPA	5410

² Mr. Chehotsky passed away in 2018.

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2019 (20)
Same Year Reinstatement**

The Executive Director informed the Board the following Firms with expirations of March 1, 2019, reinstated their Firm Permit registrations.

Firm Name	Firm Permit No.	Reinstatement Date
K. Justin Gibson, CPA, LLC	1776	3/14/2019
David W. Aucoin, CPA, APAC	3732	3/15/2019
J. R. Edwards & Associates, LLC.	4030	3/15/2019
Jennifer Derousselle, CPA, LLC	4544	3/15/2019
Joan Saucier Ducote, CPA	1077	3/15/2019
Lovell & Company, CPAs, APC	1015	3/15/2019
Matthews, Beaty & Company, CPAs, LLP	4552	3/15/2019
Melton & Melton LLP	4670	3/15/2019
Nancy Louise Decuers, CPA, APAC	1074	3/15/2019
Person CPA Group, Inc	1582	3/21/2019
Ronald H. Dawson, Jr.	1072	3/21/2019
Kathleen Dorinda Knight, CPA, APAC	4028	4/01/2019
M. Bergeron & Company, CPAs, LLC	4422	4/01/2019
Tonilyn R. Guidry, CPA, LLC	5207	4/01/2019
Barry Lee, CPA, APAC	3742	4/08/2019
Courcelle Consulting, LLC	4584	4/08/2019
Gene Moore, CPA, APAC	2302	4/08/2019
Bosch & Statham, LLC	4947	4/11/2019
Eugene Francis Sanchez, CPA	2712	4/11/2019
Young & Bell, ACCPAs	2230	4/17/2019

C. CPA Firm Permit Applications, Reinstatements & Name Changes

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

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

1. New Firm Permits (30)

Firm Name	Firm Location	Firm Permit No.	Issue Date
Norton Accounting Services, LLC	LA	5470	1/23/2019
Tanguis Accounting Services, LLC	LA	5471	1/23/2019
Christina Hidalgo, CPA, LLC	LA	5472	1/23/2019

John R. Page, Ph.D., CPA, Consulting Accountant	LA	5473	1/23/2019
Peter C. Borrello, CPA	LA	5474	1/23/2019
Adkins CPA	LA	5475	1/23/2019
Daniel J. Pritchard CPA	LA	5476	1/23/2019
Donna P Gauthier CPA	LA	5477	1/23/2019
Watson Accounting & Tax Services LLC	LA	5478	1/23/2019
J. Robins CPA LLC	LA	5479	1/23/2019
Smalls Certified Public Accounting	LA	5480	1/23/2019
Laura Christopher, CPA Tax and Accounting Services, L.L.C.	LA	5481	2/20/2019
Thomas H Sanders III LLC	LA	5482	2/20/2019
Deborah I. Moran, LLC	LA	5483	2/20/2019
Amy N. Varnado, LLC	LA	5484	2/20/2019
Broughton Consulting & Accounting Services	LA	5485	2/20/2019
Pear CPA LLC	LA	5486	2/20/2019
Erin Melancon, CPA, A Professional Accounting Corporation	LA	5487	2/20/2019
Hausknecht Accounting LLC	LA	5488	2/20/2019
A Schmitt LLC	LA	5489	2/20/2019
Spence Girouard CPA LLC	LA	5490	2/22/2019
Girouard, Melancon & Associates, LLC	LA	5491	2/22/2019
Steve Gardes, CPA	LA	5492	2/22/2019
Kimberly Clark CPA LLC	LA	5493	2/24/2019
Kathlyn E. Booth CPA, L.L.C.	LA	5494	2/24/2019
Steven C. McKay, CPA A Professional Accounting LLC	LA	5495	3/21/2019
Robert Gowan, CPA, LLC	LA	5496	3/21/2019
Elizabeth Price Lafargue CPA LLC	LA	5497	3/21/2019
Huner, Murret & Shipp, LLC	LA	5498	3/21/2019
Anderson Certified Public Accountant LLC	LA	5499	4/08/2019

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
D.E. Dought, CPA	LA	4950	1/18/2019
James E. LaPorte, CPA	LA	1115	3/12/2019
Kendal R. Turner, CPA Accounting and Consulting, LLC	LA	5158	3/21/2019

3. CPA Firms – Change in Name or Legal Entity (11)

Firm Name	Firm Permit No.	Change	Issue Date
Louise C. Schreiner, CPA	1641	formerly Louise B. Schreiner, CPA	1/08/2019
Milly F. Everhardt, CPA, APLLC	4255	formerly Milly F. Everhardt, CPA (APAC)	1/18/2019
Copeland Weaver, L.L.C.	5052	formerly John E. Copeland, CPA, LLC	1/18/2019
David M. Glaviano CPA LLC	1373	formerly David M. Glaviano, CPA	2/06/2019
Jessica Blanchard, CPA, LLC	4335	formerly Jessica B. DuBois Acctg. Services, LLC	2/06/2019
Breaux & Breaux CPA, LLC	2136	formerly Kenneth Louis Breaux, CPA	2/12/2019
LeBlanc & Associates CPAs, LLC	0295	formerly LeBlanc Hausknecht, LLP	3/04/2019
Thomas, Cunningham, Broadway & Todtenbier CPAs	2024	formerly Johnson, Thomas & Cunningham, CPAs	3/04/2019
James E. LaPorte, CPA	1115	formerly James Edward LaPorte, CPA	3/15/2019
Trosclair CPA, LLC	5361	formerly Micah K. Trosclair, CPA	3/19/2019
Michelle Diaz CPA Inc.	5064	formerly Michelle Diaz, CPA, A Professional Accounting Corporation	4/01/2019

D. CPA Firms Retired or Canceled (26)

Firm Name	Firm Permit No.	Issue Date
Toby V. Besson, CPA	1209	Prior to LAA
Darla T. Brilli, CPA	1233	Prior to LAA
Debra S. Dahl, CPA	1297	Prior to LAA
Elaine Ann Erikson, CPA	1339	Prior to LAA
Jules Gilbert Graham, CPA	1380	Prior to LAA
Michael D. Helms, CPA	1413	Prior to LAA
Ruth Taylor Ramsey, CPA*	2495	Prior to LAA
Mark P. Harris, CPA, APAC	3236	Prior to LAA
Jerry L. Heck, CPA	3311	Prior to LAA
Barry S. Gurievsky, CPA	3557	Prior to LAA
Knutte & Associates, P.C.*	3816	Prior to LAA
Almich & Associates an Accountancy Corp.*	3954	2000
Ronald J. Alford, CPA	3983	2001
Ann M. Scheuermann, CPA	4066	2001
Lori C. Rabito, CPA	4103	2002
Terrel Patrick Dressel, CPA, APC	4206	2003
Mark A. Charles, CPA, LLC	4308	2003
Brandi K. Lambert, CPA	4348	2004
Joseph V. Wilson III	4543	2006

Marty W. French, CPA (A Professional Corporation)	4715	2008
Steven Jospeh Menard	4759	2009
Hill & Jordan, CPAs, LLC*	4892	2010
Jacey Blanchard, CPA	4898	2011
JL Payne, CPA, A Professional Accounting Corporation*	5042	2012
Sutton Frost Cary LLP*	5247	2015
Roosevelt Johnson, Jr., CPA, P.C.*	5324	2016

*Out of State Firms (7)

E. Firm Permit Name Requests

Mr. Kim Ernest Stanton sent a request to the Board for consideration and approval of his proposed firm name: South Pass Consulting LLC.

His request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel the Board, by a vote of 5 to 1, approved the firm name South Pass Consulting LLC, but only with a signed practice restriction agreement that no attest services will be offered by the firm. Mr. Langley voted no and Ms. Lowe-Ardoin was absent.

F. Peer Review Items

1. Peer Review Oversight Committee (PROC) Reports

Individual reports from the first quarter submitted by PROC Members on the AICPA Peer Review Program administered by the Society of Louisiana CPAs were provided for Board review.

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

Peer Review Oversight Committee Report					
(reported below by calendar year of Peer Review Meeting)					
	2019	2018	2017	2016	2015
Engagement Reviews	29	66	62	100	83
Pass	16	39	37	79	57
Pass w/def.	6	9	9	5	15
Fail	7	18	16	16	11
System Reviews	25	62	52	59	103
Pass	23	46	45	51	90
Pass w/def.	1	10	6	4	10
Fail	1	6	1	4	3
Grand Total	54	128	114	159	186

Approved by Technical Reviewer					
Engagement Reviews - Pass	17	33	39	15	

No. PROC meetings during calendar year	2	11	11	9	9
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3. **Report on Selected Staff Activity Stemming from Peer Reviews**

	Since 1/17/2019 (previous Board Meeting)	Calendar Year Jan. 2019	Calendar Year Jan. 2018	Calendar Year Jan. 2017	Calendar Year Jan. 2016	Calendar Year Jan. 2015
# Practice Restrictions	0	0	1	3	0	5
# Extensions	1	1	9	16	8	5
# Year End Changes	1	1	3	4	2	5
# First Fail Letters	0	2	30	18	12	18

IX. 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.

B. Meal Reimbursement Request

The Division of Administration approved the Board's November 2018 request for meal reimbursement, to board members and staff when dining with board members, of up to the amount specified in the Louisiana Administration Code section (LAC 52:I.1703) used by the Board of Ethics for meal reimbursements excluding alcohol and related tax and tip. The current amount is \$61, and is reviewed and updated annually in July, rounded to the nearest whole dollar, when the Consumer Price Index moves up sufficiently.

The Board will need to make this request annually to the Division of Administration, regardless of whether the amount in the Louisiana Administration Code changes or not.

By motion of Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the Board authorized the Executive Director to request annual approval every July by the Division of Administration for meal reimbursement, to board members and staff when dining with board members, up to the amount specified in LAC 52:I.1703. Mrs. Lowe-Ardoin was absent.

X. CPE ITEMS**A. CPE Compliance for 2018 Report Year**

7,097 - Number of CPE forms received

329 - Number of CPE forms returned (4.6%)

106 – Deficient Ethics

153 – Incomplete form

54 – Minimum hours not met

14 – Did not use Board form/format

2 – Expired Prior Year

B. CPE Extensions 2018 Report Year - Update

At the November 2018 Board Meeting the Board adopted a standardized policy for CPE extension requests for the 2018 report year. Lisa Benefield was appointed Investigating Officer for determination in those matters.

As of 04/22/2019, the following extension requests had been received and/or approved:

135 - CPE Extension Agreements (30-day extension to January 31, 2019)
 40 - CPE Extensions requiring Consent Order (90-day extension)
17 - CPE Extensions not yet processed
 192 - Total of CPE Extension requests

C. Change to Inactive Status for Failure to Submit a 2018 CPE Reporting Form (18)

Eighteen (18) CPAs failed to submit their CPE Reporting form for the 2018 reporting period. These individuals were reminded via email in late-January, early March and mid-April that their CPE Reporting form had not yet been received. As a result, each individual below was notified via certified mail that their License status was changed to Inactive effective April 16, 2019 and they were provided with instructions on how to reinstate their license to an Active status.

Name	Certificate No.
Cassidy Marie Albarado	25693
Howard E. Dupuis	19014
Darrell K.B. Giles	25628
Karen J. Inman	25035
Dexter Joseph	23664
Heather Louise McLellan	25916
Kirth Matthew Paciera	14996
Angela Walker Pearson	22627
Francis Victor Porche , Jr.	12903
William Clayton Potter	08178
Patrick C. Powers	14198
Robert Lee Ramsey	08202
Dennis Lee Rigby	08820
Staci Taylor Ritchie	26650
Randall Lee Sansom	27521
Eric Peter Sella	16994
Dac Van Ung	21965
Christene Zagone	25378

D. Reinstatement of Certificate due to CPE Non-Compliance (0)

CPAs that were switched to Inactive for CPE Non-Compliance (above) reinstated their Certificate and submitted a completed CPE reporting form for 2018.

There were none since the last Board meeting.

E. Request to Waive 2018 CPE due to Medical Issues

Ms. Lisa Evans, CPA, Certificate No. 17992, submitted a request to the Board to consider waiving her 20 hours of CPE for the 2018 Reporting period due to multiple medical-related issues.

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

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley the Board approved Ms. Evans' request to waive her 2018 CPE requirement of twenty (20) hours. She will need to complete 60 hours of CPE in 2019, including 3 hours of Professional Ethics. Mrs. Lowe-Ardoin was absent.

F. Request to Waive 2018 CPE due to Medical/Personal Issues

Mr. Louis Lee, CPA, Certificate No. 24103, submitted a request to the Board to consider waiving his 20 hours of CPE for the 2018 Reporting period due to personal and health issues and health-related issues of his daughter.

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

The matter was deferred by the Board until the July 2019 meeting to obtain additional information in order to make a determination.

G. Request for Extension to Complete 2018 CPE due to Medical Issue

Mr. Paul Bryan Duncan, CPA, Certificate No. 23015, submitted a request to the Board asking for additional time past March 31, 2019 to complete his 2018 CPE due to surgery in 2018.

The written request and medical documentation were provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas the Board approved Mr. Duncan's request for an extension of his 2018 CPE requirements to April 30, 2019 with a Consent Order. Mrs. Lowe-Ardoin was absent.

H. Request for Texas Ethics Course to Satisfy 2018 Ethics Requirement

Mr. Mark Worthen, CPA, Louisiana Certificate No. 24041, lives and works in Texas and is a licensed CPA in both Louisiana and Texas. He submitted a request asking the Board to consider allowing his Texas Ethics course taken in February 2019 to count as timely taken in place of the Louisiana Ethics course that was required for 2018, without requiring a Consent Order or fine.

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

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron the Board approved Mr. Worthen's request to use his Texas Ethics course completed in February of 2019 to satisfy his 2018 Louisiana Ethics requirement without requiring a Consent Order or fine, and denied the request to waive his reinstatement fee to renew his license for 2019. Mrs. Lowe-Ardoin was absent.

I. Professional Ethics Update

Mr. Hazel advised that the Ethics Committee recommended 3 hours of Professional Ethics for the year 2020 be required by all actively licensed CPAs in order to renew their Louisiana license for 2021. The Committee also suggested that interested vendors prepare and offer a second course (or an alternative course) tailored to industry CPAs which focuses less on independence issues and more on scenarios found in private practice.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas the Board adopted the Ethics Committee recommendations that there will be a required Board – Approved Professional Ethics course of 3 hours to be completed in calendar year 2020. Mrs. Lowe-Ardoin was absent.

J. NASBA cpeauditservice

Ms. Saux reported that NASBA has rolled out its new CPE Tracking Service and transferred the 8 boards currently using the older version.

NASBA is looking for a commitment to start Louisiana as soon as September. Data is pulled from ALD to create accounts. NASBA has pledged to work with societies to provide electronic transfers for states that sign on.

There is no charge from NASBA. It will facilitate electronic reporting and assist CPAs with CPE tracking.

Staff would like to move forward with this – with voluntary participation of CPAs in 2019 and mandatory participation of CPAs effective 1/1/2020.

Pros – electronic entry and document upload/retention; CPA can see where they are at all times and compliance with Louisiana requirements; CPAs know when “sent”; board can better monitor compliance and audit quicker.

Cons – CPAs have another account and password; learning curve.

The Board agreed to utilize NASBA's service and had some questions for NASBA which staff will follow-up.

XI. NEW MATTERS**A. Renewal of Contracts for Current PROC Members**

Contracts for the PROC members for fiscal year July 1, 2019 – June 30, 2020 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, 2019 – June 30, 2020 fiscal year. All three previously expressed interest in continuing for another year.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas, the Board approved the contracts for the current PROC members for the fiscal year 2019 – 2020.

B. Legislative Bills

Ms. Saux reported that there were several bills in varying stages that board staff were following in the Regular Legislative Session for 2019 that will end in June.

Additionally, there were open items from last year's session, Act 655, Act 454 & rule making, which are being addressed.

Act 655 requires all Boards and Commissions that issue licenses, permits or certificates to include information on how to file complaints about actions or procedures of the Board on its website and in all correspondence addressed to any applicant or licensee. Ms. Saux will ensure Board compliance relative to the Act, and has added the following language, when appropriate, to Board correspondence:

In compliance with Act 655 of the 2018 Louisiana Regular Legislative Session, the Board gives notice to its licensees and applicants of their opportunity to file a complaint about actions or procedures of the board to one or more of the following organizations: The State Board of Certified Public Accountants of Louisiana, 601 Poydras Street, Suite 1770, New Orleans, LA 70130; (504) 566-1244; sitemaster@cpuboard.state.la.us; the Committee on House & Governmental Affairs, Louisiana House of Representatives, P.O. Box 44486, Baton Rouge, LA 70804; (225) 342-2403; h&ga@legis.la.gov; and/or the Committee on Senate & Government Affairs, Louisiana Senate, P.O. Box 94183, Baton Rouge, LA 70804; (225) 342-9845; s&g@legis.la.gov.

Act 454 requires the Board to conduct a Public Hearing; therefore, the Board set the date of the Public Hearing to Monday, July 15, 2019 at 9:00 a.m. Ms. Saux presented a draft notice and will have it published in the Louisiana Register as required.

Ms. Saux also reported that the Board will need to consider a rule change, which could take 9-12 months, regarding continuing testing. All proposed rule changes need to be submitted to the Occupational Licensing Review Commission (OLRC) before publication of the Notice of Intent (NOI) in the *Louisiana Register* and re-submitted before final publication. NASBA's Board of Directors approved continuous testing on the CPA Exam and expects nationwide approval by June 30, 2020.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS**A. NASBA Leadership and Committees**

The Board was reminded that NASBA sent out emails on March 5th and 7th seeking qualified leaders to join NASBA's Board of Directors and volunteers for NASBA committees. Deadlines are May 23, 2019 and May 3, 2019 respectively.

XIII. REPORTS ON CONFERENCES**A. 2019 NASBA Executive Director and Legal Counsel Conferences**

March 26-28, 2019
San Antonio, TX

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

XIV. FUTURE MEETING / CONFERENCE DATES**A. NASBA Eastern Regional Meeting**

June 11-13, 2019
Washington, DC

B. NASBA Western Regional Meeting (Includes Louisiana)

June 18-20, 2019
Salt Lake City, UT

Mrs. Hutchinson and Ms. Saux plan to attend.

C. NASBA 112th Annual Meeting

October 27-30, 2019
Boston, MA

XV. UPCOMING STATE BOARD OFFICE HOLIDAYS

May 27, 2019	Memorial Day
July 4, 2019	Independence Day

XVI. NEXT BOARD MEETINGS**A. Future Board Meetings**

Monday July 15, 2019 through Wednesday July 17, 2019 had been previously reserved for the July 2019 Board meeting. The Board's Public Hearing, as required by Act 454 of the 2018 Regular Legislative Session, will be held on Monday, July 15, 2019 at 9:00 a.m. If an administrative hearing is necessary, it will be held on Tuesday, July 16, 2019 at 9:00 a.m.

Thursday, November 14, 2019 through Friday November 15, 2019 was previously reserved for the November Board Meeting. If an administrative hearing is necessary, a date will be determined.

B. January 2020 Board Meeting

Thursday, January 16, 2020 through Friday, January 17, 2020 was reserved for the January Board Meeting.

XVII. EXECUTIVE SESSION MATTERS

In order to report on the status of compliance with Board Decisions and Consent Orders and status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on April 23, 2019 upon motion(s) made, as follows:

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron, the Board went into executive session on April 23, 2019 at 2:45 p.m. Upon motion by Mr. Langley, seconded by Mr. Bergeron, the executive session adjourned at 3:35 p.m.

XVIII. 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
Bobbie L. Howard, CPA – File No. 2017-27**

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

**B. Consideration of Consent Order
Mary Sue Stages, CPA – File No. 2017-30**

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

**C. Consideration of Consent Order
Kimpa Hayes Boyd – File No. 2018-69**

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

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

File No. 2018-19
File No. 2018-40
File No. 2018-85

File No. 2018-100

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

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

File No. 2017-43

File No. 2018-18

File No. 2018-73

File No. 2018-74

File No. 2018-79

File No. 2018-84

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board found no cause for action and officially closed the above files. Mrs. Lowe-Ardoin recused herself from voting on File No. 2017-43.

F. Request for Permission for Licensure – Felony Charge (Candidate #1)

After reviewing the information concerning a prior felony charge, upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 7-0, approved the candidate's request for application to allow licensure.

G. Request for Permission to sit for the CPA Exam – Felony Conviction (Candidate #2)

After reviewing the information concerning a prior felony conviction, upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 6-1, approved the candidate's request to sit for the CPA Exam. Mr. Bergeron voted no.

H. Request for Permission to sit for the CPA Exam – Felony Charge (Candidate #3)

After reviewing the information concerning a prior felony charge, upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 7-0, approved the candidate's request to sit for the CPA Exam.

I. Report on Board Costs and Fines Assessed and Paid

A report on the Board costs and fines that had been assessed and paid or unpaid was provided for the Board's information.

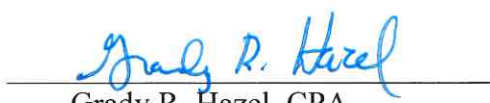
J. Acceptance of Reports

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas the Board unanimously accepted the reports made by each respective Investigative Officer on the status of their investigative files and other reports on status of matters provided by Board staff.

XIX. ADJOURNMENT**Tuesday, April 23, 2019:**

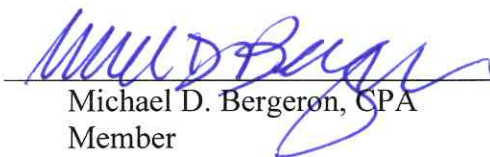
There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the meeting adjourned at 3:53 p.m. on Tuesday, April 23, 2019.




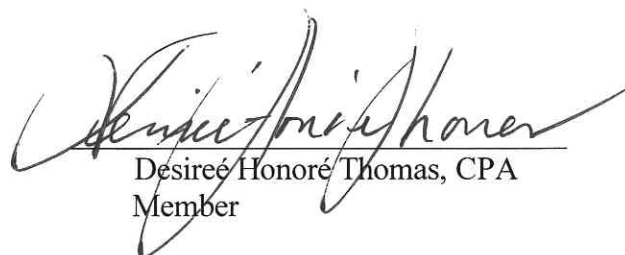
Lynn Hutchinson, CPA
Chair

Grady R. Hazel, CPA
Treasurer

Nicholas J. Langley, CPA
Secretary

Sue S. Alizadeh, CPA
Member

Michael D. Bergeron, CPA
Member

Letti Lowe-Ardoin, CPA
Member

Desiree Honore Thomas, CPA
Member