

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**November 14-15, 2019**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, November 14, 2019, and Friday November 15, 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 Uniform 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
Nicholas J. Langley, CPA	-	Treasurer
Desireé Honoré Thomas, CPA	-	Secretary
Sue S. Alizadeh, CPA	-	Member
Michael D. Bergeron, CPA	-	Member
Grady R. Hazel, CPA <sup>1</sup>	-	Member
Letti Lowe-Ardoin, CPA	-	Member

Also present are:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Lisa A. Benefield	-	Deputy Director
	John Morgan	-	Compliance Investigator
Guest:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:14 a.m. on Thursday, November 14, 2019, upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh by a vote of 6-0. Mr. Hazel was absent.

The meeting was called to order by Chair Mrs. Hutchinson at 9:05 a.m. on Friday, November 15, 2019, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted.

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<sup>1</sup> Mr. Hazel arrived after lunch.

**I. CHAIR'S REPORT**

**A. Personnel**

The vacant Accounting Technician position has been filled by Monica Morales, of New Orleans, on October 14, 2019. Ms. Morales has been an Operations Supervisor at CVS Pharmacy for the past 11 years.

**B. Performance Planning for Fiscal Year 2019 - 2020**

All Board classified employees received Performance Planning (performance expectations) for fiscal year 2019 – 2020 by September 30, 2019, in accordance with Civil Service rules.

**C. Staff Compensation**

Unclassified personnel received a performance adjustment effective July 15, 2019 as was determined by the Board at the July 2019 Board Meeting.

**D. Reminder - One Hour of Governmental Ethics Requirement for Public Servants**

All Board Members and staff are required to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2019. This is an annual requirement. All Board Members and staff must complete the course prior to December 31, 2019 and the completion certificate should be provided to Lisa Benefield.

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

All Board Members and staff must complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2019. 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 and/or those who are designated to accept complaints of sexual harassment in an agency. Upon completion, the completion certificate should be provided to Lisa Benefield.

**II. APPROVAL OF MINUTES**

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

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 6-0, approved the July 2019 regular and executive session minutes as revised. Mr. Hazel was absent.

**III. TREASURER'S REPORT**

- A. Financial statements for the quarter and fiscal year ended June 30, 2019 were presented for the Board’s review.

By motion of Mr. Bergeron, seconded by Mr. Langley the Board, by a vote of 6-0, approved the financial statements. Mr. Hazel was absent.

- B. The Annual Financial Report (AFR) for the 2018-19 fiscal year was completed and filed online with the Office of Statewide Reporting (OSRAP) and emailed to the Legislative Auditor (LLA) by the extended due date of September 6, 2019, as required by State policy.

- C. Audited Financials – the Louisiana Legislative Auditor completed the audit for the fiscal year ended June 30, 2019 and published its report on October 30, 2019. Board members were sent an email advising of same. A summary of the audit, available on LLA’s website, was presented for the Board’s review.

- D. Financial statements for the quarter ended September 30, 2019 were presented for the Board’s review.

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin the Board, by a vote of 6-0, approved acceptance of the September 30, 2019 financial statements as presented. Mr. Hazel was absent.

- E. The Executive Director advised that board staff continues to have dialogue with U.S. Bank and State Treasury about the transition from Bank of America to U.S. Bank for online payment processing. The state contract with Bank of America has been extended to June 30, 2020 so there should be no effect on the current renewal period. Ms. Saux added that a 3<sup>rd</sup> party vendor has offered to handle this transition, which could mitigate software configuration costs also, by charging CPAs and firms a convenience fee when they renewed online and make an electronic payment. More information will be presented at the January 2020 Board Meeting.

**IV. DEATHS AND RESIGNATIONS**

- A. **Deaths (6: 4 Active; 2 Inactive)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
James Neal Ballard	15301	1982	Active
Keith Alan Carpenter, Sr.	24472	2001	Active
Philip Guy Lombardo	19073	1988	Active
Judy Phillpott O’Connell	14847	1986	Active
Donald Lee Moore	8627	1974	Inactive
Russell John Stelly	6216	1970	Inactive

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

**B. Resignations (1: 0 Active; 1 Inactive)**

Name	Certificate No.	Year Issued	Status
Steven Joseph Kiffe, Jr.	10898	1976	Inactive

**V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS**

**A. Reinstatement of Certificates / Inactive Status That Expired March 2019 (Same Year Reinstatements)**

The Executive Director informed the Board the following CPAs and CPA Inactive or Retired Registrants with expirations on March 1, 2019, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last board meeting. **(9 Total: 4 Active; 5 Inactive Status)**

Name	Credential Number	Certification Status
Dawnie Tran Guillory	26889	Active
Lori Baudin Smith	24765	Active
Donna Stockton	21683	Active
Ava Sue Yellott	21710	Active
John L. Gartin	16881	Inactive
Robert Daniel Theriot	12913	Inactive
Peter Andrew Truxillo	17408	Inactive
Zachary T. Tucker	26117	Inactive
Barbara Ann Weiss	19411	Inactive

**VI. CPA EXAMINATION**

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

**Q3 2019 – 473 sections; 381 candidates (1.24 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	56	50.0%	51	52.5%	77	56.1%	64	55.6%
Failed	<u>58</u>		<u>46</u>		<u>60</u>		<u>52</u>	
	114		97		137		116	
<i>National pass rate</i>		<i>51.9%</i>		<i>63.0%</i>		<i>50.3%</i>		<i>58.4%</i>

**Q2 2019 – 389 sections; 325 candidates (1.2 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	50	46.7%	48	55.2%	50	40.7%	35	48.6%
Failed	<u>57</u>		<u>39</u>		<u>73</u>		<u>37</u>	
	107		87		123		72	
<i>National pass rate</i>		55.1%		59.8%		49.4%		58.6%

**Q1 2019 – 336 sections; 304 candidates (1.11 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	41	44.1%	39	59.1%	41	40.6%	40	52.6%
Failed	<u>32</u>		<u>27</u>		<u>60</u>		<u>36</u>	
	73		66		101		76	
<i>National pass rate</i>		48.6%		58.0%		44.4%		50.2%

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

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	66	52.0%	54	56.8%	46	39.0%	94	52.8%
Failed	<u>61</u>		<u>41</u>		<u>72</u>		<u>84</u>	
	127		95		118		178	
<i>National pass rate</i>		48.5%		60.1%		44.6%		50.1%

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

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	53	45.7%	51	60.7%	63	45.3%	72	56.3%
Failed	<u>63</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%

**B. Candidates Passing Examination Sections – Q3 2019 (July/Aug/Sept 10<sup>th</sup>) (42)**

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 and education requirements.

<u>Name</u>	<u>Name</u>
Alan Abadie	George Mandella
Amber Albarado	Elizabeth Martin
<b>Mary Booker</b>	Sydne McCoy
Taylor Boudreaux	<b>Lexie Mckissick</b>
Christine Bozinis	Jessica Merkel
Dana Dragana Brankovic	Ashley Nelson
<b>Derek Brondum</b>	Luke Newman
Ronald Champagne	<b>Joshua Noehl</b>
Zachary Ciolino	<b>Matthew Oakes</b>
Denise Deville	Crystal Patterson
Gregory Dumas	Mary Picou
<b>John Eldredge</b>	<b>Crystal Rankin</b>
Layne Fincher	John Reidy
Katherine Fisher	<b>Maria Rodriguez</b>
<b>Ian Fitzgerald</b>	Joshua Smith
Paisley Futch	Lauren Stevens
Phillip Hicks	Paul Veazey
<b>Alayna Hoffman</b>	Erik Vosburg
Jonathan Honore	Christopher Walker
<b>Paul Kalman</b>	Bryan Wenzel
<b>Grace Lindsay</b>	Dana Yingst

***BOLD** = Each section passed on first sitting.*

**C. Ratification of Board Determination to Accept 3 Semester Hours of Credit Earned Through an Advanced Standing Examination for Intermediate Accounting I**

Mr. Harihar Ojha submitted a request concerning ineligibility to sit for the CPA exam in Louisiana because he was missing 3 semester hours of Intermediate Accounting I.

He requested the Board accept the credit earned by the advanced placement testing for that course towards the required Accounting hours and allow him to sit for the CPA exam.

Mr. Ojha’s request was previously sent to the Board. The Board determined that they would accept credit for 3 hours of Intermediate Accounting and Mr. Ojha would be allowed to sit for the exam.

Upon motion Mr. Langley, seconded by Mrs. Honoré Thomas the Board, by a vote of 6-0, ratified its prior determination to accept credit for 3 hours of Intermediate Accounting I completed through an Advanced Standing Examination to allow Mr. Ojha to sit for the CPA Exam. Mr. Hazel was absent.

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

Mr. Saud Dara submitted a request to the Board for approval of 9 hours of community college credits taken at Houston Community College to count toward the 24 semester hours of accounting courses required to sit for the CPA Exam.

He requested Board approval of the following (9 semester hours) that he had completed at Houston Community College toward the 24-hour accounting requirements:

- ACNT 2304 Intermediate Accounting II (3 hours) (as Intermediate II)
- ACNT 2330 Governmental and Not-for-Profit Accounting (3 hours) (as Adv. Fin. Acct, Not-for-Profit or Gov't, or Acct Theory)
- ACNT 1391 Special Topics in Accounting – Fraud Examination (3 hours) (as upper level accounting elective.)

It was noted that Texas allows community college credit for Accounting courses at certain schools, including Houston Community College. His request and documentation were provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board, by a vote of 6-0, approved acceptance of the completion of ACNT 2304 Intermediate Accounting II, ACNT 2330 Governmental and Not-for-Profit Accounting and ACNT 1391 Special Topics in Accounting – Fraud Examination, totaling 9 semester hours, as requested by Mr. Dara to be used toward the 9 semester hours of accounting hours required to sit for the CPA Exam. Mr. Hazel was absent.

Additionally, upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin the Board, by a vote of 6-0, approved a blanket acceptance of hours earned for courses taken at Texas community colleges that have been approved by the Texas State Board of Public Accountancy. Mr. Hazel was absent.

**E. Request for Exam Credit Extension Due to a Medical Hardship**

Ms. Lesley-Anne Franklin submitted a request for an extension of her conditional credit for AUD, due to a medical hardship.

The AUD credit expired 11/12/19 and she requested a 16-week extension of AUD to March 10, 2020.

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

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin the Board, by a vote of 6-0, approved an extension for AUD exam credit for Ms. Franklin as requested until March 10, 2020. Mr. Hazel was absent.

## **VII. APPROVAL OF CERTIFICATES (Issued / Reissued)**

### **A. Ratification of Original Actives Issued by the Executive Director**

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

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board, by a vote of 6-0, ratified the issuance of the following CPA Certificates (Items A. 1 & 2): (Mr. Hazel was absent.)

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

<b>Name</b>	<b>Certificate Number</b>	<b>License Issue Date</b>
Ashley Paul Bernard	28874	7/17/2019
Christopher Antunez McCoy	28875	7/17/2019
Heather Danielle Drake	28876	7/17/2019
Lexie Jane Bonvillain	28877	7/17/2019
Marcie Lynn St. Germaine	28878	7/17/2019
Megan Theresa Erwin	28881	7/18/2019
Lacey Adams Domingue	28882	7/18/2019
Christopher A. Breaux , Jr.	28883	7/18/2019
Emily Browder	28884	7/18/2019
Jason Joseph Breaux	28885	7/21/2019
Zachary Thomas Aucoin	28886	7/30/2019
Chasity Sibille Lavergne	28888	7/30/2019
Nathan Clark Hillman	28890	7/31/2019
Christopher John Bellone , III	28891	7/30/2019
Mandi B. Simoneaux	28892	7/30/2019
Margaret Blair Truslow	28893	7/30/2019
Spencer Caleb Johnson	28899	8/5/2019
Derek Paul Godeaux	28900	8/5/2019
Aubrey Butler Davis	28901	8/5/2019
Jamie Jamar Harmon	28902	8/12/2019
Rebecca Parnell Tyra	28903	8/12/2019



Zachary J. Tassin	28904	8/12/2019
Natalie Louise Gary	28905	8/12/2019
David Morris Solsky	28906	8/12/2019
Harrison Garrett Cutrera	28907	8/12/2019
Hunter Ryan Robicheaux	28908	8/12/2019
Amanda Kay Moore	28909	8/12/2019
Damie Ryann Catron	28910	8/12/2019
Mary Elizabeth Bourgeois	28913	9/19/2019
Kristi Castille Elliott	28914	9/19/2019
Catherine Grace Hodson	28915	9/19/2019
Katelyn Elizabeth Cortez	28916	9/19/2019
Jacob T. Daly	28917	9/19/2019
Darrian Shuntetric Carr	28918	9/19/2019
Luke J. Newman	28919	9/19/2019
Jessica Marie Merkel	28920	9/19/2019
Joshua Emanuel Smith	28922	9/19/2019
Hayden John Dominique	28925	9/19/2019
Beau Gerard Brady	28926	9/21/2019
Paul Lamar Veazey	28927	9/21/2019
Gregory F. Dumas II	28928	9/21/2019
Natalie Nicole Perroncel	28929	9/21/2019
Christopher Patrick Stephens	28930	9/21/2019
Carrie Rebecca O'Quinn	28931	9/21/2019
Tuyet Mai Nguyen	28932	9/21/2019
Jonathan Trey Honore	28933	9/21/2019
John Paul Pickett	28934	9/21/2019
Sequoria C. Bryant	28935	9/24/2019
Alayna Marie Hoffman	28936	10/2/2019
Joseph Michael Vanchiere	28937	10/2/2019
Hannah Michelle Dardar	28940	10/9/2019
Dana D. Brankovic	28941	10/9/2019

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

<b>Name</b>	<b>Certificate No.</b>	<b>Re-issue to Active Date</b>
Adnan Khan	23666	9/26/2019

**B. Reinstatements of Prior Active Certificates (Licenses) (11)  
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 Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas the Board, by a vote of 6-0, ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B): (Mr. Hazel was absent.)

<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Cherie Bardwell Smith	25493	07/21/2019
Robert Eugene Wahlman	16644	07/21/2019
Elizabeth Tyler Bryant	24703	07/30/2019
Amanda Rae Reagan	26766	08/05/2019
Andre Brian Burvant	21102	08/12/2019
Jennifer Ann Wollfarth	24402	08/12/2019
Rachel Felts Durfee	15325	08/14/2019
Elizabeth Long Glaviano	24320	09/19/2019
Philip Kirk Arceneaux	20855	09/21/2019
Stephen E. Sparks	26529	09/21/2019
Lori Baudin Smith	24765	10/09/2019

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

There were none since the last Board Meeting.

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

There were none since the last Board Meeting.

**E. Approval of Reciprocal Certificates Issued (16)**

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 Mrs. Lowe-Ardoin the Board, by a vote of 6-0, ratified the issuance of the following Reciprocal Certificates: (Mr. Hazel was absent.)

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Aaron Brock	S28879	7/17/2019	AR
Ryan Jamal Buckner	S28880	7/17/2019	FL
Kearia McCants White	S28887	7/30/2019	GA
Kevin Curren	S28889	7/30/2019	MS
Abigail Salce	S28894	7/30/2019	VA
Peyton C. Cavin	S28895	7/30/2019	MS
Harry C. Hammond , IV	S28896	7/30/2019	MS
Thomas Scott Adams	S28897	7/30/2019	MS
Robert E. Donnell , III	S28898	7/30/2019	MS
Jann Goar Franklin	S28912	9/19/2019	TX
Raghvendra Singh	S28921	9/19/2019	MN
Laura Jeneen West Boudle	S28923	9/19/2019	MO
Stephen Cole Black	S28924	9/19/2019	TX
Cameron Weathers Farley	S28938	10/9/2019	VA
Daniel Walpole	S28939	10/9/2019	GA
Victoria Lynn Prothro	S28942	10/9/2019	TX

**F. Approval of Transfer of Grades for Original Louisiana Certificates (1)**

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

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh the Board, by a vote of 6-0, ratified the issuance of the following CPA Certificate: (Mr. Hazel was absent.)

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Parker Lavis Hufft	28911	9/19/2019

**VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES****A. Reinstatements of CPA Firm Permits that Expired March 1, 2019  
(Same Year Reinstatements)**

There were none since the last meeting.

**B. New CPA Firm Permit Applications (8)**

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 Mrs. Lowe-Ardoin, seconded by Mr. Bergeron the Board, by a vote of 6-0, ratified the issuance of the following CPA Firm Permits: (Mr. Hazel was absent.)

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
LeMay Tax & Accounting Services, LLC	LA	5504	7/17/2019
Nicole M. DesOrmeaux, CPA	LA	5505	7/17/2019
Ericka H. Dees, CPA, LLC	LA	5506	7/30/2019
Gadea Consulting LLC	LA	5507	8/12/2019
Michael K Trimble CPA A Professional Accounting Corporation	LA	5508	8/24/2019
Guillory CPA, LLC	LA	5509	9/03/2019
Lauren S. Easley, CPA, LLC	LA	5510	9/19/2019
Gregory Dumas II, CPA, LLC	LA	5511	10/9/2019

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

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board, by a vote of 6-0, ratified the reinstatement of the following firm permit: (Mr. Hazel was absent.)

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Schellman & Company, LLC	FL	4285	10/18/2019

**D. CPA Firms – Change in Name or Legal Entity (6)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Bryan J. Dahlhauser, CPA, LLC	4362	formerly Bryan J. Dahlhauser, CPA	7/24/2019
Gaines & Company, Inc.	2583	formerly William P. Gaines, Jr., APAC	7/31/2019
Hooks CPA, LLC	4597	formerly Hooks & Associates, LLC	8/27/2019
Rozier McKay & Willis CPA's	301	formerly Rozier, Harrington & McKay, CPA's	9/27/2019
Peter A. Vernaci, CPA, LLC	4595	formerly Peter A. Vernaci, CPA	11/08/2019
Lenora Krielow, CPA, LLC	5408	formerly Lenora Krielow, CPA	11/08/2019

**E. CPA Firms Retired or Canceled (2)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Warren J. Pays, CPA	19	Prior to LAA
The Kiffe CPA Firm	639	Prior to LAA

**F. Firm Permit Name Requests****1. Reine CPAs & Advisors**

Robin T. LeBlanc submitted a request for consideration and approval of her proposed firm name change to: Reine CPAs & Advisors.

La. R.S. 37:83 (C) reads in part:

No person holding a certificate nor firm holding a permit under this part shall use a professional or firm name or designation that is misleading about the legal form of the firm or about the person who are partners, officers, members, managers, or shareholders of the firm, or about any other matter.

Louisiana Administrative Code, Title 46, Part XIX §1707(C)(3) reads:

A CPA firm name is misleading within the meaning of R.S. 37:83(G) if, among other things: a. the CPA firm name implies the existence of a corporation when the firm is not a corporation; or b. the CPA firm name includes the name of a person who is not a CPA.

Louisiana Administrative Code, Title 46, Part XIX §1707(C)(4) reads:

A firm name not consisting of the names of one or more present or former partners, members, or shareholders may not be used by a CPA firm unless such name has been approved by the board as not being false or misleading.

Her request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas the Board, by a vote of 6-0, denied approval of the proposed firm name "Reine CPAs & Advisors". Mr. Hazel was absent.

#### G. 2019 Audit of Firm Permits

The Executive Director reported that Licensing Analyst, Caren Singleton, is conducting an audit of CPA Firm Permits. A total of 44 firms were selected. All firms submitted supporting documentation, as requested. As this is our first firm permit audit, we are reviewing firm ownership in conjunction with long-time firm names, along with application and compliance with other Board Rules and Statutes.

### IX. PEER REVIEW ITEMS

#### A. Peer Review Oversight Committee (PROC) Reports

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)

<b>Peer Review Oversight Committee Report</b>					
<b>(reported below by calendar year of Peer Review Meeting)</b>					
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Engagement Reviews</b>	<b>67</b>	<b>66</b>	<b>62</b>	<b>100</b>	<b>83</b>
Pass	43	39	37	79	57
Pass w/def.	12	9	9	5	15
Fail	12	18	16	16	11
<b>System Reviews</b>	<b>68</b>	<b>62</b>	<b>52</b>	<b>59</b>	<b>103</b>
Pass	60	46	45	51	90
Pass w/def.	5	10	6	4	10
Fail	3	6	1	4	3
<b>Grand Total</b>	<b>135</b>	<b>128</b>	<b>114</b>	<b>159</b>	<b>186</b>

<b>Approved by Technical Reviewer</b>					
<b>Engagement Reviews - Pass</b>	36	33	39	15	

<b>No. PROC meetings during calendar year</b>	<b>7</b>	<b>11</b>	<b>11</b>	<b>9</b>	<b>9</b>
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**C. Report on Selected Staff Activity Stemming from Peer Reviews**

	Since 07/15/2019 (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	1	1	1	3	0	5
# Extensions	2	5	9	16	8	5
# Year End Changes	1	3	3	4	2	5
# First Fail Letters	4	25	30	18	12	18

**X. RECURRING MATTERS AND DEFERRED ITEMS****A. Society of Louisiana CPAs (LCPA)**

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

1. Peer Review Issues & requirements related to Administering Entities
2. CPA Evolution model from NASBA & AICPA

**B. Update on Proposed Rule Change**

The proposed rule change adopted by the Board at its July 2019 meeting to allow continuous testing was submitted to the Occupational Licensing Review Committee (OLRC) for review and approval. It was on the OLRC agenda for the next meeting held on August 29, 2019 in Baton Rouge. The Executive Director attended the meeting to respond to OLRC member questions. The Board's proposed rule change was approved by OLRC.

The Fiscal and Economic Impact Statement (FEIS) is being drafted, as well as the required Notice of Intent to be published in the Louisiana Register, among other requirements. The Executive Director reported that Louisiana is still on target to meet NASBA's goal of having the rule promulgated by June 30, 2020.

Ms. Saux explained that if the Notice of Intent is published on December 20<sup>th</sup>, then there could be a Public Hearing, if one is requested. If so, it would be conducted at the Board's office between January 24 – January 29, 2020. A quorum of at least four Board Members would need to attend.

**XI. CPE ITEMS**

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

Katherine Thomas Impastato, CPA submitted a request for advance approval of CPE for completion of the Certified Construction Industry Financial Professional (CCIFP) exam sponsored by the Institute of Certified Construction Industry Financial Professionals (ICCFP).

Ms. Impastato's request was provided for the Board's review. Based on the information provided, the CPE credit for this exam could be as much as 5 x 4.5 hours or 22.5 CPE hours before applying the annual limitation of 20 hours.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh the Board, by a vote of 6-0, approved the request of 20 hours of CPE for 2019 for Ms. Impastato for the successful completion of the Certified Construction Industry Financial Professional exam. Mr. Hazel was absent.

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board, by a vote of 6-0, also approved a blanket approval for all CPAs of 20 CPE hours for the one time only successful completion of the CCIFP (Certified Construction Industry Financial Professional) Examination. Mr. Hazel was absent.

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

Paul Thomas Chastant, III, CPA submitted a request for advance approval of CPE for completion of the Certified Rate of Return Analyst (CRRA) exam sponsored by the Society of Utility and Regulatory Financial Analysts (SURFA).

Mr. Chastant's request was provided for the Board's review. Based on the information provided, the CPE credit for this exam could be as much as 5 x 4.25 hours or 21.25 CPE hours before applying the annual limitation of 20 hours.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh the Board, by a vote of 5-0, approved the request of 20 hours of CPE for 2019 for Mr. Chastant for the successful completion of the Certified Rate of Return Analyst exam. Mr. Bergeron stepped out of the room and Mr. Hazel was absent.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley, the Board, by a vote of 5-0, also approved a blanket approval for all CPAs of 20 CPE hours for the one time only successful completion of the CRRA (Certified Rate of Return Analyst) Examination. Mr. Bergeron stepped out of the room and Mr. Hazel was absent.



**C. Audit of 2018 CPE Reported**

CPE Coordinator, Ramzey Bunley, conducted an audit of CPE Report Forms for the 2018 reporting period. A total of 86 CPE Forms were selected for audit. 85 licensees have submitted supporting documentation as requested. One licensee requested to be changed to Inactive.

All 85 files received were reviewed by Ms. Bunley and the Executive Director.

The final breakdown of the audit results is as follows:

- 37 – 43% Pass - No deficiencies or problems found
  - 34 – 40% Pass with Deficiency - Some deficiencies but sufficient hours
  - 14 – 16% Fail - Insufficient hours due, in part, to invalid documentation
  - 1 – <1% Other – Changed to Inactive
- 86

Category	Pass	Pass with Deficiency	Fail	Other	Totals
Randomly Selected	30	20	0	0	50
Possible Ethics Deficiency	4	6	9	1*	20
2017 CPE Extension	3	5	2	0	10
By Recommendation	0	3	3	0	6
<b>Totals</b>	<b>37</b>	<b>34</b>	<b>14</b>	<b>1</b>	<b>86</b>

\*licensee did not comply with the audit and ultimately decided to switch to Inactive

An enforcement file was opened on those CPAs who failed the CPE audit and the IO assigned worked with Ms. Bunley to resolve those matters.

**D. 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. For the past several years, 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. Langley, seconded by Mrs. Honoré Thomas the Board, by a vote of

6-0, approved the CPE extension policy. Mr. Hazel was absent.

Board Chair, Mrs. Hutchinson, appointed Ms. Benefield as the Investigating Officer assigned to the CPE Extension cases.

**E. Professional Ethics Update**

The Board's Ethics committee met via teleconference on 08/19/19 and after review, selected the following vendors to submit their complete course for committee review by October 31, 2019:

- LCPA – Public practice course
- LCPA – Non-public practice course
- Thomson Reuters
- DeltaCPE developed course – distributed by Kaplan Financial Education (powered by SmartPros), CPETHink, and Master CPE LLC
- Surgent McCoy CPE, LLC developed course – distributed by Surgent McCoy CPE, LLC, and CPASelfStudy

The Committee also adopted the staff's suggestion that the minimum passing grade for self-study be 90.

All submissions have been received by 10/31/19 as requested and committee members have been provided that information via SmartSheet for review by December 15<sup>th</sup>. Staff will communicate any recommended changes to the vendors and the target date to have final courses approved and available for Louisiana CPAs is January 1, 2020.

**XII. NEW MATTERS**

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

The annual Software Maintenance Agreement effective 12/01/19 was provided for the Board's review.

The annual maintenance agreement fee was discounted to \$32,000 at 12/01/16, \$33,330 at 12/01/17, and \$34,665 for 12/01/18. This year the Board is being charged the full annual maintenance rate of \$36,050.

**XIII. INFORMATION ITEMS AND ANNOUNCEMENTS**

**A. 2020 Renewals**

The following renewal notice letters were mailed out on October 31, 2019:

- 7,532 Active Certificate Holders (licenses)
- 2,757 Inactive Status Registrants (unlicensed)
- 172 Retired Status Registrants
- 1,980 Firm Permits
- 12,441 TOTAL

**XIV. REPORTS ON CONFERENCES / MEETINGS**

- A. Louisiana Department of Justice – Civil Law Training**  
September 25, 2019  
Baton Rouge, LA

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

- B. Louisiana Legislative Auditor – Center for Local Government Excellence Level 2 Training Program**  
October 15, 2019  
Kenner, LA

Ms. Saux, Ms. Benefield and Ms. Morales attended.

- C. NASBA’s 112<sup>th</sup> Annual Meeting**  
October 27-30<sup>th</sup>, 2019  
Boston, MA

Topics discussed included updates on:

- **CPA Evolution Initiative** – The Board’s response was emailed to board members on 08/09/19.
- **ARPL (Alliance for Responsible Professional Licensing)** – <http://www.responsiblelicensing.org/>
- **Experience requirements for Attest Supervision**

Mrs. Hutchinson, Mr. Bergeron, Mr. Langley & Ms. Saux attended.

**XV. FUTURE MEETING / CONFERENCE DATES**

- A. NASBA 25<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel**  
March 16-18, 2020  
Clearwater Beach, FL

John Morgan plans to attend.

- B. NASBA 38<sup>th</sup> Annual Conference for Executive Directors and Board Staff**  
March 16-18, 2020  
Clearwater Beach, FL

Darla Saux & Lisa Benefield plan to attend.

- C. NASBA Western Regional Meeting 2020 (Includes Louisiana)**  
June 2-4, 2020  
Colorado Springs, CO
  
- D. NASBA Eastern Regional Meeting 2020**  
June 9-11, 2020  
White Sulphur Springs, WV
  
- E. NASBA's 113<sup>th</sup> Annual Meeting**  
November 1-4, 2020  
San Diego, CA

**XVI. UPCOMING BOARD OFFICE HOLIDAYS**

November 28, 2019	Thanksgiving Day
November 29, 2019	Acadian Day
December 25, 2019	Christmas Day*
January 1, 2020	New Year's Day*

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

**XVII. NEXT BOARD MEETINGS**

**A. Future Board Meetings**

Wednesday, January 15, 2020 through Friday, January 17, 2020 had been previously reserved for the January meeting. If an administrative hearing is necessary, it will be conducted on January 17, 2020.

Wednesday, April 22, 2020 through Friday, April 24, 2020 had been previously reserved for the April Board Meeting. If an administrative hearing is necessary, it will be conducted on April 24, 2020.

**B. July 2020 Board Meeting**

Wednesday, July 22, 2020 through Friday, July 24, 2020 was reserved for the July Board Meeting. If an administrative hearing is necessary, a date will be selected.

**XVIII. EXECUTIVE SESSION MATTERS**

In order to report on the status of compliance with Board Decisions and Consent Orders and status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on November 14, 2019 upon motion(s) made, as follows:

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley, the Board went into executive session on November 14, 2019 at 2:19 p.m. Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas, the executive session adjourned at 3:25 p.m. Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board went into executive session on November 15, 2019 at 9:05 a.m. Upon motion by Mr. Hazel, seconded by Mr. Langley, the executive session adjourned at 1:50 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. 2017-66**

The Board Considered testimonial and documentary evidence presented at an Administrative Hearing held November 15, 2019. After deliberation, upon motion by Mrs. Hutchinson, seconded by Mr. Hazel, by a vote of 6-0, the Board rendered a Decision in this matter. Board Member Mrs. Honoré Thomas, Investigating Officer on this matter, was present but took no part in the Hearing or deliberation of this matter.

**B. Formal Administrative Hearing  
File Nos. 2018-59 and 2019-40**

The Board Considered testimonial and documentary evidence presented at an Administrative Hearing held November 15, 2019. After deliberation, upon motion by Mrs. Hutchinson, seconded by Mr. Hazel, by a vote of 6-0, the Board rendered a Decision in this matter. Board Member Mrs. Honoré Thomas, Investigating Officer on this matter, was not present and took no part in the Hearing or deliberation of this matter.

**C. Consideration of Consent Order  
Katelene Elizabeth Hall, CPA – File No. 2019-88**

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

**D. Consideration of Consent Order  
Katherine HJ Kim, CPA – File No. 2019-89**

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

**E. Consideration of Consent Order  
Dawn Faciane Pichon, CPA – File No. 2019-90**

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

**F. Consideration of Consent Order  
David W. Summerlin, CPA – File No. 2019-91**

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

**G. Consideration of Consent Order  
Cindy L. Larmier, CPA – File No. 2019-92**

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

**H. Consideration of Consent Order  
Diana Karen Bonnarens, CPA – File No. 2019-93**

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

**I. Consideration of Consent Order  
Sonali Shah Singh, CPA – File No. 2019-94**

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

**J. Consideration of Consent Order  
Christy Lynch, CPA – File No. 2019-95**

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

**K. Consideration of Consent Order  
David James Marigold, CPA – File No. 2019-100**

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

**L. Consideration of Consent Order  
Courtland Adam Crouchet, CPA – File No. 2019-101**

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

**M. Consideration of Consent Order  
Jaquetta Bliss Clemons, CPA – File No. 2019-103**

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

**N. Consideration of Consent Order  
Cynthia Millikin Capers, CPA – File No. 2019-104**

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

**O. Consideration of Consent Order  
William Pavey Gaines, Jr., CPA – File No. 2017-26**

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

**P. Consideration of Consent Order  
Kathleen Belgarde, CPA – File No. 2018-96**

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

**Q. Consideration of Consent Order  
Ellis R. Bordelon, CPA – File No. 2018-101**

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. Bergeron abstained from voting.

**R. Consideration of Consent Order  
Elizabeth Long Glaviano, CPA – File No. 2019-105**

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

**S. Consideration of Consent Order  
Mary Sue Stages, CPA – File No. 2019-96**

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

**T. Consideration of Consent Order  
Watkins, APC., Certified Public Accountant – File No. 2018-71**

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

**U. Consideration of Consent Order  
Tabathia Anne LeMay, CPA – File No. 2019-43**

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

**V. Consideration of Consent Order  
Michael Dean Harper, CPA – File No. 2019-81**

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

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

File No. 2017-67  
File No. 2018-55  
File No. 2018-103  
File No. 2019-37  
File No. 2019-71  
File No. 2019-72  
File No. 2019-73

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



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

File No. 2018-68  
File No. 2018-104  
File No. 2019-1  
File No. 2019-29  
File No. 2019-38  
File No. 2019-54  
File No. 2019-55  
File No. 2019-102

Upon motion by Mrs. Alizadeh, seconded by Mr. Hazel, and unanimously adopted the Board found no cause for action and officially closed the above files.

**Y. The Board accepted the reports made by each respective Investigating Officer on the status of their investigative files and other reports on status of matters provided by Board staff.**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh, and unanimously adopted the Board accepted the above-described reports.

**XX. ADJOURNMENT**

**Thursday, November 14, 2019:**

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 3:35 p.m. on Thursday, November 14, 2019.

**Friday, November 15, 2019:**

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the meeting adjourned at 2:05 p.m. on Friday, November 15, 2019.