

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

July 22-23, 2020

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Wednesday July 22, 2020 and Thursday, July 23, 2020, at the InterContinental New Orleans Hotel, 444 St. Charles Avenue, 2nd Floor, New Orleans, Louisiana. (To accommodate social distancing guidelines pursuant to COVID-19)

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 ¹	-	Member
Letti Lowe-Ardoin, CPA ²	-	Member

The following Member was absent:

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

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

The meeting was called to order by Chair Mrs. Hutchinson at 2:23 p.m. on Wednesday, July 22, 2020, upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted.

¹ Mr. Bergeron was absent on Thursday, July 23, 2020.

² Mrs. Lowe-Ardoin arrived at 12:00 p.m. on Thursday, July 23, 2020.

The meeting was called to order by Chair Mrs. Hutchinson at 9:07 a.m. on Thursday, July 23, 2020, upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley and unanimously adopted.

I. CHAIR'S REPORT

A. Legal Counsel

The Legal Services Contracts for the Derbes Law Firm and Adams and Reese, LLP were approved by the state on June 9, 2020 and the Legal Services Contract for Shows, Cali & Walsh, LLP was approved by the state on June 23, 2020. The three contracts are for three fiscal years and are effective July 1, 2020 through June 30, 2023.

B. PROC Contracts

George Adair Lewis, John Charles Parker and Leon L. Stockwell have all entered into another 12-month PROC contract with the Board, effective July 1, 2020 through June 30, 2021.

C. Personnel

Carolyn Wainright, the Board's Compliance Investigator, is retiring from state service effective September 30, 2020.

D. COVID-19 Updates

The Board's Office staff continues to stagger schedules and/or work from home to not have more than 50% of the staff in the office at once due to the City of New Orleans' Phase Two guidelines.

E. Market Pay Adjustments effective July 15, 2020

All classified employees who were actively employed six months prior to July 15, 2020 received a market adjustment effective July 15, 2020 ranging from 2-4%.

F. Performance Evaluations for Fiscal Year 2019 – 2020

Performance evaluations, normally due August 31, 2020, have been extended to October 31, 2020 for all classified employees that were employed with the Board at June 30, 2020 and will be completed prior to October 31, 2020.

G. Performance Planning for Fiscal Year 2020 - 2021

All Board classified employees will receive Performance Planning (performance expectations) for fiscal year 2020 - 2021 no later than October 31, 2020, in accordance with Civil Service rules.

H. 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 2020. This is an annual requirement. All Board Members and staff must complete the course prior to December 31, 2020.

I. 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, 2020. 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. The courses are available through the Department of Civil Service.

II. APPROVAL OF MINUTES

The regular minutes for the April 2020 Board Meeting were previously sent to Board members for review. Due to the COVID-19 pandemic, there was no executive session held in April 2020.

By motion of Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the April 2020 regular session minutes as drafted.

III. TREASURER'S REPORT

- A. Financial statements for the periods ended March 31, 2020 and May 31, 2020 were presented for the Board's review.
- B. Financial statements for the period ended June 30, 2020 were not available as additional year-end entries were incomplete, and actuarial information from OSRAP for pension and OPEB related entries had just recently been received.

By motion of Mrs. Alizadeh, seconded by Mrs. Honoré Thomas, the Board approved the Treasurer's report.

IV. DEATHS AND RESIGNATIONS

A. Deaths (12: 7 Active; 4 Inactive, 1 Retired)

Name	Certificate No.	Year Issued	Status
Noel Preston Caver	23893	1998	Active
Rene George Gautreau	19761	1989	Active
Robert William Hienz	20257	1990	Active
Garnette Andre' Listi	23680	2000	Active

Luther William Moore	2114	1961	Active
Roger Clay Parker	8140	1973	Active
William H. Urban	10076	1975	Active
Terry Coleman	10292	1975	Inactive
John Thomas Eads	14720	1983	Inactive
Jacob M. Fried, Jr.	861	1948	Inactive
Jerry Wade Reynolds	21665	1993	Inactive
Violet Little Liner	15550	1981	Retired

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

B. Resignations (28: 20 Active; 8 Inactive)

Name	Certificate No.	Year Issued	Status
Donna Lea Arabie	15693	1982	Active
Marna Graham Arvie	S26825	2011	Active
Patrick Wade Beauchamp	25258	2004	Active
Elizabeth Ellett Burgoyne	19272	1988	Active
Julie Clark Cervantes	21218	1992	Active
Stephen Michael Dille	24231	2009	Active
Landon Michael Estay	25630	2006	Active
Mary Lyle Janousek	20929	1992	Active
Sarah Laramie	S28438	2017	Active
Danielle Renaye Myers	28419	2017	Active
Anh Thi Thuc Nguyen	28618	2018	Active
Hudson Robert Nichols	9514	1974	Active
Eugene Francis Sanchez	5529	1969	Active
Ted Wayne Sanderlin	16955	1984	Active
Martha Emily Schaefer	28506	2017	Active
Kalie Michelle Shuff	27563	2014	Active
John David Sides	27239	2013	Active
Domenique Kaprece Thayer	S28488	2017	Active
Moffett Dunn Wilson, Jr.	2122	1961	Active
David A. Winkler	14808	1980	Active
Billy M. Atkinson, Jr.	16367	1983	Inactive
Andrew Joseph Baldwin	28111	2016	Inactive
Lyndall Guidry Boyce	19287	1988	Inactive
Catherine Delmas Brumfield	15649	1982	Inactive
Denise Monica Haggard	22232	1998	Inactive
Jesse C. Hall	18802	1987	Inactive
Waymond Mosley, Jr.	20358	1990	Inactive
Kevin W. Tolson	27995	2016	Inactive

V. CERTIFICATE & INACTIVE STATUS EXPIRATIONS & REINSTATEMENTS

A. Expirations Due to Non-Renewal - Total (263): Active (98), Inactive (150), Retired (15)

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates, CPA Inactive or Retired Status registrations for 2020, and accordingly, were notified by mail on March 2, 2020 (Active by certified mail, Inactive/Retired 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
Benjamin Rodriguez Abreu	26324	Active
Jennifer Marie Acosta	25833	Active
Jacqueline Del Ainsworth	27997	Active
Donald Larsen Allison	15204	Active
Colleen Rose Angerdina	26206	Active
Mathew Joseph Baer	13806	Active
Darryl G. Bailes	19461	Active
Kristen Nell Balhoff	25049	Active
Hugh Francis Baxley	1729	Active
Robynn Prinz Beck	26831	Active
Christin Kimball Bercegeay	26265	Active
J. Wesley Bolton	13627	Active
Melissa Tolar Bradford	25140	Active
George McKinnon Bradford	28480	Active
Theresa Blank Buckley	18979	Active
Kyle Joseph Buzzanca	27056	Active
Carla Jo Cammack	17400	Active
Daniel Patrick Cashio	28553	Active
Suzanne Parker Causey	26134	Active
John Scott Christian	26267	Active
Therese Miller Collins	22782	Active
Jacob T. Daly	28917	Active
Duke Daughtery	26491	Active
Trina Strickland Dubois	24809	Active
West Alan Duncan	28039	Active
Robert Joseph Durel	25451	Active
Lewis Christopher Evangelista	15329	Active
Monique Miller Fisher	25316	Active
Jon Harding Flair	16213	Active
August Raymond Gallo, III	27769	Active
Paul Thomas Garipey, Jr.	14267	Active
Wanda Adams Gaudry	18506	Active
John M. Gaudry	19522	Active
Rene George Gautreau	19761	Active
Robert Louis Gavioli, Jr.	28380	Active
Vanessa Gerardi	28624	Active

Brianna K. Gibson	28396	Active
Michelle Lynn Guilbeau	25130	Active
Grady M. Hall	17597	Active
Christopher Thomas Hickman	28306	Active
Ronald Ernest Hogan	20610	Active
Tam Hotard	26618	Active
Janna Pierce Jackson	24333	Active
Kyle Long Judice	26386	Active
Amy Marie Krass	20031	Active
John Peter Laborde III	28758	Active
Richard Sutton Lacour	23669	Active
Tiffany Lynn Lagattuta	26490	Active
Robert DeBruyne Larroque	22585	Active
Scott P. Laughlin	20039	Active
Robert Perry Leslie	24516	Active
Aisha L. Lloyd-Minnis	28965	Active
John Burton Lusk	26675	Active
Randalyn Matthews	25578	Active
Brian Michael Menendez	26844	Active
Zamal Zee Mohamed	20507	Active
Herbert Dale Moore	15370	Active
Jesse James Morton	28348	Active
Peyton Anthony Naquin	27399	Active
Michele D. Noonan	21798	Active
Patrick Joseph Norton	28737	Active
Michael William Oliver	28009	Active
Dale Frederick Oser	15268	Active
Andrew Jacob Pancamo	28017	Active
Kevin Scott Payne	22155	Active
Robert Neil Percy	19108	Active
Byron Eugene Pendleton III	28046	Active
Catharine Ellen Pittman	16848	Active
Evan Frederick Prange*	27619	Active
Harry Girardet Proffit, IV	15281	Active
Brian David Renshaw	23711	Active
Timothy Louis Robichaux	21669	Active
Ellis J. Roussel, Jr.	14210	Active
Jason Paul Rumfola	25445	Active
Archie B. Sanchez, Jr.	20325	Active
Charles Edward Scarbrough	10842	Active
Sidney Elwood Schmitt	9581	Active
Molly Ditton Selleck	23179	Active
June Seoh	25681	Active
John Wayne Sheets	6365	Active
James E. Shields, Jr.	20096	Active
Cameron Claire Sigler	27946	Active
Scott Joseph Sonnier	19624	Active
Abbie Johnson Speyrer	25901	Active

Joel Edward Steirman	12912	Active
Edward Anthony Tauriac, Jr.	21695	Active
Roderick Paul Trahan	18654	Active
Jean-Paul Tujague	27216	Active
Tiffany Roberts Turlich	27694	Active
Samantha Domiano Wagner	26589	Active
Rachel L. Walker	24222	Active
Patti Patterson Walters	19160	Active
Anthony Peter Walz, Jr.	14239	Active
Steven Michael Werner	20809	Active
David A. Winkler	14808	Active
Ava Sue Yellott	21710	Active
Mary V. Young	26369	Active
Zhidan Zhu	26345	Active
Ravi Adimoolam	21080	Inactive
Cassidy Marie Albarado	25693	Inactive
Ellen B. Andry	22981	Inactive
William Lovell Anthony, Jr.	5351	Inactive
Dale Ellsworth Armstrong	1042	Inactive
Eldon Robert Bailey	2288	Inactive
Deidra J. Bassi	19437	Inactive
Justin John Baudoin	26248	Inactive
William Thomas Beall	6209	Inactive
Daisy Square Beck	19700	Inactive
George Joseph Becker, III	15302	Inactive
Robert L. Belk	18114	Inactive
Daniel Christopher Berg	25139	Inactive
Glenn Thomas Bergeron	7624	Inactive
William Thomas Berniard, Jr.	20402	Inactive
Julia Quinnelly Bickham	17201	Inactive
Linda Lifsey Biven	20190	Inactive
Thomas Kittrell Black, Jr.	2881	Inactive
Louis Brent Blanchard, Jr.	14112	Inactive
Mary Faulk Blencowe	12945	Inactive
J. Herman Brasseaux	1316	Inactive
Robert Sean Brennan	19906	Inactive
Jane Bordelon Broussard	17660	Inactive
Anna Sewell Brown	18462	Inactive
Elvin Anderson Bullock	23564	Inactive
Claude Y. Bundrick	20416	Inactive
Marilyn Wartelle Burch	17876	Inactive
Morris Wayne Burt	18169	Inactive
Murdoch T. Campbell	7808	Inactive
Michelle A. Canerot	21778	Inactive
Harold Ray Carpenter	17270	Inactive
Michael Joseph Carriere	11754	Inactive
Mary A. Castille	19488	Inactive
Allison Blakeley Chaumont	25948	Inactive

James Gerard Chenevert	7502	Inactive
James Ellis Clement	18993	Inactive
Emily Roubique Coco	15475	Inactive
Terry Lee Coleman	10292	Inactive
Linda Susan Collins	18684	Inactive
Kevin J. Connor	24157	Inactive
Emile Braden Cordaro	18771	Inactive
Donald James Courville	7018	Inactive
Byron Gregory Cummings	17676	Inactive
Deborah Chaney Cummings	24437	Inactive
Barron Delane Davis	21123	Inactive
Peggy C. Davis	15487	Inactive
Donald Albert Dean	10817	Inactive
William E. DeLoach	16884	Inactive
Robert E. Dessommes	8761	Inactive
Beverly Cain Dowling	19555	Inactive
Michael Dubois	16131	Inactive
Wayne Patrick Dupre	11691	Inactive
John Jack Dur	11287	Inactive
Frederick H. Eccles	17162	Inactive
Audra Lynn Ewens	23238	Inactive
Michael Ryan Fabre	27591	Inactive
Donald Weems Fairbanks	21136	Inactive
Lorraine Yeomans Faust	21356	Inactive
Karen Chauvin Fitzsimmons	17692	Inactive
Dennis Keith Frenz	9490	Inactive
Samuel Belton Galloway, Jr.	13087	Inactive
Angela Fogleman Gauthier	19280	Inactive
Phyllis Gladden George	18686	Inactive
Darrell K.B. Giles	25628	Inactive
Joseph N. Greiner, III	24419	Inactive
Patrick M. Guidry	21590	Inactive
Raymond Charles Guidry, Jr.	13698	Inactive
Frank Douglas Harrell	14837	Inactive
Jeffrey Ambrose Haslauer	25940	Inactive
Larry Earl Haynes	8359	Inactive
William Mark Herman	14910	Inactive
Harold M. Hicks	12023	Inactive
Terry Simon Hightower	24985	Inactive
Waldon Michael Hingle	11758	Inactive
Thomas G. Hodge	12804	Inactive
Katherine Ann Hoffman	17710	Inactive
Dale Edward Johnson	21496	Inactive
Gregory Alan Jones	24168	Inactive
Kelli Burleson Jumper	20417	Inactive
Debra Renae Knobloch	23061	Inactive
Lendelle Marie Kurhan	26062	Inactive
Jada Lauret Landreneau	23488	Inactive

Dennis Patrick Lauscha	23284	Inactive
Michael Anthony LeBlanc	18034	Inactive
Emily Johnson LeBoeuf	25249	Inactive
Gary A. Legendre	17912	Inactive
Claire A Lemaire-McNabb	20491	Inactive
Gayle Patrick Letulle	10705	Inactive
Tracy Lynn Magee	23292	Inactive
Frank D. Maggio	22127	Inactive
Elizabeth Wall Magner	15601	Inactive
Jerre Lynn Martin	18037	Inactive
Heather Louise McLellan	25916	Inactive
Gregory M. Meier	15196	Inactive
Dominic Michelli	19575	Inactive
David W. Mitchell	18046	Inactive
Thomas Huyet Mitchell	21895	Inactive
Eric John Montz	18328	Inactive
Michelle Moore	20971	Inactive
William E. Mote, Jr.	22380	Inactive
Jon Farrell Nelson	21642	Inactive
Eugene A. Nini	2379	Inactive
John Wensles Parra, Jr.	8226	Inactive
Eugene Milton Parrish	5228	Inactive
Alpa V. Patel	24850	Inactive
Randi Marchand Peltier	21403	Inactive
Jose' Antonio Penabaz	15905	Inactive
Paul Christian Pepiton	23093	Inactive
Francis Victor Porche, Jr.	12903	Inactive
Sylvia Taggart Poretsky	19873	Inactive
Patrick C. Powers	14198	Inactive
Daniel James Prados	18352	Inactive
Michael Patrick Rafferty	12005	Inactive
Shellie B. Ramirez	24006	Inactive
Robert Lee Ramsey	8202	Inactive
Michael S. Reilly	19597	Inactive
Earl Cyril Reynolds	14865	Inactive
Ann Vicroy Ribbeck	17930	Inactive
David George Richardson	13889	Inactive
James Stanford Richardson	11875	Inactive
Charles E. Riels	12696	Inactive
Don Ray Robertson	21027	Inactive
Keith Gerard Robinson	17096	Inactive
Deborah Kay Savage	24012	Inactive
Darcia Studeman Senner	17414	Inactive
Craig A. Shacklette	17785	Inactive
Hazel M. Shakir	22178	Inactive
Terri Heyd Shwartz	20098	Inactive
Karen Lafleur Simon	14915	Inactive
Arthur Eugene Simpson	11924	Inactive

Brenda Ann Smith	16045	Inactive
Kevin G. Smith	19378	Inactive
Quesnay Rodwell Smith	21684	Inactive
Athen Matthew Sweet	26301	Inactive
Robert Daniel Theriot	12913	Inactive
Kyle Stephen Trehub	28371	Inactive
Bradly Clayton Tyler	17158	Inactive
Debra W. Ulfers	14829	Inactive
Kirt Henry Ulfers	19398	Inactive
David L. Van Geffen	14919	Inactive
Amy M. Vega	23549	Inactive
Joseph Carey Walls	5388	Inactive
Yan Wang	23370	Inactive
Mary Jeanne Welsh	15604	Inactive
Anne Michelle White	23227	Inactive
Tina Crawford White	18887	Inactive
Susan Marie Winchester	21464	Inactive
Elizabeth Pushker Wolfson	21163	Inactive
Susan Lynch Zaunbrecher	14751	Inactive
Matthew Ryan Zimmerman	27890	Inactive
Edward G. Berbuesse, Jr.	13568	Retired
Terry Grant Cope	20171	Retired
Donna M. Drake	14233	Retired
Terrel Patrick Dressel	3854	Retired
Miriam Hardy Dyess	17688	Retired
Wayne Bowlin Hall, Jr.	10639	Retired
Jerry L. Heck	11727	Retired
James A. Remont	19118	Retired
Joseph Darwin Richard, Jr.	10368	Retired
James Ronald Rountree	5378	Retired
Lyn McFarland Tew	18377	Retired
Thomas E. Tucei	7355	Retired
Keith L. Voigts	10312	Retired
Gerald Thomas Williamson	16764	Retired
Cynthia Lee Wilson	15614	Retired

**Expired on 6/30/2020 due to non-payment after unresolved NSF e-check via the online renewal portal.*

**B. Reinstatement of Certificates / Inactive Status That Expired March 2020
Same Year Reinstatements [Total (85): Active (48) + Inactive Status (37)]**

The Executive Director informed the Board the following CPAs and CPA Inactive Status or Retired Registrants with expirations on March 1, 2020, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations.

Name	Credential Number	Certification Status
Colleen Rose Angerdina	26206	Active

Darryl G. Bailes	19461	Active
Hugh Francis Baxley	1729	Active
Robynn Prinz Beck	26831	Active
J. Wesley Bolton	13627	Active
Theresa Blank Buckley	18979	Active
Kyle Joseph Buzzanca	27056	Active
Daniel Patrick Cashio	28553	Active
Suzanne Parker Causey	26134	Active
John Scott Christian	S26267	Active
Jacob T. Daly	28917	Active
West Alan Duncan	28039	Active
Jon Harding Flair	16213	Active
Paul Thomas Gariepy, Jr.	14267	Active
Robert Louis Gavioli, Jr.	28380	Active
Brianna K. Gibson	28396	Active
Michelle Lynn Guilbeau	25130	Active
Christopher Thomas Hickman	28306	Active
Ronald Ernest Hogan	B20610	Active
Tam Hotard	26618	Active
Janna Pierce Jackson	24333	Active
Kyle Long Judice	26386	Active
Richard Sutton Lacour	23669	Active
Tiffany Lynn Lagattuta	26490	Active
Robert Perry Leslie	24516	Active
Randalyn Matthews	25578	Active
Brian Michael Menendez	26844	Active
Zamal Zee Mohamed	20507	Active
Jesse James Morton	28348	Active
Michele D. Noonan	21798	Active
Patrick Joseph Norton	S28737	Active
Dale Frederick Oser	15268	Active
Andrew Jacob Pancamo	28017	Active
Robert Neil Percy	19108	Active
Catharine Ellen Pittman	16848	Active
Harry Girardet Proffit, IV	15281	Active
Brian David Renshaw	23711	Active
Ellis J. Roussel, Jr.	14210	Active
Jason Paul Rumfola	B25445	Active
Charles Edward Scarbrough	10842	Active
Sidney Elwood Schmitt	9581	Active
Cameron Claire Sigler	27946	Active
Scott Joseph Sonnier	19624	Active
Joel Edward Steirman	12912	Active
Roderick Paul Trahan	18654	Active
Jean-Paul Tujague	27216	Active
Tiffany Roberts Turlich	27694	Active
Mary V. Young	26369	Active
Jennifer Marie Acosta	25833	Inactive

Robert L. Belk	18114	Inactive
Daniel Christopher Berg	25139	Inactive
Julia Quinnelly Bickham	17201	Inactive
Louis Brent Blanchard, Jr.	14112	Inactive
Jane Bordelon Broussard	17660	Inactive
Morris Wayne Burt	18169	Inactive
Harold Ray Carpenter	17270	Inactive
Mary A. Castille	19488	Inactive
Deborah Chaney Cummings	24437	Inactive
William E. DeLoach	16884	Inactive
John Jack Dur	11287	Inactive
Michael Ryan Fabre	27591	Inactive
Donald Weems Fairbanks	21136	Inactive
Karen Chauvin Fitzsimmons	17692	Inactive
Jeffrey Ambrose Haslauer	25940	Inactive
Waldon Michael Hingle	11758	Inactive
Gregory Alan Jones	24168	Inactive
Dennis Patrick Lauscha	23284	Inactive
Emily Johnson LeBoeuf	25249	Inactive
Claire A Lemaire-McNabb	20491	Inactive
Frank D. Maggio	22127	Inactive
Elizabeth Wall Magner	15601	Inactive
Eric John Montz	18328	Inactive
Eugene Milton Parrish	5228	Inactive
Jose' Antonio Penabaz	15905	Inactive
Paul Christian Pepiton	23093	Inactive
Daniel James Prados	18352	Inactive
David George Richardson	13889	Inactive
Timothy Louis Robichaux	21669	Inactive
Darcia Studeman Senner	17414	Inactive
Craig A. Shacklette	17785	Inactive
Robert Daniel Theriot	12913	Inactive
Bradly Clayton Tyler	17158	Inactive
Joseph Carey Walls	5388	Inactive
Steven Michael Werner	20809	Inactive
Susan Marie Winchester	21464	Inactive

VI. CPA EXAMINATION

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

Q2 2020 – Exam passage statistics for Q2 2020 were not received in time to present to the Board.

Q1 2020 – 324 sections; 287 candidates (1.13 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	43	44.79%	43	61.97%	42	47.19%	36	52.94%
Failed	<u>53</u>		<u>28</u>		<u>47</u>		<u>32</u>	
	96		71		89		68	
<i>National pass rate</i>		47.98%		61.75%		46.36%		55.44%

Q4 2019 – 446 sections; 366 candidates (1.22 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	61	48.8%	60	57.7%	45	36.3%	42	45.2%
Failed	<u>64</u>		<u>44</u>		<u>79</u>		<u>51</u>	
	125		104		124		93	
<i>National pass rate</i>		47.89%		58.61%		40.57%		55.90%

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>		51.9%		63.0%		50.3%		58.4%

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%

B. Candidates Passing Examination Sections

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

Q1 2020 (January/February/March 10th) (41)**Name**

Stephen Albert
Erin Ancar
Casey Babin
Nicole Bihm
Mariah Brown
Catherine Butcher
Keron Campbell
Di Chen
William Cloud
Jasmine Cooley
Alexander Costa
James Costa
Scott Doescher
Caroline Fruge
Aubrey Gaudin
Lauren Gersbach
Justin Hanson
Magen Hornsby
Jobie James
Lauren Johns
Beth Jones

Name

Sarah Jones
Sarah Karam
Xeuane Khammany
Stephanie Osborn
Jacob Penton
Andrew Prejean
Glen Richardson
Hampton Roane
Patrick Shepherd
Charlotte Simien
Janice Stevens
Nancy Stich
William Syll
Anna Tannehill
Blaine Thibodeaux
Byron Traylor
Caroline Ural
Miles Waters
Hailey Williamson
Luke Yoes

Q2 2020 (April/May/June) (10)**Name**

Michael Algero
 Paul Arceneaux
 Camille Beck
 Laura Branson
 John Hotard

Name

Adam Landry
 Kayla Palmer
 Christopher Summers
 Robert Welch
 Stevie Wheeler

C. CPA Examination Fees

The Board's office received correspondence from the AICPA and NASBA regarding CPA examination fees. Although AICPA and NASBA both communicated last year that a fee change was not anticipated for 2020 or 2021, Prometric's hourly and security fees were increased. However, AICPA and NASBA have advised that due to increased technology and other costs and unanticipated declining candidate volumes, increases in fees were necessary. Beginning January 1, 2021, AICPA's section fee will increase from \$100 to \$110 and NASBA's section fee will increase from \$20 to \$25. For Louisiana candidates, this increase became effective July 4, 2020 because Louisiana provides a 9-month NTS.

The correspondence was provided for the Board's review.

Separately, an agreement to continue using NASBA's CPA Exam Services (CPAES) for Louisiana candidates (in place since 2007) included an increase effective August 1, 2020 in examination application processing from \$150 to \$160 for the initial application and an increase for re-exam candidates from \$75 to \$80 for each section application. The last increase had been in July 2014. Pre-exam advisory services (primarily a review of transcripts to ascertain whether a candidate meets our education requirements) were increased from \$100 to \$125. The Board currently performs those services free-of-charge upon request, although Board Rules allow the board to assess a fee not to exceed \$100 and Statutes allow up to \$200 for that service.

D. NTS and Exam Credit Extensions due to Testing Center closures

On March 17, 2020 Prometric Testing Centers issued notice that all U.S. testing centers would be closed for 30 days effective immediately due to the COVID-19 pandemic. They later extended the closures thru April 30th and slowly opened as state and local jurisdictions have allowed.

At its April 2020 board meeting, the Board approved NTS extensions as recommended by NASBA.

As the Prometric Testing Center closures were extended, NASBA's recommendations for NTS and exam credit extensions were modified to the following:

(1) NTS extensions – It was recommended that all candidates with NTS expirations between April 1 – December 30, 2020 be extended until December 31, 2020. If approved, NASBA could do that for all jurisdictions without any further action from boards.

(2) Credit Extensions – It was recommended that all candidates with credit expiring between April 1- December 30, 2020 be extended until December 31, 2020. If approved, NASBA could do that for all jurisdictions without any further action from boards.

NASBA offered to communicate to all candidates on behalf of boards how these issues were being handled and requested guidance and authorization/approval from all boards.

After input from the board members, the Executive Director advised NASBA that Louisiana’s board determined it would adopt the recommendations from NASBA.

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board ratified its determination to approve NTS extensions to December 31, 2020 for all candidates with NTS expirations between April 1 – December 30, 2020.

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board ratified its determination to approve credit extensions to December 31, 2020 for all candidates with expiring exam credits between April 1 – December 30, 2020.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Actives Evaluated 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.

1. Current CPA Applicants (Passed Exam After June 1999) (80)

Name	Certificate Number	License Issue Date
Anthony Louis Salazer	28999	02/21/2020
B. Jacob Steib	29000	02/21/2020
Jessica E. Frigon	29001	02/21/2020
José Mario Araujo III	29002	02/21/2020
Joshua Ben Herleikson	29003	02/21/2020
Lauren Elizabeth Stevens	29004	02/21/2020
Michaelyn LeAnn Thames	29005	02/21/2020
Jessica Trabeaux-Scallon	29006	02/21/2020
Meredith Witty Reed	29007	02/21/2020
Oluwatoyin Grace Adegboyega	29008	02/21/2020
Rebecca Ann Crawford	29009	02/21/2020
Ashleigh Dugas Landry	29010	02/21/2020
Mary Hannah Vaughan	29011	02/21/2020

Christopher Anthony Williams	29012	02/21/2020
Esther Noemi Smet	29013	02/27/2020
Andrew Heath Clayton	29014	02/27/2020
Daniel Frazier Sant	29015	02/27/2020
Gary Ray Sjolander Jr	29016	02/27/2020
Brittany Elizabeth Englisbee	29017	02/27/2020
Argelia Valtierra Skero	29019	02/27/2020
Natalie Bridget Cusimano	29020	02/27/2020
Austin Gregory Nichols	29021	02/27/2020
Charles Louis Johnson	29022	03/10/2020
Chadwick V. Fortier	29023	03/11/2020
Richard White Carraway III	29024	03/11/2020
Anne Ellyse Kania	29025	03/11/2020
Michael Rene Wolf	29026	03/11/2020
Sean Gabriel McLaughlin	29027	03/11/2020
Kalira Sasa Miller	29028	03/11/2020
Emma Louise Gordon	29029	03/11/2020
Gary William Brenner	29030	03/11/2020
Mattie Leigh Garner	29031	03/11/2020
Jennifer Michelle Goetz	29032	03/11/2020
Blair Michael Lormand	29033	03/11/2020
Corey James Hulin	29034	03/11/2020
Gabrielle Klinner Lapouble	29035	03/11/2020
Heather Reneé Martin	29036	03/11/2020
Stephanie Celeste Waguespack	29039	03/25/2020
Gary Eugene Overton	29040	03/25/2020
Shelbey Lee McGivney	29041	03/25/2020
Ellie Nicole Bowen	29044	03/27/2020
Christopher Louis Walker	29045	03/27/2020
Alexis Kae Benoit	29047	03/27/2020
Erin Michelle Ancar	29050	03/27/2020
Hailey Marie Williamson	29051	03/27/2020
Blaine Paul Thibodeaux	29052	04/08/2020
Joshua Aaron Noehl	29053	04/08/2020
Magen Marie Hornsby	29054	04/08/2020
Miles Andre Waters	29055	04/08/2020
Hampton Sanders Roane	29056	04/08/2020
Justin Andrew Hanson	29057	04/16/2020
Glen L. Richardson	29058	04/16/2020
William James Cloud	29059	04/16/2020
Lauren E. Johns	29060	04/16/2020
Nicole K. Bihm	29061	04/16/2020
Paige Adele Misuraca	29062	04/26/2020

Charlotte Simien	29063	04/26/2020
Diana Grace Guarisco	29064	05/17/2020
Xeuane Thudy Khammany	29065	05/17/2020
Mary Catherine Gillespie	29066	06/26/2020
Patrick Nicholas Shepherd	29068	06/26/2020
Derek Patrick Brondum	29069	06/26/2020
Lindsay Rivet White	29070	06/26/2020
Sydne Claire McCoy	29071	06/26/2020
Lauren Jensen Gersbach	29073	06/26/2020
Mariah Deontrovon Brown	29074	07/08/2020
Joseph Anthony Provenzano	29076	07/17/2020
Jacob Daniel Penton	29077	07/17/2020
Casey Reece Babin	29078	07/17/2020
Charles H. Davis III	29079	07/17/2020
Scott Mark Doescher	29081	07/18/2020
Byron Vincent Traylor	29082	07/18/2020
Alexander Christian Costa	29083	07/18/2020
Michael Patrick Algero	29084	07/18/2020
Robert Grafton Welch	29085	07/18/2020
Sarah Elizabeth Hebert	29087	07/18/2020
Beth Raley Jones	29088	07/18/2020
Aubrey Heinsz Gaudin	29089	07/18/2020
Keron R. Campbell	29090	07/18/2020
Stephanie Mounger Osborn	29091	07/18/2020

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

Name	Certificate No.	Re-issue to Active Date
Douglas K. Etheridge	22798	02/27/2020
Clarence J. Lymon	19566	03/11/2020

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the above CPA certificates. (Items A. 1 & 2).

**B. Reinstatements of Prior Active Certificates (Licenses) (9)
Prior Year Reinstatement**

The following CPAs were initially licensed, later elected not to renew their licenses, and recently submitted applications to reinstate to active status. The Executive Director evaluated the applications and the applicants' experience and continuing education as applicable and re-issued CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Name	Certificate No.	Active Certification Reinstatement Date
Kyle Joseph Arceneaux	24825	03/04/2020
Thao Ngoc Dang	26629	03/11/2020
Joseph N. Greiner , III	24419	03/11/2020
Shonda Renee Banks	26022	04/26/2020
Erik John Billet	26897	05/17/2020
Louise Marie DuVernay-Babin	25242	06/26/2020
Erica Plaia Harrod	24777	06/26/2020
Edward Marcel Servat	21444	07/17/2020
Timothy Blaine Shay	24730	07/18/2020

Upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the re-issuance of the above CPA Certificates (License Reinstatements) (Item B).

**C. Reinstatements of Prior Active Certificates (Licenses) to Inactive (4)
Prior Year Reinstatement**

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

Name	Certificate No.	Inactive Certification Reinstatement Date
Randall F. Ortega	15568	03/03/2020
Kenneth James Breaux	15456	03/20/2020
Gary Francis Rinck	15284	04/02/2020
Amy Daste McCalip	23849	07/18/2020

Upon motion by Mrs. Alizadeh, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the reinstatement of the above CPA Certificates to Inactive Status. (Item C).

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

There were none since the last Board Meeting.

E. Approval of Reciprocal Certificates Issued (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.

Name	Certificate No.	Issue Date	Original State
Xueqin Chen	S29018	02/27/2020	WA
Brian Patrick Richardson	S29037	03/11/2020	MS
Feng Gao	S29038	03/25/2020	WI
Beverly Susan Golden	S29046	03/27/2020	OH
Jon Alexander Baker	S29048	03/27/2020	CA
Kendell LaTre Harris	S29049	03/27/2020	NC
Peter Maximilian John	S29067	06/26/2020	TX
Hannah Katherine Wilson	S29072	06/26/2020	NC
Mashaurna Q. Grantham	S29075	07/08/2020	MS
David Fried	S29080	07/17/2020	TX
Joshua Tanner Menist	S29086	07/18/2020	MS

Upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the above Reciprocal Certificates.

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

The following individuals submitted a Transfer of Grades application for Louisiana Certificate. The Executive Director evaluated the applications and the applicants' experience and issued the CPA Certificates, subject to ratification by the Board.

Name	Certificate No.	Issue Date
Blake Andrew Steinvorth	29042	03/25/2020
Nicholas Lee McDougal	29043	03/27/2020

Upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the above CPA Certificates.

G. Determination on Verification of Experience by Family Member

Adam Charles Hebert passed the CPA exam in March 2019 and is now applying to be a Licensed CPA in Louisiana. Mr. Hebert submitted an application package; however, the experience verification letter was from his father, Charles Phil Hebert.

His application was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the experience verification by a family member for Adam Charles Hebert to become a licensed CPA in Louisiana.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Expirations due to Non-Renewal (43)

The Executive Director informed the Board the following firms failed to renew their CPA Firm Permit registration for 2020, and accordingly, were notified by mail on March 2, 2020 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.
Allen & Baxter (APAC)	42
Philip J. St. Germain, CPA, APC	255
Jimmie Self, CPA, APAC	547
J. Wayne Sheets, CPA	755
Lona Brunet Authement, CPA	1173
Wanda Adams Gaudry, CPA	1370
Tiffany Bailey Drury, CPA	1673
Peter Terry Youngblood, CPA	1761
Cammack Accounting APC	1764
G. Barry Lynas, CPA	1779
John J. Lin, CPA	2096
Faulk & Winkler, LLC	2375
Linda C. Sell, CPA	2379
Charles C. Gibson, III, CPA	2387
Frederick B. Sollars, CPA, APAC	2460
Dale Moore, CPA, LLC	2573
Cecil J. Cavanaugh, CPA, APAC	3141
Norman O. Loeske, Jr., CPA	3245
James E. Shields Jr., CPA	3286
Archie B. Sanchez, Jr.	3392
Denny B. Dennison, CPA (APC)	3760
Cory Close, CPA, APAC	3976
Mark C. Rhodes, CPA	4008

Aucoin Certified Public Accounting LLC	4056
Joey L. Breaux, CPA, APAC	4314
Janice F. Watt, CPA	4421
Karen Bolding Hanna, CPA, LLC	4498
Porter Keadle Moore, LLP	4499
Shelly Brescher, CPA	4746
Mark D. Wilson, CPA	4753
Robert J. Durel, CPA, LLC	5025
Lian Liu CPA, LLC	5049
David P. Ponthieux, CPA, LLC	5087
Lori G. Leal, CPA	5097
Kevin T. Breaux, CPA, APC	5109
Skoda Minotti & Co., Certified Public Accountants	5128
Brauer & Co., PC	5296
Paul Moore, CPA	5317
Trosclair CPA, LLC	5361
Latoya Alexander McCutcheon, CPA, LLC	5377
Jim Durbin Jr CPA	5395
KJH CPA, LLC	5453
Broughton Consulting & Accounting Services	5485

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2020 (10)
(Same Year Reinstatements)**

The following firms with expirations of March 1, 2020 reinstated their Firm Permit registrations.

Firm Name	Firm Permit No.	Reinstatement Date
Faulk & Winkler, LLC	2375	03/10/2020
Frederick B. Sollars, CPA, APAC	2460	03/10/2020
John J. Lin, CPA	2096	03/10/2020
Janice F. Watt, CPA	4421	03/12/2020
Linda C. Sell, CPA	2379	03/15/2020
David P. Ponthieux, CPA, LLC	5087	03/19/2020
Philip J. St. Germain, CPA, APC	255	03/19/2020
Denny B. Dennison, CPA (APC)	3760	03/29/2020
Jimmie Self, CPA, APAC	547	04/11/2020
Latoya Alexander McCutcheon, CPA, LLC	5377	06/30/2020

C. New CPA Firm Permit Applications (20)

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. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the following CPA Firm Permits:

Firm Name	Firm Location	Firm Permit No.	Issue Date
Brockley LLC	LA	5523	02/21/2020
John R Busenlener LLC	LA	5524	02/21/2020
Hobson Analytical, LLC	LA	5525	03/10/2020
Cowart Roe CPA LLC	LA	5526	03/10/2020
Bertrand CPA LLC	LA	5527	03/10/2020
Stan Fuller, CPA	LA	5528	03/10/2020
Angela M Blount, LLC	LA	5529	03/10/2020
A. Michelle Ferguson, CPA, LLC	LA	5530	03/10/2020
Denis Muckelroy, CPA	LA	5531	04/08/2020
Wells, CPA, LLC	LA	5532	04/16/2020
Beverly S. Golden, CPA	LA	5533	04/17/2020
Drewett & Drewett, LLC	LA	5534	04/25/2020
Karmen A. Bodin, CPA, LLC	LA	5535	05/17/2020
Pitalo, L.L.C.	LA	5536	05/17/2020
Beatty and Barker CPA's LLC	LA	5537	05/17/2020
Daniel Sant, CPA	LA	5538	05/17/2020
Pulliam & Pulliam, LLC	LA	5539	06/26/2020
Nathan J. Trahan, CPA, LLC	LA	5540	06/26/2020
Frank C. Jabusch, III, CPA, LLC	LA	5541	06/26/2020

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Dan M. Cliffe, LLC (formerly Dan M. Cliffe, CPA (APAC))	LA	1277	03/25/2020
Paul Thomas Gariepy, Jr., CPA	LA	1367	04/16/2020
J. Brad Murret, CPA	LA	4262	04/16/2020

Upon motion by Mrs. Alizadeh, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the reinstatement of the above firm permits.

E. CPA Firms – Change in Name or Legal Entity (7)

Firm Name	Firm Permit No.	Change	Issue Date
Woodard & Associates - APAC	604	formerly Huffman & Soignier (APAC)	01/24/2020
Vanderbrook & Co., LLC CPAs	3021	formerly William Vanderbrook, CPA, APC	01/24/2020
Brandon D. Holleman, CPA LLC	5433	formerly Brandon D. Holleman, CPA	03/03/2020
Corcoran & Bernard CPAs LLC	5389	formerly Amy E. Corcoran, CPA, LLC	03/06/2020
Dan M. Cliffe, LLC	1277	formerly Dan M. Cliffe, CPA (APAC)	03/31/2020
K. R. Turner, CPA LLC	5158	formerly Kendal R. Turner, CPA Accounting and Consulting, LLC	07/06/2020
The Mire Group, LLC	4816	formerly Marcus A Mire, CPA, LLC	07/14/2020

F. CPA Firms Retired or Canceled (3)

Firm Name	Firm Permit No.	Issue Date
Gregory M. Brown, CPA	2486	Prior to LAA
Mary H. Burns, CPA	1248	Prior to LAA
Luther G. Mansfield, Jr., CPA	2378	Prior to LAA

IX. PEER REVIEW ITEMS**1. Peer Review Oversight Committee (PROC) Reports**

An annual PROC report as well as individual reports submitted by PROC Members were provided for the Board's review.

**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)					
	2020	2019	2018	2017	2016
Engagement Reviews	16	71	66	62	100
Pass	13	13	9	9	5
Pass w/def.	2	12	18	16	16
Fail	1	12	18	16	16
System Reviews	30	74	62	52	59
Pass	29	66	46	45	51
Pass w/def.	1	5	10	6	4
Fail	0	3	6	1	4
Grand Total	46	145	128	114	159

Approved by Technical Reviewer					
Engagement Reviews - Pass	12	46	33	39	15

No. PROC meetings during calendar year	3	8	11	11	9
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3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 01/15/2020 (Last Meeting Reported)	Calendar Year Jan. 2020	Calendar Year Jan. 2019	Calendar Year Jan. 2018	Calendar Year Jan. 2017	Calendar Year Jan. 2016
# Practice Restrictions	0	0	3	1	3	0
# Extensions	4	5	7	9	16	8
# Year End Changes	0	0	3	3	4	2
# First Fail Letters	4	4	28	30	18	12

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

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

1. Legislative items
2. Other items of interest

B. Legislative Update

The Executive Director advised that the 2020 Regular Session was halted in mid-March and resumed in early May, and ended on June 1st. There was also a Special Session held in June. The outcome was that some of the legislative bills under consideration that would affect our Board were tabled. Several new bills were filed in response to COVID-19.

Among legislative items reported on, the executive director reported that **HCR 71** was adopted June 1, 2020 and directs licensing agencies to suspend license renewal fees imposed on businesses based in Louisiana due from July 1, 2020 thru June 30, 2021. It only applied to those estimated to have one and a half years of reserve funds available. LAA contacted us and ultimately issued an Informational Report which listed our board and 18 other qualifying licensing boards, of which only 7 impose license renewal fees on Louisiana businesses. It is estimated that this would reduce our budgeted renewal fee revenue for the 2020-21 fiscal year by \$65,000, not including delinquent or reinstatement fees. Further, our software does not currently distinguish between Louisiana and non-Louisiana businesses, so there could be some configuration costs involved to implement this. The Informational Report was presented for the Board's review.

Upon motion by Mrs. Alizadeh, seconded by Mr. Langley and unanimously adopted, the Board waived Firm Permit renewal fees for all businesses, regardless of where based, through June of 2021, including delinquent fees.

C. COVID-19 - Request for Board Review and Consideration of Extensions of Due Dates for CPE and Peer Reviews

At the Board's April 2020 board meeting, the Board deferred two questions received from the public regarding CPE and Peer Review until the July meeting.

1. Regarding CPE – Question #1: Will the State Board provide some type of CPE relief or waivers to CPAs for the 2020 year? What type of CPE relief can the State Board offer to Louisiana CPAs for the year 2020?

The following was provided on Boards of Accountancy (BOA) action, to date, on CPE extensions due to COVID-19:

- Waiver: 0
- Self-Study Restrictions Lifted: 4
- Extensions: 8
- No Changes: 43

7 of 8 BOAs that have adopted extensions had due dates of June 30th and extended the due date to earn CPE anywhere from 60 days to 180 days.

1.CALIFORNIA

CPE Due Date: Varies depending on date of birth. The reporting period is biennial on the last day of birth month in odd or even year corresponding to the odd or even year of birth.

Extended CPE Due Date: November 4, 2020

2.CONNECTICUT

CPE Due Date: June 30, 2020

Extended CPE Due Date: December 31, 2020

3.DELAWARE

CPE Due Date: June 30, 2020

Extended CPE Due Date: 60 days after the state of emergency is lifted

4.FLORIDA

CPE Due Date: June 30, 2020

Extended CPE Due Date: December 31, 2020

5.MINNESOTA

CPE Due Date: June 30, 2020

Extended CPE Due Date: October 1, 2020

6.MISSISSIPPI

CPE Due Date: June 30, 2020

Extended CPE Due Date: October 31, 2020

7. NEW HAMPSHIRE

CPE Due Date: June 30, 2020

Extended CPE Due Date: October 31, 2020 upon filing a petition with the Board

8. NORTH DAKOTA

CPE Due Date: June 30, 2020

Extended CPE Due Date: September 30, 2020

After review and discussion, the Board made no changes to Louisiana's CPE due date of December 31, 2020 nor granted automatic waivers for the 2020 year, but would continue to monitor the situation.

2. Regarding Peer Review - Question #2: Would the State Board waive or extend peer review requirements by 6 months for CPAs affected by the virus uncertainty?

This issue was addressed nationally by the AICPA Peer Review Board (PRB) at its open session on May 7, 2020. It voted to grant a six-month automatic extension to firms with reviews, corrective actions or implementation plans with original due dates falling between January 1 – September 30, 2020. Further, the PRB indicated it would continue to monitor the impacts of COVID-19 through the summer months and evaluate whether automatic extensions would be appropriate for firms with due dates after September 30, 2020. There was concern that firms would wait until the extended due date and are to be encouraged to have their reviews performed as soon as they are able.

The action taken by AICPA's PRB answered the inquiry, and the Board made no additional change.

XI. CPE ITEMS

A. CPE Compliance for 2019 Report Year

7,093 - Number of CPE forms received

6,750 - accepted at 1st submission

343 - returned & accepted at 2nd submission

343 - Number of CPE forms returned (4.8%)

103 - Extensions by Agreement

- 102 - Incomplete form
- 86 - CPE form not signed
- 39 - Extensions by Consent Order
- 11 - Did not use Board form/format
- 2 - Subsequent change of status

B. CPE Extensions 2019 Report Year - Update

The following extension requests have been received and processed:

- 103 - CPE Extension Agreements (30-day extension to January 31, 2020)
- 39 - CPE Extensions requiring Consent Order (90-day extension)
- 142 - Total of CPE Extension requests

C. Change to Inactive Status for Failure to Submit a 2019 CPE Reporting Form (7)

Seven CPAs failed to submit their CPE Reporting form for the 2019 reporting period. These individuals were reminded via email in late-January and mid-March that their CPE Reporting form had not yet been received. As a result, each individual below was notified via certified mail and email on May 23, 2020 that their License status would be changed to Inactive effective June 2, 2020 if the form was not received in the Board’s office by June 1st. The correspondence also included instructions for reinstatement after June 2, 2020. To date, none of the seven individuals below have provided the 2019 CPE Report to reinstate their Certificate to an Active status.

Name	Certificate No.
Colleen Rose Angerdina	26206
Navell George Carrone	23793
Charles Cordian Gibson, III	6052
Angelle Judice	21109
Donna Speyrer La Magna	23183
Mallory DeVillier Lawrence	28593
Joel Edward Steirman	12912

D. Audit of 2019 CPE Reported

It was reported that CPE Coordinator, Ramzey Bunley, was conducting an audit of CPE Report Forms for the 2019 reporting period. A total of 100 CPE Forms were randomly selected for audit. Ms. Bunley mailed notification to all CPAs on July 10, 2020 with a return date of August 7, 2020 to submit all required documentation.

XII. NEW MATTERS

A. NASBA Releases Proposed Revisions to UAA Model Rules

The Board received notice that NASBA released proposed revisions to the UAA Model Rules which were developed by the AICPA/NASBA CPA Evolution Initiative. A copy was provided for the board's review and discussion. Comments were requested by August 31, 2020.

B. AICPA Exposure Draft – Proposed revised interpretation on Records Requests

The Board adopted the AICPA Code of Professional Conduct when it revised its rules in October 2017 (Chapter 17, §1700.A.5). For the board's review was a proposed revision by AICPA on Records Requests, which is a common inquiry to the Board and staff. Comments were requested by September 30, 2020.

C. Changes to State Travel for New Fiscal Year

The State made some revisions to its Travel Regulations, which the Board is required to follow unless specifically exempted.

Notably, at December 31, 2020, Short's Travel will no longer be the State's mandatory travel agency and instead, effective January 1, 2021, Christopherson Business Travel will be the new agency. Also, the mileage reimbursement rate was changed from \$0.575 to \$0.57 per mile for use of personal vehicle for in-state travel by board members. Finally, the only reimbursable airport parking at the New Orleans International Airport will be USPARK's uncovered parking lot.

Darla Saux discussed.

D. Remote Testing

Remote testing is being explored as a delivery alternative to a lockdown of test centers. State Board executive directors participated in a Zoom video call with NASBA, AICPA, and Prometric representatives on June 23, 2020.

E. Election of Officers and Appointment of Investigating Officers

1. Election of Officers

Chair Mrs. Hutchinson announced an election of Board Officers was in order. The current Board Secretary was Mrs. Honoré Thomas and the Treasurer was Mr. Langley.

Upon motion of Mrs. Alizadeh and seconded by Mr. Langley, the Board elected Mrs. Lowe-Ardoin to serve as Board Secretary and Mrs. Honoré Thomas to serve as Board Treasurer effective August 1, 2020.

2. Appointment of Investigating Officers

Chair Mrs. Hutchinson appointed the following Board Members as Investigating Officers for August 1, 2020 – July 31, 2021: Mrs. Honoré Thomas and Mr. Langley.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. NASBA'S SOUTHWEST REGIONAL DIRECTOR 2020-2021

Lynn V. Hutchinson, CPA, was elected to a one-year term as the Southwest Regional Director for NASBA beginning on November 1, 2020 through October 31, 2021. She will replace Jack Emmon from New Mexico and will be eligible to serve 2 additional one-year terms.

B. CPA, CPA Inactive, CPA Retired, and CPA Firm Registrants as of June 30, 2020

	2020	2019		2018	2017	2016
	<u>Registered</u>	<u>Registered</u>	<u>Change</u>	<u>Registered</u>	<u>Registered</u>	<u>Registered</u>
Active	7,444	7,471	- 27	7,438	7,441	7,361
Inactive	2,725	2,754	- 29	2,830	2,968	3,005
Retired	223	168	+ 55	111	--	--
Firms	1,926	1,980	- 54	2,057	2,100	2,147
TOTAL REGISTERED	12,318	12,373	- 55	12,436	12,509	12,513

XIV. REPORTS ON CONFERENCES / MEETINGS

A. NASBA 25th Annual Conference for Board of Accountancy Legal Counsel

March 18, 2020
Clearwater Beach, FL

The Conference was moved to a virtual conference due to COVID-19 and travel restrictions. John Morgan attended.

B. NASBA 38th Annual Conference for Executive Directors and Board Staff

March 18, 2020
Clearwater Beach, FL

The Conference was moved to a virtual conference due to COVID-19 and travel restrictions. Darla Saux & Lisa Benefield attended.

C. NASBA Western Regional Meeting 2020 (Includes Louisiana)

June 3-4, 2020
Colorado Springs, CO

The Conference was moved to a virtual conference. Lynn Hutchinson and Darla Saux attended. Additionally, Michael Bergeron participated in the Southwest Regional Breakout conference call on June 4th.

Topics discussed included:

- CPA Evolution – the proposed CPA licensure model – goal is to launch new CPA exam in January 2024
- AICPA Exposure Draft responses on Staff Augmentation Arrangements Interpretation – AICPA Code of Professional Conduct interpretation - PEEC is considering a more restrictive version of staff augmentation in August for possible exposure

D. NASBA Eastern Regional Meeting 2020

June 10-11, 2020
White Sulphur Springs, WV

The Conference was moved to a virtual conference.

XV. FUTURE MEETINGS / CONFERENCE DATES

A. NASBA’s 113th Annual Meeting

November 2-4, 2020
Virtual Annual Meeting

XVI. UPCOMING BOARD OFFICE HOLIDAYS

September 7, 2020	Labor Day
November 3, 2020	Election Day
November 11, 2020	Veterans Day

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

Monday, October 26, 2020 through Wednesday October 28, 2020 was previously reserved for the October Board Meeting. October 26 – 28 is now reserved for a potential three-day hearing, and the Board meeting would be held October 29 – 30, with another potential hearing for 9 a.m. on October 30th.

B. January 2021 Board Meeting

Wednesday, January 20, 2021 through Friday, January 22, 2021 was reserved for the January meeting. If there is an administrative hearing, it will occur on January 20, 2021 at 1:00 PM.

C. April/May 2021 Board Meeting

Wednesday, April 28, 2021 through Friday, April 30, 2021 was reserved for the April meeting. If an administrative hearing is necessary, a date will be determined.

XVIII. EXECUTIVE SESSION MATTERS

In order to report on the status of compliance with Board Decisions and Consent Orders, the status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on July 22, 2020 and July 23, 2020 upon motion(s) made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron, the Board went into executive session on July 22, 2020 at 2:24 p.m. Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, the executive session adjourned at 7:18 p.m.

Upon motion by Mrs. Alizadeh, seconded by Mr. Langley, the Board went into executive session on July 23, 2020 at 3:11 p.m. Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the executive session was adjourned at 4:04 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. 2019-2**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held July 23, 2020. After deliberation, upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin by a vote of 5 - 0, the Board rendered a Decision in this matter. Mr. Hazel was absent and Board Member Mrs. Alizadeh, Investigating Officer, took no part in the Hearing or deliberation of this matter.

B. Consideration of Consent Order – File No. 2017-41

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

C. Consideration of Consent Order – File No. 2018-87

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

D. Consideration of Consent Order – File No. 2019-78

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

E. Consideration of Consent Order – File No. 2019-113

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

F. Consideration of Consent Order – File No. 2019-111

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

G. Consideration of Consent Order – File No. 2019-99

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

H. Consideration of Consent Order – File No. 2018-102

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

I. Consideration of Consent Order – File No. 2019-79

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

J. Consideration of Consent Order - File No. 2019-80

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

K. License Applicant – Felony Charge

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board, by a vote of 5 – 0 approved the request for consideration of license application. Mr. Hazel and Mr. Bergeron were absent.

L. Request to Waive 2019 CPE due to Medical/Personal Issues

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley, the Board approved the CPA's request for a full waiver of their 2019 CPE requirement, which was 55 hours. The CPA will be required to take 55 hours of CPE in 2020, including the required 3 hours of ethics, by December 31, 2020 without the benefit of an extension.

M. Files Recommended To Be Closed With No Cause For Further Action

File No. 2005-21
File No. 2012-29
File No. 2014-2
File No. 2019-19
File No. 2019-84
File No. 2019-85
File No. 2019-94
File No. 2019-97
File No. 2019-98
File No. 2019-107
File No. 2020-50

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

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

File No. 2018-75

File No. 2019-4

File No. 2019-77

File No. 2019-83

File No. 2019-115

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

O. 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, the Board accepted the above-described reports.

XX. ADJOURNMENT

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the meeting adjourned at 4:17 p.m. on Thursday, July 23, 2020.