

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

October 30, 2020

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Friday October 30, 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 requires the Board's attention.

The following Members were present:

Lynn V. Hutchinson, CPA	-	Chair
Desirée Honoré Thomas, CPA	-	Treasurer
Letti Lowe-Ardoin, CPA	-	Secretary
Michael D. Bergeron, CPA	-	Member
Grady R. Hazel, CPA	-	Member

The following Members were absent:

Sue S. Alizadeh, CPA	-	Member
Nicholas J. Langley, CPA	-	Member

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 9:17 a.m. on Friday, October 30, 2020, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas and unanimously adopted.

I. CHAIR'S REPORT**A. COVID-19 Update**

The Board's Office staff continues to stagger schedules and/or work from home to not have more than 75% of the staff in the office at once due to the City of New Orleans' Phase 3.2 guidelines. New Orleans moved to Phase Three on October 3rd. The State of Louisiana moved into Phase Three on September 11th.

B. Staff Compensation

Unclassified personnel received a performance adjustment effective July 15, 2020 as was determined by the Board at the July 2020 Board Meeting.

C. 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 by December 31, 2020 and the completion certificate should be provided to Lisa Benefield.

D. 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. 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 2020 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the July 2020 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

- A. Financial statements for the quarter and fiscal year ended June 30, 2020 were presented for the Board's review.
- B. The Annual Financial Report (AFR) for the 2019-20 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 8, 2020, as required by State policy.
- C. Audited Financials – The audit for the fiscal year ended June 30, 2020 is being performed by the Louisiana Legislative Auditor and is ongoing.
- D. Financial statements for the quarter ended September 30, 2020 were presented for the Board's review.

By motion of Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board approved the Treasurer's report as presented.

IV. DEATHS AND RESIGNATIONS**A. Deaths (2: 1 Active; 0 Inactive; 1 Retired)**

Name	Certificate No.	Year Issued	Status
Clint Mock	26366	2010	Active
Terrel Dressel	3854	1966	Retired

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

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

There were none since the last Board Meeting.

V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS**A. Reinstatement of Certificates / Inactive Status That Expired March 2020 (Same Year Reinstatements)**

The Executive Director informed the Board the following CPAs and CPA Inactive or Retired Registrants with expirations on March 1, 2020, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last board meeting. **(5 Total: 3 Active; 2 Inactive Status)**

Name	Credential Number	Certification Status
George McKinnon Bradford	28480	Active
Samantha Domiano Wagner	26589	Active
Ava Sue Yellott	21710	Active
Audra Lynn Ewens	23238	Inactive
Athen Matthew Sweet	26301	Inactive

VI. CPA EXAMINATION

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

Q3 2020 - Exam passage statistics were not received in time to present to the Board.

Q2 2020 – 149 sections; 139 candidates (1.07 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	23	51.11%	22	75.86%	17	45.95%	27	71.05%
Failed	<u>22</u>		<u>7</u>		<u>20</u>		<u>11</u>	
	45		29		37		38	
National pass rate		65.30%		76.91%		62.87%		74.94%

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	
National pass rate		47.98%		61.75%		46.36%		55.44%

Minutes

October 30, 2020

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	
National pass rate		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	
National pass rate		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	
National pass rate		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	
National pass rate		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 experience and education requirements.

Q2 - June 1 - 30, 2020 (omitted from previous CPAES report) (14)

<u>Name</u>	<u>Name</u>
Laura Chapman	Joshua Sponholz
Phillip DeLage	Amanda Stalsby
Brittney Dunn	Laura Taylor
Christopher Fanguy	Amber Tran
Michael Ginel	Vu Khoa Tran
William Macke	Ryan Vicknair
Katy McClure	Sarah Vidacovich

Q3 - July 1 – September 30, 2020 (48)

<u>Name</u>	<u>Name</u>
Venera Alidema	Spencer Lamb
Calvin Anderson	Kristen Landeche
Sara Andrews	Emily LaPorte
Amelia Barker	Brennen LeBlanc
Madeline Beauregard	Yuanrui Li
Morgan Bergeron	Micah Malnar
Jordan Bloom	Chelsea Martin
Kathryn Bordson-Bozzo	Shelly McCollum
Jeffrey Borne	Bruce McLean
Peter Dang	Daniel McNeil
Austin Delaune	Phillipe Meraux
Christine Dexter	Allison Morein
Kristy Eastridge	Lam Nguyen
Jessica Ellis	Taylor Ortego
Elizabeth Evans	Laura Poche
Harrison Flynt	Joel Salvaggio
Stephen Franklin	Jordan Scott
Connor Gillen	Hunter Self
Ellen Heath	Cierra Smith
Sara Hedgepeth	Julia Smith
Haley Holzhalt	Ying Sun
Cora Jones	Claire Tannehill
Justin Jones	Victoria Wallace
Benjamin Kenney	Xu Wang

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

Ms. Lexie McKissick submitted a request to the Board for pre-approval of 10 semester hours of courses to be completed at Baton Rouge Community College toward the 150-semester hour requirement for licensing; she submitted various courses totaling 19 semester hours.

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Honoré Thomas the Board approved acceptance of any 10 of the 19 semester hours that were submitted by Ms. McKissick for pre-approval to be used toward the 150-semester hour requirement.

D. Request for Approval of Community College Credits to Meet 150 Hour Requirement

Ms. Katie Cavallo submitted a request to the Board for pre-approval of community college credits to be taken at Delgado Community College toward the 150-semester hour requirement for licensing.

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

Upon motion by Mr. Bergeron, seconded by Mr. Hazel the Board approved acceptance of the completion of four of the five courses submitted, to be chosen by Ms. Cavallo, as requested for pre-approval to be used toward the 150-semester hour requirement.

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

Ms. Kabita Ghimire submitted a request for an extension of her REG exam credit, which expires 12/31/2020, based upon the combination of impacts from COVID-19 and Hurricanes Laura and Delta.

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron and unanimously adopted, the Board approved an extension for REG exam credit for Ms. Ghimire as requested until June 30, 2021.

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.

1. Current CPA Applicants (Passed Exam After June 1999) (29)

Name	Certificate Number	License Issue Date
Stephen Gerard Albert, Jr.	29092	07/24/2020
Adam Charles Hebert	29093	07/24/2020
Adam Chase Landry	29094	07/29/2020
Margaret Michiels Davis	29096	07/30/2020
Phillip Alexander DeLage	29097	09/24/2020
Catherine Rose Butcher	29098	09/24/2020
Amanda Stalsby	29099	09/24/2020
Jobie Leah James	29100	09/24/2020
Joshua Sponholz	29101	09/24/2020
Katy Elizabeth McClure	29102	09/24/2020
Christopher David Summers	29103	09/24/2020
Crystal Rankin Waller	29104	09/24/2020
Luke Glen Yoes	29105	09/24/2020
Peter Dang	29109	09/27/2020
Andrew J. Prejean	29113	09/27/2020
Taylor Ellen Ortego	29114	09/27/2020
Amelia Grace Barker	29115	09/27/2020
Kathryn Elise Bordson-Bozzo	29116	09/27/2020
Brennen Hebert LeBlanc	29117	09/27/2020
Rachel Nicole Koorie	29120	09/27/2020
Logan Thomas Woods	29121	09/27/2020
Jacques Christian LeBlanc	29122	09/27/2020
Christopher Michael Fanguy	29124	10/25/2020
Spencer Harman Lamb	29125	10/25/2020
Cora Alexis Jones	29126	10/25/2020
Maria Gabriela Rodriguez	29127	10/25/2020
Sarah Robicheaux Cambre	29128	10/25/2020
Elizabeth S. Evans	29129	10/25/2020
Haley White Holzhalb	29130	10/25/2020

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

Name	Certificate No.	Re-issue to Active Date
Nicole Walters Loupe	19890	09/27/2020
James Webster Otken	23859	09/27/2020

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Hazel and unanimously adopted, the Board ratified the issuance of the following CPA Certificates. (Items A. 1 & 2)

**B. Reinstatements of Prior Active Certificates (Licenses)
Prior Year Reinstatement (4)**

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

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

Name	Certificate No.	Active Certification Reinstatement Date
Andrea Mobley St. Martin	21636	07/29/2020
Amy Catherine Cohen	22781	09/27/2020
Lisa Mestayer Hussey	22929	09/27/2020
Julia Kearney Donovan	23278	10/02/2020

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

There were none since the last Board Meeting.

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

There were none since the last Board Meeting.

E. Approval of Reciprocal Certificates Issued (10)

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

Upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

Name	Certificate No.	Issue Date	Original State
Paul B. Arceneaux	S29095	07/29/2020	IA
Leslie Claire Decoteau	S29106	09/24/2020	MS
Sarah Catherine Peterman	S29107	09/24/2020	TX

Michael R. Waxman	S29108	09/24/2020	NY
Mary Frances Landis	S29110	09/27/2020	FL
Jyotsaana Parajuli	S29111	09/27/2020	TX
Elizabeth Brooks Breen Pace	S29112	09/27/2020	AL
Anna Elizabeth Braswell	S29118	09/27/2020	VA
Richard Melvin Klaus	S29119	09/27/2020	TX
John Henry Wolpers, III	S29123	09/27/2020	MO

F. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (0)

There were none since the last Board Meeting.

G. Determination on Verification of Experience by Family Member

William Thomas Macke passed the CPA exam in June 2020 and applied to be a Licensed CPA in Louisiana. Mr. Macke submitted an application package; however, the experience verification letter was from a family member – his mother, Sharon Theriot Macke. The candidate worked for his mother’s firm, Macke & Company CPAs, since 2005. His application was provided for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board voted 4-0 to approve the experience verification for William Thomas Macke to become a licensed CPA in Louisiana. (Mrs. Honoré Thomas stepped out of the room and did not vote.)

H. Determination on Verification of Experience

Allison Nicole Hale passed the CPA exam in October 2019 and is now applying to be a Licensed CPA in Louisiana. Ms. Hale submitted an application package; however, a portion of her experience from two months in 2017 was verified by a CPA who was asked to verify the work product nearly three years after Ms. Hale left employment.

Ms. Hale’s application along with work experience was provided for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the Board approved the experience verification for Ms. Hale as submitted to become a licensed CPA in Louisiana.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

**A. Reinstatements of CPA Firm Permits that Expired March 1, 2020 (0)
(Same Year Reinstatements)**

There were none since the last Board Meeting.

B. New CPA Firm Permit Applications (21)

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 Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits:

Firm Name	Firm Location	Firm Permit No.	Issue Date
Janet Daniel Stelly, LLC	LA	5543	07/18/2020
Sara Elizabeth Girouard CPA, LLC	LA	5544	07/29/2020
Valerie M. Webre, CPA	LA	5545	09/21/2020
Sudie S. Joint CPA LLC	LA	5546	09/21/2020
Tish Ledoux CPA, LLC	LA	5547	09/21/2020
Dufour Consulting Services LLC	LA	5548	09/21/2020
J. Michael Kilcoyne, Jr CPA	LA	5549	09/21/2020
Blair Fauchaux CPA, LLC	LA	5550	09/21/2020
Walton's Accounting Services, LLC	LA	5551	09/21/2020
John Wilson, CPA	LA	5552	09/21/2020
Boudreaux's Accounting Services LLC	LA	5553	09/21/2020
Chad Moncrief, CPA, LLC	LA	5554	09/21/2020
Michele D. Keeton, CPA, CMA, LLC	LA	5555	09/21/2020
Richard H. Greene, Jr., CPA, LLC	LA	5556	09/27/2020
LGS Consulting LLC	LA	5557	09/27/2020
Danielle M. Knight, CPA, LLC	LA	5558	09/27/2020
Nathan Ferguson, CPA LLC	TX	5559	10/24/2020
Russell Smith CPA	LA	5560	10/24/2020
Adriana K. Vladikova, CPA	LA	5561	10/24/2020
Shealy Accounting Services, LLC	LA	5562	10/24/2020
Patrick T. O'Pry, CPA, APAC	LA	5563	10/24/2020

C. Reinstatement of Firm Permits Expired In Prior Years (11)

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the reinstatement of the following firm permits:

Firm Name	Firm Location	Firm Permit No.	Issue Date
James B. Melohn, CPA	LA	2984	09/21/2020
William Mastin Scott, III, CPA	LA	3662	09/21/2020
Steve A. Doss, CPA	LA	4222	09/21/2020
John N. Durnin, CPA	LA	1081	09/21/2020
Wayne Anthony Robertson, CPA	TX	1609	09/21/2020

James Patrick Turk, CPA	LA	1711	09/21/2020
Colette B. Cisco, CPA	LA	1765	09/21/2020
Ross A. Burkenstock, CPA	LA	1625	09/27/2020
C.K. McGovern LLC	LA	1552	09/27/2020
Steven K. Coyle, CPA	LA	3679	10/24/2020
Jessica M. Coggins, CPA	LA	4535	10/24/2020

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

Firm Name	Firm Permit No.	Change	Issue Date
Delhomme & Company, LLC	4837	formerly Delhomme LeBlanc & Associates, LLC	07/28/2020
Hebert Johnson & Associates, Inc., APAC	4478	formerly Phil Hebert, CPA, APAC	08/12/2020
Colette B. Cisco, CPA	1765	formerly Colette B. Cisco, CPA. APAC	09/24/2020
John N. Durnin, CPA	1081	formerly John Nelson Durnin, CPA	09/25/2020
C.K. McGovern LLC	1552	formerly Carol K. McGovern, CPA	10/06/2020
Ross A. Burkenstock, CPA	1625	formerly Ross Alvin Burkenstock, CPA	10/06/2020
Jessica M. Coggins, CPA	4535	Formerly Jessica M. Mahl, CPA	10/25/2020

E. CPA Firms Retired or Canceled (1)

Firm Name	Firm Permit No.	Issue Date
Curtis P. Meaux, CPA	2709	Prior to LAA

F. Firm Permit Name Requests

1. Accounting Resources & Consulting LLC

Sarah Hartzog requested consideration and approval of her proposed firm name: Accounting Resources & Consulting LLC.

Her request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel the Board approved the firm name Accounting Resources & Consulting LLC.

G. Part-Time Firm Permit Follow-up

Licensing Analyst, Caren Singleton, is following up with 75 Louisiana-based CPAs who answered “yes” on their 2020 Annual Renewal question “Do you have a separate part-time CPA practice?” but did not have an actively registered CPA Firm Permit. Thus far we have received the following 27 applications:

Reinstatement Same Year	1
Reinstatement/Expired Prior Years	11
New Firm Permit	15

We have received email responses from an additional 23 CPAs who do not feel they need a firm permit or were not sure and 25 who failed to respond. This project is ongoing.

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

Individual reports submitted by PROC Members are 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	46	39	37	79
Pass w/def.	2	13	9	9	5
Fail	1	12	18	16	16
System Reviews	31	74	62	52	59
Pass	30	66	46	45	51
Pass w/def.	1	5	10	6	4
Fail	0	3	6	1	4
Grand Total	47	145	128	114	159

Approved by Technical Reviewer					
Engagement Reviews - Pass	16	46	33	39	15

No. PROC meetings during calendar year	4	8	11	11	9
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3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 07/22/2020 (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	3	3	3	1	3	0
# Extensions	4	9	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. Update on Legislative Sessions

Legislators went into a 2nd Special Session on September 28th and closed the session on October 23, 2020. Ms. Saux reported on legislative items that were monitored for potential effects on our board, including HB 94.

XI. CPE ITEMS

A. Audit of 2019 CPE Reported

CPE Coordinator, Ramzey Bunley, is in the process of completing an audit of CPE Report Forms for the 2019 reporting period. A total of 100 CPE Forms were selected for audit. 99 licensees have submitted supporting documentation as requested. One has not provided supporting documentation and was changed to Inactive.

85 of 99 audit files were reviewed by Ms. Bunley and the Executive Director thus far.

The current breakdown of the audit results is as follows:

47 – 47% Pass - No deficiencies or problems found
 33 – 33% Pass with Deficiency - Some deficiencies but sufficient hours
 5 – 5% Fail - Insufficient hours due, in part, to invalid documentation
 14 – 14% In-progress
1 – <1% Other – Changed to Inactive
 100

Upon motion by Mr. Bergeron, seconded by Mr. Hazel the Board agreed to deviate from the agenda and go to Section C, ‘CPE Revisions due to COVID-19 and/or Hurricanes’ prior to Section B, “Proposed Board Policy...”

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

Based on the Board’s CPE Revisions in Section C, an extension policy was not considered for the 2020 CPE Reporting period.

C. CPE Revisions due to COVID-19 and/or Hurricanes

The Board discussed and declined to make any changes to the CPE requirements for this year due to COVID-19 at the July Board meeting. Since then, Hurricanes Laura and Delta hit southwest Louisiana, affecting much of the southwest and north portions of the state. Other storms have also hit Louisiana this year, including Hurricane Zeta.

Mr. Bergeron motioned to waive 20 hours of CPE for all Louisiana CPAs; however, the motion failed for lack of a second.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the Board voted 4-1 to extend the 2020 CPE reporting period by six months, or until June 30, 2021, due to multiple natural disasters effecting the State of Louisiana, for all Louisiana licensees to complete their 2020 CPE requirement. The 2020 CPE must be reported to the Board by July 15, 2021. No changes are expected for the 2021 CPE Report period. Mr. Bergeron opposed the motion.

XII. NEW MATTERS

A. Revision of Standard Consent Order Language

The board was asked to consider revising the standard language of Board Consent Orders to include automatic penalties if a respondent violates the terms of an approved Consent Order and/or include language prohibiting a respondent from withdrawing from a Consent Order after they have signed it but before it has been presented to the Board.

The proposed language was provided for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board approved adding the proposed language to all Consent Orders going forward.

B. License Verification requests

The Board currently charges \$25 for an 'interstate exchange' form, which includes exam scores for a candidate who typically is seeking to become licensed in another state. Many boards perform this service and charge; we see this when applicants move to Louisiana and wish to become licensed.

The Board charges similarly for a 'Letter of Good Standing' which includes exam scores and identifies if there is any enforcement action against a licensee.

However, the Board receives written (email) requests for License Verification (typically for employment from 'HireRight') for information (verification of license number, issue date, and disciplinary action) and the Board does not charge for that service. That information is available via the Board's license lookup feature on our website or we can direct those inquiries to NASBA's cpaverify.org which Louisiana participates in (export upload nightly from CAVU).

Below is a quick sampling of neighboring boards:

Fees charged as of 10/28/2020

	'Interstate Exchange' forms (typically exam scores for candidates/licensees moving licensure)	'Letter of Good Standing' (typically exam scores and confirmation of license status)	'License Verification' (typically confirmation of license status and enforcement activity - often associated with employment)
Louisiana	\$25	\$25	\$ 0
Arkansas	\$40	\$ 0	\$ 0
Texas	\$40	\$ 0	\$ 0
Mississippi	\$50	\$ 0	\$ 0
Alabama	\$ 0	\$ 0	\$ 0
Oklahoma	\$ 0	\$ 0	\$ 0

During discussion, it was noted that the Louisiana Accountancy Act, R.S. 74.1(5), allows a fee to be assessed for verifications requested by applicants and registrants but there is no mention of requests from employment verification companies. The Executive Director requested the matter be dropped until such time as a fee can be determined to be authorized.

C. Federal Legislation introduced – Response to 2015 Supreme Court decision in *North Carolina State Board of Dental Examiners v. Federal Trade Commission*

NASBA shared a media release announcing that federal legislation has been introduced to ‘protect state licensing boards from antitrust damages.’

On October 23, 2020, the Occupational Licensing Board Antitrust Damages Relief Act of 2020 (H.R. 8680) was introduced “to protect state licensing boards, their board members and staff from legal damages while performing licensing regulation duties that protect the public interest.” It is a bipartisan bill introduced by U.S. Representatives Mike Conaway (R-TX-11) (who is also a former Texas State Board of Accountancy member and chair) and Jamie Raskin (D-MD-08) and David Cicilline (D-RI-01), which sets standards for licensing boards to keep them immune from damages.

The measure will be re-introduced in the 117th Congress (convening in January 2021) and NASBA will provide updates, including how boards can help support the bill’s passage.

D. MicroPact Global (CAVU enforcement software) renewal

The annual Software Maintenance Agreement effective 12/01/20 was provided for the Board’s review.

The Board was charged the full annual maintenance rate of \$36,950, an increase of \$900 from the prior year.

An unexecuted copy of the new agreement was provided for the Board’s review.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2020 Renewals

The following renewal notice letters will be mailed out on October 31, 2020:

7,496 Active Certificate Holders (licenses)
 2,732 Inactive Status Registrants (unlicensed)
 229 Retired Status Registrants
1,950 Firm Permits
 12,407 TOTAL

XIV. REPORTS ON CONFERENCES / MEETINGS**A. 2020 NASBA National Registry eSummit**

NASBA held its annual National Registry of CPE Sponsors' conference virtually on September 22, 2020. Ramzey Bunley, CPE Coordinator, and Darla Saux, Executive Director attended.

XV. FUTURE MEETING / CONFERENCE DATES**A. NASBA's 113th Annual Meeting**

November 2-4, 2020

Virtual Annual Meeting

Mrs. Hutchinson and Ms. Saux are registered to participate.

XVI. UPCOMING BOARD OFFICE HOLIDAYS

November 3, 2020	Election Day
November 11, 2020	Veteran's Day
November 26, 2020	Thanksgiving Day*
December 25, 2020	Christmas Day*
January 1, 2021	New Year's Day*
January 18, 2021	Martin Luther King, Jr. Day

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

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

Wednesday, January 20, 2021 through Friday, January 22, 2021 had been previously reserved for the January meeting. If an administrative hearing is necessary, it would occur on January 20, 2021 at 1:00 p.m.

Wednesday, April 28, 2021 through Friday, April 30, 2021 had been previously reserved for the April Board Meeting. If an administrative hearing is necessary, a date will be determined.

B. July 2021 Board Meeting

Tuesday, July 13, 2021 through Thursday, July 15, 2021 was reserved for the July 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 October 30, 2020 upon motion(s) made, as follows:

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board went into executive session on October 30, 2020 at 2:00 p.m. Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the executive session adjourned at 3:44 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. Consideration of Consent Order
J. Wesley Bolton, CPA – File No. 2020-7

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. Hazel abstained from voting.

B. Consideration of Consent Order
Philip Montelepre – File No. 2019-28

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board, by a vote of 5-0, approved the Consent Order in this matter. Mrs. Alizadeh was not present and did not vote.

C. Consideration of Consent Order
Carl L. Nicholson, Jr. – File No. 2019-75

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the Board, by a vote of 5-0, approved the Consent Order in this matter. Mrs. Alizadeh was not present and did not vote.

D. Consideration of Request to Reinstate License

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5-0, approved the application for reinstatement.

E. Request for Reinstatement of License through Reciprocal Certificate Application

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5-0, approved the request for reinstatement of license through reciprocal certificate application.

F. Resolution Regarding Legal Settlement Negotiations in File No. 2017-66

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 4-0, adopted a resolution authorizing Mrs. Honoré Thomas, as Investigating Officer, to negotiate and accept a Consent Judgment for fine, costs, and legal fees totaling twenty-five thousand dollars (\$25,000.00) with collection terms as she deems appropriate to settle the ongoing court case to enforce the Board's decision in file no. 2017-66. Mrs. Honoré Thomas did not vote.

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

File No. 2011-6
File No. 2017-41
File No. 2018-87
File No. 2018-102
File No. 2019-78
File No. 2019-79
File No. 2019-80
File No. 2019-99
File No. 2019-111
File No. 2019-113
File No. 2020-5
File No. 2020-6
File No. 2020-8
File No. 2020-9
File No. 2020-10
File No. 2020-11
File No. 2020-12
File No. 2020-13
File No. 2020-14
File No. 2020-15
File No. 2020-17
File No. 2020-18
File No. 2020-19
File No. 2020-20
File No. 2020-21
File No. 2020-22
File No. 2020-23
File No. 2020-24
File No. 2020-25
File No. 2020-26
File No. 2020-27
File No. 2020-28
File No. 2020-29

File No. 2020-30
File No. 2020-31
File No. 2020-32
File No. 2020-33
File No. 2020-36
File No. 2020-37
File No. 2020-38
File No. 2020-39
File No. 2020-40
File No. 2020-41
File No. 2020-43
File No. 2020-44
File No. 2020-45
File No. 2020-47

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

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

File No. 2020-3
File No. 2020-35
File No. 2020-42
File No. 2020-46

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

I. Acceptance of Reports

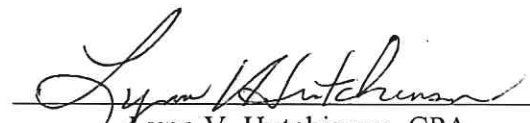
The Board accepted the reports made by each respective Investigating Officer on the status of their investigative files and other reports on status of matters provided by Board staff.

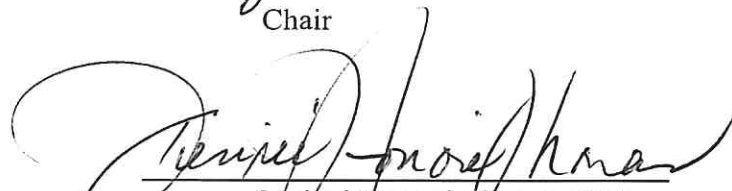
Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board accepted the above-described reports.


XX. ADJOURNMENT

Friday, October 30, 2020:


There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, and unanimously adopted, the meeting adjourned at 3:50 p.m.




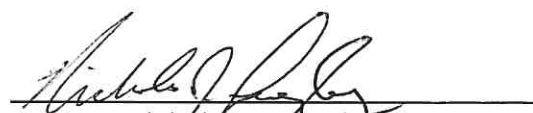
Lynn V. Hutchinson, CPA
Chair

Desirée Honoré Thomas, CPA
Treasurer

Letti Lowe-Ardoin, CPA
Secretary

Sue S. Alizadeh, CPA
Member

Michael D. Bergeron, CPA
Member

Grady R. Hazel, CPA
Member

Nicholas J. Langley, CPA
Member