

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**January 21, 2021**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, January 21, 2021 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
Desireé 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 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 9:07 a.m. on Thursday, January 21, 2021, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley and unanimously adopted.

**I. CHAIR'S REPORT**

**A. COVID-19 Update**

Governor John Bel Edwards extended the State of Louisiana's Phase Two COVID Mitigation Measures for another 28 days on January 12, 2021, which includes, in part, a statewide mask mandate and a recommendation that businesses move to remote work for employees when possible.

The Board's Office staff continues to stagger schedules and/or work from home. The City of New Orleans moved back to a modified Phase One on January 8, 2021 and New Orleans Public Schools resumed distance-only learning for Pre-K through 12<sup>th</sup> grades after the winter break. This Phase is expected to last for at least three weeks.

**B. Personnel**

Sherrie Holliday, a temporary employee with Westaff, worked in the Board office from November 18, 2020 through December 9, 2020 to help Board staff during the renewal season. However, she was offered a full-time position and left. Thereafter, on December 16, 2020, Elrayel Williams, another temporary employee with Westaff, began working in the Board office. It is anticipated that this assignment will be needed through February of 2021.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the October 2020 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the October 2020 regular and executive session minutes as revised.

**III. TREASURER'S REPORT**

**A. Audited Financials**

The Louisiana Legislative Auditor completed the Audit for the fiscal year June 30, 2020 and published its report on December 16, 2020. Board Members were sent an email advising this. A summary of the audit, available on the LLA's website, was presented for the Board's review.

**B. Financial statements for the quarter ended December 31, 2020 were presented for the Board's review.**

- C. A proposed amended budget for the current fiscal year ending June 30, 2021 was presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the amended budget revenue of \$953,635 and expenses of \$1,109,555 for net expenses over revenue of \$155,920 for the current fiscal year ending June 30, 2021.

A projected budget for fiscal year ending June 30, 2022 was also presented for the Board's review.

By motion of Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board approved the projected budget revenue of \$1,051,920 and expenses of \$1,162,265 for net expenses over revenue of \$110,345 for fiscal year ending June 30, 2022.

#### IV. DEATHS AND RESIGNATIONS

##### A. Deaths (5: 5 Active; 0 Inactive)

Name	Certificate No.	Year Issued	Status
Leigh Jeanne Baggetta	13986	1979	Active
Mitchell Clark Compeaux	18765	1994	Active
Mary Alice G. Darby	16027	1982	Active
Amos Brent Saunders	18937	1987	Active
Barney Mason Tucker	5877	1970	Active

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

##### B. Resignations (33: 11 Active; 20 Inactive; 2 Retired)

The Board was informed that the following Certified Public Accountants requested that their CPA certificates be voluntarily retired. Accordingly, their certificates were placed in expired/retired status.

Name	Certificate No.	Year Issued	Status
Louis L. Andries	B22235	1994	Active
Aaron Ashdown	S28400	2017	Active
Brandon Taylor Barry	26917	2012	Active
Brian Michael Corales	24736	2002	Active
Christopher Michael Dewberry	B25210	2004	Active
Francis Irving Huffman	10826	1976	Active
Elizabeth Pernetta Mano	17410	1985	Active
Glyn Richard Miller	16313	1987	Active
Charles L. Newell	B22731	1997	Active
Steven Robert Pegolo	B25330	2005	Active
Yingqin Jennifer Zhang	27259	2013	Active
Courtney Christian-Campbell	21328	1998	Inactive
Nancy Coleman Cowie	16769	1987	Inactive
David Owen Dubreuil	2888	1963	Inactive

James Bert Fincher	9704	1974	Inactive
Alvin J. Haley	19770	1989	Inactive
Mary Laws Horton	16395	1983	Inactive
Elaine T. Kovner	18543	1990	Inactive
Robert A. Martin	17742	1985	Inactive
Kenneth W. Matthews	14990	1980	Inactive
Glenna Beth McIntyre	15561	1982	Inactive
Eric L. Munster	15371	1989	Inactive
George Bayard Noxon	15868	1982	Inactive
Kathryn W. Noxon	15567	1981	Inactive
Dena Lynn Olivier	14826	1980	Inactive
Michelle W. Pickens	22198	1994	Inactive
Carla A. Smith	18426	1987	Inactive
Salvadore Vincent Spalitta	14827	1980	Inactive
Claude Thomas Starkey , Jr.	13972	1979	Inactive
Lisa Ann Tate	22474	1995	Inactive
Katherine B. Williams	6041	1970	Inactive
Kirby David Campbell	17971	1986	Retired
Allen Joseph LaBry	7618	1972	Retired

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

<b>Name</b>	<b>Credential Number</b>	<b>Certification Status</b>
Colleen Rose Angerdina	26206	Active
Monique Miller Fisher	25316	Active
Phyllis Gladden George	18686	Inactive
Peyton Anthony Naquin	27399	Inactive

**VI. CPA EXAMINATION**

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

**Q4 2020** - Exam passage statistics were not received in time to present to the Board.

**Q3 2020 – 420 sections; 325 candidates (1.29 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	47	45.19%	53	56.38%	63	49.61%	61	64.21%
Failed	<u>57</u>		<u>41</u>		<u>64</u>		<u>34</u>	
	104		94		127		95	
<i>National pass rate</i>		56.90%		69.89%		55.66%		66.04%

**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	
<i>National pass rate</i>		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	
<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	59	50.0%	47	52.5%	61	56.1%	52	55.6%
Failed	<u>59</u>		<u>52</u>		<u>78</u>		<u>65</u>	
	118		99		139		117	
<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 – Q4 2020 (Oct/Nov/Dec) (61)**

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.

<b><u>Name</u></b>	<b><u>Name</u></b>
Nicholas P. Alfano	Yuanrui Li
Calvin C. Anderson	Jonathan M. Livingston
Tyler G. Aulds	Shelly A. McCollum
David J. Belgard	Jessica Mendez-Martinez
Morgan E. Bergeron	Philippe C. Meraux
Alyson L. Bordson-Bozzo	Fernando Merino Moran
Jeffrey Borne	Alexis V. Miller
Jordan Borne	Matthew H. Nelson
Grant Bourgeois	Long T. Nguyen
Jennifer A. Carnesi	Elizabeth R. Nourse
Lorena Castro Barahona	Jacob P. Orlando
Timothy Causey	Erin R. Oteri
Christopher Champagne	John J. Phagan
Detian Chen	Thomas B. Poole
Tina Y. Constantin	Jacqueline E. Price
Matthew S. Corey	Heather Quick
Timothy J. Deshotel	Eric J. Roussel
Catherine Dubuc	Evy L. Sands
Kristy Y. Eastridge	Cierra Smith
Patti B. Falcon	Sarah M. Sonnier
Harrison D. Flynt	Michelle H. Stewart
Lesley Anne Franklin	Edward S. Strasner
Michael W. Gardner	Nicholas A. Studdard

Nikisha E. Garrett	Claire E. Tannehill
Bradley Harris	Jeffrey G. Tonglet
Sara Hedgepeth	Lauren A. Viator
Heather Howard	Jacob Vignes
Alonzo Jones	Robert F. Wangler
Justin M. Jones	Blake Wiggins
Patrick G. LaCour	William B. Wright
Kristen R. Landeche	

**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 community college credits to be taken at Baton Rouge Community College (BRCC) at the October 2020 Board Meeting. The Board approved her request; however, BRCC reduced their Spring 2021 course offerings and only three of the previously approved courses were available. Therefore, Ms. McKissick requested pre-approval of MANG 2273 Retail Management.

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the Board approved Ms. McKissick’s request for pre-approval of the completion of MANG 2273 Retail Management at Baton Rouge Community College to be used toward the 150-semester hour requirement.

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

Chase Falgout submitted a request to the Board for pre-approval of community college credits to be taken at Northshore Technical Community College. He will be graduating with a degree in Accounting in May 2021 from Southeastern Louisiana University with 139 semester hours.

He requested Board approval of the following courses to be taken at Northshore Technical Community College toward the 150-semester hour requirement for licensing:

- MTTC 2310 Basic Lathe I (4 credit hours)
- MTTC 2410 Basic Mill I (4 credit hours)
- WELD 2210 GTAW (3 credit hours)

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

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board denied Mr. Falgout’s request for acceptance of the completion of three specific courses at Northshore Technical Community College, totaling 11 semester hours, to be used toward the 150-semester hour requirement.

**E. Request to Apply for CPA Examination Without SSN**

This request was withdrawn prior to the start of the Board Meeting.

**F. Exam Credit Extensions Due to COVID-19**

The Executive Director noted that Board staff had received 15 requests for additional exam credit extensions past the previously extended deadline of December 31, 2020. After discussion, the Board gave further guidance on how to handle the extensions. If a candidate clearly didn't benefit from the first extension that ended December 31, 2020, the Board will consider those requests on a case-by-case basis. For all other candidates, the Board will require that a candidate pass at least three parts of the exam prior to requesting an extension of their exam credits AND the candidate must have experienced a personal or medical hardship and provide documentation to support that hardship.

**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) (42)**

<b>Name</b>	<b>Certificate Number</b>	<b>License Issue Date</b>
William Thomas Macke	29131	11/02/2020
Michael Anthony Ginel	29132	11/16/2020
Jordan Mackenzie Scott	29133	11/16/2020
Benjamin Thomas Kenney	29134	11/16/2020
Laura Billingsley Chapman	29137	11/16/2020
Ryan Michael Vicknair	29138	11/16/2020
Lam Nguyen	29139	11/16/2020
Daniel G. McNeil Jr.	29140	11/16/2020
Jordan Maxwell Bloom	29141	11/16/2020
Venera Alidema	29142	11/16/2020
Micah Gregory Malnar	29143	11/16/2020
Justin Michael Pellegrini	29144	11/17/2020
Bruce Oneil McLean	29145	11/17/2020
Laura Poche	29147	11/17/2020
Brittney Odom Dunn	29148	11/17/2020
Jessica Lynn Ellis	29149	11/17/2020

Jeffrey B. Borne	29151	12/15/2020
Chelsea Nicole Martin	29150	11/24/2020
Mary Alice Booker	29152	12/15/2020
Harrison David Flynt	29153	12/15/2020
Leanne Beach Banta	29154	12/15/2020
Cierra Davonne Smith	29155	12/15/2020
Shelly Ann McCollum	29156	12/15/2020
Kayla Elizabeth Palmer	29157	12/15/2020
Austin David Delaune	29158	12/15/2020
Stephen Chenevert Franklin	29159	12/15/2020
Allison Blair Morein	29160	12/16/2020
Camille Elizabeth Beck	29161	12/21/2020
Philippe C. Meraux	29162	12/21/2020
Laura Claire Taylor	29163	12/21/2020
Allison Nicole Hale	29164	12/28/2020
Claire Tannehill	29165	12/28/2020
James M. Meaux	29166	12/28/2020
Garrett Hipp	29167	12/28/2020
Kirstie Camel Stelly	29168	12/28/2020
Morgan Eve Bergeron	29169	12/28/2020
Timothy J. Deshotel	29170	12/28/2020
Samantha Elaine Bologna	29171	12/28/2020
Robert F. Wangler Jr.	29172	12/28/2020
Hailey Jordan Osbon	29173	12/28/2020
Victoria Lynn Wallace	29174	12/28/2020
Jordan M. Borne	29175	12/28/2020

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

<b>Name</b>	<b>Certificate No.</b>	<b>Re-issue to Active Date</b>
Jennifer Ardoin Boudreaux	20871	12/21/2020
Richard David Fernandez	20909	12/15/2020

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

**B. Reinstatements of Prior Active Certificates (Licenses) (6)**  
**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.

<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Richard James Koch	15542	11/02/2020
Michael Lloyd Gravois	14976	11/16/2020
Daphne Zagone	25163	11/16/2020
Erin Graham Tureau	24759	11/17/2020
Nancy Gros Livaudais	20046	11/30/2020
Jessica S. Skellett	25024	12/28/2020

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh 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 (0) Prior Year Reinstatement**

There were none since the last Board Meeting.

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

There were none since the last Board Meeting.

**E. Approval of Reciprocal Certificates Issued (3)**

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.

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Sara Adel Arizi	S29135	11/16/2020	TX
Ashley Wellons	S29136	11/16/2020	TN
Lewis Conrad Anderson Jr.	S29146	11/17/2020	MS

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

**F. Approval 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**

Michael Wait Gardner passed the CPA exam in October 2020 and applied to be a Licensed CPA in Louisiana. Mr. Gardner submitted an application package; however, the experience verification letter was from a family member.

His application was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the experience verification by a family member for Michael Wait Gardner 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 (1)  
(Same Year Reinstatements)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Reinstatement Date</b>
Jim Durbin, Jr, CPA	5395	11/17/2020

**B. New CPA Firm Permit Applications (11)**

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.

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Accounting Resources & Consulting LLC	LA	5564	11/06/2020
Poché, CPA LLC	LA	5565	11/12/2020
Conrad Anderson Jr., CPA	MS	5566	11/17/2020
Jeffrey J. Becker, CPA, L.L.C.	LA	5567	11/17/2020
Dawn Whitstine, CPA, APC	LA	5568	12/20/2020
Thomas D. Elliott Jr., CPA, LLC	LA	5569	12/20/2020
Donnell CPA Group, APC	LA	5570	12/20/2020
KG Partners, LLC	LA	5571	12/20/2020
Susan S. Goudeau, CPA, LLC	LA	5572	12/23/2020
Nancy G. Livaudais CPA LLC	LA	5573	12/23/2020
Charles M Maraist Jr CPA, APAC	LA	5574	12/30/2020

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

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

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Michael Joseph Guidry, CPA	LA	1388	12/20/2020
Gagliano Investments, LLC	LA	3767	12/20/2020
Scott D Hayes CPA LLC	LA	5114	12/20/2020

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the reinstatement of the above CPA Firm Permits.

**D. CPA Firms – Change in Name or Legal Entity (10)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Pelican CPAs & Advisors, LLC	5452	formerly Pelican Tax & Consulting, CPA, LLC	11/18/2020
Delhomme & Girouard, LLC	4837	formerly Delhomme & Company, LLC	12/11/2020
Burris & Six CPA, LLC	2370	formerly Michael B. Burris, CPA	12/11/2020
John P. Briley CPA, LLC	4576	formerly John P Briley CPA A Professional Accounting Corporation	12/28/2020
Scott D Hayes CPA LLC	5114	formerly Scott Hayes, CPA, LLC	12/28/2020
Gagliano Investments, LLC	3767	formerly Gordon A. Gagliano, CPA, (APAC)	12/28/2020
Paul Dausat CPA, LLC	4593	formerly Paul Dausat, CPA	01/05/2021
Baggetta & Brockhaus, CPAs	3831	formerly Baggetta & Errington, CPAs	01/05/2021
Kristin Dieso, LLC	5419	formerly Kristin Leto, LLC	01/18/2021
Susan J Vaughn, CPA, LLC	4107	formerly Susan J. Vaughn, CPA	01/18/2021

**E. CPA Firms Retired or Canceled (20)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Gregory A. Politz, CPA	1135	Prior to LAA
Sylvia B. Browne, CPA	1238	Prior to LAA
Wesley Don Gooch, CPA	1379	Prior to LAA

Philip J. Harmelink, CPA	1398	Prior to LAA
Bette Hymel Marks, CPA	1510	Prior to LAA
Charles K. Ohlmeyer III, CPA	1566	Prior to LAA
Bryan David Poirrier	1589	Prior to LAA
Kerry Wade Wilkerson, CPA	1741	Prior to LAA
Broussard & Broussard, APC, CPAs	2036	2007
Charles P. Camp Jr., CPA	3035	Prior to LAA
Cindy B. McGrew, CPA, APAC	3040	Prior to LAA
Timothy A. Barrett, CPA	3393	Prior to LAA
Ronald J. Marroy, CPA	3854	Prior to LAA
John P. Leonard, CPA	4241	2003
Prichard, Dewberry & Hodges, P.C.	4374	2004
Marco S. Bodellini, CPA, LLC	4376	2004
Henry & Peters, P.C.	4877	2010
T. Wayne Owens & Associates, PC	5046	2012
Louis A. LoBue, Jr. CPA, LLC	5056	2013
Shelby N King, CPA, A Professional Corporation	5446	2018

**F. PEER REVIEW ITEMS**

**1. Peer Review Oversight Committee (PROC) Reports**

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)**

<b>Peer Review Oversight Committee Report</b>					
<b>(reported below by calendar year of Peer Review Meeting)</b>					
	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
<b>Engagement Reviews</b>	<b>27</b>	<b>71</b>	<b>66</b>	<b>62</b>	<b>100</b>
Pass	22	46	39	37	79
Pass w/def.	4	13	9	9	5
Fail	1	12	18	16	16
<b>System Reviews</b>	<b>50</b>	<b>74</b>	<b>62</b>	<b>52</b>	<b>59</b>
Pass	48	66	46	45	51
Pass w/def.	2	5	10	6	4
Fail	0	3	6	1	4
<b>Grand Total</b>	<b>77</b>	<b>145</b>	<b>128</b>	<b>114</b>	<b>159</b>

<b>Approved by Technical Reviewer</b>					
<b>Engagement Reviews - Pass</b>	29	46	33	39	15

<b>No. PROC meetings during calendar year</b>	<b>6</b>	<b>8</b>	<b>11</b>	<b>11</b>	<b>9</b>
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**3. Report on Selected Staff Activity Stemming from Peer Reviews**

	<b>Since 10/30/2020 (Last Meeting Reported)</b>	<b>Calendar Year Jan. 2020</b>	<b>Calendar Year Jan. 2019</b>	<b>Calendar Year Jan. 2018</b>	<b>Calendar Year Jan. 2017</b>	<b>Calendar Year Jan. 2016</b>
<b># Practice Restrictions</b>	0	3	3	1	3	0
<b># Extensions</b>	14	23	7	9	16	8
<b># Year End Changes</b>	0	0	3	3	4	2
<b># First Fail Letters</b>	0	4	28	30	18	12

**IX. 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

**X. CPE ITEMS**

**A. Audit of 2019 CPE Final Results**

CPE Coordinator, Ramzey Bunley, completed her 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 did not provide supporting documentation and was changed to Inactive.

The final breakdown of the audit results, after review by Ms. Bunley and the Executive Director, was as follows:

51	- 51%	Pass - No deficiencies or problems found
41	- 41%	Pass with Deficiency - Some deficiencies but sufficient hours
7	- 7%	Fail - Insufficient hours due, in part, to invalid documentation
<u>1</u>	- 1%	Other - Changed to Inactive
100		

**B. Request for Board Approval on CPE Credit for Published Articles**

Under Board Rule 1309(D), credit for writing published articles and books requires the Board's approval of hours in order to be claimed as CPE. The maximum credit allowed for preparation of articles and books cannot exceed 10 hours of CPE earned in a calendar year. Credit, if any, will only be allowed after the article or book is published.

1. Perry Gail Wisinger, CPA (License No. 12044) submitted a request for approval of CPE credit for publication of an article:

"Measuring the Impact of United Nations Trade Policies on Kenyan Elephant Populations Using Bioeconomics" Published in IOSR Journal of Economics and Finance, Volume 11, Issue 2, Mar-Apr 2020.

The article was provided for the Board's review.

Upon motion by Mrs. Alizadeh, seconded by Mr. Hazel, the Board approved the request for ten (10) hours of CPE for Perry Gail Wisinger's publication "Measuring the Impact of United Nations Trade Policies on Kenyan Elephant Populations Using Bioeconomics."

2. Blaise M. Sonnier, CPA (License No. 16067) submitted a request for approval of CPE credit for publication of an article:

"Rental Real Estate Activities After Rev. Proc. 2019-38" Published in Real Estate Taxation, Volume 47, 1<sup>st</sup> Quarter 2020.

The article was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board approved the request for five (5) hours of CPE for Blaise M. Sonnier's publication "Rental Real Estate Activities After Rev. Proc. 2019-38."

3. Blaise M. Sonnier, CPA (License No. 16067) submitted a request for approval of CPE credit for publication of an article:

"First Amendment Restrictions on Taxation" Published in Journal of Taxation, Volume 131, Winter 2020.

The article was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas, the Board approved the request for five (5) hours of CPE for Blaise M. Sonnier's publication "First Amendment Restrictions on Taxation."

**C. Request for Waiver of 2020 CPE Hours**

Congratulatory letters sent to 9 new CPAs, whose applications were approved on December 31, 2019, erroneously informed the newly licensed CPAs that they did not have a CPE requirement for 2020.

Of the 9 CPAs, 6 had completed and will report their CPE for 2020. 3 did not. As a result of the error, these 3 individuals, are requesting a waiver of their CPE requirement for 2020.

They are John Patrick Reidy (CPA #28995), Mary Cheramie (CPA #S28992) and Wallace Paul Rogers (CPA #28990).

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board approved a waiver of the 2020 CPE requirement of twenty (20) hours for the 3 individuals, but will require a minimum of 40 hours of CPE for 2021.

**D. 2020 CPE Email**

An email went out to all CPAs on November 4, 2020 notifying them of the Board's 2020 CPE Extension until June 30, 2021, which was determined at the October 2020 Meeting.

**E. Ethics Requirement**

The Executive Director noted that all current CPE Ethics vendors will be asked to provide a list of participants who have successfully completed Professional Ethics for 2020 (thru 6/30/21) and to provide course evaluations.

The Board discussed whether or not there would be a required Ethics course for 2022. Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh, the Board will require a three-hour Ethics course for calendar year 2022.

Mr. Hazel, Mrs. Lowe-Ardoin, and Mrs. Alizadeh will make up the Ethics Committee and will each review the proposed 2022 Ethics courses that will be submitted for consideration by various vendors.

The Board also discussed whether or not the Ethics Committee members should earn their Ethics CPE for their time and effort spent reviewing the proposed courses. Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board unanimously agreed to grant three hours of Ethics CPE for the 2022 calendar year to the three committee members.

**XI. NEW MATTERS****A. Mileage Rate**

The Board's office has been notified that the reimbursement rate for business travel using personally owned vehicles has been amended from \$0.57 to \$0.56 effective January 1, 2021.

**XII. INFORMATION ITEMS AND ANNOUNCEMENTS****A. 2021 Renewals**

A reminder email was sent December 21, 2020 to all CPAs reminding them to renew, alerting them to the Board's Holidays, and to clarify that although CPE had been extended through June, renewing the registration had not.

A second reminder email was sent on January 15, 2021 to only "active" CPAs and Firms that had not renewed as of that date.

As of January 15, 2021, the Board had the following information:

	In Renewal	Registered/Approved
CPA	980	6,491
CPA Inactive	462	2,282
CPA Retired	30	232
Firms	237	1,714
Total	1,709	10,719

**XIII. REPORTS ON CONFERENCES / MEETINGS**

**A. NASBA's 113<sup>th</sup> Annual Meeting**

November 2-4, 2020

Virtual Annual Meeting

Mrs. Hutchinson, Mr. Bergeron and Ms. Saux attended.

**XIV. FUTURE MEETING / CONFERENCE DATES**

**A. NASBA 39<sup>th</sup> Annual Conference for Executive Directors and Board Staff**

April 12-14, 2021

Clearwater Beach, FL (It is expected to be virtual.)

Lisa Benefield plans to attend.

**B. NASBA 26<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel**

April 13-14, 2021

Clearwater Beach, FL (It is expected to be virtual.)

John Morgan plans to attend.

**C. NASBA Western Regional Meeting 2021 (Includes Louisiana)**

June 8-10, 2021

Colorado Springs, CO (It is expected to be virtual.)

**D. NASBA Eastern Regional Meeting 2021**

June 21-23, 2021

White Sulphur Springs, WV (It is expected to be virtual.)

**E. NASBA's 114<sup>th</sup> Annual Meeting**

October 31- November 3, 2021

San Diego, CA

**XV. UPCOMING BOARD OFFICE HOLIDAYS**

February 16, 2021

Mardi Gras

April 2, 2021

Good Friday

**XVI. NEXT BOARD MEETINGS**

**A. Future Board Meetings**

Wednesday, April 28, 2021 through Friday, April 30, 2021 had been previously reserved for the April Board Meeting. An Administrative hearing has been scheduled for Wednesday, April 28<sup>th</sup> @ 1:00 PM.

Tuesday, July 13, 2021 through Thursday, July 15, 2021 had been previously reserved for the July Board Meeting. If an administrative hearing is necessary, a date will be determined.

**B. October/November 2021 Board Meeting**

Wednesday, October 20, 2021 through Friday, October 22, 2021 was reserved for the October Meeting. If an administrative hearing is necessary, a date will be determined.

**XVII. 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 January 21, 2021 upon motion(s) made, as follows:

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, the Board went into executive session at 1:47 p.m. Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the executive session adjourned at 4:05 p.m.

**XVIII. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION**

The Board considered the matters reported on and discussed in Executive Session, and considered motions and voted on those matters where applicable.

**A. Consideration of Consent Order – File No. 2020-66**

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

**B. Consideration of Consent Order – File No. 2020-67**

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

**C. Consideration of Consent Order – File No. 2020-68**

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

**D. Consideration of Consent Order – File No. 2020-69**

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

**E. Consideration of Consent Order – File No. 2020-70**

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

**F. Consideration of Consent Order – File No. 2020-71**

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

**G. Consideration of Consent Order – File No. 2020-72**

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

**H. Consideration of Consent Order – File No. 2020-2**

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

**I. Consideration of Request For Approval To Be Licensed**

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board, by a vote of 7-0 approved the request for approval to be licensed.

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

File No. 2017-30

File No. 2020-7

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

**K. Files Recommended To Be Closed With No Cause For Action**

File No. 2019-56  
File No. 2020-4  
File No. 2020-51  
File No. 2020-52  
File No. 2020-53  
File No. 2020-56  
File No. 2020-57  
File No. 2020-61  
File No. 2020-62  
File No. 2021-1

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

**L. 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. Hazel, seconded by Mrs. Alizadeh, the Board accepted the above-described reports.

**XIX. ADJOURNMENT**

**Thursday, January 21, 2021:**

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the meeting adjourned at 4:13 p.m.