

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 28-29, 2021

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Wednesday April 28, 2021 and Thursday, April 29, 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 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
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

The following Member was absent:

Desireé Honoré Thomas, CPA	-	Treasurer
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Also present were:

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	John Morgan	-	Compliance Investigator

Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 1:25 p.m. on Wednesday, April 28, 2021, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley and unanimously adopted.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board went into executive session at 1:25 p.m. Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, the executive session adjourned at 3:47 p.m. Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board went back into Executive Session at 3:55pm. Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the executive session adjourned at 4:24 p.m.

The meeting was called to order by Chair Mrs. Hutchinson at 9:02 a.m. on Thursday, April 29, 2021, upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted.

Upon motion to deviate from the agenda by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board took up the Executive Session items, specifically the recording of the Board Hearing decision, prior to the Chair's Report.

I. CHAIR'S REPORT

A. Darla M. Saux, CPA - Official Retirement Date/Position Change

Ms. Saux retired as the Board's Executive Director effective April 1, 2021. A request for Unclassified Authority was submitted to the Department of Civil Service for a temporary unclassified position. This position would allow Ms. Saux to serve part-time as a rehired retiree, in a consulting capacity, to assist with the transition of the new Executive Director. The position was approved by Civil Service and is valid through April 5, 2022.

B. Lisa A. Benefield, Esq. – New Executive Director

Lisa A. Benefield was hired as the new Executive Director by the Board's Executive Director Search Committee. The official start date as Executive Director was April 2, 2021.

C. Resolutions – New Executive Director

1. Authorization for Executive Director Responsibilities and Duties

The Board was asked to consider the following resolution to designate Lisa A. Benefield as the appointing authority for the agency's classified staff positions; official custodian of the agency's records; State Ethics Board liaison; signatory authority along with the Board members on the operating bank account used for payroll checks and operating disbursements retroactive to Ms. Benefield's official start date of April 2, 2021.

"BE IT RESOLVED: Lisa A. Benefield is designated appointing authority for the agency's classified staff positions; official custodian of the agency's

records; State Ethics Board liaison; signatory authority along with the Board members on the operating bank account used for payroll checks and operating disbursements effective April 2, 2021.”

By motion of Mr. Langley, seconded by Mrs. Lowe-Ardoin, the Board ratified the above resolution.

2. Resolution for Iberia Bank Maintenance Form

A separate resolution was required to designate Ms. Benefield as the Administrator who may set up users for online access under the terms of the Iberia PLUS Banking Business services available for the Board’s checking account.

“BE IT RESOLVED: Lisa A. Benefield is designated by the Board as Administrator who may set up users for online account access under the terms of the Iberia PLUS Banking Business services available for the Board’s checking account. The Board Chair and Secretary, as authorized signers on this bank account, are hereby authorized to execute the Iberia Bank Maintenance Form necessary to add Lisa A. Benefield and to remove the current name, Darla M. Saux, as Administrator.

By motion of Mr. Bergeron, seconded by Mr. Langley, the Board unanimously adopted the above resolution.

D. Deputy Director Position

Due to Ms. Benefield’s hire as Executive Director, the Board’s Deputy Director position was posted with the Louisiana Department of State Civil Service and Indeed.com from January 27 - February 10, 2021 to fill the open position. 63 applications were received. Ms. Saux and Ms. Benefield conducted interviews in March of 2021. Caren Singleton, the Board’s Licensing Analyst, was hired as the new Deputy Director effective April 5, 2021.

E. Licensing Analyst I

Due to Ms. Singleton’s hire as Deputy Director, the Licensing Analyst I position became vacant. The position was posted with the Louisiana Department of State Civil Service for three weeks in April, ending April 28, 2021. Interviews were expected to begin in early May 2021.

F. Westaff

As previously reported, Elrayel Williams, a temporary employee with Westaff, began working in the Board office on December 16, 2020. However, she accepted a full-time position, so her last day was February 1, 2021.

G. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2021

Board Members were reminded that the “Tier 2.1 Personal Financial Disclosure Statement” must be filed with the State Ethics Board by each individual Board member on or before May 15, 2021.

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

H. Reminder – Governmental Ethics Requirement for Public Servants

All Board Members (and staff) were reminded to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2021. This is an annual requirement. The course must be completed prior to December 31, 2021.

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

All Board Members (and staff) were reminded to complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2021. This is an annual requirement. The course is available through the Department of Civil Service.

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

J. COVID-19 Update

Governor Edwards lifted the statewide mask mandate effective April 28, 2021 with some exceptions including schools, nursing homes, hospitals and some state buildings.

The Mayor’s office was expected to announce changes for Orleans Parish based on the new guidance from the CDC.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2021 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 January 2021 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

Financial statements for the period ended March 31, 2021 were presented for the Board's review.

By motion of Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the Board approved the Treasurer's report.

IV. DEATHS AND RESIGNATIONS**A. Deaths (11: 7 Active; 3 Inactive; 1 Retired)**

Name	Certificate No.	Year Issued	Certification Status
William Joseph Buffington	21325	1993	Active
Bradley Dewayne Cryer	24132	1999	Active
Roy K. Derbonne, Jr.	6050	1970	Active
Van Thomas Enloe	14814	1980	Active
Ernest Gerard Gelpi	16834	1984	Active
Carl Joseph Kennedy	11995	1977	Active
Gilbert R. Shanley, Jr.	1578	1959	Active
Roy Francis Breerwood, III	24213	2000	Inactive
Joan Audrey Fisher	17527	1985	Inactive
Gus William Schram	1344	1956	Inactive
Roy L. Austin	15955	1982	Retired

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

B. Resignations (24: 8 Active; 16 Inactive)

Name	Certificate No.	Year Issued	Certification Status
Ernest L. Allen	3841	1966	Active
John Joseph Davis	15764	1982	Active
James Martin LeSieur	21393	1994	Active
Patrick J. Mills	28694	2018	Active
Angele Alexander Ozoemelum	B26821	2011	Active
Steven Robert Pegolo	B25330	2005	Active
John Lawrence Sonnier	10456	1975	Active
Yingqin Jennifer Zhang	27259	2013	Active
Kirby David Campbell	17971	1986	Inactive
Courtney Christian-Campbell	21328	1998	Inactive
Nancy Coleman Cowie	16769	1987	Inactive

David Owen Dubreuil	2888	1963	Inactive
James Bert Fincher	9704	1974	Inactive
John Thomas Frazier, Jr.	21141	1992	Inactive
Alvin J. Haley	19770	1989	Inactive
Mary Laws Horton	16395	1983	Inactive
Sylvia McCracken Kidder	14162	1979	Inactive
Elaine T. Kovner	18543	1990	Inactive
Allen Joseph LaBry	7618	1972	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
Mary Katherine Prejean Scalisi	12758	1978	Inactive

V. CERTIFICATE, INACTIVE & RETIRED STATUS EXPIRATIONS & REINSTATEMENTS

A. Expirations Due to Non-Renewal (409) Total: (184) Active; (206) Inactive (19) Retired

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates, CPA Inactive or Retired Status registration for 2021, and accordingly, were notified by mail on March 1, 2021 (Active by certified mail, Inactive by first class mail) that their CPA Certificates, CPA Inactive or Retired Status registration had expired. Their names were removed from the Board's roll of registrants with valid Certificates or Registrations.

Name	Credential Number	Certification Status
Terrence E. Ammons	18718	Active
Ann Thibodeaux Anderson	23359	Active
Elizabeth Good Anderson	27754	Active
Kyle Joseph Arceneaux	24825	Active
Gregory Joseph August	20646	Active
Stephanie Bogle Bankston	24118	Active
Robert Cornelius Barrett, Jr.	15017	Active
Hugh Francis Baxley	1729	Active
Hannah Josephine Beiser	28779	Active
Philip H. Bell	9575	Active
Luke A. Blalock	27963	Active
Sonny Matthew Blanchard	28121	Active
Gregory Paul Bodin	18449	Active
Mary Gautreaux Bondi	21539	Active
Dawn Dietrich Bonnacaze	24687	Active
Stephen M. Booth	26238	Active
Norman Jean Borne, Jr.	15213	Active
Monica Kay Boudreaux	26958	Active
Bradley Scott Bourgeois	25165	Active
Alisha Bujol Bourgoyne	24583	Active

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Julie Carmel Bourque	25260	Active
Analisa Marielle Brady	27182	Active
William Thomas Brand	28531	Active
Dale John Breaux	13709	Active
Kenneth Louis Breaux	16159	Active
Shelly Traina Brescher	22995	Active
Ella Monsted Bright	28672	Active
Brandon Louis Brown	25420	Active
Donna Ann Budenski	18240	Active
Andy Long Bui	28228	Active
Allison Bourgeois Burke	24854	Active
Shane David Burkholder	28971	Active
Luke Wendell Burnett	28635	Active
Catherine Rose Butcher	29098	Active
Robert Leo Byrne, III	26030	Active
Joann Irby Cannata	17389	Active
Jerry Dean Carlisle	8350	Active
Jennifer Paige Case	25141	Active
James C. Castille	22520	Active
Karman Chan	27206	Active
Katherine Aloysia Coco	28689	Active
Tina Authement Coghlan	24188	Active
Geoffrey Michael Cover	27785	Active
Michael David Cragin	15480	Active
Gayle D. Daigle	25415	Active
Brian Edward Dale	25320	Active
Peter Dang	29109	Active
Marlena Kay Darby	26128	Active
Billy Debevec	20221	Active
Thomas Sennett Deweese	27919	Active
Allison Ann Dickerson	19333	Active
Stuart C. Dickey	24944	Active
Jonathan Colby Domingue	22534	Active
Marc Christopher Dougherty, Sr.	24232	Active
Daniel Joseph Dowd	28761	Active
Herschel Doy Dugan, Jr.	20685	Active
Brittney Odom Dunn	29148	Active
Rachel Felts Durfee	15325	Active
Ryan Lee Earles	27063	Active
Van Thompson Enloe	14814	Active
Michael P. Estay	19017	Active
Ashley Paul Fangue	26659	Active
Deborah E. Finlay	22801	Active
James Madison Fisher	28974	Active
Margaret Anne Fraizer	28988	Active
Shawn Lee Frazer	25129	Active
Philip Charles Fremin	19023	Active
Daniel J. Fruge'	15503	Active

Mary Anne Garcia	16768	Active
Gary J. Garrety	12063	Active
Kimberlee Sundquist Gelbke	23029	Active
Yavonka George	23177	Active
Terence James Giblin	23819	Active
Kristie Ann Giglio	27120	Active
Theresa Hoffman Goodridge	26837	Active
William Wes Gore	17857	Active
Kimberley C. Greene	24806	Active
Glenn Bernard Guilbault	13858	Active
Harold L. Guilbeau	10341	Active
Avis Ann Gutekunst	25283	Active
Catherine Anne Haddad	24447	Active
Terrell Bernard Hall	25175	Active
Peyton Shaye Hargrave	27846	Active
Gregory Paul Harrington	19291	Active
Ayme Elizabeth Haydel	28753	Active
Jeremy Thomas Head	24300	Active
Stephanie B. Hebert	27525	Active
Virginia Bates Heim	18188	Active
Jeffrey Michael Henderson	25336	Active
Harold M. Herrmann, Jr.	12722	Active
Christopher Thomas Hickman	28306	Active
Benjamin David Hicks	16800	Active
Jamie Elise Hooper	26982	Active
Michael Renard Howard	20480	Active
Kham Leng Hsieh	25370	Active
Kalyn Goetz Hunter	27729	Active
Ryan Joseph Indest	26041	Active
Kellson Joseph Jeffery	28670	Active
Russell Ernest Johnson	18021	Active
J. Adam Judice, III	25464	Active
Andy Kristian Kaough	27385	Active
Jeffrey Brian Kappel	24096	Active
Julie Garrett Keen	24593	Active
Elizabeth Anne Knox	20648	Active
Corita K. Kuon	28043	Active
Joshua P. Landry	28621	Active
Shalee Moore Landry	24200	Active
Randal C. Langford	21610	Active
Savanna Renee Langston	28523	Active
Alex Taylor LeBlanc	27457	Active
Jason Paul LeBlanc	24201	Active
Jon Michael LeBlanc	25986	Active
Louis Marvin Lee	24103	Active
Jingjia Liu	26973	Active
Harry J. Lorio	20949	Active
Cody Harrell Loup	27105	Active

Linda Hite Lulue	23830	Active
G. Barry Lynas	10094	Active
Walker Edward Manning	28446	Active
Andrea Mobley St. Martin	21636	Active
Carlos Edward Martin	18569	Active
Millie Williams McAleer	28705	Active
Deborah Mitchell McAnelly	27162	Active
Regina Roberts Mekus	24081	Active
James Bruce Melohn	19083	Active
Iqbal A. S. Merchant	16724	Active
Tammy McCain Mitchell	24501	Active
Brooke Elizabeth Moore	28019	Active
Angela T. Morgan	22614	Active
Jeffrey David Moyle	25276	Active
Archana Parajuli	28172	Active
Christopher Todd Payne	28508	Active
Angela Walker Pearson	22627	Active
Matthew Wade Pellows	21913	Active
Kenneth Miles Perret	16816	Active
Stewart Dean Petrick	19348	Active
Jenny Norton Phillips	27841	Active
Patricia Jennings Pike	9676	Active
Randall A. Plaisance	12693	Active
Edward Mitchell Porche, Jr.	6086	Active
Brenda J. Potter	22716	Active
Michael F. Power	10365	Active
Erika Rose Rabb	28315	Active
Gary Paul Radelat, Jr.	25513	Active
Troy Michael Radelat	25203	Active
Candice Quigley Reinhardt	26322	Active
Brandon Charles Rich	28524	Active
Emily Shields Rob��rt	28554	Active
Michael Joseph Rodriguez	26174	Active
Deborah Susan Rollo	16401	Active
Karl Edward Rosenbohm	13605	Active
Brian Joseph Rotolo	20772	Active
Jennifer Dale Roycroft	25078	Active
Douglas Alan Ruckman	10067	Active
Kate Brechtel Ryan	27498	Active
James E. Ryder, Jr.	4237	Active
Angela Louviere Schexnider	17782	Active
Robert Hamilton Schroeder IV	26935	Active
Cynthia Kay Scott	24116	Active
Derek Shants	25043	Active
Matthew Christopher Smith	27243	Active
Katherine Nicole Snyder	27645	Active
Anthony J. St. Angelo, Jr.	22652	Active
Brett Williams Stains	25309	Active

Donna Lynne Stockton	21683	Active
Emilio Suarez	26429	Active
Blaine Paul Thibodeaux	29052	Active
Erin Scott Thomas	23545	Active
Joseph Paul Tumminello	24371	Active
Gregory A. Tyer	28962	Active
Claudelle W. Vallette	22926	Active
Ryan Patrick Veters	27916	Active
Michele W. Vignes	20156	Active
Anna Melissa Watts	23552	Active
Sue Wells	20204	Active
David Anthony Wiggins	25333	Active
N. Jane Wilbert	25082	Active
Clarke Haas Williams	16360	Active
Wayne Leslie Williams, Jr.	22200	Active
Whitney Marie Willingham	27493	Active
Kevin Christopher Willis	25138	Active
Karen Boling Young	18674	Active
Billy Young Taylor, Jr.	21696	Active
Anton Peter Yrle	11881	Active
William Thomas Allen	10458	Inactive
Jody Alan Arceneaux	25047	Inactive
Paul Eugene Auffant	18721	Inactive
Stacey Renee' Ballard	24521	Inactive
Wayne M. Baquet	21305	Inactive
Lanny Carroll Barbee	14716	Inactive
Ernest Antoine Begnaud	9473	Inactive
Lauren Piper Berthelot	21916	Inactive
Julia Blackstone	24691	Inactive
William Joseph Blackwell	16660	Inactive
Caroline Cobb Boggs	20193	Inactive
Jody John Bordelon	24146	Inactive
Sheryl M. Brady	24250	Inactive
Teresa Opperman Breaux	21093	Inactive
Roy Francis Breerwood, III	24213	Inactive
Thomas E. Brenan, IV	15021	Inactive
Brandy C. Broussard	26040	Inactive
Deborah H. Caluda	20881	Inactive
Trisha Voltz Carlson	21459	Inactive
Jerome Mathew Carr	25318	Inactive
Cherie Pellerin Cazenavette	17064	Inactive
Rory Jude Centanni	17337	Inactive
Alan Daniel Chapman	17024	Inactive
Michael Glenn Chapman	20885	Inactive
Kenneth Robert Chatelain	16975	Inactive
Carol Julie Clark	20672	Inactive
George Robert Collier, Jr.	14128	Inactive
Albert B. Cooksey, Jr.	3889	Inactive

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Joyce Marie Cox	23942	Inactive
Kathleen Ann Coyle	16782	Inactive
Christopher Cunningham	19258	Inactive
Andrew Joseph Czubak	17150	Inactive
John Mark Dakmak	14871	Inactive
William J. Dakmak	15319	Inactive
Paul Peter Danos	6121	Inactive
Catherine McDonald Dardenne	13731	Inactive
Melissa Lipari Davidson	17988	Inactive
Elizabeth Boozer Davis	18676	Inactive
Marc S. Diamond	12940	Inactive
Leonard W. Doucet	17135	Inactive
Amanda Hope Downey	24738	Inactive
Robert L. Draper	10035	Inactive
Carla J. Eaton	24901	Inactive
Lawrence Albert Emboulas	1614	Inactive
William David Emery	14974	Inactive
Audra Lynn Ewens	23238	Inactive
Donald Weems Fairbanks	21136	Inactive
Dean Thomas Falgoust	14142	Inactive
Cyrus Joseph Fanguy	21137	Inactive
Paul D. Fedorkowicz	16211	Inactive
Amy J. Fonseca	24438	Inactive
Bryan Steven Ford	27778	Inactive
Joseph R. Fritscher, III	16515	Inactive
Mark William Fry	22308	Inactive
Patrick Brian Funk	24739	Inactive
Norbert Timothy Galivan, Jr.	21471	Inactive
Karen Bowman Gaudet	16518	Inactive
Charles Cordian Gibson, III	6052	Inactive
Patricia Sanders Giesler	21000	Inactive
Paula McGartlin Gigoux	22317	Inactive
Andrew P. Gilbert	19523	Inactive
Kelly Scarborough Gilley	24418	Inactive
Barry Stephen Gurievsky	16530	Inactive
Michael Dennis Haddad	18281	Inactive
Jennifer Dunlap Haik	26382	Inactive
Erma Schambach Hall	15770	Inactive
John M. Hansen	12678	Inactive
James Otis Harp, Jr.	17404	Inactive
Ruth S. Hartstein	15521	Inactive
Patricia A. Harvell	9499	Inactive
Jennifer Ann Haydel	24984	Inactive
Drew Michael Heaphy	20708	Inactive
David Brian Hecker	15342	Inactive
Robert Brandon Henderson	28036	Inactive
Charles Taylor Hennigan, Jr.	18523	Inactive
Kathleen Riley Hernandez	19641	Inactive

Misty E. Hickman	24551	Inactive
Virginia G. Hill	15124	Inactive
Waldon Michael Hingle	11758	Inactive
Charles Scott Hobbs	11696	Inactive
Doyle Wayne Hodge	8235	Inactive
Frankie Lane Hood	18300	Inactive
James Edward Griffith, III	26220	Inactive
Susan Bonin Johnson	17122	Inactive
Charles Henry Junek, III	15348	Inactive
John Michael Kelly	19302	Inactive
Robert Bruce Kelly	25951	Inactive
Randy P. Kinchen	20487	Inactive
David Lester LaBruyere	16920	Inactive
Michelle VonSenden Larson	21703	Inactive
Mallory DeVillier Lawrence	28593	Inactive
Edward Lamar Lawson	14862	Inactive
Brian F. LeBourgeois	20041	Inactive
Sonia Bergeron LeCoq	21041	Inactive
Bobby Glen Lester	9510	Inactive
David M. Leung	14896	Inactive
Gayle M. Levert	16837	Inactive
Joseph Liss	15551	Inactive
Mary Coleman Lowry	25371	Inactive
Kenneth D. Magee	5387	Inactive
John Albert Marshall	14095	Inactive
Michael J. McCann	7651	Inactive
Sonya Gill McCoy	21184	Inactive
Kara Wilson McCullough	28119	Inactive
Randal Alexander McDonald	16565	Inactive
Kristi Allen McEntyre	21892	Inactive
Timothy J. McKeand	10765	Inactive
Barbara A. McKinzie	24455	Inactive
Claire A Lemaire-McNabb	20491	Inactive
John Philip McSweeney	1675	Inactive
Carol Ann Melan	23851	Inactive
Richard Michael Melebeck	10353	Inactive
Kevin John Mellor	26608	Inactive
Brenda Farrar Meyers	19601	Inactive
Eugene Thomas Minvielle	23992	Inactive
John Raymond Moreau	13715	Inactive
Rae Motahari	18836	Inactive
Kathleen Belu Mueller	20185	Inactive
Kent Douglas Murphey	19097	Inactive
Charlyn Myers	17615	Inactive
Dawn Melancon Naquin	22618	Inactive
Peyton Anthony Naquin	27399	Inactive
Julia Katherine Nations	25083	Inactive
Danny J. Neal	22003	Inactive

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Donald Earl Nelson	10397	Inactive
Laura Field Nelson	22239	Inactive
James Bennett Nichols	8176	Inactive
Thomas Gerard Nuttli	27294	Inactive
Alicia Hart Obermeyer	16772	Inactive
Geraldine Hooper O'Day	16583	Inactive
John Mims Parr	15376	Inactive
Mary Elizabeth Parrott	16333	Inactive
Katherine Johnston Patrick	20520	Inactive
John Michael Patterson	20078	Inactive
Jose' Antonio Penabaz	15905	Inactive
Christopher Paul Perrodin	26475	Inactive
Edward Samuel Peterson, Jr.	18343	Inactive
Ruth Bryan Phillips	20758	Inactive
Stephen J. Planchet	21917	Inactive
Clarence Joseph Porta, Jr.	8368	Inactive
William Clayton Potter	8178	Inactive
Aimee Cook Pourciau	25698	Inactive
Melanie Miller Powell	18872	Inactive
Ada Frances Pratt	21206	Inactive
Diane Diez Purcell	19232	Inactive
James Darryl Rabalais, Jr.	23325	Inactive
Vicki Kathleen Raymond	14203	Inactive
David George Richardson	13889	Inactive
Thomas Charles Riggs	15575	Inactive
Staci Taylor Ritchie	26650	Inactive
Bryan Ardis Robison, II	14820	Inactive
Lionel Eric Roche'	13890	Inactive
Oscar Rodes	10258	Inactive
Marcos A. Rodriguez	24143	Inactive
Sandra B. Rodriguez	21503	Inactive
Stacey Mumford Roth	21900	Inactive
Kenneth Michael Sabathia	16286	Inactive
Roy Salas	17777	Inactive
Joseph Anthony Salpietra, Jr.	17434	Inactive
Nita S. Saucier	17347	Inactive
Owen Roche Seiler	16296	Inactive
Amy Elisabeth Sigler	24470	Inactive
Phyllis D. Sims	21229	Inactive
Diane S. Singletary	19614	Inactive
Maria Fernanda Solis-Zavala	27745	Inactive
Donald Adam Songy	17629	Inactive
Harry Charles Stahel, Jr.	19385	Inactive
Joel Edward Steirman	12912	Inactive
Gladys Renee' Stevenson	18370	Inactive
Steve Stringer	24274	Inactive
Megan Doiron Stubbs	27074	Inactive
Athen Matthew Sweet	26301	Inactive

Julie Ripberger Swindler	17439	Inactive
Michelle Rae Switzer	19630	Inactive
Gwendolyn Cuneo Theriot	18646	Inactive
Gwyn F. Theriot	18271	Inactive
Bonnie Young Thibodeaux	19923	Inactive
Nauman Scott Thomas	13824	Inactive
Kris Anne Tobin	18105	Inactive
Shaun Eric Tobin	27531	Inactive
Alice Jean L. Trahan	15293	Inactive
Benny P. Trahan, Jr.	21458	Inactive
Jeremy Lane Trahan	22420	Inactive
Todd Theodore Tranchina	22422	Inactive
C. W. Trevathan	16068	Inactive
Gerald Wayne Tucker	17864	Inactive
Travis Tilmon Tynes	10075	Inactive
Shelly Marcantel Underwood	20563	Inactive
Edward George Veith, Jr.	11880	Inactive
Chris Anthony Verret	6300	Inactive
Erin Clare Vocke	22923	Inactive
Michael Felton Wagnon	18403	Inactive
Frank Louis Walker	16645	Inactive
Patricia Ann Walsh	19159	Inactive
Larche Watters	15407	Inactive
William C. Weissborn	1448	Inactive
Michael Robert Welch	18390	Inactive
Jennifer Faust Whitney	21355	Inactive
Mark Lester Wilburn	16052	Inactive
Bobbie W. Williams	17811	Inactive
Debora Green Williams	15825	Inactive
Thomas E. Wilson, Jr.	22226	Inactive
Lenora B. Wooten	20277	Inactive
Linda Lee Wright	20823	Inactive
Sandy Janssen Xenakis	23131	Inactive
Jeffrey Roy Yates	17346	Inactive
Theresia K. Bayona	19926	Retired
Gwendolyn A. Bennett	19464	Retired
John David Brady	15020	Retired
Frances Leonardi Campbell	11721	Retired
William Clitus Coe, Jr.	6089	Retired
Nancy Kathryn Dreher	17227	Retired
Wilfredo Homero Escalante	6205	Retired
Lewis Christopher Evangelista	15329	Retired
Gail McClain Hall	23254	Retired
Jerry L. Heck	11727	Retired
Beverly Palmer Hodges	18867	Retired
Steven J. Johnson	9504	Retired
Patricia Poszwa Landry	18029	Retired
Linda Armshaw Lewis	17736	Retired

Ross Vincent Mancuso	10299	Retired
Jules Francis Richard, III	5401	Retired
Leo Lucas Scalisi	11716	Retired
Mitchell Jack Timmons	20557	Retired
Felix Tranchina, III	6913	Retired

**B. Reinstatements of Certificates / Inactive Status That Expired March 2021
Same Year Reinstatements**

The Executive Director informed the Board the following CPAs and CPA Inactive Status or Retired Registrants with expirations on March 1, 2021, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations as of April 18, 2021. **(152) Total: (85) Active; (64) Inactive; (3) Retired Status**

Name	Credential Number	Certification Status
Kyle Joseph Arceneaux	24825	Active
Gregory Joseph August	20646	Active
Stephanie Bogle Bankston	24118	Active
Philip H. Bell	9575	Active
Luke A. Blalock	27963	Active
Mary Gautreaux Bondi	21539	Active
Dawn Dietrich Bonnezaze	24687	Active
Monica Kay Boudreaux	26958	Active
Bradley Scott Bourgeois	25165	Active
Alisha Bujol Bourgoyne	24583	Active
Julie Carmel Bourque	25260	Active
Analisa Marielle Brady	27182	Active
Ella Monsted Bright	S28672	Active
Allison Bourgeois Burke	24854	Active
Shane David Burkholder	S28971	Active
Catherine Rose Butcher	29098	Active
Robert Leo Byrne, III	26030	Active
Joann Irby Cannata	17389	Active
Jennifer Paige Case	25141	Active
James C. Castille	22520	Active
Geoffrey Michael Cover	27785	Active
Brian Edward Dale	25320	Active
Peter Dang	29109	Active
Thomas Sennett Deweese	27919	Active
Stuart C. Dickey	24944	Active
Jonathan Colby Domingue	22534	Active
Marc Christopher Dougherty, Sr.	24232	Active
Herschel Doy Dugan, Jr.	20685	Active
Brittney Odom Dunn	29148	Active
Ashley Paul Fangue	26659	Active
Deborah E. Finlay	22801	Active

Shawn Lee Frazer	25129	Active
Daniel J. Fruge'	15503	Active
Kimberlee Sundquist Gelbke	23029	Active
Yavonka George	23177	Active
Theresa Hoffman Goodridge	26837	Active
Kimberley C. Greene	24806	Active
Glenn Bernard Guilbault	13858	Active
Avis Ann Gutekunst	25283	Active
Terrell Bernard Hall	25175	Active
Gregory Paul Harrington	19291	Active
Jeremy Thomas Head	24300	Active
Jeffrey Michael Henderson	25336	Active
Christopher Thomas Hickman	28306	Active
Jamie Elise Hooper	26982	Active
Kalyn Goetz Hunter	27729	Active
Ryan Joseph Indest	26041	Active
Kellson Joseph Jeffery	S28670	Active
Andy Kristian Kaough	27385	Active
Julie Garrett Keen	24593	Active
Corita K. Kuon	28043	Active
Jason Paul LeBlanc	24201	Active
Jingjia Liu	26973	Active
Linda Hite Lulue	23830	Active
Millie Williams McAleer	28705	Active
Regina Roberts Mekus	24081	Active
James Bruce Melohn	19083	Active
Iqbal A. S. Merchant	B16724	Active
Angela T. Morgan	22614	Active
Jeffrey David Moyle	S25276	Active
Kenneth Miles Perret	16816	Active
Jenny Norton Phillips	27841	Active
Edward Mitchell Porche, Jr.	6086	Active
Michael F. Power	10365	Active
Gary Paul Radelat, Jr.	25513	Active
Candice Quigley Reinhardt	26322	Active
Michael Joseph Rodriguez	26174	Active
Deborah Susan Rollo	16401	Active
Brian Joseph Rotolo	20772	Active
Jennifer Dale Roycroft	25078	Active
Kate Brechtel Ryan	27498	Active
James E. Ryder, Jr.	4237	Active
Derek Shants	B25043	Active
Anthony J. St. Angelo, Jr.	22652	Active
Brett Williams Stains	25309	Active
Billy Young Taylor, Jr.	21696	Active
Erin Scott Thomas	23545	Active
Joseph Paul Tumminello	24371	Active
Michele W. Vignes	B20156	Active

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Sue Wells	20204	Active
N. Jane Wilbert	25082	Active
Clarke Haas Williams	16360	Active
Wayne Leslie Williams, Jr.	22200	Active
Whitney Marie Willingham	27493	Active
Kevin Christopher Willis	25138	Active
Wayne M. Baquet	21305	Inactive
Jody John Bordelon	24146	Inactive
Brandon Louis Brown	25420	Inactive
Jerry Dean Carlisle	8350	Inactive
Cherie Pellerin Cazenavette	17064	Inactive
Alan Daniel Chapman	17024	Inactive
Carol Julie Clark	20672	Inactive
William David Emery	14974	Inactive
Audra Lynn Ewens	23238	Inactive
Donald Weems Fairbanks	21136	Inactive
Dean Thomas Falgoust	14142	Inactive
Amy J. Fonseca	24438	Inactive
Joseph R. Fritscher, III	16516	Inactive
Mark William Fry	22308	Inactive
Patricia Sanders Giesler	21000	Inactive
Barry Stephen Gurievsky	16530	Inactive
Michael Dennis Haddad	18281	Inactive
James Otis Harp, Jr.	17404	Inactive
Virginia Bates Heim	18188	Inactive
Michael Renard Howard	20480	Inactive
Susan Bonin Johnson	17122	Inactive
Randy P. Kinchen	20487	Inactive
Elizabeth Anne Knox	20648	Inactive
Brian F. LeBourgeois	20041	Inactive
Sonia Bergeron LeCoq	21041	Inactive
Claire A Lemaire-McNabb	20491	Inactive
Michael J. McCann	7651	Inactive
Sonya Gill McCoy	21184	Inactive
Kristi Allen McEntyre	21892	Inactive
Richard Michael Melebeck	10353	Inactive
Kevin John Mellor	26608	Inactive
Julia Katherine Nations	25083	Inactive
Danny J. Neal	22003	Inactive
Laura Field Nelson	22239	Inactive
Alicia Hart Obermeyer	16772	Inactive
Katherine Johnston Patrick	20520	Inactive
John Michael Patterson	20078	Inactive
Stephen J. Planchet	21917	Inactive
Aimee Cook Pourciau	25698	Inactive
Melanie Miller Powell	18872	Inactive

Ada Frances Pratt	21206	Inactive
Troy Michael Radelat	25203	Inactive
Oscar Rodes	10258	Inactive
Kenneth Michael Sabathia	16286	Inactive
Joseph Anthony Salpietra, Jr.	17434	Inactive
Phyllis D. Sims	21229	Inactive
Gladys Renee' Stevenson	18370	Inactive
Steve Stringer	24274	Inactive
Julie Ripberger Swindler	17439	Inactive
Michelle Rae Switzer	19630	Inactive
Gwyn F. Theriot	18271	Inactive
Gwendolyn Cuneo Theriot	18646	Inactive
Bonnie Young Thibodeaux	19923	Inactive
Alice Jean L. Trahan	15293	Inactive
Jeremy Lane Trahan	22420	Inactive
Todd Theodore Tranchina	22422	Inactive
Ryan Patrick Veters	27916	Inactive
Michael Felton Wagnon	18403	Inactive
Frank Louis Walker	16645	Inactive
Patricia Ann Walsh	19159	Inactive
Michael Robert Welch	18390	Inactive
Mark Lester Wilburn	16052	Inactive
Debora Green Williams	15825	Inactive
Bobbie W. Williams	17811	Inactive
Gwendolyn A. Bennett	19464	Retired
John David Brady	15020	Retired
Nancy Kathryn Dreher	17227	Retired

VI. CPA EXAMINATION

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

Q1 2021 – Exam passage statistics for Q1 2021 were not received in time to present to the Board.

Q4 2020 – 502 sections; 376 candidates (1.34 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	78	53.79%	45	44.12%	69	40.12%	52	62.65%
Failed	<u>67</u>		<u>57</u>		<u>103</u>		<u>31</u>	

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	145		102		172		83
National pass rate	47.50%		60.78%		43.53%		57.87%

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	
National pass rate	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	
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%	

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%

B. Candidates Passing Examination Sections – Q1 2021 window (36)

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

Name

Amanda Beauregard Barrett
Lindsey Bourgeois
Destyni Chaisson
Hunter Chaney
William Chemell
Clint Douzat
Joseph Dupre
Malisa Everett
Christina Fink
Patrick Gremillion
Seth Guillory
Cole Holmes
April Knight
Shelby Matherne
Hunter Menendez
Stephanie Morales
Stephen Morella
Onyema Ndukwe

Name

Harihar Ojha
Garrett Perez
Preston Raffray
David Ragus
Emily Albert Robicheaux
Brenin Roddy
Susan Schutt
Chrisnina Sutopo-Putri
Jasper Tauceda
Morgan Taylor
Jake Thibodaux
Beth Thibodeaux
Madison Thompson
Andrew Townsend
Samuel Trosclair
Daniel Weimer
Scarlett Williams
Ashlyn Wink

C. Exam Credit Extensions due to COVID-Related Testing Center Cancellations

Mr. Duane Drucker submitted a request for an extension of his REG exam credit because of missed testing opportunities to sit for the CPA Exam due to the unexpected illness of his daughter and COVID-related test center cancellations.

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

Upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the Board approved an extension for REG exam credit for Mr. Duane Drucker until March 30, 2021.

D. Exam Credit Extensions due to Medical Hardship and Weather-related Testing Center Cancellations

Ms. Nicole Howell submitted a request for an extension of her exam credit for AUD, BEC and REG due to hurricane-related testing center closures and health restrictions.

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

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved an extension for AUD, BEC and REG exam credit for Ms. Howell as requested until March 9, 2021.

E. Exam Credit Extensions due to Personal Hardship and COVID-19

Ms. Anna Arnold submitted a request for an extension of exam credits for AUD and REG to June 30, 2021 due to the COVID-19 pandemic and resulting personal hardship.

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

Upon motion by Mr. Bergeron, seconded by Mr. Langley and unanimously adopted, the Board did not approve an extension of AUD and REG exam credit for Ms. Arnold to June 30, 2021.

F. Exam Credit Extensions due to Personal Hardship

Ms. Heidi Zaunbrecher submitted a request for an extension of exam credit for BEC due to damage to her home from Hurricanes Laura and Delta.

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

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, and unanimously adopted, the Board approved an extension of BEC exam credit for Ms. Zaunbrecher to June 30, 2021.

G. NTS Extensions due to Personal Hardship

Ms. Kaitlyn Gray submitted a request for a 30-day extension of her Notice to Schedule for FAR due to various COVID related issues.

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

Upon motion by Mr. Bergeron, seconded by Mr. Langley and unanimously adopted, the Board approved a 30-day extension of Ms. Gray's FAR NTS until July 2, 2021.

H. CPA Examination Fees

The Board's office received correspondence from the AICPA and NASBA regarding CPA examination fees. Beginning January 1, 2022, Prometric's hourly fee of \$20.94 and security fee of \$6.23 are scheduled to increase to \$21.21 and \$6.31 respectively. AICPA and NASBA do not anticipate a fee change for 2022.

The correspondence was provided for the Board's review.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Actives Issued by the Executive Director

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

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

1. Current CPA Applicants (Passed Exam After June 1999) (55)

Name	Certificate Number	License Issue Date
Michael Wait Gardner	29176	02/04/2021
Emily Marie LaPorte	29177	02/23/2021
Thomas Ben Poole Jr.	29179	02/23/2021
Jonathan M. Livingston	29180	02/23/2021
Matthew Harrison Oakes	29182	02/23/2021
Michelle Hamilton Stewart	29183	02/23/2021
Connor Gregory Gillen	29184	02/23/2021
Christopher James Champagne	29186	02/23/2021
Andrew Jered Spoto	29187	02/23/2021
Alonzo Jones, Jr.	29188	02/23/2021
Cherita N. Williams	29189	02/23/2021
Hunter Logan Self	29190	02/23/2021
Madeline Marie Beauregard	29191	02/23/2021
Xinlei Zhang	29192	02/23/2021
Michael Anthony Dupre, Jr.	29193	02/23/2021
Jeffrey Gerard Tonglet	29194	02/23/2021
Andrew Sims Perret, Jr.	29195	02/24/2021
Bradley Chilton Harris	29196	02/24/2021
Mary Paige Daley	29197	02/24/2021

Di Chen	29198	02/28/2021
Brandie Fairburn Morgan	29199	02/28/2021
David J. Belgard	29200	02/28/2021
Bernard Paul Laviolette III	29201	02/28/2021
Alexis Victoria Miller	29202	03/01/2021
Lorena Maria Castro	29203	03/01/2021
Tyler Gray Aulds	29204	03/01/2021
Nicholas Paul Alfano	29205	03/01/2021
Matthew Hoffman Nelson	29206	03/01/2021
Lesley-Anne Franklin	29207	03/04/2021
Elizabeth Renée Nourse	29208	03/08/2021
Timothy Gene Causey	29209	03/08/2021
Matthew Stroud Corey	29210	03/08/2021
Lee A. Oubre	29211	03/08/2021
Long Thanh Nguyen	29213	03/08/2021
Patti Blanchard Falcon	29214	03/08/2021
Sarah Elizabeth Koenig	29215	03/08/2021
Jessica Mendez-Martinez	29216	03/08/2021
William Blake Wright	29217	03/12/2021
Nicholas Joseph Condon	29218	03/13/2021
Tina Yang Constantin	29219	03/13/2021
Amber Lynn Tran	29220	03/13/2021
Jacob Peter Orlando	29222	04/14/2021
Hunter John Chaney	29223	04/14/2021
Morgan Denise Taylor	29224	04/14/2021
Nathan Wayne Williams	29225	04/14/2021
Kelli Wiessenberg Delaune	29227	04/14/2021
Andrew J. Townsend	29228	04/14/2021
Brenin Catherine Roddy	29231	04/14/2021
Julia Christianna Smith	29232	04/14/2021
Samantha Marie Falgoust	29233	04/14/2021
Detian Chen	29234	04/14/2021
Caroline Marie Fruge	29235	04/14/2021
Heather Irene Howard	29236	04/14/2021
Grant Paul Bourgeois	29237	04/14/2021
Nikisha Winston Garrett	29238	04/14/2021

**2. Reissuance of Certificates as Active (Licensed) (0)
(Previous CPA Examination - Passed Exam Before June 1999)**

There were none since the last Board Meeting.

**B. Reinstatements of Prior Actives (Licenses) by Executive Director (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.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron 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
Maurice Montais Wesley	25923	02/04/2021
Athen Matthew Sweet	26301	02/28/2021
Kristen Nell Balhoff	25049	03/01/2021
Autumn Castille Brinson	26309	03/01/2021
Stephen J. Landry	18030	03/08/2021
Daniel Christopher Berg	25139	03/13/2021
Brian Alec Bitner	26558	03/13/2021
William James Kartsimas, II	25885	03/25/2021
David William Huff	24590	04/01/2021

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

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

There were none since the last Board Meeting.

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

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

There were none since the last Board Meeting.

E. Approval of Reciprocal Certificates Issued by the Executive Director (7)

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 Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin, and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item E):

Name	Certificate No.	Issue Date	Original State
Sarah A. Irvin	S29178	02/23/2021	IL
Anka Cannon Smith	S29181	02/23/2021	MS
Patrick LeBlanc O'Regan	S29185	02/23/2021	TX
Gregory Earl Wiens	S29212	03/08/2021	KS
Sumati Tarinicharan Padhy	S29226	04/14/2021	CA
Deanna Elizabeth White	S29229	04/14/2021	MS
Janet Wulf	S29230	04/14/2021	CO

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

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

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the following CPA Certificate (Item F):

Name	Certificate No.	Issue Date
James David Mitchell	29221	03/13/2021

G. Determination on Verification of Experience by Family Member

Anna Maciasz Tannehill passed the CPA exam in February 2020 and is now applying to be a Licensed CPA in Louisiana. Ms. Tannehill submitted an application package; however, the experience verification letter is from a family member – her father, Dennis M. Maciasz. The candidate has been working for her father since 2010. Her application was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board approved the experience verification by a family member for Anna Maciasz Tannehill to become a licensed CPA in Louisiana.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES**A. Expirations due to Non-Renewal (57)**

The Executive Director informed the Board the following firms failed to renew their CPA Firm Permit registrations for 2021, and accordingly, were notified by mail on March 1, 2021 that their Firm Permit registrations expired. Their firms were removed from the Board's roll of registered firms with valid Permits.

Name	Firm Permit No.
Anderson Certified Public Accountant LLC	5499
Anton P. Yrle, CPA	2322
Ashley P. Fangue, CPA, LLC	5390
Barrett & Barrett, CPAs, APC	2769
Barrett B. Daly APAC	5315
Barry G. Barton, CPA, APC	3867
Bates H. Whiteside, CPA, LLC	3555
Billy Debevec, CPA	4757
Blair Fauchaux CPA, LLC	5550
Bonnie S. Jackson, CPA, LLC	2638
Bradley S. Bourgeois, JD, CPA LLC	5387
Brimer, Perry & Associates	4789
Burris & Six CPA, LLC	2370
Candice Quigley Reinhardt, CPA, LLC	5118
Dan M. Cliffe, LLC	1277
Daniel J Fruge, CPA, LLC	5206
Daniel Richard Edmund, CPA	1336
DBD, CPAs, APC	3052
Deborah M. McAnelly, CPA, LLC	5063
Dennis Angelo DiMarco, CPA	1319
E. Scott Thomas, CPA, APAC	4774
Edward M. Porche, Jr., JD, CPA	4398
Edward Weidner, CPA, LLC	5238
Funchess, Mills, White & Co., P.C.	4694
Gadea Consulting LLC	5507
Gary A. Millet, CPA	3251
Glen Cooley, Ph.D., CPA	1287
Harold M. Herrmann, Jr., CPA	3638
James Patrick Turk, CPA	1711
Jessica M. Coggins, CPA	4535
John S. Ertel, CPA	4955
Julie G. Keen, CPA	4402
Laura Christopher, CPA Tax and Accounting Services, L.L.C.	5481
Laurel L. Montagnet, CPA	3948
M. Randall Branch, CPA, APC	2871
Marlena K. Darby, CPA, LLC	4808
Mary Sue Stages, CPA, APAC	4557

Michael R. Choate & Company, CPAs, APC	2883
Michelle Diaz CPA Inc.	5064
Milly F. Everhardt, CPA, APLLC	4255
Mock and Associates, LLC	4842
Philip C. Fremin, CPA	1362
Randall C. Martin, CPA	2226
Robert D. Larroque, CPA, APAC	1502
Ross A. Burkenstock, CPA	1625
Squar Milner LLP	5322
Stephen Vilac Mang, CPA	2877
Sydney Robert Crawford, CPA	2402
T. Hawley Patrick, CPA	4901
Tammy Lynne Walker, CPA	5189
Tammy Mitchell, CPA	4101
Terranova CPA Firm LLC	1153
Van T. Enloe, CPA	2858
Vawter, Gammon, Norris & Company, PC	983
Walter L. Simmons, Jr., CPA	1148
Wilf & Henderson, PC	5272
William Daniel McCaskill, CPA, APAC	3420

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2021 (14)
Same Year Reinstatement**

The Executive Director informed the Board the following Firms with expirations of March 1, 2021, reinstated their Firm Permit registrations.

Firm Name	Firm Permit No.	Reinstatement Date
Anton P. Yrle, CPA	2322	03/17/2021
Blair Fauchaux CPA, LLC	5550	03/19/2021
Bonnie S. Jackson, CPA, LLC	2638	03/17/2021
Burris & Six CPA, LLC	2370	03/17/2021
Dan M. Cliffe, LLC	1277	03/10/2021
Daniel J Fruge, CPA, LLC	5206	03/26/2021
Dennis Angelo DiMarco, CPA	1319	04/05/2021
E. Scott Thomas, CPA, APAC	4774	03/10/2021
Edward M. Porche, Jr., JD, CPA	4398	04/05/2021
James Patrick Turk, CPA	1711	03/22/2021
Julie G. Keen, CPA	4402	03/30/2021
M. Randall Branch, CPA, APC	2871	03/17/2021
Michael R. Choate & Company, CPAs, APC	2883	04/05/2021
T. Hawley Patrick, CPA, LLC	4901	03/19/2021

C. CPA Firm Permit Applications, Reinstatements & Name Changes

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

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

1. New Firm Permits (15)

Firm Name	Firm Location	Firm Permit No.	Issue Date
Kassouf & Co., P.C. A Professional Corporation	LA	5575	02/4/2021
Mukti J. Patel, LLC	LA	5576	02/4/2021
Derek W Foret LLC	LA	5577	02/4/2021
Anderson CPA and Consulting LLC	LA	5578	02/11/2021
Layne R. McDaniel, CPA, LLC	LA	5579	02/19/2021
Stephen C. Franklin, CPA, A Professional Accounting Corporation	LA	5580	02/19/2021
Jay W Alexander, CPA	LA	5581	02/19/2021
Jeremy Touart, CPA, LLC	LA	5582	02/19/2021
X.C. CPA L.L.C.	LA	5583	02/28/2021
Kristina Thibodaux, CPA, L.L.C.	LA	5584	02/28/2021
Ammini S. Kumar, CPA, LLC	LA	5585	02/28/2021
Alan Abadie Jr CPA, LLC	LA	5586	03/13/2021
Shelly McCollum CPA, LLC	LA	5587	03/13/2021
Laura Amye W. Smith, CPA	LA	5588	03/13/2021
Frances Derby, CPA, LLC	LA	5589	04/14/2021

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Robert J. Durel, CPA, LLC	LA	5025	2/11/2021
Dale F. Oser Accounting Services, LLC	LA	5040	2/19/2021

3. CPA Firms – Change in Name or Legal Entity (5)

Firm Name	Firm Permit No.	Change	Issue Date
Kristin Dieso, LLC	5419	formerly Kristin Leto, LLC	01/19/2021
Susan J Vaughn, CPA, LLC	4107	formerly Susan J. Vaughn, CPA	01/19/2021

C. Richard Tate, CPA, LLC	4068	formerly C. Richard Tate, CPA	02/10/2021
Blanchard, Ganier & Associates CPAs APC	4146	formerly Michael J. Blanchard, CPA, APAC	02/25/2021
T. Hawley Patrick, CPA, LLC	4901	formerly T. Hawley Patrick, CPA	04/01/2021

D. CPA Firms Retired or Canceled (32)

Firm Name	Firm Permit No.	Issue Date
Linda A. Cox	1068	Prior to LAA
Eugene Crowell Gilder, CPA	1091	Prior to LAA
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	Prior to LAA
Wallace George Carrone, CPA, APAC	2404	Prior to LAA
Denise D. Oliva, CPA	2777	Prior to LAA
Charles P. Camp Jr., CPA	3035	Prior to LAA
Cindy B. McGrew, CPA, APAC	3040	Prior to LAA
John Steve Eppes, CPA, PC*	3095	Prior to LAA
John J. Davis, CPA	3196	Prior to LAA
Timothy A. Barrett, CPA	3393	Prior to LAA
William Mastin Scott, III, CPA	3662	Prior to LAA
Ronald J. Marroy, CPA	3854	Prior to LAA
Jules A. Gaudin, CPA	4024	2001
John P. Leonard, CPA	4241	2003
Prichard, Dewberry & Hodges, P.C.*	4374	2004
Marco S. Bodellini, CPA, LLC	4376	2004
Elizabeth A. Roden CPA LLC	4378	2004
J. Martin LeSieur, CPA, LLC	4463	2005
Heirsch Accounting & Financial Services	4512	2006
Henry & Peters, P.C.*	4877	2010
Price and Associates CPAs, LLC*	4954	2011
T. Wayne Owens & Associates, PC*	5046	2012
Louis A. LoBue, Jr. CPA, LLC	5056	2013
Shelby N King, CPA, A Professional Corporation	5446	2018

*Out of State Firms (6)

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

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

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

Peer Review Oversight Committee Report					
(reported below by calendar year of Peer Review Meeting)					
	2021	2020	2019	2018	2017
Engagement Reviews	6	27	71	66	62
Pass	5	22	46	39	37
Pass w/def.	1	4	13	9	9
Fail	0	1	12	18	16
System Reviews	21	50	74	62	52
Pass	20	48	66	46	45
Pass w/def.	1	2	5	10	6
Fail	0	0	3	6	1
Grand Total	27	77	145	128	114

Approved by Technical Reviewer					
Engagement Reviews - Pass	10	29	46	33	39

No. PROC meetings during calendar year	2	6	8	11	11
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3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 01/21/2021 (Last Meeting Reported)	Calendar Year Jan. 2021	Calendar Year Jan. 2020	Calendar Year Jan. 2019	Calendar Year Jan. 2018	Calendar Year Jan. 2017
# Practice Restrictions	1	1	3	3	1	3

# Extensions	3	3	23	7	9	16
# Year End Changes	0	0	0	3	3	4
# First Fail Letters	0	0	4	28	30	18

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

Ron Gitz, LCPA CEO/Executive Director, reported on items of interest to the profession.

X. CPE ITEMS

A. CPE Compliance for 2020 Report Year (as of April 21, 2021)

7,127 - Number of CPAs required to complete CPE

4,530 - Number of CPE forms received

4,472 – Accepted (4,396 of 4,472 accepted on 1st attempt; 76* of 4,472 accepted on 2nd attempt)

58 – Not Accepted (40* of 58 returned to CPA, 2nd attempt pending; 18 of 58 not returned to CPA, minor error with clarification in-progress)

2,597 - Number of CPE forms not received

*116 total CPE forms were returned to CPAs. 76 of 116 forms have been accepted on the 2nd attempt. 40 of 116 forms have not been resubmitted.

B. 2021 CPE Reminder Email

An email blast was sent Wednesday, March 24, 2021 to 7,297 CPAs as notice that the 2021 CPE Report Form was available on the Board's website. The email included a reminder to complete 2020 CPE for those who had not yet reported their CPE to the Board. Reminder emails specifically to CPAs who had not yet reported their CPE to the Board was anticipated to go out in early May 2021.

C. Professional Ethics Update

The Ethics Committee recommended a 3-hour Professional Ethics requirement for the year 2022 for all actively licensed CPAs in order to renew their Louisiana license for 2023.

CPE Coordinator, Ramzey Bunley, communicated via email with the 2020 CPE Ethics vendors and requested a list of 2020 participants thus far and course evaluations no later than May 21, 2021. The vendors were informed of the CPE extension to June 30, 2021 with a request to keep the course open and available through December 31, 2021. Additionally, they were informed of the Board's Professional Ethics requirement for calendar year 2022 and were asked to express their interest.

Once received, the evaluations are expected to be provided to the Ethics Committee members (Letti Lowe-Ardoin, Sue S. Alizadeh, Grady Hazel) via Smartsheet.

XI. NEW MATTERS

A. Renewal of Contracts for Current PROC Members

Contracts for the PROC members for fiscal year July 1, 2021 – June 30, 2022 were prepared and ready for the PROC members' signature. The contracts are for \$150 per hour with a maximum of \$6,000.

The Board considered whether to offer the contracts to the current PROC members, Mr. George Lewis, Mr. J. Charles Parker II, and Mr. Lonnie Stockwell for the July 1, 2021 – June 30, 2022 fiscal year. All three expressed interest in continuing for another year. A sample contract was attached for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin the Board approved the contracts for the current PROC members for the fiscal year 2021 – 2022.

B. New Ethics Exposure Draft: Noncompliance with Laws and Regulations

AICPA requested feedback on the ethics division's proposed interpretation "Responding to Noncompliance with Laws and Regulations", and asked three questions.

AICPA requested comments by June 30, 2021. Mrs. Hutchinson discussed.

C. CPA Evolution: Accounting Program Curriculum Gap Analysis Report

NASBA and AICPA are researching what resources accounting educators will need to help evolve their curricula. 1200 surveys were sent to Accounting Department Chairs across the country, 317 responses were received.

The survey sought to determine if the following topics were being covered and to what extent: Data Analytics, Predictive Analysis, SOC, Digital Acumen, Cybersecurity, IT Audit, IT governance and IT risks and controls.

They have identified the content coverage in these areas to vary widely at both the undergraduate and graduate level and from university to university. They plan to fill

these gaps through a variety of methods; textbook publisher outreach, Academic Resource Hub, AICPA's Monthly Faculty Hour, and deeply discounted AICPA Certificate Programs.

The GAP Analysis Report was provided for the Board's review.

D. Resolution: Retiring Executive Director

Darla M. Saux, CPA retired from the Board effective April 1, 2021 after almost 8 years as Executive Director.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the following resolution:

WHEREAS, Darla M. Saux, CPA has contributed to the guidance and destiny of the public accounting profession by serving admirably as the Executive Director of the State Board of Certified Public Accountants of Louisiana for seven years and eleven months, from April 22, 2013 through April 1, 2021; and

WHEREAS, Darla overwhelmingly contributed to the success of the Board's stated mission to protect the public and to advance the competency of the public accounting profession, by her devoted service to this Board; and

WHEREAS, Darla consistently demonstrated integrity, resourcefulness and sound judgment in the performance of her various responsibilities and duties as Executive Director.

THEREFORE, BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana does hereby express to Darla M. Saux, CPA its profound gratitude for a job very well done throughout her service as Executive Director; and be it

RESOLVED further, that a copy of this resolution be presented to her in testimony thereof.

E. Residual Comp Time

As Deputy Director, Ms. Benefield accumulated comp time and as of April 1st had 21.5 hours remaining. Executive Directors do not accrue comp time, as a result, the Board was asked to decide whether to write the comp time off or pay it out at the previous rate of pay.

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved to pay out the remaining 21.5 hours of comp time to Ms. Benefield at the previous rate of pay.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS**A. 2021 Renewal Stats as of April 26, 2021:**

	Expired	Registered/Approved
CPA Active	87	7,402
CPA Inactive	146	2,608
CPA Retired	16	267
Firms	37	1,915
Total	286	12,192

B. NASBA Nominating Committee Members and Alternates

NASBA is seeking individuals interested in serving as a representative, and an alternate member (in the event the elected member cannot serve), of the Nominating Committee from the Mountain, Southwest, Great Lakes and Northeast regions. Louisiana is in the Southwest Region.

A letter of interest and biographical information should be submitted to Anita Holt, 150 Fourth Avenue, North, Suite 700, Nashville, TN 37219 or via email aholt@nasba.org, no later than June 7, 2021.

Mrs. Hutchinson discussed.

XIII. REPORTS ON CONFERENCES**A. NASBA University**

February 23, 2021, Virtual

Lisa Benefield attended.

B. NASBA 39th Annual Conference for Executive Directors and Board Staff

April 12-14, 2021, Virtual

Lisa Benefield and Caren Singleton attended.

C. NASBA 26th Annual Conference for Board of Accountancy Legal Counsel

April 13-14, 2021, Virtual

John Morgan attended.

XIV. FUTURE MEETING / CONFERENCE DATES

- A. NASBA Regional Meeting 2021 (Western & Eastern Regions)**
June 22-23, 2021, Virtual Meeting
- B. NASBA's 114^h Annual Meeting**
October 31- November 3, 2021
San Diego, CA

XV. UPCOMING STATE BOARD OFFICE HOLIDAYS

May 31, 2021	Memorial Day
July 5, 2021	Independence Day

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

Wednesday July 28, 2021 through Thursday July 29, 2021 was reserved for the July 2021 Board meeting. If an administrative hearing is necessary, a date will be determined.

Thursday October 21, 2021 through Friday October 22, 2021 was reserved for the October 2021 Board Meeting. If an administrative hearing is necessary, a date will be determined.

B. January 2022 Board Meeting

Thursday January 13, 2022 through Friday January 14, 2022 was reserved for the January 2022 Board 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 April 28, 2021 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board went into executive session on April 28, 2021 at 1:25 p.m. Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the executive session adjourned at 4:24 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 – Files No. 2015-28, 2018-78

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board, by a vote of 4-0 approved the Consent Order in these matters. Mrs. Lowe-Ardoin and Mr. Hazel abstained from voting.

B. Consideration of Consent Order – File No. 2020-54

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 5-0 approved the Consent Order in this matter. Mr. Hazel abstained from voting.

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

File No. 2017-32
File No. 2018-59
File No. 2018-88
File No. 2019-40
File No. 2019-75
File No. 2019-87
File No. 2019-109
File No. 2020-2
File No. 2020-66
File No. 2020-67
File No. 2020-68
File No. 2020-69
File No. 2020-70
File No. 2020-71
File No. 2020-72

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

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

File No. 2013-29
File No. 2019-86
File No. 2020-1
File No. 2020-58
File No. 2020-63

File No. 2020-73
File No. 2021-2
File No. 2021-3

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

- E. 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

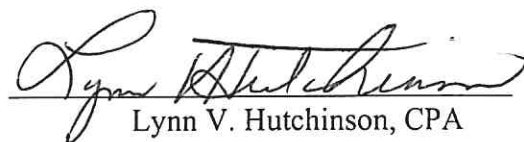
Wednesday, April 28, 2021:

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 4:25 pm on Wednesday, April 28, 2021.

Thursday, April 29, 2021:

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the meeting adjourned at 12:24 pm on Thursday, April 29, 2021.

April 28-29, 2021

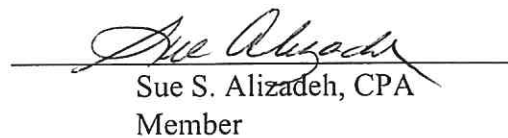


Lynn V. Hutchinson, CPA
Chair

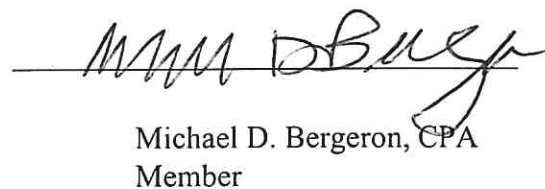


Desiree Honore Thomas, CPA
Treasurer

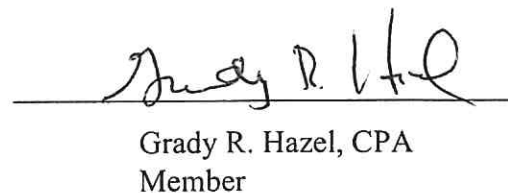
Letti Lowe-Ardoin, CPA
Secretary



Sue S. Alizadeh, CPA
Member



Michael D. Bergeron, CPA
Member



Grady R. Hazel, CPA
Member



Nicholas J. Langley, CPA
Member