

Minutes

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

October 21-22, 2021

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday October 21, 2021, and Friday October 22, 2021 in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

The purposes of the meeting were to review information and statistics concerning the Uniform CPA Examination, review information concerning reinstatement of Certificates, consider applications for certification, consider Firm Permit applications and related issues, consider executive session matters, and to transact any other business that requires the Board's attention.

The following Members were present:

Lynn V. Hutchinson, CPA	-	Chair
Letti Lowe-Ardoin, CPA	-	Treasurer
Michael D. Bergeron, CPA	-	Secretary
Sue S. Alizadeh, CPA	-	Member
Desiree' Honoré Thomas, CPA	-	Member
Nicholas J. Langley, CPA	-	Member

The following member was absent:

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

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

Guests:	Lisa Richardson	-	Chief Learning Officer, LCPA
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The meeting was called to order by Chair Mrs. Hutchinson at 9:08 a.m. on Thursday, October 21, 2021, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh and unanimously adopted.

The meeting was called to order by Chair Mrs. Hutchinson at 9:03 a.m. on Friday, October 22, 2021, upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted.

I. CHAIR'S REPORT

A. Personnel

1. In July it was reported that staff would ask State Civil Service to approve an unclassified Director of Compliance position at their September meeting. It was not approved. However, they did approve the Compliance Investigator 4-B position in its place.

This new position was posted with Civil Service from August 25, 2021 to September 9, 2021. Interviews were conducted the week of September 27th.

John Morgan was offered and accepted the position. He was promoted to Compliance Investigator 4-B effective October 11, 2021. In his new role he will be responsible for conducting the Board's Practice Monitoring/Peer Review Program and will have direct supervision over two employees - the Compliance Investigator 2 and the CPE Coordinator.

The newly vacant Compliance Investigator 2 position would be posted soon.

2. The Board's Accounting Technician, Monica Morales, completed two years of employment with the Board and attained permanent status effective October 13, 2021.

B. Hurricane Ida

The Board's office was closed from August 30, 2021 through September 15, 2021 due to Hurricane Ida. The office lost power and internet for only a few days and sustained no damage. The office reopened on September 16, 2021.

C. COVID-19 Update

The Board's Office staff continues to follow the City of New Orleans Indoor Mask Advisory. Everyone is asked to wear a mask indoors around people who are not members of their immediate family, and when social distancing isn't possible.

D. Reminder - One Hour of 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.

E. 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).

II. APPROVAL OF MINUTES

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

III. TREASURER'S REPORT

- A. Financial statements for the quarter and fiscal year ended June 30, 2021 were presented for the Board's review.
- B. The Annual Financial Report (AFR) for the 2020-21 fiscal year was completed and filed online with the Office of Statewide Reporting (OSRAP) and emailed to the Legislative Auditor (LLA) by the extended due date of September 13, 2021, as required by State policy.
- C. Audited Financials – The audit for the fiscal year ended June 30, 2021 is being performed by the Louisiana Legislative Auditor and is ongoing.
- D. Financial statements for the quarter ended September 30, 2021 were presented for the Board's review.

Upon motion by Mrs. Honore Thomas, seconded by Mrs. Alizadeh the Board unanimously agreed to defer vote on the financial reports until the January 2022 Board Meeting pending further clarification on an entry on the Income Statement.

IV. DEATHS AND RESIGNATIONS

A. Deaths (5: 3 Active; 2 Inactive; 0 Retired)

Name	Certificate No.	Year Issued	Status
Nancy Menefee Menasco	14897	1980	Active
Richard Wayne Nokes	9761	1975	Active
Anthony Joseph Macaluso, Jr	22126	1994	Active

Gerard R. Carrigee	13574-IA	1979	Inactive
James W. Jones	13955-IA	1979	Inactive

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

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

There were none since the last Board Meeting.

V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS

**A. Reinstatement of Certificates / Inactive Status That Expired March 2021
(Same Year Reinstatements)**

The Executive Director informed the Board the following CPAs and CPA Inactive or Retired Registrants with expirations on March 1, 2021, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last board meeting. **(Total: 5; 2 Active, 3 Inactive Status)**

Name	Credential Number	Certification Status
Karman Chan	S27206	Active
Donna Lynne Stockton	21683	Active
Jody Alan Arceneaux	25047	Inactive
Lauren Piper Berthelot	21916	Inactive
David George Richardson	13889	Inactive

VI. CPA EXAMINATION

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

Q3 2021 - Exam passage statistics were not received in time to include in the agenda.

Q2 2021 – 330 sections; 266 candidates (1.24 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	40	40.82%	49	48.51%	23	31.08%	30	52.63%
Failed	<u>58</u>		<u>52</u>		<u>51</u>		<u>27</u>	
	98		101		74		57	
National pass rate		50.50%		63.32%		42.64%		58.76%

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Q1 2021 – 303 sections; 253 candidates (1.2 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	42	47.73%	40	59.7%	37	41.57%	39	66.1%
Failed	<u>46</u>		<u>27</u>		<u>52</u>		<u>20</u>	
	88		67		89		59	
National pass rate		48.56%		62.19%		46.64%		59.20%

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>	
	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%

B. Candidates Passing Examination Sections - Q3 - July 1 – September 30, 2021 (30)

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

<u>Name</u>	<u>Name</u>
Ada Kathryn Marion	Jack Touchstone
Boaz Thomassie	Jeanne Claire Daigle
Caroline Matthews	Jennifer Lynn Brummett
Chereka Alexis	Katey Kelly
Christa Kate Harrison	Kayla Noel Layton
Christian Hurst	Kayli Thibodeaux
Christopher Abide	Lisa Leach
Courtney Lyles	Louis John Kalb
Cullen Songy	Lyle Schilling
Duane Thomas Drucker	Madison Manske
Edward Lee	Madelyn Elizabeth Hebert
Ericha Marie Chaney Wiebelt	Matthew William Lewis
Haley Bunting	Nicole Boe Howell
Heidi Dean Zaunbrecher	Xiuwen Guo
Hillary Smith	Vivian Carter

C. Request for Notice to Schedule (NTS) Extension Due to Hurricane Ida

Ms. Natalie Gunter submitted a request for an extension of her NTS, which expired on 9/03/2021, based upon the impact from Hurricane Ida.

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

Upon motion by Mr. Langley seconded by Mrs. Alizadeh and unanimously adopted, the Board approved an extension for her NTS for BEC to November 30, 2021.

Mrs. Lowe-Ardoin stepped out and did not vote.

D. Request for Exam Credit Extension Due to Hurricane Ida

Ms. Kelsey LaCoste submitted a request for an extension of her FAR exam credit, which expired on 9/03/2021, based upon the impact from Hurricane Ida.

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

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved an extension for FAR exam credit for Ms. LaCoste until September 18, 2021.

Mrs. Lowe-Ardoin stepped out and did not vote.

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) (32)

Name	Certificate Number	License Issue Date
Anh Vanessa Nguyen	29284	08/02/2021
Kristen Rachelle Landeche	29285	08/02/2021
Nicholas A. Brasset	29286	08/02/2021
Sarah Nicole Miller	29287	08/02/2021
Taylor Austin Swain	29288	08/02/2021
Miranda M. Himel	29289	08/02/2021
Keaton Alexander Cole	29290	08/02/2021
Alisa Dena Ealy	29293	08/02/2021
Stephen James Morella	29294	08/02/2021
Calvin Clifton Anderson	29295	08/02/2021
Nicole Boe' Howell	29296	08/02/2021
Seth Guillory	29297	08/06/2021
Jessica M. Borne	29300	08/16/2021
Scarlett Ashley Williams	29302	08/19/2021
Madalyn Elizabeth Hebert	29304	08/26/2021
Ericha Chaney Wiebelt	29306	08/27/2021
Joseph Paul Dupre'	29308	09/27/2021
Caleb James Frederick	29309	09/28/2021
Joel A. Salvaggio	29310	09/28/2021
Christopher Abide Jr.	29311	09/28/2021
Louis John Kalb	29312	09/28/2021
Matthew William Lewis	29313	09/28/2021
Ada Kathryn Marion	29320	09/29/2021
Haley Elizabeth Buntin	29321	09/29/2021
Chereka Chapman Alexis	29322	09/29/2021
Heidi Zaunbrecher Benoit	29323	09/30/2021

Ying Sun	29324	10/06/2021
Catherine Elizabeth Dubuc	29325	10/06/2021
John Arnold Hotard, Jr.	29326	10/06/2021
Jacqueline Elizabeth Price	29327	10/07/2021
Emily Claire Colvin	29328	10/07/2021
Jeanne Claire Daigle	29329	10/12/2021

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

Name	Certificate No.	Re-issue to Active Date
Gregory W. Bonstaff	21540	08/02/2021

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

Mrs. Lowe-Ardoin stepped out and did not vote.

B. Reinstatements of Prior Active Certificates (Licenses)
Prior Year Reinstatement (5)

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. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B).

Mrs. Lowe-Ardoin stepped out and did not vote.

Name	Certificate No.	Active Certification Reinstatement Date
Jaime Littlejohn Usey	26744	08/02/2021
Eileen Shanklin Andrus	19617	08/13/2021
Ya'nan Li	26509	09/20/2021
Melissa Leonards Schmidt	25339	09/20/2021
Sofia Barletta	27737	10/12/2021

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

There were none since the last Board Meeting.

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

There were none since the last Board Meeting.

E. Approval of Reciprocal Certificates Issued (15)

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

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

Mrs. Lowe-Ardoin stepped out and did not vote.

Name	Certificate No.	Issue Date	Original State
William Gregory Stiehl	S 29291	08/02/2021	NC
Patrick Hurley	S 29292	08/02/2021	HI
Shelby Major	S 29298	08/06/2021	SC
Richard B. Morhar	S 29299	08/06/2021	CA
Geoffrey Michael Hebert	S 29301	08/19/2021	TX
Jordan Mitchell Gewirtz	S 29303	08/25/2021	NY
Seth Alexander Maggio	S 29305	08/26/2021	TX
Lawrence A. Heilbronner	S 29307	08/27/2021	NY
Gilbert George Thistrup Jr.	S 29314	09/28/2021	AL
John A. White	S 29315	09/28/2021	MS
Krystle Delaine Green	S 29316	09/29/2021	TN
Shannon Christine Kearney	S 29317	09/29/2021	VA
Jonathan Frey Mann	S 29318	09/29/2021	TX
Jonathan Kassouf	S 29319	09/29/2021	AL
Tanner M. Shaw	S 29330	10/12/2021	AL

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

There were none since the last Board Meeting.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES**A. Reinstatements of CPA Firm Permits that Expired March 1, 2021 (0)
(Same Year Reinstatements)**

There were none since the last Board Meeting.

B. New CPA Firm Permit Applications (9)

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

Mrs. Lowe-Ardoin stepped out and did not vote.

Firm Name	Firm Location	Firm Permit No.	Issue Date
Dana H. Bendeck, CPA LLC	LA	5594	08/06/2021
Jeremy J. Thibodeaux CPA, LLC	LA	5595	08/06/2021
McClain Accounting, LLC	LA	5596	08/06/2021
Deanna Perry, CPA LLC	LA	5597	08/06/2021
Beth Davis, CPA, Inc. (A Professional Corporation)	LA	5598	08/27/2021
Richard B. Morhar	LA	5599	08/27/2021
HC LA LLC	LA	5600	09/23/2021
Connor Page, CPA, LLC	LA	5601	10/06/2021
J Billeaud CPA LLC	LA	5602	10/12/2021

C. Reinstatement of Firm Permits Expired In Prior Years (0)

There were none since the last Board Meeting.

D. CPA Firms – Change in Name or Legal Entity (2)

Firm Name	Firm Permit No.	Change	Issue Date
Wegmann Dazet, A Professional Corporation	631	formerly Wegmann-Dazet & Co., APC, CPAs	08/06/2021

J&J CPAs, Inc 907 formerly Busenlener & Johnson CPAs 10/07/2021

E. CPA Firms Retired or Canceled (0)

There were none since the last Board Meeting.

F. Firm Permit Name Requests

1. Oakwater Financial Group LLC

Thomas P. Bates and Steven F. Bates submitted a request for the Board's consideration and approval of their proposed firm name: Oakwater Financial Group LLC.

Their request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board approved the firm name Oakwater Financial Group LLC.

Mrs. Lowe-Ardoin stepped out and did not vote.

2. Magnolia Accounting LLC

Merrill Barton Ricketts, CPA #27931, submitted a request for the Board's consideration and approval of her proposed firm name: Magnolia Accounting LLC.

Her request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board approved the firm name Magnolia Accounting LLC.

Mrs. Lowe-Ardoin stepped out and did not vote.

IX. 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)**

Peer Review Oversight Committee Report					
(reported below by calendar year of Peer Review Meeting)					
	2021	2020	2019	2018	2017
Engagement Reviews	21	27	71	66	62
Pass	13	22	46	39	37
Pass w/def.	4	4	13	9	9
Fail	4	1	12	18	16
System Reviews	37	50	74	62	52
Pass	32	48	66	46	45
Pass w/def.	4	2	5	10	6
Fail	1	0	3	6	1
Grand Total	58	77	145	128	114

Approved by Technical Reviewer					
Engagement Reviews - Pass	31	29	46	33	39

No. PROC meetings during calendar year	5	6	8	11	11
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3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 07/29/2021 (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	0	1	3	3	1	3
# Extensions	5	11	23	7	9	16
# Year End Changes	0	0	0	3	3	4
# First Fail Letters	0	3	4	28	30	18

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

Lisa Richardson, Chief Learning Officer, LCPA, reported on items of interest to the profession.

B. Legislative Update

The Board was notified by the Senate Committee on Senate and Governmental Affairs on October 18, 2021 that R.S. 37:23.2 has been repealed. Professional and Occupational Boards or Commissions authorized to issue a license permit or certificates are no longer required to submit quarterly reports on complaints, provide notice to each applicant or licensee of the complaint process in each correspondence or post a notice of the ability to submit complaints in a conspicuous place on the board or commission's website.

The notification was provided for the Board's review.

XI. CPE ITEMS**A. Change to Inactive Status for Failure to Submit a 2020 CPE Reporting Form (151)**

One hundred fifty-one (151) CPAs failed to submit their CPE Reporting form for the 2020 reporting period. All Active CPAs were reminded via email in January, April, June and July that their CPE Reporting form was due by July 15, 2021 and that their License status would be changed to Inactive if the form was not received. As a result, each individual below was notified via email on July 30, 2021 that their license had been switched to Inactive. The correspondence also included instructions for reinstatement to Active.

Name	Certificate No.
Thomas Jean Aldridge	17949
Darlene Adams Allen	21082
Tiffany Elizabeth Ashley	26576
Caleb J. Atwell	27851
Stephanie Bogle Bankston	24118
Michael Joseph Benoit	25050
Angela Marlene Bitner	25227
Jack Andrew Blanding	27914
David Andrew Blazek	27764
J. Wesley Bolton	13627
Bradley Scott Bourgeois	25165
Aaron Paul Bourgeois	28321
John Andrew Bower	22963

Terence Patrick Bradford, Sr.	20408
Kendall A. Broussard	18742
Molly Kinchen Broussard	25791
Richard E. Brown	9477
Elizabeth Tyler Bryant	24703
Richard A. Buller	25841
Michael B. Burris	14122
Clayton Clendenin Burton	21775
Richard J. Call, IV	25515
Jennifer Paige Case	25141
Sean Cedar	26302
Alice Anne Collette	16629
Gerard J. Conard	22525
Candace Marie Cutbirth	28768
Barrett Bond Daly	15224
Sandra Hawkins Davis	14254
Janet Louise Deal	28566
Daniel John Dembinski	18255
David Alan Demmon	28703
Kelly Kristine Dennis	25321
Denny Bartol Dennison	12279
Casey Alan Dickerson	24296
Katelyn von Diezelski	28752
Nadine Chol Donner	20426
Lorrie A. Dupuis	24495
Jillian N. Farmer	25818
Marty W. French	24621
Samantha Murphy Frost	22144
Amanda S. Garnier	18891
Michelle Ballard Gee	28655
Cassie Nichole Gidman	27771
Spence Girouard	26355
Jennifer G. Goodlett	25349
Patrick John Gros	22556
Paul Joseph Guirovich	22093
Shirley Toups Hall	24282
Jamie Jamar Harmon	28902
Carrie Dupont Hebert	24752
Kasey Stunz Henry	26716
Mary Louise Hobson	27638
Gregory J. Hollier	14769
William Cordell Huddleston, II	23832
Stephen Loyce Hughey	18809

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Matthew Grant Hurst	15765
André James Huval	27983
Ryan Joseph Indest	26041
Elizabeth Ann Jacobsen	20651
James Ingard Johannesen Jr.	26289
David Leon Johnson	23050
Andy Kristian Kaough	27385
Nancy M. Kennedy	16983
Casey G. Kinchen	24908
Zachary Alan Kinchen	26803
Cherlynn King	21602
Keundra K. Kirkendoll	25182
Christine Orgeron Kirkland	24753
William Brett Kulick	26459
Stephen John Lahare	22121
Dustin James LaLena	27747
Lawrence Latuso	6250
Michael Louis LeBlanc	15256
Margery Minvielle LeBlanc	21632
Robert Perry Leslie	24516
Brant Maxwell Linde	27679
LaDonna Staggs Lynch	22183
Bridget Bonds Mancuso	26292
Timothy Irwin Matte	13880
Ray Cody Mayo, Jr.	15055
Sarah Elizabeth McDonald	28397
Jennifer Jenkins McKnight	21164
Linda Ann McNeil	24974
Amy Slowensky McVay	22941
Jonathon J. Melancon	26046
John Joseph Mendell	25172
Gary R. Mendoza	23989
Carlos Alejandro Morales	23505
Mitchel G. Morel	19093
Jesse James Morton	28348
Sim McRae Mosby	22447
Joseph Blake Moss	27589
Sandra Bradley Nash	19582
Patrick Joseph Norton	28737
Alex-Sandra Marie Orso	28430
Renee' Cagnolatti Parkins	24354
Donna Eileen Polledo	18897
Wylmer Crenshaw Pool	7490

Suman Prakash	22632
Chad Michael Prescott	28584
Jay J. Rabalais	25679
Dipti Mellissa Ravichandran	25797
Minda Brown Raybourn	22634
Kathleen Carroll Rayhawk	16018
Lisa Meeks Reaves	24861
Candice Quigley Reinhardt	26322
Jane Elizabeth Riley	20767
Daniel E. Robinson	27054
Jimmie Roy Robison, Jr.	15699
Chad Michael Robottom	26092
Tonia Wannette Rudison	21932
Frank Raymond Russo, Jr.	15286
William S. Sandahl	10708
Christy Culotta Santangelo	28695
Arthur Trent Schelin	18364
Kelly S. Schexnaildre	21228
Ken J. Schexnayder	17781
Jimmie Louise Self	11878
Ashley Marie Serpas	27868
Victor R. Slaven	21448
Lindsey Harmon Sonnier	27177
Frank Anthony Stagno	8128
Bruce Richard Starks	16631
Patricia Mae Stonicher	25377
Emilio Suarez	26429
Kyle Michael Talbot	18083
Lynne Jones Tardiff	24649
Mary Wallace Teague Shaver	26420
Susan Savage Tipper	25554
Roderick Paul Trahan	18654
Douglas Richard Tymkiw	22193
J. Tanner Vandever	28607
Adrienne Anderson Vaughn	25728
Franklin Vazquez	27918
Amy Vidrine	16354
Charla Accardo Wade	24161
Evelyn Marie Warner	27947
Karl David Weisheit	20570
Alexander Triplett White	27857
Lela Lea Wilkes	14245
Elizabeth Ahrold Williams	24841

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Mark David Wilson	24627
Anna Kirstie Wong	24721
Nicholas Winnot Woolverton, III	10871
Dillon Wright	25823
Kenneth Merriel Wyrick , Jr.	14250
Ava Sue Yellott	21710
Anton Peter Yrle	11881
Christene Zagone	25378
Jennifer Fontenot Zurik	22802

B. Reinstatement of Certificates Expired / Failure to Submit CPE Reporting Forms (24)

Twenty-four (24) CPAs submitted their CPE Reporting forms for the 2020 reporting period and had their CPA License reinstated.

Name	Credential Number	Credential Status
Tiffany Elizabeth Ashley	26576	Active
Michael Joseph Benoit	25050	Active
Aaron Paul Bourgeois	28321	Active
Molly Kinchen Broussard	25791	Active
Kendall A. Broussard	18742	Active
Jennifer Paige Case	25141	Active
Sean Cedar	B26302	Active
Spence Girouard	26355	Active
Shirley Toups Hall	24282	Active
Mary Louise Hobson*	S27638	Active
Gregory J. Hollier	14769	Active
Elizabeth Ann Jacobsen	20651	Active
Andy Kristian Kaough	27385	Active
Lawrence Latuso	6250	Active
Michael Louis LeBlanc	15256	Active
Bridget Bonds Mancuso	26292	Active
Jennifer Jenkins McKnight	21164	Active
Jonathon J. Melancon	26046	Active
Jesse James Morton	28348	Active
Alex-Sandra Marie Orso	28430	Active
Minda Brown Raybourn	22634	Active
William S. Sandahl	10708	Active
Lindsey Harmon Sonnier	27177	Active
Kenneth Merriel Wyrick , Jr.	14250	Active

*Reinstated through Reciprocity

C. Request for the Board's Consideration Due to Personal Hardship

Patrick Gros, CPA #22566, failed to complete his CPE for 2020 by the extended deadline of June 30, 2021, and was informed of the reinstatement process. He submitted a request to the Board for consideration to allow him to maintain the status of his license or regain it to a full compliance status upon catching up on his 2020 and 2021 CPE.

His request was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board did not approve Mr. Gros' request to allow him to catch up on his 2020 and 2021 CPE.

D. Audit of 2020 CPE Reported

CPE Coordinator, Ramzey Bunley, is in the process of completing an audit of CPE Report Forms for the 2020 reporting period. A total of 115 CPE Forms were selected for audit. Approximately 80 licensees have submitted supporting documentation as requested. One has not provided sufficient supporting documentation and has requested to be switched to Inactive.

16 of 80 audit files received have been reviewed by Ms. Bunley.

The tentative breakdown of the audit results is as follows:

- 14 – 12% Pass - No deficiencies or problems found
- 1 – <1% Pass with Deficiency - Some deficiencies but sufficient hours
- 1 – <1% Fail - Insufficient hours due, in part, to invalid documentation
- 64 – 56% In-progress
- 34 – 30% Supporting documentation not yet received
- 1 – <1% Other – Changed to Inactive

115

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

For the past several CPE reporting periods, prior to the 2020 reporting period which the Board granted a blanket extension to complete 2020 CPE through June 30, 2021, the Board has adopted a standard policy for requests for CPE extensions. Licensees would sign a Consent Order and pay a fine for an extension to complete their CPE requirements and continue to maintain their license in good standing. The Consent Orders were standardized relative to the length of extension requested, and the Investigating Officer had authority to grant waivers of fines for extenuating circumstances.

In the past, extensions to complete CPE would be granted for one month without a fine, but an extension agreement was required. For the past four years, extension requests to complete CPE with a completion date after January 31 but by March 31 were generally

granted with a set fine and a Consent Order.

An updated proposed CPE extension policy was provided for the Board's review and approval.

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, the Board approved the CPE extension policy.

Board Chair, Mrs. Hutchinson, appointed Ms. Singleton as the Investigating Officer assigned to the cases.

F. 2022 Ethics Course Selection: Update

The Ethics Committee received proposals from 10 sponsors for a total of 7 course proposals. Several sponsors have requested to offer courses by the same developer. On October 12, 2021, all 10 sponsors were invited to submit full drafts of their ethics courses by November 12, 2021.

XII. NEW MATTERS

A. Executive Directors Committee

Ms. Benefield has been appointed as a member of NASBA's Executive Directors Committee for the 2021 - 2022 year. The committee's charge is to support Executive Directors in their roles with Boards of Accountancy.

B. Request to Change Duration of Notice to Schedule (NTS)

NASBA has asked that the board consider changing the length of the Notice to Schedule (NTS) from 9 months to 6 months. They are encouraging all states to move to the same duration for an NTS.

Patricia Hartman's email was attached for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board approved the change in length of the Notice to Schedule (NTS) from 9 months to 6 months, granting NASBA authority to automatically grant a 3-month extension, then referring any further requests back to the Board.

C. NASBA Exam Fee Restructure

NASBA will soon be restructuring their CPA Exam pricing model. Applicants will apply for the exam first, with no money. If they are eligible to sit for the exam, then they will pay for each section. Date of implementation will be announced soon.

D. Update from NASBA Regarding Testing Accommodations and Long Covid

The U.S. Department of Health and Human Services, Office of Civil Rights and the U.S. Department of Justice, Civil Rights Division, Disability Rights Section have joined together to provide guidance on how “Long COVID” can be a disability under Title II and Title III of the Americans with Disabilities Act (ADA), Section 504 of the Rehabilitation Act and Section 1557 of the Patient Protection and Affordable Care Act.

Following the Federal guidance, NASBA will consider “Long COVID” as a Disability for Testing Accommodations for the requests we process on behalf of our CPA Examination Services jurisdictions.

NASBA’s Communication “Regarding ADA Testing Accommodations and Long COVID” guidance and fact sheet was provided for the Board’s Review.

E. Prometric to Require Proof of Vaccination at Select Testing Centers

Prometric announced that several government and regional mandates are beginning to require proof of Covid-19 vaccination at check-in in order to test. Currently it is only affecting sites outside of the United States - Bahamas, Canada, Czech Republic, Germany, Greece, Indonesia, Romania, Saudi Arabia, and United Arab Emirates. Prometric will continue to comply with regional and local/government guidelines and mandates and will communicate with all candidates regarding this new guideline.

F. Revised Statement of Position: Advertising

Board staff drafted an updated Statement of Position (“SOP”) on Advertising to replace the 2007 SOP currently posted on the Board’s website. Board Legal counsel has reviewed and approved the SOP. The draft SOP was previously provided for the Board’s review.

John Morgan discussed.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley, the Board approved the updated Statement of Position (“SOP”) on Advertising.

G. MicroPact Global (CAVU enforcement software) renewal

The annual Software Maintenance Agreement effective 12/01/21 was provided for the Board's review.

The Board is being charged the full annual maintenance rate of \$36,950. This amount remains the same as the previous year's contract.

A copy of the new agreement was provided for the Board's review.

H. Licensing Database Software Provider Search

The current Licensing Database is out-of-date and no longer meets many of the Board's evolving needs. In an effort to move to a more modern system, Ms. Benefield and Ms. Singleton have been meeting with multiple regulatory database providers to view demos and evaluate the available offerings.

Proposals were received from several providers. A chart showing the various providers that have been considered, their costs, and the items each has available as a part of their software package was provided for the Board's review.

I. Office of Debt Recovery Announcement

Due to the aftermath of Hurricane Ida, the LDR state tax garnishment/intercept program is on hold through January 28, 2022. Bank levies were also suspended.

J. Journal of Accountancy, 'Private Equity's Push into Accounting'

The Journal of Accountancy's article discussed TowerBrook Capital's purchase of an ownership interest in EisnerAmper as private-equity's first deal with a top 20 firm. The article detailed how private equity is moving to buy in to very large U.S. accounting firms and how it may impact the profession in the future.

A copy of the article was provided for the Board's review.

Mrs. Hutchinson discussed.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS**A. 2022 Renewals**

The 2022 Renewal Season begins November 1, 2021. The following renewal notice letters will be mailed out by October 31, 2021:

7,361 Active Certificate Holders
2,764 Inactive Status Registrants
277 Retired Status Registrants
1,918 Firm Permits
12,320 TOTAL

B. Record Retention Schedule Approved

One of the first projects assigned to Ms. Singleton as the new Deputy Director was to update the Board's Record Retention Schedule. Ms. Singleton attended Records Management 101 training presented by the State Archives Record Management Program on May 11, 2021 in Baton Rouge. She then worked with staff to research and update the Record Retention Schedule. The updated schedule was submitted and approved by the Secretary of State, State Archives & Records Services on August 19, 2021. In-House Staff training was held on September 23, 2021 to review the new schedule and process for submitting disposal requests. The first disposal request was submitted and approved on September 29, 2021 and staff is in the process of preparing eligible records for destruction.

A copy of the revised schedule was provided for the Board's review.

XIV. REPORTS ON CONFERENCES /MEETINGS**A. OGB Rehired Retiree HR Training**

August 12, 2021

Caren Singleton and Monica Morales attended virtually.

B. LASERS Agency Open Forum 2021

October 5, 2021

Caren Singleton and Monica Morales attended virtually.

XV. FUTURE MEETING / CONFERENCE DATES**A. NASBA's 114th Annual Meeting**

November 2-3, 2021

Virtual Annual Meeting

Mrs. Hutchinson, Mrs. Honoré Thomas and Ms. Benefield are registered to participate. NASBA requested the Board appoint a voting delegate and an alternate by October 25, 2021.

Mrs. Hutchinson was appointed as delegate and Mrs. Honoré Thomas was designated as an alternate voting delegate.

- B. NASBA's 27th Annual Conference for Board of Accountancy Legal Counsel**
April 25-27, 2022
Clearwater Beach, FL

John Morgan plans to attend.

- C. NASBA's 40th Annual Conference for Executive Directors and Board Staff**
April 25-27, 2022
Clearwater Beach, FL

Lisa Benefield and Caren Singleton plan to attend.

- D. NASBA's Western Regional Meeting 2022 (Includes Louisiana)**
June 7-9, 2022
Colorado Springs, CO

Mrs. Hutchinson plans to attend.

- E. NASBA's Eastern Regional Meeting 2022**
June 27-29, 2022
White Sulphur Springs, WV

XVI. UPCOMING BOARD OFFICE HOLIDAYS

November 11, 2021	Veteran's Day
November 25, 2021	Thanksgiving Day*
December 25, 2021	Christmas Day*
January 1, 2022	New Year's Day*
January 17, 2022	Martin Luther King, Jr. Day

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

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

Thursday, January 13, 2022 through Friday, January 14, 2022 had been previously reserved for the January meeting. If an administrative hearing is necessary, it would occur on January 14, 2022.

Thursday, April 21, 2022 through Friday, April 22, 2022 had been previously reserved for the April Board Meeting. If an administrative hearing is necessary, a date will be determined.

B. July 2022 Board Meeting – suggested dates

Wednesday, July 20, 2022 through Friday, July 22, 2022 has been reserved for the July Board Meeting with alternate dates of July 27, 2022 through July 29, 2022. If an administrative hearing is necessary, a date will be determined.

XVIII. EXECUTIVE SESSION MATTERS

In order to report on the status of compliance with Board Decisions and Consent Orders, the status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on October 21, 2021 upon motion(s) made, as follows:

Upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas the Board went into executive session on October 21, 2021 at 9:06 a.m. Upon motion by Mr. Bergeron, seconded by Mr. Langley, the executive session adjourned at 11:25 a.m.

XIX. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION

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

A. Consideration of Consent Order – File No. 2018-91

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

B. Consideration of Consent Order – File No. 2018-92

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

C. Consideration of Consent Order – File No. 2018-98

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh, the Board, by a vote of 5 – 0 approved the Consent Order in this matter. Mr. Bergeron abstained from voting.

D. Consideration of Consent Order – File No. 2018-99

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

E. Consideration of Consent Order – File No. 2021-15

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

F. Consideration of Consent Order – File No. 2021-16

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

G. Consideration of Consent Order – File No. 2021-17

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

H. Consideration of Consent Order – File No. 2021-18

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh, the Board, by a vote of 6 – 0, approved the Consent Order in this matter.

I. Consideration of Consent Order – File No. 2021-19

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.

J. Consideration of Consent Order – File No. 2021-20

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

K. Consideration of Consent Order – File No. 2021-21

Upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron, the Board, by a vote of 6 – 0, approved the Consent Order in this matter.

L. Consideration of Consent Order – File No. 2021-22

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

M. Consideration of Consent Order – File No. 2021-23

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

N. Consideration of Consent Order – File No. 2021-24

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

O. Consideration of Consent Order – File No. 2021-25

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5 – 0, approved the Consent Order in this matter. Mr. Langley abstained from voting.

P. Consideration of Consent Order – File No. 2021-27

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

Q. Consideration of Consent Order – File No. 2021-28

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

R. Consideration of Consent Order – File No. 2021-29

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

S. Consideration of Consent Order – File No. 2021-30

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board, by a vote of 6 – 0, approved the Consent Order in this matter.

T. Consideration of Consent Order – File No. 2021-31

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

U. Consideration of Consent Order – File No. 2021-32

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

V. Consideration of Consent Order – File No. 2021-33

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board, by a vote of 6 – 0, approved the Consent Order in this matter.

W. Consideration of Consent Order – File No. 2021-34

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 6 – 0, approved the Consent Order in this matter.

X. Consideration of Consent Order – File No. 2021-35

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 6 – 0, approved the Consent Order in this matter.

Y. Consideration of Consent Order – File No. 2021-36

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 6 – 0, approved the Consent Order in this matter.

Z. Consideration of Consent Order – File No. 2021-37

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 6 – 0, approved the Consent Order in this matter.

AA. File Recommended To Be Closed With No Cause For Further Action

File No. 2021-12

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

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

File No. 2021-39

File No. 2020-48 A.

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

CC. 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. Langley, seconded by Mr. Bergeron, the Board accepted the above-described reports.

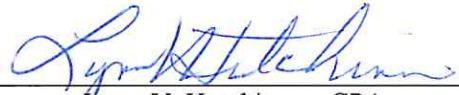
XX. ADJOURNMENT**Thursday, October 21, 2021:**

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the meeting adjourned at 11:25 a.m. on Thursday, October 21, 2021.

Friday, October 22, 2021:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley and unanimously adopted, the meeting adjourned at 12:20 p.m. on Friday, October 22, 2021.

October 21-22, 2021



Lynn V. Hutchinson, CPA
Chair

Letti Lowe-Ardoin, CPA
Treasurer



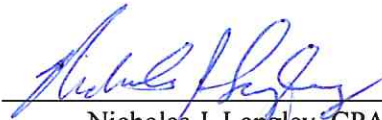
Michael D. Bergeron, CPA
Secretary



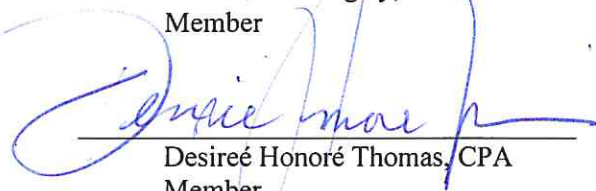
Sue S. Alizadeh, CPA
Member



Grady R. Hazel, CPA
Member



Nicholas J. Langley, CPA
Member



Desiree Honore Thomas, CPA
Member

