

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**January 13-14, 2022**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday January 13, 2022, and Friday January 14, 2022 in the office 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
Michael D. Bergeron, CPA	-	Secretary
Sue S. Alizadeh, CPA	-	Member
Desireé Honoré Thomas, CPA	-	Member
Grady R. Hazel, CPA	-	Member
Nicholas J. Langley, CPA*	-	Member

The following Member was absent:

Letti Lowe-Ardoin, CPA	-	Treasurer
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Also present were:

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	John Morgan	-	Director of Compliance
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA
	Lisa Richardson	-	Chief Learning Officer, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:02 a.m. on Thursday, January 13, 2022, upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted.

\* Mr. Langley was present on January 13<sup>th</sup> only.

The meeting was called to order by Chair Mrs. Hutchinson at 1:05p.m. on Friday, January 14, 2022, upon motion by Mrs. Honoré Thomas, seconded by Mr. Hazel and unanimously adopted.

**I. CHAIR'S REPORT**

**A. Personnel**

1. The recently vacant Compliance Investigator 2 position was posted with Civil Service from October 27, 2021 to November 10, 2021 and three applications were received. In order to find more qualified applicants, the position was reposted from November 17, 2021 to December 8, 2021, but no qualified applications were received. The position will be expanded to include Compliance Investigator 1-3 and reposted.
2. Kim Brooks, a temporary employee with Westaff, worked in the Board office from December 2, 2021 to December 17, 2021 to help Board staff during renewal season. She was replaced by Michael Roussell on December 20, 2021. It is anticipated that this assignment will be needed through February of 2022.
3. Jerroll Arana, a graduate student attending Graduate School USA, must complete an 8-week unpaid internship by June 2022. He has contacted Board staff to express his interest in being permitted to complete this internship at the Board's Office as part of his program. Board staff reached out to Civil Service and confirmed an unpaid student internship is possible. Mr. Arana's resume and information on the program was provided for the Board's review.

**B. COVID-19 Update**

The City of New Orleans reinstated its Indoor Mask Mandate effective January 12, 2022.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the October 2021 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board approved the October 2021 regular and executive session minutes as drafted.

**III. TREASURER'S REPORT**

**A. Deferred from October 2021 Board Meeting**

Financial statements deferred at the October 2021 Board Meeting for the quarter and fiscal year ended June 30, 2021 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board approved the financial statements for the quarter and fiscal year ended June 30, 2021.

**B. Audited Financials**

The Louisiana Legislative Auditor completed the Audit for the fiscal year June 30, 2021 and published its report on November 17, 2021. Board Members were sent an email advising this. A summary of the audit was presented for the Board’s review.

**C. Financial statements for the quarter ended December 31, 2021 were presented for the Board’s review.**

By motion of Mr. Bergeron, seconded by Mr. Langley and unanimously adopted, the Board approved the financial statements for the quarter ended December 31, 2021.

**D. A proposed amended budget for the current fiscal year ending June 30, 2022 and a projected budget for fiscal year ending June 30, 2023 was presented for the Board’s review.**

By motion of Mr. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board moved to adopt the amended budget, the projected budget and the Treasurer’s report.

**IV. DEATHS AND RESIGNATIONS**

**A. Deaths (9: 2 Active; 6 Inactive; 1 Retired)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Lisa Mestayer Hussey	22929	1996	Active
Ken J. Schexnayder	17781	1985	Active
Jayaprasada Rao Badugu	13965	1979	Inactive
Arthur James Ferguson	1481	1958	Inactive
Roger Dale Martin	15260	1981	Inactive
Louis M. Murphy	14994	1980	Inactive
Leon Keller Poché, Sr.*	1468	1958	Inactive
Kathleen Carroll Rayhawk	16018	1982	Inactive
Ronald C. Laird	8361	1973	Retired

\*Former Board Member from March 1969 to August 1979 and November 1984 to November 1996.

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

**B. Resignations (23: 11 Active; 9 Inactive; 3 Retired)**

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

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Thomas L. Driskell	27126	11/07/2012	Active
W. Gerard Gautrau	17103	10/03/1984	Active
John Allen Harman	28373	05/24/2017	Active
James L. King, Jr.	15094	07/31/1980	Active
Joann Kuong	28796	02/21/2019	Active
Anthony Kimutai Lagat	26170	04/14/2009	Active
Joshua H. Langford	24612	03/08/2002	Active
Daniel Loa	28437	10/06/2017	Active
Tuyet Mai Nguyen	28932	09/21/2019	Active
Kent Kiet Pham	28960	11/20/2019	Active
Donald Murray Woodard	8136	02/02/1973	Active
Mary Lintot Dougherty	19296	01/28/1991	Inactive
Teavis Edward Grace, Jr.	10340	08/04/1975	Inactive
Susan J. Knight	17459	01/29/1985	Inactive
Renee Patrick Leavens	14916	03/28/1980	Inactive
David Malcolm Medlin	14870	07/31/1980	Inactive
Larry S. Simma	17835	08/01/1985	Inactive
David Dodd Stephenson	15589	07/31/1981	Inactive
Steve Stringer	24274	06/23/2000	Inactive
Bernadette Wege	19164	06/22/2000	Inactive
Leslie Alan Chaney	14809	02/04/1980	Retired
Rebecca Causey Walker	17461	01/23/1990	Retired
James Clifford Willey	12014	07/27/1977	Retired

**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: 3; 3 Active, 0 Inactive Status)**

<b>Name</b>	<b>Credential Number</b>	<b>Certification Status</b>
Ann Thibodeaux Anderson	23359	Active
Angela Walker Pearson	22627	Active
Robert Hamilton Schroeder, IV	26935	Active

## VI. CPA EXAMINATION

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

**Q4 2021** - Exam passage statistics were not received in time.

**Q3 2021 – 336 sections; 270 candidates (1.24 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	34	43.59%	36	47.37%	49	47.57%	52	65.82%
Failed	<u>44</u>		<u>40</u>		<u>54</u>		<u>27</u>	
	78		76		47.57		79	
<i>National pass rate</i>		47.21%		61.73%		47.83%		63.07%

**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	
<i>National pass rate</i>		50.50%		63.32%		42.64%		58.76%

**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	
<i>National pass rate</i>		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	
<i>National pass rate</i>		<i>47.50%</i>		<i>60.78%</i>		<i>43.53%</i>		<i>57.87%</i>

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

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

**B. Candidates Passing Examination Sections – Q4 – October 1 – December 31, 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>
Anna Arnold	Dustin Hebert
Shelby Bergeron	Austin Helms
Anna Bienvenu	Arionne Kinney
Roberto Bravo	Allyson Love
Michelle Brouillette	Tricia Martin
Jennie Bui	Michelle Martinez
Joshua Chisholm	William Mumfrey
Donna Davidson	Wade Nash
Cory Denstel	Jodi Raiford
Ann Ebrahim	Jailey Robicheaux
James Ferraro	John Rozyskie
Rebecca Fitzhugh	Dexter Thibodeaux
Michelle Foret	Charles Wilkerson

Audrey Giddens  
Paul Harpham

Jeffrey Williams  
Amelie Zimmer

### C. Request for Exam Credit Extension Due to Hurricane Ida

Joshua Jordan submitted a request for an extension of his FAR exam credit based upon the impact from Hurricane Ida.

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

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board approved an extension for FAR exam credit for Mr. Jordan until November 13, 2021.

## VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

### A. Ratification of Original Actives Issued by the Executive Director

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

#### 1. Current CPA Applicants (Passed Exam After June 1999) (27)

Name	Certificate Number	License Issue Date
John Patrick Eldredge	29331	11/01/2021
Jennifer Lynn Brummett	29332	11/01/2021
Sarah Marcia Vidacovich	29333	11/01/2021
Bailey Kyle Skinner	29334	11/01/2021
Evy Lynn Sands	29335	11/01/2021
Halea Shaw Lipinski	29338	11/04/2021
Stephen Kenneth Krefft	29340	11/19/2021
Jack Robert Touchstone	29341	11/19/2021
Edward Stuart Strasner	29342	11/19/2021
Michael David Gustavson	29343	11/19/2021
Christa Hudson Harrison	29344	11/19/2021
Jeremy Ho'olana Alden	29345	11/19/2021
Kristofor George Weber	29346	11/19/2021
Bailee Jenee Lurette	29347	11/19/2021
Christian Gerard Frey	29348	11/19/2021
Stephanie Lynn Beckett	29349	11/19/2021
Michael Adam Schmidt	29350	11/22/2021
Caroline Elizabeth Matthews	29351	11/22/2021
Kelsey Ann LaCoste	29353	12/03/2021

Christine N. Dexter	29355	12/28/2021
Gregory J. Ewing	29356	12/28/2021
Whitney Vanderson Breaux	29358	12/28/2021
Audrey Marie Giddens	29359	12/28/2021
Tricia Melba Martin	29360	12/28/2021
Lisa Plaisance Leach	29361	12/28/2021
Lyle Justin Schilling	29362	12/28/2021
Katey R. Kelly	29363	12/28/2021

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the above CPA certificates. (Item A)

**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 Active Certificates (Licenses)  
Prior Year Reinstatement (8)**

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):

<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Richard Philip Bolner	17398	11/15/2021
Anna Kirstie Wong*	24721	11/16/2021
Holly Delaine Gwin	25527	11/29/2021
Molly Ditton Selleck	23179	12/06/2021
KaraLe Dixon Causey	17175	12/15/2021
Sheri L. Bankston	21854	12/28/2021
Kelly Kristine Dennis Huber*	25321	12/28/2021
Sandra Chance Harlan	24299	12/29/2021

\*Switched to IA for failure to submit 2020 CPE form, then completed standard reinstatement process.



**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 (Licenses) Prior Year Reinstatement (1)**

The following CPA was never actively licensed, elected not to renew their Inactive certificate, and recently submitted an application to reinstate to inactive status. The Executive Director evaluated the application and reinstated the Inactive Certificate, subject to ratification by the Board.

<b>Name</b>	<b>Certificate No.</b>	<b>Inactive Certification Reinstatement Date</b>
Laura Melvin Sawtelle	23528-IA	01/01/2022

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the re-issuance of the above Inactive CPA Certificate.

**E. Approval of Reciprocal Certificates Issued (4)**

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

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

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Reece Edward Hankins	S29336	11/01/2021	AL
Jaime Colby	S29339	11/19/2021	AR
Liana Zara Coolman	S29354	12/06/2021	DC
Thais Monique Pentony	S29357	12/28/2021	TX

**F. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (3)**

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

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the following CPA Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Robert James Zazulak	29337	11/01/2021
Rebecca Aubrey Falls	29352	12/01/2021
Micah Godwin Dye	29364	12/28/2021

### **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 (11)**

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

Upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits:

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Casey L. Ardoin, CPA, A Professional Corporation	LA	5603	11/16/2021
Boddie, Plush and Branch, CPA's, LLC	LA	5604	11/19/2021
DCM Tax & Accounting Services LLC	LA	5605	11/19/2021
Andrew Boddie, CPA, L.L.C.	LA	5606	11/19/2021
Magnolia Accounting LLC	LA	5607	11/19/2021
Kingsbery & Daugherty CPAs, LLC	LA	5608	11/22/2021
Garrett Doucet CPA LLC	LA	5609	11/22/2021
Oakwater Financial Group, LLC	LA	5610	12/03/2021
Barker CPA Services, LLC	LA	5611	12/07/2021
M. Blaine Hollier, CPA, LLC	LA	5612	12/20/2021
Neal King CPA, LLC	LA	5613	12/28/2021

#### **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 (10)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Waguespack, Gallagher & Ourso, LLC	4075	formerly Waguespack, Gallagher & Barbera, LLC	11/16/2021
Tia T. Ourso, CPA, APC	4731	formerly Tia T. Barbera, CPA, APC	11/16/2021
Garrett Doucet CPA LLC	5609	formerly Garrett Doucet CPA, LLC	12/03/2021
Beatty Financial Services LLC	5537	formerly Beatty and Barker CPA's LLC	12/06/2021
Soileau & Nguyen, CPA, LLC	4918	formerly Ted Soileau, CPA, LLC	12/21/2021
Stadius CPA, PLLC	3993	formerly S. Renee Stadius, CPA, APAC	12/21/2021
AJP State Tax, PLLC	4423	formerly Arthur J. Parham, Jr., CPA	12/30/2021
CMR Associates, LLC	5381	formerly Charles Renwick, CPA	12/30/2021
Donna B. Brockhaus, CPA, LLC	3831	formerly Donna B. Brockhaus, CPA, LLC	12/30/2021
J&J CPAs, L.L.C.	907	formerly J&J CPAs, Inc	12/30/2021

**E. CPA Firms Retired or Canceled (25)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Agee & Agee, PC	3387	Prior to LAA
Aguillard Accounting, LLC	5289	12/15/2015
Charles R. Capdepon, Jr., CPA	234	11/26/2007
Jan S. Cotaya, CPA	3106	12/04/2007
Joe DiGiovanni CPA LLC	5396	07/06/2017
George W. Griggs, APAC	956	03/31/2008
Hienz & Macaluso, LLC	3884	Prior to LAA
Ronald L. Issler, CPA	3610	12/04/2007
Vincent C. James, Inc.	3463	12/17/2002
The Koerber Company, PA	4571	01/09/2007
Cheryl E. McCoy, CPA	1547	12/28/2007
Sherri Z. McGovern, CPA, LLC	4212	02/07/2003
Moore & LaBruyere, LLP, CPAs	240	Prior to LAA
Denis Muckelroy, CPA	5531	04/08/2020
A.M. Nunley III, CPA	4506	04/13/2006
Patrick T. O'Pry, CPA, APAC	5563	10/24/2020

Albert Joseph Robinson, Jr., CPA	1611	12/26/2007
Douglas, Sheets & Stremcha, CPAs, LLC	5171	04/24/2014
Harry J. Smith, CPA, MBA	1657	06/13/2005
Nathan P. Stein, CPA	2682	11/06/2007
Donald P. Trosclair, Jr., CPA	4328	03/31/2004
Nathan P. Weber, CPA, Ltd, APAC	2915	11/06/2007
Donald M. Woodard, CPA	1749	Prior to LAA
Clifford S. Wright, CPA	2466	01/02/2008
John William Wright, CPA	1163	12/04/2007

## F. Firm Permit Name Requests

### 1. flyBooks, LLC and TriSource, LLC

Ezekiel “Zeke” Sonnier requested consideration and approval of his proposed firm names: flyBooks, LLC and TriSource, LLC.

His requests was previously provided for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron the Board did not approve the firm name flyBooks, LLC or the firm name TriSource, LLC.

## 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)

<b>Peer Review Oversight Committee Report</b>					
<b>(reported below by calendar year of Peer Review Meeting)</b>					
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Engagement Reviews</b>	<b>30</b>	<b>27</b>	<b>71</b>	<b>66</b>	<b>62</b>
Pass	16	22	46	39	37
Pass w/def.	9	4	13	9	9
Fail	5	1	12	18	16
<b>System Reviews</b>	<b>45</b>	<b>50</b>	<b>74</b>	<b>62</b>	<b>52</b>
Pass	39	48	66	46	45
Pass w/def.	5	2	5	10	6
Fail	1	0	3	6	1
<b>Grand Total</b>	<b>75</b>	<b>77</b>	<b>145</b>	<b>128</b>	<b>114</b>

Approved by Technical Reviewer					
<b>Engagement Reviews - Pass</b>	35	29	46	33	39
<b>No. PROC meetings during calendar year</b>	6	6	8	11	11

**3. Report on Selected Staff Activity Stemming from Peer Reviews**

	Since 10/22/2021 (Last Meeting Reported)	Calendar Year Jan. 2021	Calendar Year Jan. 2020	Calendar Year Jan. 2019	Calendar Year Jan. 2018	Calendar Year Jan. 2017
<b># Practice Restrictions</b>	5	6	3	3	1	3
<b># Extensions</b>	10	21	23	7	9	16
<b># Year End Changes</b>	0	0	0	3	3	4
<b># First Fail Letters</b>	0	3	4	28	30	18

**X. RECURRING MATTERS AND DEFERRED ITEMS**

**A. Society of Louisiana CPAs (LCPA)**

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

1. Legislative items
2. Other items of interest

**XI. CPE ITEMS**

**A. 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. 113 licensees have submitted supporting documentation as requested. 2 have not provided sufficient supporting documentation and have requested to be switched to Inactive or applied for CPA-Retired statuses.

78 of 113 audit files received have been reviewed by Ms. Bunley.

The tentative breakdown of the audit results is as follows:

56 – 49% Pass - No deficiencies or problems found

- 19 – 17% Pass with Deficiency - Some deficiencies but sufficient hours
- 3 – 2% Fail - Insufficient hours due, in part, to invalid documentation
- 35 – 30% In-progress
- 1 – <1% Other – Changed to Inactive status
- 1 – <1% Other – Applied for CPA-Retired status

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\*The CPE Audit for 2020 is taking longer than usual due to a number of factors including, but not limited to: the extended deadline to report 2020 CPE through July 15, 2021, significant increases in the quantity of both the CPE non-compliance enforcement cases opened and same-year renewal applications requiring review of CPE documentation, and processing of incoming 2021 CPE Report Forms.

**B. 2021 CPE Reminder Email**

A reminder email was sent Tuesday, December 21, 2021 to all Active licensees with a CPE requirement for 2021.

**C. Professional Ethics Requirement for 2022 – Update**

The Ethics Committee was provided full course drafts and other information from 9 sponsors for a total of 6 course proposals. Several sponsors requested to offer courses by the same developer.

Course drafts under review with the Ethics Committee were as follows:

<b>Title</b>	<b>Sponsor(s)</b>	<b>Delivery</b>
2022 Ethics Course for Louisiana CPAs in Public Practice	LCPA	Live, self-study, & webinar
2022 Ethics Course for Louisiana CPAs Not in Public Practice	LCPA	Live, self-study, & webinar
Louisiana Ethics for CPAs	1. Surgent McCoy CPE, LLC 2. CPASelfStudy <i>developed by</i> Richard Daisley, CPA	Live, self-study, & webinar
2022 Ethics for Louisiana CPAs	Thomson Reuters <i>developed by</i> Dr. Raymond J. Clay, Jr., CPA	Self-study
Professional Ethics for Louisiana CPAs	1. Kaplan Financial 2. CPETHink 3. MasterCPE <i>developed by</i> DeltaCPE	Self-study
Professional Ethics for Louisiana CPAs	Becker Professional Education <i>developed by</i> Timothy Gearty,	Self-study

	CPA	
Ethics for Accountants: Louisiana	Beacon Hill Financial Educators <i>developed by David Freed</i>	Self-study

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board approved all, conditioned upon the following: correction of typographical errors, a minimum passing score of 90%, confirmation that all courses are interactive, actual name redacted from case studies, references being updated to 2020 rules, and Beacon Hill updating the name of the course to Ethics for CPAs: Louisiana, rather than “Accountants”.

Staff will communicate the recommended changes to the sponsors and the target date to have final courses approved and available for Louisiana CPAs is late January 2022.

**D. Request for CPE Exception Due to Personal & Medical Hardship**

This request was deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17.

**E. Request for Approval of CPE for Certification Exams**

Lauren Sonnier Bergeron, CPA submitted a request for approval of CPE for completion of the Qualified 401(k) Administrator (QKA) exam sponsored by the American Society of Pension Professionals & Actuaries (ASPPA). Ms. Bergeron’s request was provided for the Board’s review.

The Board was also asked to consider a blanket approval for all CPAs of 20 CPE hours for the one time only successful completion of the Qualified 401(k) Administrator examination administered by ASPPA.

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board approved the request of 20 hours of CPE for Ms. Bergeron for successful completion of Qualified 401(k) Administrator exam.

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board approved a blanket approval for all CPAs of 20 CPE hours for the successful completion of Qualified 401(k) Administrator exam.

**F. Request for Approval of CPE for Certification Exams**

Lacy Caine Burris, CPA submitted a request for approval of CPE in advance for completion of the Certified Administrator of School Finance and Operations (SFO) exam sponsored by the Association of School Business Officials International (ASBO). Ms. Burris’s request was previously provided for the Board’s review.

The Board was also asked to consider a blanket approval for all CPAs of 17.5 CPE hours for the one time only successful completion of the SFO (Certified Administrator of School Finance and Operations) examination administered by ASBO.

Upon motion by Mr. Hazel, seconded by Mr. Langley the Board approved a blanket approval for all CPAs of 17.5 CPE hours for the one-time only successful completion of Certified Administrator of School Finance and Operations exam.

**G. Request for Approval of CPE for Certification Exams**

Alexander Roger Cohen, CPA submitted a request for approval of CPE for completion of the Certified in Financial Forensics (CFF) exam sponsored by the American Institute of CPAs (AICPA). Mr. Cohen’s request was previously provided for the Board’s review.

The Board was also asked to consider a blanket approval for all CPAs of 20 CPE hours for the one time only successful completion of the CFF (Certified in Financial Forensics) examination administered by AICPA.

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board approved the request of 20 hours of CPE for Mr. Cohen for the successful completion of Certified in Financial Forensics exam.

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board approved a blanket approval of 20 hours of CPE for all CPAs for the successful completion of Certified in Financial Forensics exam.

**H. Request for Approval of CPE for Published Material**

Kenneth Carl Rakow, CPA submitted a request for approval of CPE credit for publication of an article:

“Increasing Retentions for At-Risk Students” Published in North American Accounting Studies, Volume 4, October 2021.

The article was provided for the Board’s review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board approved the request for 10 hours of CPE for Kenneth Carl Rakow’s publication “Increasing Retentions for At-Risk Students”.

**I. Reinstatement of Certificates Expired / Failure to Submit CPE Reporting Forms (25)**

Twenty-five (25) CPAs submitted their CPE Reporting forms for the 2020 reporting period and had their CPA License reinstated.

Name	Credential Number	Credential Status
Thomas Jean Aldridge	17949	Active



Darlene Adams Allen	21082	Active
Caleb Atwell	27851	Active
Richard E. Brown	9477	Active
Richard A. Buller	B25841	Active
Alice Anne Collette	16629	Active
Casey Alan Dickerson	24296	Active
Samantha Murphy Frost	22144	Active
Amanda S. Garnier	18891	Active
Paul Joseph Guirovich	22093	Active
Kasey Stuntz Henry	26716	Active
William Cordell Huddleston, II	23832	Active
Ryan Joseph Indest	26041	Active
David Leon Johnson	23050	Active
Zachary Alan Kinchen	26803	Active
Casey G. Kinchen	24908	Active
Keundra K. Kirkendoll	25182	Active
William Brett Kulick	26459	Active
Timothy Irwin Matte	13880	Active
Amy Slowensky McVay	B22941	Active
Jane Elizabeth Riley	20767	Active
Daniel E. Robinson	27054	Active
Christy Culotta Santangelo	28695	Active
Kelly S. Schexnaildre	21228	Active
Alexander Triplett White	27857	Active

**J. Administrative Reinstatement of Certificates Expired / Failure to Submit CPE Reporting Forms (5)**

Five CPAs who had been previously reported as switched to Inactive for failure to timely submit a CPE form were returned to Active Status for administrative reasons (ex: CPE form received after meeting, documentation that CPE form was delivered to the Board by registered mail, etc.).

<b>Name</b>	<b>Credential Number</b>	<b>Credential Status</b>
Christine Orgeron Kirkland	24753	Active
Jake Lee Netterville	2893	Active
Candice Quigley Reinhardt	26322	Active
Frank Anthony Stagno	8128	Active
Mark David Wilson	24627	Active

## **XII. NEW MATTERS**

### **A. Rules Committee Selection**

A Rules Committee was appointed by Board Chair Lynn Hutchinson to review the Louisiana Administrative Code (Board Rules) and identify and discuss any necessary updates or revisions.

The following Board Members were appointed as members of the 2022 Rules Committee:

Lynn V. Hutchinson, Grady R. Hazel, Desireé Honoré Thomas, and Letti Lowe-Ardoin.

### **B. Mileage Rate**

The Board's office was notified that the reimbursement rate for business travel using personally owned vehicles was increased from \$0.56 to \$0.58 effective January 10, 2022.

### **C. Licensing Database Software Provider Selection & Resolution**

Thentia USA, Inc. was selected to be the Board's new Licensing Database Software provider. The price includes solution implementation, software hosting, licensing and aftercare. The annual cost of \$50,144.40 is based upon the number of active licenses and will be adjusted annually on the anniversary of the contract effective date. The estimated cost for the 3-year term is \$150,443.20. A copy of the proposal was provided for the Board's review.

The Board was asked to consider the following resolution to authorize Lisa A. Benefield, Executive Director, by her signature, to enter into contract with Thentia USA, Inc. on behalf of this Board.

“BE IT RESOLVED: Lisa A. Benefield, Executive Director, is authorized, by her signature to enter into a contractual obligation with Thentia USA, Inc. on behalf of this Board.”

By motion of Mr. Bergeron, seconded by Mr. Hazel, the Board unanimously adopts the above resolution.

## **XIII. INFORMATION ITEMS AND ANNOUNCEMENTS**

### **A. 2022 Renewals**

A reminder email was sent December 21, 2021 to all CPAs reminding them to renew. A second reminder email will be sent the week of January 17, 2022 to only “active” CPAs and Firms that have not renewed as of that date.

As of January 12, 2022, the Board has the following information:

	In Renewal	Registered/Approved
CPA	954	6,377
CPA Inactive	609	2,158
CPA Retired	49	269
Firms	264	1,637
Total	1,876	10,441

#### XIV. REPORTS ON CONFERENCES /MEETINGS

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

November 2-3, 2021  
Virtual Annual Meeting

Mrs. Hutchinson and Ms. Benefield attended.

**B. NASBA U**

December 1-2, 2021

Ms. Singleton and Mr. Morgan attended virtually.

**C. IPMA 4<sup>th</sup> Quarter Meeting**

December 2, 2021

Ms. Singleton attended virtually.

**D. 2021 LaNIGP Educational Conference & Products Expo**

December 8-10, 2021  
Lake Charles, LA

Ms. Singleton attended.

**E. LPAA Training**

December 16, 2021  
Baton Rouge, LA

Ms. Singleton attended.

**F. NASBA Education Committee Webinar**

January 6, 2022

Ms. Lowe-Ardoin and Ms. Benefield attended via Zoom.

#### XV. FUTURE MEETING / CONFERENCE DATES

- A. NASBA’s 27<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel**  
April 25-27, 2022  
Clearwater Beach, FL

Mr. Morgan plans to attend.

- B. NASBA’s 40<sup>th</sup> Annual Conference for Executive Directors and Board Staff**  
April 25-27, 2022  
Clearwater Beach, FL

Ms. Benefield and Ms. Singleton plan to attend.

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

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

- E. NASBA’s 115<sup>th</sup> Annual Meeting**  
October 30-November 2, 2022  
San Diego, CA (tentative)

**XVI. UPCOMING BOARD OFFICE HOLIDAYS**

January 17, 2022	Martin Luther King, Jr. Day
March 1, 2022	Mardi Gras Day
April 15, 2022	Good Friday

**XVII. NEXT BOARD MEETINGS**

- A. Future Board Meetings**

Thursday, April 21, 2022 through Friday, April 22, 2022 had been previously reserved for the April Board Meeting.

Due to scheduling conflict with the NASBA Board Meeting, the July Board Meeting date was moved to Thursday, July 28, 2022 through Friday July 29, 2022. If an administrative hearing is necessary, a date will be determined.

**B. October 2022 Board Meeting**

Wednesday, October 19, 2022 through Friday, October 21, 2022 was reserved for the October Board Meeting. If an administrative hearing is necessary, a date will be determined.

**XVIII. EXECUTIVE SESSION MATTERS**

In order to report on the status of compliance with Board Decisions and Consent Orders, the status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on January 13, 2022 upon motion(s) made, as follows:

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board went into executive session on January 13, 2022 at 1:49 p.m. Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the executive session adjourned at 2:17 p.m.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Hazel, the Board went into executive session on January 14, 2022 at 1:06 p.m. Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the executive session adjourned at 1:42 p.m.

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

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

**A. Consideration of Consent Order – File No. 2020-76**  
(Investigating Officer Mrs. Honoré Thomas)

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

**B. Consideration of Consent Order – File No. 2021-5**  
(Investigating Officer Mrs. Honoré Thomas)

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

**C. Consideration of Consent Order – File No. 2018-89**  
(Investigating Officer Mr. Bergeron)

Upon motion by Mr. Hazel, 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. Request for CPE Extension due to a personal and medical hardship**

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board approved a waiver of 8 hours of the 2020 CPE requirement and reinstatement to Active Status for Mr. Bradley Scott Bourgeois.

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

- File No. 2018-91
- File No. 2018-92
- File No. 2018-98
- File No. 2018-99
- File No. 2021-15
- File No. 2021-16
- File No. 2021-17
- File No. 2021-18
- File No. 2021-19
- File No. 2021-20
- File No. 2021-21
- File No. 2021-22
- File No. 2021-23
- File No. 2021-24
- File No. 2021-25
- File No. 2021-26
- File No. 2021-27
- File No. 2021-28
- File No. 2021-29
- File No. 2021-30
- File No. 2021-31
- File No. 2021-32
- File No. 2021-33
- File No. 2021-34
- File No. 2021-35
- File No. 2021-36
- File No. 2021-37
- File No. 2021-41

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

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

- File No. 2021-14
- File No. 2021-38
- File No. 2021-40
- File No. 2021-50

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

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

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

## **XX. ADJOURNMENT**

### **Thursday, January 13, 2022:**

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the meeting adjourned at 2:27 p.m. on Thursday, January 13, 2022.

### **Friday, January 14, 2022:**

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the meeting adjourned at 1:47 p.m. on Friday, January 14, 2022.