

Minutes

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

July 28, 2022

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, July 28, 2022, 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
Michael D. Bergeron, CPA	-	Secretary
Sue S. Alizadeh, CPA	-	Member
Desireé Honoré Thomas, CPA	-	Member ¹
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
	Rachel H. Jefferson	-	Compliance Investigator
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Mark Harris, CPA	-	Director of Professional Services, LCPA
	Lester Langley, Jr., CPA	-	Member, Langley, Williams & Co., LLC

¹ Mrs. Honoré Thomas arrived at 11:25 a.m.

The meeting was called to order by Chair Mrs. Hutchinson at 9:02 a.m. on Thursday, July 28, 2022, upon motion by Mr. Bergeron, seconded by Mr. Langley and unanimously adopted.

I. CHAIR'S REPORT

A. PROC Contracts

John Charles Parker, II and George Kenneth Pavy, II both entered into 12-month PROC contracts with the Board, effective July 1, 2022 through June 30, 2023.

Mr. Leon K. Stockwell, III entered into a 6-month PROC contract effective July 1, 2022 through December 31, 2022. Mr. Stockwell is retiring December 31, 2022.

Mr. George Adair Lewis is no longer able to serve on the Peer Review Oversight Committee.

B. Personnel

Rachel H. Jefferson was hired as Compliance Investigator 1 (AS-612) effective May 9, 2022.

C. Market Pay Adjustments effective July 15, 2022

All classified employees who were actively employed six months prior to July 15, 2022 received a market adjustment effective July 15, 2022 ranging from 2-4%.

D. Performance Evaluations for Fiscal Year 2021 – 2022

Performance evaluations, due August 31, 2022, for all classified employees that were employed with the Board at June 30, 2022 will be completed by August 31, 2022.

E. Performance Planning for Fiscal Year 2022 - 2023

All Board classified employees will receive Performance Planning (performance expectations) for fiscal year 2022 - 2023 no later than September 30, 2022, in accordance with Civil Service rules.

F. 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 2022. This is an annual requirement. All Board Members and staff must complete the course prior to December 31, 2022.

G. 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, 2022.

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 minutes for the April 2022 Board Meeting were previously sent to Board members for review.

By motion of Mr. Hazel, seconded by Mrs. Alizadeh, and unanimously adopted, the Board approved the April 2022 regular session minutes as revised.

Mrs. Honoré Thomas was absent for this vote.

III. TREASURER'S REPORT

A. Financial statements for the period ended May 31, 2022 were presented for the Board's review.

B. Financial statements for the period ended June 30, 2022 were not yet available. Actuarial information from OSRAP for pension and OPEB related entries were not received, so year-end entries are incomplete.

By motion of Mr. Langley, seconded by Mr. Bergeron, the Board approved the Treasurer's report.

Mrs. Honoré Thomas was absent for this vote.

IV. DEATHS AND RESIGNATIONS

A. Deaths (1: 0 Active; 0 Inactive, 1 Retired)

Name	Certificate No.	Year Issued	Status
Albert J. Derbes, III	3357	1964	Retired

Also noted, Toni L. Corne, former Administrative Assistant for the Board, passed away July 8, 2022.

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 EXPIRATIONS & REINSTATEMENTS**A. Reinstatement of Certificates / Inactive Status That Expired March 1, 2022
Same Year Reinstatements Total (33): Active (13); Inactive Status (19); Retired (1)**

The Executive Director informed the Board the following CPAs and CPA Inactive Status or Retired Registrants with expirations on March 1, 2022, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations. (Since April 15, 2022).

Name	Credential Number	Certification Status
Gregory Michael Beyer	25570	Active
Richard A. Buller	25841	Active
Kendell LaTre Harris	29049	Active*
Leslie Aymond Hatchett	25233	Active
Alexandros Kafkallides	28533	Active
Paul Rudolph Kalman	29263	Active
William Daniel McCaskill	20741	Active
Jerry Steve Perrin	25919	Active
James Thomas South	15004	Active
Michael Edward Springer Jr.	26667	Active
Brett Williams Stains	25309	Active
Robert Willis Thompson	25822	Active
Sarah Martin Webster	25137	Active
Gerard Rene Adam	26014	Inactive**
William Thomas Allen	10458	Inactive
Bruce Steven Billeaud	16154	Inactive
Thomas Glynn Blazier	14895	Inactive
John Andrew Bower	22963	Inactive
Jim Eley Brashier	17215	Inactive
Robert Alexander Burleson	17663	Inactive
John Bertrand Donnes, III	19266	Inactive
Allison Lindsey Durant	22539	Inactive
Sheree N. Gay	23548	Inactive
Mary Pearson Haller	12847	Inactive
Carlos Alejandro Morales	23505	Inactive
Brant Maxwell Linde	27679	Inactive
Jenifer Beaumont Navard	17325	Inactive
Lori A. Neupert	20357	Inactive
Patrick Joseph Norton	28737	Inactive
Alicia Hart Obermeyer	16772	Inactive
Frederick Raymond Parker	16029	Inactive
Amy Vidrine	16354	Inactive

Don Gentry Teague 7575 Retired

*Reinstated through reciprocity

**Reinstated as Active, then switched to IA for CPE Non-Compliance

B. Certificates / Inactive Status That Expired March 1, 2022 and have NOT renewed for 2022 (291): Active (81); Inactive Status (188); Retired (22) as of July 25, 2022.

The Executive Director informed the Board the following CPAs and CPA Inactive Status or Retired Registrants with expirations on March 1, 2022 and have **not** renewed for 2022.

Name	Credential Number	Certification Status
Calvin Clifton Anderson	29295	Active
Chase Garrett Anderson	28679	Active
Craig Brian Atkins	21524	Active
Kimberlee F. Campbell	19970	Active
Laura Christopher	28387	Active
Philip Arthur Clausen	24678	Active
Allison Hill Cole	27424	Active
Thomas Hardy Cole	17975	Active
Jan Halphen Cowen	13622	Active
Sydney Robert Crawford	17001	Active
Penny Bourgeois Curran	21763	Active
Sheryl Stephens Dawkins	12638	Active
Joseph DiGiovanni, Jr.	15980	Active
Herschel Doy Dugan, Jr.	20685	Active
Gina Marie Dugas	22073	Active
John Greer Duncan	16794	Active
Richard A. Dunkin	22536	Active
Jeanette Eckert	21813	Active
Moises Guevara Espinal	28949	Active
Lauren Elizabeth Exnicios	27941	Active
Lawrance Gill Fenerty	23240	Active
Torey Lynn Fernandez	28585	Active
Stuart Pierce Fleming	26428	Active
Kristie Q. Garner	28236	Active
Bobby Glynn Gill	25430	Active
David Craig Gilmore	28280	Active
Trevor Paul Gilmore	28312	Active
Virginia Johnson Gleason	24667	Active
A. Anderson Hartiens	10824	Active
Cathy Paine Hoffmann	23264	Active
Tam Hotard	26618	Active
Celina Janice Johnson	21858	Active
Brian Thomas Kirk	28704	Active
Ronald Joseph Lacombe	28767	Active
Beauregard R. Landry	27292	Active
Tamera Templet Landry	18312	Active

Alyssa M. Lare	27686	Active
Adam Colomb Lavergne	27957	Active
Jacques Christian LeBlanc	29122	Active
Barry Gerald Lee	22359	Active
Zakkiyya Yaasmeen Lewis	27573	Active
JingJia Liu	26973	Active
Sean Patrick Loftus	28160	Active
Allison Winnie Lowe	28757	Active
Micah Gregory Malnar	29143	Active
Heather Reneé Martin	29036	Active
Philippe C. Meraux	29162	Active
Mignon Michaud	19676	Active
Richard Gerard Mueller	15678	Active
Faranak Naghavi	20510	Active
Clifton Woodard Newlin	10096	Active
Julie Elizabeth Nolan	23087	Active
John Winfred O'Bryan	4729	Active
Anne Marie Oestriecher	18336	Active
Gary Eugene Overton	29040	Active
Dawn G. Oxedine	26052	Active
Elizabeth Brooks Breen Pace	29112	Active
Daniel Minh Tri Packard	27134	Active
Arthur Summers Paine, II	7488	Active
Katherine J. Parker	24059	Active
Elizabeth M. Peppo	15273	Active
Jenny Norton Phillips	27841	Active
Chad Joseph Primeaux	24714	Active
Daniel Patrick Rash	28398	Active
Rachel Marie Roberts	28514	Active
Katelyn Huckaby Sarkies	27607	Active
Patrick Nicholas Shepherd	29068	Active
Carole Snodgrass Sinclair	16627	Active
Magen Cestia Smith	26230	Active
Joni Snead	13917	Active
Cody Layne Sparks	27030	Active
Christopher Brian Spraberry	27397	Active
Jennifer Lynn Spurgeon	26743	Active
Anthony J. St. Angelo, Jr.	22652	Active
Donna Lynne Stockton	21683	Active
Gregory Paul Toups	24604	Active
Louis Stephen Trocquet	27911	Active
Sharon Easterly Watkins	16357	Active
Lindsay Rivet White	29070	Active
Alexandra Lindsay Williams	29255	Active
Brenda Gail Young	10375	Active
Christopher Michael Abide	21295	Inactive
Ahmed M. Abumarzouq	23408	Inactive
Joey Joseph Adams	17198	Inactive

Amy Pelt Alost	22746	Inactive
Cleve S. Banquer	16149	Inactive
Analida M. Barrera	22033	Inactive
Stephen August Barrios	13643	Inactive
Jerry Joseph Baudin	13694	Inactive
Franco Richard Bellipanni	18728	Inactive
Vincenzo Charles Bellipanni	18729	Inactive
Warren C. Ber	1520	Inactive
Bobby Joe Bergeron	22987	Inactive
Angela Marlene Bitner	25227	Inactive
Jack Andrew Blanding	27914	Inactive
J. Wesley Bolton	13627	Inactive
William E. Boston	21092	Inactive
Donna Achord Boulmay	19243	Inactive
William Scott Bozzell	18459	Inactive
Donna Mayeux Breaux	20498	Inactive
Mark A. Brown	23423	Inactive
Caryn Ordoyne Bunn	20516	Inactive
Debbie Whitten Burgess	19210	Inactive
Kathleen Jean Burns	18168	Inactive
Phillip Nathan Burns	11982	Inactive
Gregory Francis Bursavich	9443	Inactive
Brian Edward Buzzetta	23202	Inactive
Richard J. Call, IV	25515	Inactive
Kenneth M. Cancienne	18754	Inactive
Carlette Carrie Cantu	27770	Inactive
Frederick A. Carstens, Jr.	3902	Inactive
M. Jay Carter	9444	Inactive
Mary A. Castille	19488	Inactive
Cherie Pellerin Cazenavette	17064	Inactive
Corinna Wu Chang	17669	Inactive
Richard E. Chanove, Jr.	23428	Inactive
Richard A. Cisneros	27876	Inactive
Gerald Joseph Clark	16482	Inactive
Richard Don Clements, Jr.	19975	Inactive
Leland Jay Clise	17671	Inactive
Frances Ann Colvin	19495	Inactive
Joe Christopher Colvin	15974	Inactive
Wendy Catherine Cottrell	27304	Inactive
Katherine P. Crosby	19342	Inactive
Candace Marie Cutbirth	28768	Inactive
Barrett Bond Daly	15224	Inactive
Sandra Hawkins Davis	14254	Inactive
Janet Louise Deal	28566	Inactive
Daniel John Dembinski	18255	Inactive
David Alan Demmon	28703	Inactive
Denny Bartol Dennison	12279	Inactive
Deborah Courville DeRouen	13576	Inactive

Joseph Gerard DiCarlo	18490	Inactive
Frank DiVittorio	19741	Inactive
Nadine Chol Donner	20426	Inactive
Kathy G. Doyle	17319	Inactive
John Jack Dur	11287	Inactive
William Turney Fox Dykes	13655	Inactive
Karen Ernestine Dyson	15515	Inactive
Thomas G. Easterling, Jr.	10038	Inactive
Candace D. Engles	25288	Inactive
Dennis J. Famularo	14754	Inactive
Jillian N. Farmer	25818	Inactive
Charles David Fitch	9292	Inactive
Karen Chauvin Fitzsimmons	17692	Inactive
Sylvia Orantes Fradella	22306	Inactive
Charles Lawrence Freeland	17429	Inactive
Marty W. French	24621	Inactive
Regina Anne Fritz	24218	Inactive
Mark Gaston Galjour	13855	Inactive
James Timothy Garner	17334	Inactive
Don Gerard Gaudet	14877	Inactive
Cassie Nichole Gidman	27771	Inactive
Drew Michael Gillen	21369	Inactive
Barbara Ann Hutson Gonzales	7475	Inactive
Gustavo Gonzalez	4168	Inactive
Steven Anthony Grenier	9293	Inactive
Mary Elizabeth Groze	17534	Inactive
Hale Robert Hamilton	16802	Inactive
Carl Lee Hancock	2106	Inactive
Molly McCaa Hanes	16150	Inactive
Stephanie Christine Hankins	26414	Inactive
Jamie Jamar Harmon	28902	Inactive
Sandra Spivey Harrington	15519	Inactive
Elizabeth Colene Haston	11500	Inactive
Virginia Bates Heim	18188	Inactive
Danny Ray Hendricks	10176	Inactive
Lewis Carl Hines	4723	Inactive
André James Huval	27983	Inactive
Evgeni Ivanov	28203	Inactive
Frank Ernest Johnson, Jr.	8769	Inactive
John A. Johnson	21859	Inactive
Mark Allan Johnson	20023	Inactive
Susan Bonin Johnson	17122	Inactive
Neil Richard Juneau	16545	Inactive
Marilyn M. Kaplan	7048	Inactive
Paula Kluchin Keen	17722	Inactive
Milton E. Kelley	8106	Inactive
David Gregory Koch	20720	Inactive
Dustin James LaLena	27747	Inactive

Christopher Celestin Lapeyrouse	18826	Inactive
Randall F. Larre'	8121	Inactive
Vincent Price LeBlanc, Jr.	11305	Inactive
Emily Johnson LeBoeuf	25249	Inactive
Robert Perry Leslie	24516	Inactive
Joseph Liss	15551	Inactive
Michael Anthony Lloveras	27036	Inactive
LaDonna Staggs Lynch	22183	Inactive
Shelley Ann MacNary	16778	Inactive
David James Manifold	7653	Inactive
Anthony J. Matranga, Jr.	18838	Inactive
Rex Wampler McDowell	16958	Inactive
Joseph Allen McKeel	18201	Inactive
Linda Ann McNeil	24974	Inactive
Bruce Randall Mehrtens	18848	Inactive
Joan L. Meng	17613	Inactive
Orrin Raphael Milbert	26631	Inactive
Sandra Lynn Mouton	18634	Inactive
Jonte' Miller Murrey	18860	Inactive
Sandra Bradley Nash	19582	Inactive
Mikel Lee Nesom	10362	Inactive
John Wilson Newman	16425	Inactive
Renee' Cagnolatti Parkins	24354	Inactive
Eugene Milton Parrish	5228	Inactive
Blair Simon Parrott, Jr.	16075	Inactive
Pollard Eugene Pender	1412	Inactive
Gary Lane Pesnell	17243	Inactive
Sandra Ezell Pesnell	24238	Inactive
Kathy Wilson Pettis	21915	Inactive
Suzanne Resi Pinac	14197	Inactive
Robert Lane Pittard	19111	Inactive
Kathleen L. Plauche'	18552	Inactive
Elizabeth D'Antoni Porter	18485	Inactive
Chad Michael Prescott	28584	Inactive
Jay J. Rabalais	25679	Inactive
Kenneth Ramnarine	20080	Inactive
Kathleen Carroll Rayhawk	16018	Inactive
Lisa Meeks Reaves	24861	Inactive
Rick Stephen Rees	15070	Inactive
Lynda Lee Regan	21432	Inactive
Russell J. Resweber	11126	Inactive
Edrena J. Ritchey	13717	Inactive
Patrick Len Riviere	21434	Inactive
Charles M. Roques	11212	Inactive
Linda S. Roth	16625	Inactive
Joseph Anthony Salpietra, Jr.	17434	Inactive
Christopher Daniel Sammons, Jr.	15156	Inactive
Arthur Trent Schelin	18364	Inactive

Carol F. Schowe	23137	Inactive
Cynthia Kay Scott	24116	Inactive
Paul Michael Scott	27606	Inactive
Ashley Marie Serpas	27868	Inactive
Randall Keith Serrett	13705	Inactive
Gayle Elizabeth Shepherd	16622	Inactive
Heather Hardin Shipley	26964	Inactive
Karin S. Shrader	23532	Inactive
Victor R. Slaven	21448	Inactive
Johnathan Seth Smith	28520	Inactive
Powell Smith, Jr.	14220	Inactive
Sebron Stanton Sneed	16305	Inactive
Robert Leonard Stamey	11737	Inactive
Joel Edward Steirman	12912	Inactive
Gladys Renee' Stevenson	18370	Inactive
Emilio Suarez	26429	Inactive
Kyle Michael Talbot	18083	Inactive
Richard Ford Taylor	16049	Inactive
Robert Daniel Theriot	12913	Inactive
Tanya Davis Tingle	21457	Inactive
Susan Savage Tipper	25554	Inactive
Deidre Doucet Toups	21574	Inactive
Charles J. Turpin	26118	Inactive
Douglas Richard Tymkiw	22193	Inactive
J. Tanner Vandevere	28607	Inactive
Bruce Anthony Vantine	16696	Inactive
Franklin Vazquez	27918	Inactive
Connie Johnson Walden	17529	Inactive
Robert David Watkins	14757	Inactive
Carla R. Watson	23643	Inactive
Karl David Weisheit	20570	Inactive
Christopher L. Wiebelt	17638	Inactive
Lela Lea Wilkes	14245	Inactive
Stephen Michael Wilkinson	16053	Inactive
Michele A. Wink	20156	Inactive
Elizabeth Pushker Wolfson	21163	Inactive
Laddie Warren Woods	6221	Inactive
Nicholas Winnot Woolverton, III	10871	Inactive
Adrian Worries	18111	Inactive
Dillon Wright	25823	Inactive
Ava Sue Yellott	21710	Inactive
Esther Reeks Atteberry	8395	Retired
Wendy Farrelly Barrett	21622	Retired
J. Paul Baxter	18726	Retired
Stephen T. Becnel	13567	Retired
Eugene E. Chiarulli, Jr.	11289	Retired
Miriam Hardy Dyess	17688	Retired
Edward W. Hay	19776	Retired

Thomas E. Isbell, III	10254	Retired
Michael E. Jones	15652	Retired
Robert Eugene Kelton	2879	Retired
Jan Mirambell Macaluso	16558	Retired
Bette Hymel Marks	17072	Retired
Ronald Joseph Marroy	2111	Retired
Donald Richard Moore, Jr.	10326	Retired
Frederick Moser	3912	Retired
Melo B. Nix	17617	Retired
Bryan David Poirrier	15276	Retired
Gregory A. Politz	21429	Retired
Paul R. Radle, Jr.	16599	Retired
John Patrick Rome	17180	Retired
Michael Rene Roux	19609	Retired
Arlene Casselmann Tucker	19434	Retired

VI. CPA EXAMINATION

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

Q2 2022– 295 sections; 244 candidates (1.21 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	35	44.3%	31	55.66%	34	33.33%	36	62.07%
Failed	<u>44</u>		<u>25</u>		<u>68</u>		<u>22</u>	
	79		56		102		58	
<i>National pass rate</i>		49.13%		61.53%		45.66%		61.19%

Q1 2022– 281 sections; 235 candidates (1.2 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	47	58.02%	43	62.32%	31	38.27%	32	64%
Failed	<u>34</u>		<u>26</u>		<u>50</u>		<u>18</u>	
	81		69		81		50	
<i>National pass rate</i>		46.35%		57.33%		44.95%		59.92%

Q4 2021 – 392 sections; 327 candidates (1.2 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	46	47.92%	29	41.43%	48	37.5%	51	52.04%
Failed	<u>50</u>		<u>41</u>		<u>80</u>		<u>47</u>	
	96		70		128		98	
<i>National pass rate</i>		45.04%		60.28%		40.70%		57.61%

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%

B. Candidates Passing Examination Sections

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

Q1 - January 1 – March 31, 2022 (omitted from previous CPAES report) (10)

<u>Name</u>	<u>Name</u>
Blair Hoeffner	Johnathan Reich
Brandon Carr	Jose Serrano
David Hooper	Kelsey Johnson
Jace LeBlanc	Morgan Nunn
Janelle Jones	Yu Zhang

Q2 – April 1 – June 30, 2022 (24)

<u>Name</u>	<u>Name</u>
Aaron Kemp	Jacques Maurice Bienvenu
Adam William Averite	Jennifer Parks
Benjamin Baumgardner	Kathryn LaFleur
Brandi Nelson	Lauren Fornier
Breanne Cazenave	Linh Tran
Brett Paul Lorio	Mackenzie Westmoreland
Brian Vela	Nichole Michelle Hargrove
Christopher John Koehl	Ryan Matthew Roussel
David Moolekamp	Sarah Wilson
Elaina Alyce Leone	Sherilyn Gann
Gabriella Gondolfi	Stevie Gassiot
Ian Williams	Veronica Crabtree

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

Mr. Christopher John Koehl submitted a request to the Board for pre-approval of FEMA Emergency Management Institute (EMI) courses to be credited at Frederick Community College.

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

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board pre-approved the completion of nine specific courses to be credited at Frederick Community College toward the 150-semester hour licensing requirement.

Mrs. Honoré Thomas was absent for this vote.

D. Request for Exam Credit Extension 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 NTS Extension Due to Personal & Medical Hardship

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

F. Request for NTS Extension Due to Personal & Medical Hardship

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

G. Recommendation of Uniform CPA Examination Credit(s)

With the expected launch of the new CPA examination in January 2024, NASBA's CBT Administration Committee and Executive Directors Committee recommended that any candidate with Uniform CPA Examination credit(s) on January 1, 2024 should have such credit(s) extended to June 30, 2025.

NASBA's communication to Executive Directors was included for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board approved extending any Uniform CPA Examination credit(s) in place on January 1, 2024 to June 30, 2025.

Mrs. Honoré Thomas was absent for this vote.

H. AICPA Solicits Feedback on CPA Exam Exposure Draft

AICPA is soliciting feedback on the Exposure Draft of the new design of the Uniform CPA Examination and has asked State Boards and other stakeholders to provide feedback by September 30, 2022.

NASBA's request was attached for the Board's review.

I. NASBA, AICPA, Prometric Expand International CPA Examination Testing Sites

Effective June 2, 2022, NASBA, AICPA and Prometric announced qualified Uniform CPA Examination candidates applying to participating jurisdictions will have the option of testing at any international location where the CPA Exam is currently offered.

Testing eligibility for qualified international CPA Exam candidates was previously determined through jurisdictions participating in the international administration of the CPA Exam and limited to sites based on a candidate's residency and citizenship.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Actives Evaluated 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.

Current CPA Applicants (Passed Exam After June 1999) (44)

Name	Certificate Number	License Issue Date
William DePass Mumfrey	29430	05/03/2022
Chia-Wei Tsai	29431	05/03/2022
Jun Cai	29432	05/03/2022
Jordan Andrew Martin	29433	05/03/2022
William T. Hibert	29434	05/03/2022
Stephanie Upton Hostetler	29435	05/03/2022
James Stevenson Luffy	29440	05/04/2022
Megan Leigh White	29441	05/04/2022
Stevie Elaine Wheeler	29442	05/04/2022
Michael Glynn Templeton	29443	05/05/2022
Crissy Comeaux Coats	29445	05/09/2022
Kelsey Condon Johnson	29447	05/11/2022
Elizabeth B. Reed	29448	05/11/2022
Jose Andres Serrano	29449	05/11/2022
Jonathan David Reich, Jr.	29450	05/16/2022
Jace Charles LeBlanc	29451	05/16/2022
Fuat Ozdogan	29452	05/16/2022
Joshua Michael Chisholm	29453	05/20/2022
Jennie Bui	29454	05/23/2022
Kara Bergen Johnson	29456	05/23/2022
Hannah Marie Roy	29458	05/25/2022
Brandon Michael Carr	29459	06/02/2022
Beth Thibodeaux	29460	06/06/2022
Sunny Roberts Settoon	29461	06/16/2022
Adam William Averite	29462	06/16/2022
Elisabeth Abigail Roark	29463	06/21/2022
Yu Zhang	29464	06/22/2022
David Patrick Hooper	29465	06/23/2022
Mackenzie Elizabeth Westmoreland	29466	06/23/2022

Cole Holmes	29467	06/23/2022
Daniel McBride Tibert	29468	06/28/2022
Veronia Rae Crabtree	29469	06/28/2022
Kayli Michelle Thibodeaux	29470	06/28/2022
Benjamin Cooper Feazel	29473	07/01/2022
Kayla Noelle Coleman	29474	07/05/2022
Taylor Drew Hellmers	29475	07/05/2022
Caroline Emily Ural	29476	07/05/2022
Julia Elizabeth Gaston	29477	07/07/2022
Phillip A. Mixon	29478	07/07/2022
Ian Patrick Williams	29479	07/11/2022
Breanne Marie Cazenave	29480	07/11/2022
Sarah Burrows Wilson	29481	07/12/2022
Brian Matthew Vela	29482	07/12/2022
Brandi Nicole Nelson	29483	07/12/2022

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

Mrs. Honoré Thomas was absent for this vote.

**1. 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) (2)
Prior Year Reinstatement**

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

Name	Certificate No.	Active Certification Reinstatement Date
John Joseph Mendell	25172	06/20/2022
Sim McRae Mosby	22447	05/25/2022*

*Reinstated through Reciprocity

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the reinstatement of the above CPA Certificates (License Reinstatement).

Mrs. Honoré Thomas was absent for this vote.

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

There were none since the last Board Meeting.

**D. Reinstatement of Prior Inactive (Certificate) (1)
Prior Year Reinstatement**

The following CPA has never been actively licensed, elected not to renew her Inactive Certificate, and 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.

Name	Certificate No.	Inactive Certification Reinstatement Date
Joyce Marie Cox	23942	06/30/2022

Upon motion by Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board ratified the reinstatement of the above Inactive CPA Certificate.

Mrs. Honoré Thomas was absent for this vote.

E. Approval of Reciprocal Certificates Issued (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.

Name	Certificate No.	Issue Date	Original State
Jason F. Griffith	S29428	05/03/2022	TN
William Dauterive	S29429	05/03/2022	TX
Gary Russell Nelson	S29439	05/04/2022	GA
Kyle A. Stoner	S29444	05/05/2022	MS
Ashleigh Michelle Jones	S29457	05/25/2022	TX
Thomas Joseph Kessler, III	S29471	06/28/2022	NC
Anne Kupresanin	S29472	06/28/2022	NY

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

Mrs. Honoré Thomas was absent for this vote.

F. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (5)

Name	Certificate No.	Issue Date
Erica Joyce Berg	29436	05/04/2022
Tori Browning	29437	05/04/2022
Sabrina Garrett Wall	29438	05/04/2022
Annie Katherine Young	29446	05/10/2022
Miriam Helen Keith	29455	05/23/2022

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the above Transfer of Grades Certificates.

Mrs. Honoré Thomas was absent for this vote.

G. Experience Verification for License Verification

Patrick Gros #22556-IA submitted an application for reinstatement of his CPA license. The Board was asked to review and approve his experience verification form.

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

Upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted, the Board approved Mr. Gros's experience for reinstatement of his Active CPA license.

Mrs. Honoré Thomas was absent for this vote.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

**A. Reinstatements of CPA Firm Permits that Expired March 1, 2022 (2)
(Same Year Reinstatements)**

The Executive Director informed the Board the following Firms with expirations on March 1, 2022, reinstated their Firm Permit registrations.

Firm Name	Firm Permit No.	Reinstatement Date
Shelia A. Donahue, CPA	4303	05/31/2022
Sikes Accounting & Consulting, LLC	1516	07/06/2022

B. CPA Firms that have Not Renewed for 2022 (65)

The Executive Director informed the Board the following CPA Firms with expirations on March 1, 2022 and have not renewed for 2022.

A. Anderson Hartiens, CPA	1095
A. Trent Schelin, CPA	4117
Alvin J. Callais, CPA, LLC	3412
Andrew J. Wynn, CPA, LLC	5379
Arthur Paine, CPA	819
B.G. Young, CPA	4911
Barr & Woodard, L.L.C.	4804
Barry Lee, CPA, APAC	3742
BGG Holdings II, LLC	5273
Blair Fauchaux CPA, LLC	5550
Bobby Gill CPA, LLC	5274
Bonnie S. Jackson, CPA, LLC	2638
Brown Forensic Accounting, APAC	4812
Brunet & Sciortino CPAs LLC	5465
C. Alex Tucker, CPA	4889
C. Richard Tate, CPA, LLC	4068
Cathy Paine Hoffmann, CPA	4433
Charla Wade, CPA, LLC	5001
Coulter & Justus, PC	5205
Cynthia M. Capers, CPA	3358
Daniel John Dembinski, CPA	1311
Danielle M. Knight, CPA, LLC	5558
Darrell J. Morris, CPA, APC	2172
David Li-Sik CPA, LLC	5411
Debbie C. Bowers, CPA	1226
Donald, Tucker, Betts & Fuller APAC	898
Elizabeth M. Peppo, CPA, APC	2575
Elizabeth Price Lafargue CPA LLC	5497
Ellen Schwartz Yellin, CPA	1788
Ellis R. Bordelon, CPA	2121
Forensic Insights LLC	5286
Frances Derby, CPA, LLC	5589
Frank D. Bergeron, Jr., CPA	4754
Gerard J. Conard, CPA	1281
Frederick B. Sollars, CPA, APAC	2460
Hartman, Blackmon & Kilgore, P.C.	4899
Helene Cerise LLC	5319
J.T. Shulman & Company, P.C.	5141
Jan Halphen Cowen, CPA	1067
Jeffery J. Neupert, CPA	2869
Johnston & Hayden, LLC	3827
Jordan Woosley Crone & Keaton, Ltd	5082
Kathleen C. Rayhawk, CPA, APC	2438

Kelly Lewis Smith, CPA	4006
Kevin P. Martin & Associates, P. C.	5028
K. R. Turner, CPA LLC	5158
Lefoldt & Co., P.A.	2750
LGS Consulting LLC	5557
Magen Smith, CPA, LLC	5034
Michael H. Hamza, CPA	3694
Michele D. Keeton, CPA, CMA, LLC	5555
Milly F. Everhardt, CPA, APLLC	4255
Nadine Chol Donner, CPA	1323
Patrick J. Gros, CPA, APAC	4076
PSK, LLP	5030
Sandra M. Singer, LLC	5208
Sharon E. Watkins, LLC	4315
Sheryl S. Dawkins, CPA	4329
Sonnier & Sonnier A Professional Accounting Corporation	2568
Stanley H. Caron, CPA, APC	2516
Tammy Mitchell, CPA	4101
Terence P. Bradford, Sr., CPA	3356
Timothy Joseph Palmatier, CPA	3113
Victor R. Slaven, CPA, APC	4023
Wright Accounting & Consulting, LLC	5183

C. New CPA Firm Permit Applications (8)

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 Mr. Hazel and unanimously adopted, the Board ratified the following CPA Firm Permits:

Mrs. Honoré Thomas was absent for this vote.

Firm Name	Firm Location	Firm Permit No.	Issue Date
McNair Griffith & Co., LLC	NV	5633	05/02/2022
Philip J. Gunn, CPA	LA	5634	05/03/2022
Andrew J. Townsend, CPA	LA	5635	05/03/2022
Carlos Jude Wylie, CPA	LA	5636	05/04/2022
Jacob A. Troutman, CPA	LA	5637	05/04/2022
Glen Richardson CPA, LLC	LA	5638	05/05/2022
Dorothy L. Morgan, CPA, LLC	LA	5639	05/19/2022
C. L. McFarland CPA, LLC	LA	5640	06/06/2022

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

There were none since the last Board Meeting.

E. CPA Firms – Change in Name or Legal Entity (4)

Firm Name	Firm Permit No.	Change	Issue Date
Kenneth D. Folden & Co., CPAs, LLC	2002	Formerly Kenneth D. Folden & Co., CPAs	05/02/2022
Ty A. Harris, CPA, LLC	3833	Formerly Harris CPA, LLC	05/04/2022
Celeste Couvillion Patin, CPA	3846	Formerly Celeste Couvillion, CPA	06/10/2022
Terranova Williams Klein CPAs LLC	5398	Formerly Terranova Williams Klein CPA's LLC	06/20/2022

F. CPA Firms Retired or Canceled (0)

There were none since the last Board Meeting.

IX. PEER REVIEW ITEMS

1. Peer Review Oversight Committee (PROC) Reports

Mr. Parker's report was 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)					
	2022	2021	2020	2019	2018
Engagement Reviews	20	30	27	71	66
Pass	12	16	22	46	39
Pass w/def.	7	9	4	13	9
Fail	1	5	1	12	18
System Reviews	36	45	50	74	62
Pass	36	39	48	66	46
Pass w/def.	0	5	2	5	10
Fail	0	1	0	3	6
Grand Total	56	75	77	145	128

Approved by Technical Reviewer					
Engagement Reviews - Pass	33	35	29	46	33

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

	Since 04/21/2022 (Last Meeting Reported)	Calendar Year Jan. 2022	Calendar Year Jan. 2021	Calendar Year Jan. 2020	Calendar Year Jan. 2019	Calendar Year Jan. 2018
# Practice Restrictions	2	3	11	3	3	1
# Extensions	2	8	31	23	7	9
# Year End Changes	0	0	0	0	3	3
# First Fail Letters	0	0	3	4	28	30

X. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

Mark Harris, Director of Professional Services, LCPA spoke about the Peer Review Program.

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

1. Legislative items
2. Other items of interest

Mrs. Honoré Thomas arrived at 11:25 a.m.

B. The Sunset Law

Act 158 of the 2022 Regular Session (previously HB 528)- effective June 30, 2022. The Sunset Law recreates 17 boards, including ours, transferred to or placed within the office of the governor.

The bill was first heard by the Senate Commerce committee on March 17, 2022, attended by Lisa Benefield, and reported favorably.

Next it was recommitted to the Committee on Senate & Governmental Affairs on May 11, 2022, attended by Caren Singleton, and reported favorably.

The bill was signed by the Governor on May 25, 2022 and extends the statutory authority for our agency's existence until July 1, 2027.

C. Rules Update

The 2022 Rules Committee met on April 22, 2022 to discuss potential changes to the Board's rules. Members of the 2022 Rules Committee are Lynn V. Hutchinson, Grady Hazel, Letti Lowe-Ardoin and Desireé Honoré Thomas.

The proposed rule changes were updated and previously made available to Board Members.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel the Board unanimously adopted the proposed revisions of the Board Rules as edited.

XI. CPE ITEMS**A. CPE Compliance for 2021 Report Year**

6,958 - Number of CPAs required to complete CPE

6,936 - Number of CPAs submitted CPE forms

50 - Number of CPE forms returned (<1%)

41 – Incomplete form

7 – Minimum hours not met, resubmitted or requested an extension

2 – Minimum hours not met, switched to Inactive

B. CPE Extensions 2021 Report Year – Final Update

As of today, the following extension requests have been approved:

84 - CPE Extension Agreements (30-day extension)

27 - CPE Extensions requiring Consent Order (90-day extension)

111 - Total of CPE Extension requests

C. Reinstatement of Certificates due to CPE Non-Compliance (2)

CPAs that were switched to Inactive for CPE Non-Compliance on April 11, 2022 reinstated their Certificates and submitted a completed CPE Reporting Form for 2021.

Name	Certificate No.	Reinstatement Date
Noel Benjamin Berthon	26024	04/27/2022
Dac Van Ung	21965	06/01/2022

D. Change to Inactive for Failure to Submit a 2021 CPE Reporting Form (1)

The following CPA submitted a 90-day Extension Agreement via Consent Order to complete her 2021 CPE requirements, but instead opted to go Inactive.

Name	Certificate No.
Brianna K. Gibson	25118

E. Audit of 2021 CPE Reported

CPE Coordinator, Ramzey Bunley, is in the process of completing an audit of CPE Report Forms for the 2021 reporting period. A total of 78 CPE Forms were selected for audit. Audit notices were sent via mail and email on June 30, 2022 with a deadline of July 29, 2022 to submit supporting documentation. As of today, approximately 55 licensees have submitted supporting documentation as requested.

25 of 55 audit files received have been reviewed by Ms. Bunley.

The tentative breakdown of the audit results is as follows:

23 – 29% Pass - No deficiencies or problems found
2 – 3% Pass with Deficiency - Some deficiencies but sufficient hours
0 – 0% Fail - Insufficient hours due, in part, to invalid documentation
30 – 39% In-progress
23 – 29% Supporting documentation not yet received
0 – 0% Other – Changed to Inactive
78

F. Request for CPE Extension Due to Personal & Medical Hardship

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

G. Proposed Board Policy: 2022 CPE Extension to Complete Required CPE

A proposed CPE extension policy for the 2022 reporting period was presented for the Board's review and approval.

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh the Board approved the CPE extension policy.

Board Chair, Mrs. Hutchinson, appointed Mr. Morgan as the Investigating Officer assigned to the cases.

H. Proposed Board Appointment of an Investigating Officer: 2021 CPE Audit Fails

For the past several CPE reporting periods, the Board has appointed an Investigating Officer to review CPE audit fail cases and offer resolution.

Board Chair, Mrs. Hutchinson, appointed Mr. Morgan as the Investigating Officer assigned to 2021 reporting period CPE audit fail cases.

XII. NEW MATTERS

A. Request for Guidance re Financial Statement Affidavit

Staff have received inquiries relating to the Financial Statement Affidavit (“FSA”) required by the LA State Licensing Board for Contractors (“Contractor’s Board”) as part of its application for a LA Contractor’s license. The FSA requires, per LA R.S. §37:2156.1(c), that the preparer “declare to the best of their knowledge that the information provided in this financial statement affidavit of assets, liabilities and other information is true, correct and complete under penalties of perjury.” Licensees have expressed confusion and concern over the form, including whether signing the FSA would constitute providing an attest service subject to Peer Review.

A copy of the FSA was provided for the Board’s review.

B. Request for Permission to Have NASBA Develop a Louisiana-Specific Ethical Leadership Training Program

NASBA’s Center for Public Trust offers state-specific versions of its Ethical Leadership Training Program for state Boards to use as a tool in enforcement cases. Investigative staff have reviewed several cases lately in which this tool would potentially be useful.

More information on the program was provided for the Board’s review.

Upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron the Board approved adopting a Louisiana-Specific Ethical Leadership Training Program.

Mr. Hazel stepped out and did not vote.

C. CPA Wall Certificate Delay

Newly licensed CPAs were emailed on May 18, 2022 regarding the delay in delivery of the wall certificates. Further research into the issue resulted in a new paper stock being ordered and used for the latest recipients; however, the calligrapher noted that the texture of the paper is different and could lead to additional spoilage, further increasing costs. Due to the rising cost and scarcity of paper, the cost of producing a wall certificate has increased from approximately \$12.00 in 2019 to over \$20.00 per certificate in 2022. Board staff is currently researching other possible solutions, including the possibility of utilizing NASBA’s wall certificate service. Staff reached out to Pat Hartman and are awaiting a quote.

D. Changes to State Travel for New Fiscal Year

The State Travel and PPM 49 Updates became effective July 1, 2022, which the Board is required to follow unless specifically exempted. Included in the update is a mileage reimbursement to \$0.62 per mile., up from \$0.58.

The State Travel Office, once again, approved our request to set the agency's meal allowance limitation for Board Members (and staff when dining with Board Members) to the same dollar limitation as provided for in La. Admin. Code, Title 52, Part I §1703, which is currently \$65.00.

The 2022-2023 Travel policy, updates and communication from Jay Dardenne's office were provided for the Board's review.

E. Audit by Louisiana Property Assistance Agency (LPAA)

LPAA conducted a property inventory audit on July 18, 2022 in the Board's office. The audit was passed with no deficiencies. A formal report is expected to be issued by LPAA shortly.

F. Database Update

The contract between the State Board of CPAs and Thentia USA, Inc. was approved by the Office of State Procurement on April 27, 2022. A welcome meeting was held on May 5, 2022 via video conference. Database information was provided to Thentia, with the assistance of TL Data, on May 12, 2022 for their initial review and analysis. A follow-up meeting was held on July 25, 2022 with our assigned Senior Project Manager, Stephanie Wood, to discuss the scope and implementation overview.

G. New Civil Service Policies

SBCPA's Telework Policy and the Optional Pay Policy both went into effect in July.

The Telework Policy was approved by State Civil Service on June 24, 2022, and became effective July 1, 2022. It establishes a formal policy, including training and guidance for teleworking.

The Optional Pay Policy was approved by the State Civil Service Commission and became effective on July 6, 2022. Ms. Benefield attended the Commission meeting in Baton Rouge. It provides optional pay to permanent classified employees under certain circumstances; to match a job offer, to reduce compression pay, recruitment of employees in difficult to fill positions, or to provide compensation for employees who perform additional duties. The additional duties can be permanent or temporary.

H. Americans with Disabilities Act Policy

Act 103 of the 2022 Regular Session established policy, training and reporting requirements for all executive branch state agencies for purposes of compliance with the Americans with Disabilities Act (ADA).

A draft of the proposed State Board of CPAs Americans with Disabilities Act (ADA) Policy was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh the Board approved the draft of the ADA Policy.

I. Election of Officers and Appointment of Investigating Officers**1. Election of Officers**

Chair Mrs. Hutchinson announced an election of Board Officers as in order. The current Board Secretary was Mr. Bergeron and the Treasurer was Mrs. Lowe-Ardoin.

Upon motion by Mr. Bergeron, and seconded by Mr. Hazel, the Board elected Mrs. Alizadeh to serve as Board Secretary effective August 1, 2022.

Upon motion by Mr. Hazel and seconded by Mrs. Honoré Thomas, the Board elected Mr. Bergeron to serve as the Board's Treasurer effective August 1, 2022.

2. Appointment of Investigating Officers

Chair Mrs. Hutchinson appointed the following as Investigating Officers for August 1, 2022 – July 31, 2023: Mrs. Honoré Thomas and Mrs. Lowe-Ardoin. Also, Mr. Bergeron as the Investigating Officer for Peer Review Cases and Mr. Morgan as the Investigating Officer for CPE Audit Cases.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS**A. CPA, CPA Inactive, CPA Retired, and CPA Firm Registrants as of June 30, 2022**

	2022	2021		2020	2019	2018
	<u>Registered</u>	<u>Registered</u>	Change	<u>Registered</u>	<u>Registered</u>	<u>Registered</u>
Active	7,287	7,446	-159	7,444	7,471	7,438
Inactive	2,608	2,627	-19	2,725	2,754	2,830
Retired	322	271	+ 51	223	168	111
Firms	1,863	1,923	-60	1,926	1,980	2,057
TOTAL REGISTERED	12,080	12,267	-187	12,318	12,373	12,436

XIV. REPORTS ON CONFERENCES / MEETINGS

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

Lisa Benefield and Caren Singleton attended.

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

John Morgan attended.

- C. IPMA-HR Southern Region Conference** (International Public Management Association of Human Resources)
May 22-25, 2022
Baton Rouge, LA

Caren Singleton attended.

- D. NASBA Western Regional Meeting 2022**
June 7-9, 2022
Colorado Springs, CO

Mrs. Hutchinson and Ms. Benefield attended.

XV. FUTURE MEETINGS / CONFERENCE DATES

- A. NASBA's 115th Annual Meeting**
October 30 – November 2, 2022
San Diego, CA

Mrs. Hutchinson, Mrs. Alizadeh, Mr. Bergeron and Mr. Langley plan to attend.

XVI. UPCOMING BOARD OFFICE HOLIDAYS

September 5, 2022	Labor Day
November 8, 2022	General Election Day
November 11, 2022	Veterans Day

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

Thursday October 20, 2022 and Friday October 21, 2022 was previously reserved for the October 2022 Board Meeting. If an administrative hearing is necessary, it will occur the afternoon of Thursday, October 20, 2022.

Thursday January 26, 2023 through Friday January 27, 2023 was previously reserved for the January Board Meeting. If an administrative hearing is necessary a date will be determined.

B. April 2023 Board Meeting – suggested dates

Thursday May 4, 2023 through Friday May 5, 2023 was reserved for the May 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 and status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on Thursday July 28, 2022 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board went into executive session on July 28, 2022 at 4:28 p.m.

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the executive session adjourned at 5:27 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. 2022-20
(Investigating Officer Mr. Hazel)

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. Hazel abstained from voting.

B. Consideration of Proposed Settlement Agreement in Files No. 2019-108, 2020-60, and 2020-74
(Investigating Officer Mrs. Lowe-Ardoin)

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 6 – 0, approved the Settlement Agreement in this matter. Mrs. Lowe-Ardoin was not present.

C. Request for Exam Credit Extension Due to a Personal & Medical Hardship

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board, by a vote of 6 – 0, approved a 6-month extension for REG exam credit for Mrs. Sanborn, or until December 31, 2022.

D. Request for Waiver or Extension of 2022 CPE Due to Medical Issues

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Hazel the Board approved Mr. Mahnke’s request for a waiver of his 2022 CPE requirement of 40 hours including 3 hours of Professional Ethics. Mr. Mahnke must provide the Board with an update on his condition in the 1st quarter of 2023.

E. Request for NTS Extension Due to a Personal & Medical Hardship

Upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the Board approved a 3-month extension for Ms. Paul’s NTS for FAR to October 31, 2022.

F. Request for NTS Extension Due to a Medical Hardship

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Hazel and unanimously adopted, the Board approved an extension for NTS for Mr. Quarles until November 30, 2022.

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

- File No. 2019-110
- File No. 2021-44
- File No. 2022-2
- File No. 2022-5
- File No. 2022-7
- File No. 2022-10
- File No. 2022-11
- File No. 2022-32
- File No. 2022-33
- File No. 2022-40
- File No. 2022-42
- File No. 2022-46
- File No. 2022-47
- File No. 2022-48

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

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

File No. 2019-114

File No. 2021-47

File No. 2022-40

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

- I.** The Board, upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley, 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.

XX. ADJOURNMENT

Thursday, July 28, 2022:

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the meeting adjourned at 5:33 p.m. on Thursday July 28, 2022.