

Minutes

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

October 20, 2022

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday October 20, 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	-	Treasurer
Sue S. Alizadeh, CPA	-	Secretary
Grady R. Hazel, CPA	-	Member
Nicholas J. Langley, CPA	-	Member
Desirée Honoré Thomas, CPA	-	Member

The following Member was absent:

Letti Lowe-Ardoin, CPA	-	Member
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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:	Stacey Lockwood	-	Director of Professional Oversight, LCPA
	Lisa Richardson	-	Chief Learning Officer, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:06 a.m. on Thursday, October 20, 2022, upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted.

I. CHAIR'S REPORT

A. Staff Compensation

Unclassified personnel received a performance adjustment effective July 15, 2022 as was determined by the Board at the July 2022 Board Meeting.

B. 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. The course must be completed by December 31, 2022.

C. 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. The course is available through the Department of Civil Service. This is an annual requirement.

Additionally Act 270 of the 2018 Legislative Session requires one (1) additional hour of training for supervisors and/or those who are designated to accept complaints of sexual harassment in an agency. 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 2022 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 2022 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

A. Financial statements for the quarter and fiscal year ended June 30, 2022 were presented for the Board's review.

B. The Annual Financial Report (AFR) for the 2021-22 fiscal year was completed and filed online with the Office of Statewide Reporting (OSRAP) and emailed to the Legislative Auditor (LLA) by the due date of August 31, 2022, as required by State policy.

C. Audited Financials – The audit for the fiscal year ended June 30, 2022 is being performed by the Louisiana Legislative Auditor and is ongoing. They are expected to be finished by October 31, 2022.

- D.** Financial statements for the quarter ended September 30, 2022 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the Treasurer's report as presented.

IV. DEATHS AND RESIGNATIONS

Licensing Analyst, Betsy Boudreaux, has begun an extensive research project to identify any deceased CPAs that had not previously been recognized at Board meetings. The database has been updated with the CPAs listed below and as more individuals are identified, they will be added to future Board Meeting agendas.

A. Deaths (399: 120 Active; 274 Inactive; 5 Retired) *19 in 2022

Name	Certificate No.	Year Issued	Status
John Edward Dollinger	B6980	1971	Active
Don Francis Stark	B4523	1968	Active
Jack Allen Batson	2289	1961	IA
Glenn Thomas Bergeron	7624	1972	IA
Alfred P. Boudreaux Jr.	5353	1969	IA
Kenneth Joseph Brooks	7461	1972	IA
John Mitchell Carnahan	2407	1962	IA
Daniel John Dietrick	6207	1970	IA
Robert L. Farrar	4681	1968	IA
Thomas H. Gregory	B11313	1977	IA
David Weston Howry	B10896	1976	IA
James O'Neil Idiaquez	10827	1976	IA
Gayle Patrick Letulle	10705	1976	IA
Kay Anderson Rizzo	B12149	1977	IA
Natale A. Salvo	B1517	1958	IA
Thomas Francis Samson	B10121	1975	IA
Larry W. Seab Jr.	2898	1963	IA
Dan Ernest Warrick	B9290	1974	IA
James R. Watson	2377	1962	IA

Deceased Prior to 2022

Nancy Overdyke Adger	B17849	1985	Active
W.L. Albritton	2463	1963	Active
Charles Thomas Althans	722	1944	Active
Thomas Asel, Jr.	B21035	1992	Active
Walter Roy Aswell Jr.	20182	1991	Active
George Francis Ballard Jr.	B8036	1973	Active
William Dawson Baptist	2095	1961	Active
Donald James Bauerle	11977	1977	Active
Lynne Theobold Bernard	18084	1986	Active
John Stewart Blouin	15689	1982	Active

Conrad Anthony Bourgeois	3294	1964	Active
Gerald Alphonse Brechtel	8111	1973	Active
George Brewster	6901	1971	Active
Spiro M. Broomas	11210	1976	Active
Donna Ann Budenski	18240	1986	Active
Lloyd Donald Burns	1491	1958	Active
Leslie Thomas Byrd	11303	1976	Active
Michael F. Byrd	14965	1980	Active
Carla Jo Cammack	17400	1986	Active
Roy Dean Campisi	17373	1991	Active
Sidney D. Carp	615	1940	Active
Robert Reisch Casey	14125	1979	Active
James William Caskey	15468	1981	Active
John Peter Cavaroc	8383	1973	Active
Jack Anthony Chaney	15967	1982	Active
Carl Edward Cooper	6091	1970	Active
Drynda Crookshank	16061	1982	Active
Claude Henry Dannemann	1094	1952	Active
Camille S. Dazet Jr.	1524	1959	Active
Billy Debevec	20221	1991	Active
David Joseph Decareaux	22288	1996	Active
William H. Dooley Jr.	5357	1969	Active
Lonnie James Dupont	18498	1987	Active
Robert Glinn DuVal	B1384	1956	Active
Eugene A. Esparros	14141	1979	Active
Emmett D. Fancher	B15627	1981	Active
James Hastings Fendlason	12671	1978	Active
Wilbert Stevens Fox	1202	1954	Active
Joseph Peter Gaffney	3904	1996	Active
William Isaac Garrett	6296	1970	Active
David Walton Gillespie	17273	1984	Active
David Leonard Goldstein	903	1948	Active
Linda L. Graham	16224	1983	Active
Donald Albion Gross	7542	1972	Active
Ted M. Hammett	B19190	1988	Active
Laurie Roberts Hamner	22097	1999	Active
William Keith Haney	7543	2006	Active
Emile G. Haro Jr.	771	1945	Active
Kenneth M. Hatten	B2403	1962	Active
Kenneth Raegan Havis	B18709	1987	Active
Elizabeth Holter Head	15040	1984	Active
Kathleen K. Hebert	17903	1986	Active
Kirk Anthony Hebert	16229	1983	Active
Wanda L. Hill	18297	1986	Active
Dwain Leo Howington	15247	1981	Active
M. Kent Jones Jr.	B22704	1995	Active
Charles Dennis Kalmbach	15536	1981	Active
Bokenfohr Donald Kearns	2109	1961	Active

Riley Maloney Kelley	B20622	1991	Active
Richard Paul Kistner	B15630	1981	Active
Louis R. LaBruyere III	9578	1974	Active
Ted W. Lavender	11295	1976	Active
James Carroll Lawrence	3863	1966	Active
Wanda M. LeCompte	16874	1984	Active
Jerry Speed Lee	B14557	1980	Active
Linda Martin Lemoine	B15421	1981	Active
Rickey Anthony Loescher	16263	1983	Active
George Grigsby Long III	14783	1980	Active
Gus Gibson Luckett	2947	1963	Active
Martin R. Madsen	B20591	1991	Active
Carlos Edward Martin	18569	1987	Active
Jerry Felix Mathis	B13779	1979	Active
Ross McElreath	B1361	1956	Active
Daniel A. McIntire	16276	1983	Active
Mark Alan Moses	16919	1984	Active
Winfred F. Norwood Jr	B6590	1971	Active
Cynthia McMahan Nowlin	18332	1986	Active
Gary Bernard Nunemacher	12947	1978	Active
Barry Gary Oken	3362	1964	Active
Ronald Dean Oldham	4636	1968	Active
Morris J. Parrino	1418	1957	Active
Julius J. Prokop Jr.	3590	1965	Active
Maurice Pierre Pujol	1128	1952	Active
Paul Joseph Punzo	5184	1969	Active
Ronald Joseph Radelat	9516	1974	Active
Ronald Joseph Rathke	9516	1974	Active
Chester Harold Redditt Jr.	B13918	1979	Active
Sam Fay Rhodes	B13558	1979	Active
John E. Riquelmy	6934	1971	Active
Van Sahakian	B1209	1954	Active
Charles Phillip Salter III	B15639	1981	Active
Robert L. Sandifer	18885	1987	Active
Angela Louviere Schexnider	17782	1986	Active
Harry A. Schult	B13250	1979	Active
John Thomas Schultz Jr.	B7233	1972	Active
Alvin Segal	B3319	1964	Active
Gilbert Lynell Sibley	1168	1953	Active
Georgia Garner Stafford	14223	1979	Active
Larry C. Stemen	B21055	1992	Active
David O. Tate	B22947	1996	Active
Fred Theobald Jr.	B1238	1954	Active
Earl Glenn Thomas	B1583	1959	Active
Lionel Thomas Toncrey	5381	1969	Active
Frank A. Volpi Jr.	19400	1988	Active
Stanislaus Jean Waguespack	5383	1969	Active
Charles Robert Waldron	12916	1978	Active

William E. Walker	B18110	1986	Active
Robert Murphy Wallbillich	8377	1973	Active
Claudia Cross Weaver	17278	1988	Active
Leonard Mark Webb	2464	1963	Active
Jay Russell West	12721	1978	Active
Charles O. Williams	1435	1957	Active
John T. Wilson	17946	1986	Active
K. Dale Wood	B4135	1967	Active
William Patrick Wood	B21263	1992	Active
Robert J. Zernott	1579	1959	Active
John J. Zollinger	742	1945	Active
William Roy Adams, Jr.	10457	1975	Inactive
Mimi Louise Alciatore	15296	1981	Inactive
James Lawton Allen	B1219	1954	Inactive
Van Dickey Allmand	4143	1967	Inactive
James Edward Ammon	2126	1961	Inactive
Wilbur D. Andrews Jr.	4236	1967	Inactive
Dale Ellsworth Armstrong	1042	1950	Inactive
Thornton L. Audrain	B5856	1970	Inactive
Brenda Lucille Bailey	17648	1985	Inactive
Milton Ray Ballard	4167	1967	Inactive
Stephen August Barrios	13643	1979	Inactive
Ernest Antoine Begnaud	9473	1974	Inactive
Lawrence M. Berner	3899	1996	Inactive
Cynthia R. Bettinger	8422	1973	Inactive
Floyd Fred Beyersdorf	1738	1961	Inactive
Thomas Kittrell Black Jr.	2881	1963	Inactive
Louis Joseph Bonnecaze	840	1947	Inactive
Robert E. Bonvenzi	B20170	1990	Inactive
William Scott Bozzell	18459	1987	Inactive
Virgil J. Brady	4619	1968	Inactive
Clark C. Branch Jr.	2882	1963	Inactive
Sylvia M. Braquet	11121	1976	Inactive
J. Herman Brasseaux	1316	1955	Inactive
George E. Breazeal	1183	1953	Inactive
Thomas E. Brenan IV	15021	1981	Inactive
James Allen Brignac	7460	1972	Inactive
Louis Charlie Brister	11855	1977	Inactive
Mildred T. Brown	14115	1979	Inactive
Roy A. Brown Jr.	18977	1992	Inactive
Jay Leonard Buckman	8112	1973	Inactive
George Aubrey Burton	1153	1953	Inactive
Curtis Van Byram	2097	1961	Inactive
Daniel William Cadigan	B9279	1974	Inactive
Murdoch T. Campbell	7808	1972	Inactive
Morris Campell	627	1941	Inactive
Rufus Michael Carimi	709	1944	Inactive
David R. Carpenter	2124	1961	Inactive

Howard Daniel Carroll	1521	1959	Inactive
Joni Gnann Cather	17878	1988	Inactive
Charles Edward Cato	B8497	1973	Inactive
Francis L. Cazaubon	1661	1960	Inactive
Albert Charles Chaplain Jr.	3903	1966	Inactive
Maurice R. Charitat	929	1949	Inactive
Timothy J. Claiborne	15217	1981	Inactive
William Stanley Clark	16483	1983	Inactive
Richard Don Clements Jr.	19975	1990	Inactive
Robert Edward Coffman Jr.	2884	1963	Inactive
George Robert Collier Jr.	14128	1979	Inactive
Eugene Cyril Coman	681	1943	Inactive
Louis Arthur Conerly	B1543	1959	Inactive
Patricia Reed Conly	16179	1983	Inactive
Joseph Robert Cook	3326	1964	Inactive
Joseph Derwhin Craft Jr.	3560	1965	Inactive
Raymond A. Crovatto	1390	1957	Inactive
Harry Joseph Damare	1133	1952	Inactive
Roy A. Dardenne	1095	1952	Inactive
Marilyn Boehm Dartez	18779	1987	Inactive
Shelby W. Davis	1048	1951	Inactive
Donald Albert Dean	10817	1976	Inactive
Joseph Anthony DeFatta	7613	1972	Inactive
John David Demarest	8115	1973	Inactive
Conrad George Demro Jr.	B2681	1963	Inactive
Debbie Courville DeRouen	13576	1979	Inactive
Wayne Raymond Desdier	21805	1994	Inactive
Robert E. Dessommes	8761	1974	Inactive
Joel James Deville	4220	1967	Inactive
Leonard W. Doucet	17135	1986	Inactive
Robert L. Draper	10035	1975	Inactive
Harold Dupre	5358	1969	Inactive
James Roland Dykes	930	1949	Inactive
John Spears Ellett II	B7135	1971	Inactive
Lawrence Albert Emboulas	1614	1960	Inactive
Annette Carruth Ensley	17652	1985	Inactive
David Mandeville Evans II	2102	1961	Inactive
Henry Thomas Fair Jr	B4240	1967	Inactive
Ernie Wayne Feierabend	16212	1983	Inactive
Jesse Elmer Fike	10192	1975	Inactive
Diane Marie Flanagan	17590	1985	Inactive
Cecilia A. Florent	17996	1986	Inactive
Francis Curtis Fontenot	2103	1961	Inactive
Nancy Trincharde Fourmaux	15715	1982	Inactive
Charles Lawrence Freeland	17429	1985	Inactive
David Lee French	B4058	1966	Inactive
Marvin J. Gay	7021	1971	Inactive
John Marsh Goff	B1636	1960	Inactive

David Bert Gray	10468	1975	Inactive
Ronald F. Gregory	1620	1960	Inactive
Gary Christopher Griffith	16226	1983	Inactive
David Jude Guglielmo	3905	1966	Inactive
James Meade Guidry	19768	1989	Inactive
James Isaac Guest	B10409	1975	Inactive
Charles Frederick Gund	581	1939	Inactive
John Hardy Hagood	7637	1972	Inactive
James H. Hains	1229	1954	Inactive
Gary Franklin Hall	10044	1975	Inactive
William Thomas Hamilton	14153	1979	Inactive
Harold J. Hanson	5363	1969	Inactive
Philip Allen Harris	22099	1994	Inactive
John Kennedy Harrison	1667	1960	Inactive
Ralph Benjamin Harrison	1318	1955	Inactive
Bart Paul Hartman	12056	1977	Inactive
Ruth S. Hartstein	15521	1981	Inactive
David L. Hatch Jr.	1668	1960	Inactive
Sidney F. Hecker	1362	1956	Inactive
Charles Kenneth Henderson	4942	1968	Inactive
Leo Herbert	787	1946	Inactive
Maunsel White Hickey	1306	1955	Inactive
Michael J. Higginbotham	20923	1992	Inactive
William Lane Hightower	6122	1970	Inactive
Finley Lee Hilliard	6213	1970	Inactive
Robert Michael Hodge	22336	1995	Inactive
Werner C. Hoelscher	B5189	1969	Inactive
William Robert Hogan Jr.	943	1949	Inactive
Arthur Hollins III	1331	1955	Inactive
Leonard Paul Hood	2465	1963	Inactive
James H. Hooper Jr.	B9707	1974	Inactive
Vance Reed Hoover	B13658	1979	Inactive
John Tolbert Hutchens	B1592	1960	Inactive
Ocie Clayton Ingram Jr.	2890	1963	Inactive
Jon Edmond Jackson	1371	1956	Inactive
Harold James	B1218	1954	Inactive
Jan Rawls James	18527	1987	Inactive
James Edward Jenkins	9328	1974	Inactive
Horace Hearne Jeter	987	1950	Inactive
Edward Y. Joe	B10858	1976	Inactive
Eddie G. Johnson Jr.	2354	1962	Inactive
Jane Bishop Johnson	15043	1981	Inactive
Herman Larry Jordan	2373	1962	Inactive
Gerri F. Jumonville	17718	1986	Inactive
Ashton Stroud Junker	1027	1950	Inactive
Bernard Thomas Kaylor	1571	1959	Inactive
Norman Redmond Kerth	1137	1952	Inactive
Steven Joseph Kiffe Jr.	B10898	1976	Inactive

Mary Ann Kilbourne	6943	1971	Inactive
Frank James Kinberger	1273	1994	Inactive
Hansel Oliver Kincaid	1024	1950	Inactive
Eugene James Kliebert	13997	1979	Inactive
Nick Kokinos	2515	1963	Inactive
John Victor Leclere Krentel	1672	1960	Inactive
Edward P. LaBruyere	2088	1961	Inactive
Michael Casey Lane	14168	1979	Inactive
Richard James Lassalle	13868	1979	Inactive
Emily Jean Lawson	13870	1979	Inactive
Johnny J. LeBlanc	16553	1983	Inactive
Velda LaBorde Lee	7525	1972	Inactive
Murray Orell Lennard	7480	1972	Inactive
Gayle Marie Levert	16837	1984	Inactive
Henry J. LeViere	15097	1980	Inactive
Adolph J. Levy	1744	1966	Inactive
Margaret Liebenow	16765	1984	Inactive
John Kenny Long	2892	1963	Inactive
Frank Peter Lorentino	1734	1961	Inactive
Jerry Clyde Luttrell	6083	1970	Inactive
Kenneth D. Magee	5387	1969	Inactive
Henry Avril Malone	1529	1959	Inactive
Edward James Manix Jr.	14180	1979	Inactive
Dorothy Bradley Mann	16268	1983	Inactive
Michael Joseph Maratea	11180	1978	Inactive
Robert Kingsland Marquess	1342	1956	Inactive
Stephen Andrew Martin	10352	1975	Inactive
John O. Mason Jr.	3624	1965	Inactive
Hilliard B. McClendon	2113	1961	Inactive
James M. McQueen III	6370	1970	Inactive
Robert Lee McRae	1251	1954	Inactive
John Phillip McSweeney	1675	1960	Inactive
Ben Francis Melanson	10060	1975	Inactive
Joan L. Meng	17613	1985	Inactive
Vincent Anthony Messina Jr.	3361	1964	Inactive
Patricia Korn Mestayer	16861	1984	Inactive
Kristy Czerwinski Meyer	19005	1988	Inactive
Richard Merrill Mills	1232	1954	Inactive
Vincent Rudolph Morici	1573	1959	Inactive
Walter E. Mount Jr.	11874	1977	Inactive
Louis M. Murphy	1144	1952	Inactive
James Bennett Nichols	B8176	197	Inactive
Joseph Walter Oberfell	B8200	1973	Inactive
Taylor W. O'Hearn	913	1948	Inactive
Harold Arthur Olivier Jr.	23316	1997	Inactive
Joe Van Oree	2331	1962	Inactive
Earl V. Omer	20307	1990	Inactive
Lloyd D. O'Quinn	2384	1962	Inactive

Fred L. Ordelheide	B12764	1978	Inactive
Andrew H. Elmore Orth Jr.	2116	1961	Inactive
Eugene K. Owen	5373	1969	Inactive
Alfred Alton Parden Jr.	6909	1971	Inactive
Gertraud Pearson	2355	1962	Inactive
Alfred Francis Pepperman	1374	1956	Inactive
Fred William Peterson	B24110	1999	Inactive
Anthony George Petrie	3555	1965	Inactive
George Piltz	1057	1951	Inactive
Stanley Howard Pipes	4731	1968	Inactive
Alfred William Platte Jr.	2895	1963	Inactive
Gerald Edwin Porter Jr.	B15197	1961	Inactive
Oscar Preusser	B1714	1960	Inactive
Adam Pritchard	16594	1984	Inactive
Stephen Puleo	B5604	1970	Inactive
Palmer Louis Quarterman	881	1948	Inactive
Lonnie Gene Ransome	12777	1978	Inactive
Kathleen Carroll Rayhawk	16018	1983	Inactive
Thomas Joseph Rebler	8425	1973	Inactive
F John Reeks	16602	1983	Inactive
Arthur Clifton Rhyne	616	1941	Inactive
Arthur Reginald Richardson	B9740	1975	Inactive
Bryan Ardis Robinson III	14820	1980	Inactive
Henry Charles Saur	3844	1966	Inactive
Marvel H. Schilling	455	1934	Inactive
Irwin F. Sentilles II	1212	1954	Inactive
William Thomas Sharkey	B18989	1987	Inactive
William Henry Shireman Jr.	B12377	1978	Inactive
Jimmie D. Simmons	B16441	1983	Inactive
Shirley Raymond Simmons	1002	1950	Inactive
Frank Hamilton Simonton Jr.	6200	1970	Inactive
Edward S. Sims	598	1940	Inactive
David Henry Smith	4163	1967	Inactive
Roger Eric Smith	3914	1966	Inactive
Soliman Y. Soliman	15742	1982	Inactive
Neil G. Soslow	16771	1984	Inactive
David Paul Spencer	1309	1955	Inactive
Maria M. Spinoso	18077	1988	Inactive
Pliny Philip Stagg	967	1949	Inactive
John Mack Sullivan	B6328	1970	Inactive
Michael Dondero Susano	2900	1963	Inactive
Lance Carl Swanberg	5380	1969	Inactive
Francis Jerome Sweeney	B3710	1965	Inactive
Edward Hold Swetman Jr.	1158	1953	Inactive
Christine Acosta Tabor	16855	1984	Inactive
Raymond Eugene Tangney	22415	1995	Inactive
Curtis R. Tartt	B4132	1967	Inactive
George F. Teepell	3627	1965	Inactive

Ronald Wade Timmons	4962	1969	Inactive
Joseph Michael Titone	10847	1976	Inactive
Lynn Hayes Trainor	B20628	1991	Inactive
Shelby C. Trice	1037	1950	Inactive
Ferdinand Walker Tucei Jr.	B4247	1967	Inactive
James Scott Tucker	7665	1972	Inactive
Jeanette L. Tully	10848	1976	Inactive
Terrence R. Turner	1110	1952	Inactive
Caroline Willis Vincent	15613	1982	Inactive
Elizabeth Bruce Voelker	16355	1983	Inactive
Frank Von der Haar Jr.	1111	1952	Inactive
David M. Waalker	B4205	1962	Inactive
Helene McGee Walker	749	1945	Inactive
Charles R. Wallace	421	1967	Inactive
George Gary Walp	3572	1965	Inactive
Wilford Els Ward	6280	1970	Inactive
Michael Andrew Weaver	20349	1990	Inactive
Robert W. Wells	B4249	1967	Inactive
Susan M. Wells	15603	1982	Inactive
Nancy Rusch Wenzel	20126	1990	Inactive
Daniel P. Whitty III	1225	1954	Inactive
Charles Robert Wilkin	16726	1984	Inactive
Alvin E. Wood	19651	1989	Inactive
Maynard M. Woodhatch	1058	1951	Inactive
Laddie Warren Woods	6221	1970	Inactive
Adrian Worries	B18111	2000	Inactive
Vernice Calvin Wright	B1650	1960	Inactive
Donald Louis Youngblood	1687	1960	Inactive
William Daniel Zollinger	3868	1966	Inactive
J. Paul Baxter	18726	1987	Retired
Ugene E. Chiarulli Jr.	B11289	1976	Retired
Linda Armshaw Lewis	17736	1987	Retired
Christopher Mayzner	B15884	1982	Retired
James Ronald Rountree	5378	1969	Retired

A moment of silence is 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 2022
(Same Year Reinstatements)**

The Executive Director informed the Board the following CPAs and CPA Inactive or Retired Registrants with expirations on March 1, 2022, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last board meeting. **(Total: 9; 2 Active, 7 Inactive Status)**

Name	Credential Number	Certification Status
Ronald Joseph LaCombe	28767	Active
Patrick Nicholas Shepherd	29068	Active
Christopher Michael Abide	21295	Inactive
Sandra Hawkins Davis	14254	Inactive
Gustavo Gonzalez	4168	Inactive
Jonte' Miller Murrey	18860	Inactive
Ashley Marie Serpas	27868	Inactive
Jennifer Lynn Spurgeon	26743	Inactive*
Ava Sue Yellott	21710	Inactive

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

A list of CPAs, CPA Inactive and Retired with expirations on March 1, 2022 and who have **not** renewed for 2022 was attached for the Board's review.

VI. CPA EXAMINATION

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

Q3 2022 - Exam passage statistics were not received in time to include in the agenda.

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>		<i>49.13%</i>		<i>61.53%</i>		<i>45.66%</i>		<i>61.19%</i>

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%
	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 experience and education requirements.

Q2 – April 1 – June 30, 2022 (omitted from previous CPAES report) (1)**Name**

Cameron Bourgeois

Q3 - July 1 – September 30, 2022 (32)**Name**

Ashley (Istre) Bertrand
 Lydia H. (Guillory) Bruce
 Devin Cooper
 Patrick Crosby
 Eli Steven Dubuisson
 David Eads
 Bradley Lynn Ezernack
 Jessica Bergeron Farno
 Jacob Harrison Fisher
 Sarah Ledet George
 Caroline Rose Guilbeau
 John Calvin Hardin IV
 Bethany Lynn Hellmers
 Allison Theresa Jeandron
 Melissa Marie Jeffrey
 Jonathan Wilson Kim

Name

Savanah Michelle Lee
 Anthony McClain Jr.
 Corey Alan McCray
 Holly Milner
 Justin Tyler Netherland
 Adele Poche
 Sarah Elizabeth Price
 Alexis Caraccioli Sanborn
 Kateln Shillow
 Alina Shrestha
 Cameron Simmons
 Larisa Soboleva Stewart
 Mariana Grace Tarver
 Casey Amanda Tessmer
 Jiayun Wen
 Liqun Yang

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) (28)

Name	Certificate Number	License Issue Date	City/State
Courtlen Nicole Goudeau	29484	08/01/2022	Prairieville, LA
Janelle Carmen Jones	29485	08/01/2022	Baton Rouge, LA
Morgan Alicia Nunn	29487	08/02/2022	Lumberton, TX
Young Jae Lee	29488	08/02/2022	Baton Rouge, LA
Heather Marie Quick	29489	08/02/2022	Baton Rouge, LA
Madison Michael Manske	29490	08/02/2022	Baton Rouge, LA
Nichole Michelle Hargrove	29491	08/02/2022	Alexandria, LA
Jacques Maurice Bienvenu	29492	08/02/2022	Broussard, LA
Kathryn Elizabeth LaFleur	29493	08/02/2022	Pineville, LA
Sherilyn Krouse Gann	29494	08/04/2022	West Monroe, LA
Cameron Reed Bourgeois	29495	08/12/2022	Baton Rouge, LA
Kaylyn Ann Katz	29496	08/18/2022	Covington, LA
Brett Paul Lorio	29497	08/25/2022	Metairie, LA
Samuel Robert Trosclair	29498	08/25/2022	Austin, TX
Sarah L. George	29500	09/14/2022	Houma, LA
Bradley Lynn Ezernack	29501	09/14/2022	Stonewall, LA
Shelby Grace Bergeron	29502	09/14/2022	Morgan City, LA
Jonathan Wilson Kim	29505	09/21/2022	Carencro, LA
Vivian Carter	29506	09/21/2022	New Orleans, LA
Jessica Bergeron Farno	29507	09/24/2022	New Orleans, LA
Alyssa Marie Azuara	29508	09/26/2022	Houston, TX
Patrick Michael Crosby	29509	09/26/2022	Baton Rouge, LA
Elaina Alyce Leone	29512	09/27/2022	Metairie, LA
Malisa N. Everett	29513	09/27/2022	Mobile, AL
Kateln M. Shillow	29514	09/27/2022	Orange, TX
Jacob Harrison Fisher	29515	09/28/2022	St. Rose, LA
Tristen B. Huff	29516	09/28/2022	Ruston, LA
Alexis Caraccioli Sanborn	29517	10/05/2022	New Orleans, LA

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

Name	Certificate No.	Re-issue to Active Date
Cristy Lawrence Martin	23842	08/02/2022

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

**B. Reinstatements of Prior Active Certificates (Licenses)
Prior Year Reinstatement (4)**

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

Upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

Name	Certificate No.	Active Certification Reinstatement Date
Patrick John Gros	22556	07/29/2022
Steven Jacob	28503	08/03/2022*
Theresa L. Carmont	24625	08/12/2022
Nancy R. Cassagne	17973	09/26/2022

*Reinstated through reciprocity

**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 (6)

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:

Name	Certificate No.	Issue Date	Original State	City/State
Gary J. Beal	S29486	08/02/2022	MS	Pass Christian, MS
Paul Cavett Brown	S29499	08/31/2022	TX	Shreveport, LA
Phillip Lamar Schmidt	S29503	09/14/2022	TX	Baton Rouge, LA
Marlene Fechter Dauterive	S29504	09/14/2022	TX	Baton Rouge, LA
Megan Anne Aucoin	S29510	09/26/2022	TX	Gonzales, LA
John Michael Schmidt	S29511	09/26/2022	CO	Baton Rouge, LA

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

There were none since the last Board Meeting.

G. Wall Certificate Update

After researching other sources and options, the new paper stock and current producer of wall certificates was determined to be the most economical and viable solution to the paper shortage. Board staff has ordered an adequate supply of wall certificates to fill the current backlog and meet anticipated demand through mid-2023.

The current cost for the Board of producing a wall certificate is \$14.15 per certificate. Wall certificates, if provided by the NASBA store, would be available at a cost of \$35.00 each. The cost of the certificate could be paid by the Board or Licensees could purchase wall certificates directly from the NASBA store with optional sizing, matting and framing services.

Samples of wall certificate paper stock were provided for the Board’s review.

NASBA’s quote was provided for the Board’s review.

H. NASBA Store License Card Services

NASBA can custom-design license cards, to the Board’s specifications, for licensed CPAs in Louisiana. They would be available for purchase by licensees through the NASBA Store at a cost of \$17.00.

A sample of the wallet card was provided for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board did not approve offering wallet license cards for purchase by licensees from the NASBA store.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES**A. Reinstatements of CPA Firm Permits that Expired March 1, 2022 (1)
(Same Year Reinstatements)**

Firm Name	Firm Permit No.	Reinstatement Date
Terence P. Bradford, Sr., CPA	3356	08/18/2022

A list of CPA Firm Permits with expirations on March 1, 2022 who had **not** renewed for 2022 was provided for the Board's review.

B. New CPA Firm Permit Applications (5)

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:

Mrs. Alizadeh stepped out and did not vote.

Firm Name	Firm Location	Firm Permit No.	Issue Date
Charles C. Theriot & Co., L.L.C.	LA	5641	07/29/2022
McBride CPA LLC	LA	5642	08/01/2022
Greg Beyer CPA, LLC	LA	5643	08/02/2022
Kaylyn Katz CPA, LLC	LA	5644	09/26/2022
Wayne Hebert CPA LLC	LA	5645	09/27/2022

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Patrick J. Gros, CPA, APAC	LA	4076	07/29/2022
William Daniel McCaskill, CPA, APAC	LA	3420	08/04/2022

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

Firm Name	Firm Permit No.	Change	Issue Date
Brooke Jones, CPA LLC	5501	formerly Brooke E. Jones, CPA	08/03/2022
Forvis, LLP	4292	formerly BKD, LLP	08/03/2022
Bill Stansbury, CPA LLC	5406	formerly Succentrix Business Advisors, Bill Stansbury, CPA	08/18/2022

E. CPA Firms Retired or Canceled (0)

There were none since the last Board Meeting.

F. Firm Permit Name Request

Mr. Julius (Trey) W. Crump, III submitted a request for the Board’s consideration and approval of his proposed firm name: North Star Tax Advisory Group, LLC - A Certified Public Accounting Firm.

His request was provided for the Board’s review.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Hazel, the Board approved the firm name North Star Tax Advisory Group -A Certified Public Accounting Firm.

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)					
	2022	2021	2020	2019	2018
Engagement Reviews	27	30	27	71	66
Pass	18	16	22	46	39
Pass w/def.	8	9	4	13	9
Fail	1	5	1	12	18
System Reviews	42	45	50	74	62
Pass	41	39	48	66	46
Pass w/def.	1	5	2	5	10
Fail	0	1	0	3	6
Grand Total	69	75	77	145	128

Approved by Technical Reviewer					
Engagement Reviews -					
Pass	44	35	29	46	33

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

	Since 07/29/2022 (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	5	11	3	3	1
# Extensions	5	13	31	23	7	9
# Year End Changes	0	0	0	0	3	3
# First Fail Letters	10	10	3	4	28	30

X. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

Stacey Lockwood, Director of Professional Oversight, and Lisa Richardson, Chief Learning Officer, reported on items of interest to the Profession, including various legislative matters.

B. Rules Update

Ms. Benefield and Ms. Singleton travelled to the State Capital and appeared before the Occupational Licensing Review Commission (OLRC) on September 29, 2022 in Baton Rouge, LA. Proposed changes to the Board's rules were presented to the OLRC, who voted favorably to accept the changes with no opposition. The Notice of Intent will be published in the Louisiana Register at the next available date and it is expected that the Public Hearing will take place at the Board's January 2023 Board Meeting.

The OLRC's Resolution was provided for the Board's review.

C. Database Conversion Update

The work to convert the Board's licensing database to the new vendor, Thentia, is ongoing and is making significant progress. Ms. Benefield and Ms. Singleton are participating in weekly requirement gathering workshops and bi-weekly status update meetings to discuss the configuration. The database will not be fully operational in time for the 2023 renewal season, which begins November 1st. Therefore, the go-live date is now scheduled for February or March of 2023. The Board's current licensing software, CAVU, has agreed to extend the Board's contract through May of 2023 for a pro-rated amount if the entire 12-month renewal is not needed. Staff will know better by December if a 6-month extension is adequate or if a 12-month extension is needed.

XI. CPE ITEMS

A. Audit of 2021 CPE Reported

CPE Coordinator, Ramzey Bunley completed an audit of CPE Report Forms for the 2021 reporting period. A total of 78 CPE Forms were selected for audit. 77 licensees submitted supporting documentation as requested. One did not provide sufficient supporting documentation and was switched to Inactive as indicated below.

77 of 77 audit files received have been reviewed by Ms. Bunley.

The final breakdown of the audit results is as follows:

65 – 83% Pass - No deficiencies or problems found
 10 – 13% Pass with Deficiency - Some deficiencies but sufficient hours
 2 – 3% Fail - Insufficient hours due, in part, to invalid documentation
 1 – <1% Other – Switched to Inactive for failure to respond

B. Change to Inactive for Failure to Respond to 2021 CPE Audit (1)

The following CPA was selected for the 2021 CPE Audit but did not respond. The CPA was subsequently switched to Inactive for failure to respond. It was also noted that Mr. Balluff lives and works in the State of Florida and was issued an Active CPA license in the State of Florida in August of 2022.

Name	Certificate No.
Brian Frederick Balluff	23180 - IA

C. Request for Waiver or Extension of 2022 CPE due to Medical Hardship

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

D. Request for Board approval on CPE Credit for Published Articles

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

1. Blaise Michael Sonnier, CPA (License No. 16067) submitted a request for approval of 10 hours of CPE credit for publication of an article:

"Sales and Use Tax Collection and Remittance Obligations Post-Wayfair: Remote Sellers Beware" Published in Journal of State Taxation, Summer 2022.

The article was provided to the Board via Smartsheet on September 28, 2022 and was

provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board approved the request for four hours of CPE for Blaise Michael Sonnier's publication "Sales and Use Tax Collection and Remittance Obligations Post-Wayfair: Remote Sellers Beware" for the 2022 report year.

2. Blaise Michael Sonnier, CPA (License No. 16067) submitted a request for approval of 5 hours of CPE credit for publication of an article:

"Sales/Use and Excise Tax Issues Related to Advertising: From Direct Mail and Billboards to Digital Advertising via the Internet" Published in Journal of Taxation, Volume 136, Number 2, February 2022.

The article was provided to the Board via Smartsheet on September 28, 2022 and was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board approved the request for two hours of CPE for Blaise Michael Sonnier's publication "Sales/Use and Excise Tax Issues Related to Advertising: From Direct Mail and Billboards to Digital Advertising via the Internet" for the 2022 report year.

3. Blaise Michael Sonnier, CPA (License No. 16067) submitted a request for approval of 10 hours of CPE credit for publication of an article:

"Split Dollar Life Insurance: Back to Basics" Published in Journal of Taxation, Volume 136, Number 3, March 2022.

The article was provided to the Board via Smartsheet on September 28, 2022 and was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board approved the request for four hours of CPE for Blaise Michael Sonnier's publication "Split Dollar Life Insurance: Back to Basics" for the 2022 report year.

E. Request for Approval of CPE for Certification Exam

Amy Dell Tuminello, CPA (License No. 25672) submitted a request for approval of CPE in advance for completion of the Development Finance Certified Professional (DFCP) exam sponsored by the Council of Development Finance Agencies (CDFA).

Ms. Tuminello's request was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas the Board approved the request of 12.5 hours of CPE for Ms. Tuminello and a blanket approval for all CPAs for the successful completion of Development Finance Certified Professional (DFCP) exam. The 12.5 hours of CPE are to be reported toward the CPE requirement in the year the certification exam is taken and passed.

F. 2022 CPE Reminder Email

A reminder email regarding the mandatory Ethics requirement for 2022 was sent on Monday, October 3, 2022 by NASBA. A list of approved vendors was also included in the communication.

G. Professional Ethics Requirement for 2024

For the past several CPE reporting periods, the Board required that CPAs complete Professional Ethics every other year.

For the 2022 reporting period, there is a mandatory 3-hour Ethics requirement.

Upon motion by Mrs. Alizadeh, seconded by Mrs. Honoré Thomas, the Board has determined the next Professional Ethics mandate will be for the 2024 reporting period.

Board Chair, Mrs. Hutchinson, appoints herself, Ms. Alizadeh and Mr. Hazel, as members of the Ethics Committee for the 2024 reporting period. The Committee will provide to Board staff a recommendation of “desired” topics and standards for the next Ethics requirement. Board staff will send invitations and guidelines to interested potential vendors promptly thereafter. The Committee will select vendors to move forward with presenting full course drafts by July 2023.

XII. NEW MATTERS**A. Office Hours**

To improve customer service for licensees, Board staff proposed a change to the Board’s regular working hours from 8:15 a.m. to 4:45 p.m. to 7:30 a.m. to 4:00 p.m., effective November 1, 2022.

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh the Board approved changing the Board’s normal office hours to 7:30 a.m. to 4:30 p.m. effective November 1, 2022.

B. UAA Model Rules – Proposed Revisions

NASBA’s Uniform Accountancy Act Committee announced the release of proposed revisions to the Uniform Accountancy Act’s Model Rules that pertain to the examination for a 60-day comment period. The Committees’ recommendation seeks to provide uniformity among the jurisdictions on how the granting of credit is calculated and to address possible future score delays when Exam content or structure changes occur. The deadline for submission of any comments or recommendations is December 12, 2022.

The Committee’s communication was provided for the Board’s review.

C. Board Staff Email Changes

Ms. Benefield has consulted with the Louisiana Office of Technology Services to learn about the state's consolidated email service; La.Gov. GoDaddy is discontinuing its current mail system that the Board staff uses, so it either needs to be upgraded or switched to the La.Gov service. The La.Gov service includes the support of all standard email services, plus enhanced security and anti-spam and it includes increased storage space. Based on preliminary quotes from both GoDaddy and La.Gov, the state's service is about half the price and can be paid monthly and cancelled at any time. GoDaddy requires a 3-year term paid up front.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2023 Renewals

The 2023 Renewal Season begins November 1, 2022. The following renewal notice letters will be mailed out by October 31, 2022:

7,330 Active Certificate Holders
 2,616 Inactive Status Registrants
 325 Retired Status Registrants
1,870 Firm Permits
 12,141 TOTAL

B. NASBA's CPT Ethical Leadership Training Program

At the July 2022 Board Meeting, the Board reviewed NASBA's Center for Public Trust's Ethical Leadership Training Program and approved a Louisiana-specific version. Board staff met with NASBA on August 10, 2022 and the ethics course went live on August 19, 2022. The course consists of three 1-hour modules with examinations at the end of each one (80% pass rate is required) at a cost of \$250.00 to the licensee. It is available for use as a tool in enforcement cases.

XIV. REPORTS ON CONFERENCES /MEETINGS

A. State Civil Service (SCS) HR Community Meeting

August 2, 2022

Ms. Singleton attended virtually.

B. NASBA U Conference

September 6 – 8, 2022

Nashville, TN

Ms. Boudreaux attended.

C. Enforcement Training / NASBA's Enforcement Resources Committee

September 29, October 5, October 12 and November 29, 2022

Ms. Benefield, Mr. Morgan & Ms. Jefferson are participating virtually.

D. LASERS Agency Open Forum 2022

October 4, 2022

Ms. Benefield, Ms. Singleton and Ms. Morales attended virtually.

E. Comprehensive Public Training Program (CPTP) Webinar
October 4, 2022

Ms. Singleton and Mr. Morgan attended virtually.

F. Rotary Club of the Westbank
October 18, 2022
Gretna, LA

Ms. Benefield attended as a guest speaker.

XV. FUTURE MEETING / CONFERENCE DATES

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

Mrs. Hutchinson plans to attend in-person. Ms. Benefield will attend virtually.

B. Louisiana Legislative Auditor Training
November 2 - 3, 2022
Lafayette, LA

Ms. Benefield and Ms. Morales will attend virtually.

XVI. UPCOMING BOARD OFFICE HOLIDAYS

November 8, 2022	Election Day
November 11, 2022	Veteran’s Day
November 24, 2022	Thanksgiving Day*
December 26, 2022	Christmas Day (observed)*
January 2, 2023	New Year’s Day (observed)*
January 16, 2023	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 26, 2023 through Friday, January 27, 2023 had been previously reserved for the January meeting. If an administrative hearing is necessary, it will be on January 27, 2023. Thursday, May 4, 2023 through Friday, May 5, 2023 had been previously reserved for the May Board Meeting. If an administrative hearing is necessary, it will be on May 5, 2023.

B. July 2023 Board Meeting

Thursday July 27, 2023 through Friday July 28, 2023 was reserved for the July 2023 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 October 20, 2022 upon motion(s) made, as follows:

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board went into executive session on October 20, 2022 at 12:46 p.m. Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the executive session adjourned at 1:34 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. 2018-90
(Investigating Officer Mr. Bergeron)

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. 2021-11
(Investigating Officer Mr. Bergeron)

Upon motion by Mr. Hazel, seconded by Mr. Langley, 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. 2021-45
(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.

D. Consideration of Consent Order – File No. 2021-48
(Investigating Officer Mr. Hazel)

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

E. Consideration of Consent Order – File No. 2022-4
(Investigating Officer Mr. Hazel)

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

F. Consideration of Consent Order – File No. 2022-22
(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.

G. Consideration of Consent Order – File No. 2019-11
(Investigating Officer Mrs. Alizadeh)

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

H. Consideration of Consent Order – File No. 2022-21
(Investigating Officer Mrs. Alizadeh)

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

I. Consideration of Consent Order – File No. 2022-53
(Investigating Officer Mr. Morgan)

Upon motion by Mr. Hazel, 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. 2022-54
(Investigating Officer Mr. Morgan)

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

K. Consideration of Consent Order – File No. 2022-55
(Investigating Officer Mr. Morgan)

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

L. Request for Waiver or Extension of 2022 CPE due to Medical Issues

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board approved Mr. Merchant's request for a waiver of his 2022 CPE requirement of 28 hours including 3 hours of Professional Ethics. The required hours for 2023 would be 52 hours not including 3 hours of Professional Ethics.

M. Request for Reinstatement of Attest Practice

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board, by a vote of 6 – 0, approved the reinstatement of the firm's attest practice, contingent on the completion of certain remedial requirements.

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

File No. 2015-4
File No. 2016-91
File No. 2020-34
File No. 2021-46
File No. 2021-52
File No. 2022-56

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

O. Acceptance of Reports

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

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

XX. ADJOURNMENT

Thursday, October 20, 2022:

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Bergeron, and unanimously adopted, the meeting adjourned at 1:41 p.m. on October 20, 2022.