

Minutes

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

January 26-27, 2023

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday January 26, 2023, and Friday January 27, 2023 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
Sue S. Alizadeh, CPA ¹	-	Secretary
Michael D. Bergeron, CPA	-	Treasurer
Desireé Honoré Thomas, CPA	-	Member
Nicholas J. Langley, CPA ²	-	Member
Grady R. Hazel, CPA ³	-	Member

The following Member was absent:

Letti Lowe-Ardoin, CPA	-	Member
------------------------	---	--------

Also present were:

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

Guests:	Linda Babin	-	State Government Relations Director, LCPA
	Stacey Lockwood	-	Director of Ethics and Practice Quality, LCPA
	Lisa Richardson	-	Chief Learning Officer, LCPA

¹ Mrs. Alizadeh was present for the session on January 26th only.

² Mr. Langley was present for the session on January 26th only.

³ Mr. Hazel was present for the session on January 27th only.

The meeting was called to order by Chair Mrs. Hutchinson at 9:03 a.m. on Thursday, January 26, 2023, upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted.

The meeting was called to order by Chair Mrs. Hutchinson at 9:03. a.m. on Friday, January 27, 2023, upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted.

I. CHAIR'S REPORT

A. Personnel

1. Janet Karen Watts, a temporary employee with Westaff, began working in the Board office on December 1, 2022 to help Board staff during renewal season. It is anticipated that this assignment will be needed through February of 2023.
2. Rachel Jefferson, the Board's Compliance Investigator, was married on January 1, 2023. She is changing her name to Mrs. Rachel H. Soler.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the October 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 October 2022 regular and executive session minutes as revised.

III. TREASURER'S REPORT

- A. The Louisiana Legislative Auditor completed the Audit for the fiscal year June 30, 2022 and published its report on November 22, 2022. A copy of the full report and a summary of the audit, are available on the LLA's website. The summary of the audit was presented for the Board's review.
- B. Financial statements through November 30, 2022 were presented for the Board's review.

By motion of Mr. Langley, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the financial statements as presented.

- C. A proposed amended budget for the current fiscal year ending June 30, 2023 was presented for the Board's review.

By motion of Mrs. Alizadeh, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the proposed amended budget: revenue of \$1,017,985 and expenses of \$1,204,001 for net expenses over revenue of \$186,016; for the current fiscal year ending June 30, 2023.

A projected budget for fiscal year ending June 30, 2024 was also presented for the Board's review.

By motion of Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board approved the projected budget: revenue of \$1,042,730 and expenses of \$1,212,912 for net expenses over revenue of \$170,182; for fiscal year ending June 30, 2024.

IV. DEATHS AND RESIGNATIONS

A. Deaths (191: 66 Active; 120 Inactive; 5 Retired)

Name	Certificate No.	Year Issued	Status
Joseph John Bernardi	B16972	1984	Active
James B. Chamberlain	14929	1980	Active
James Herman Granier	22817	2001	Active
Willard D. Hamilton Jr.	7640	1972	Active
George Alexander Moisant III	16575	1983	Active
Herbert Gordon Perkins	22384	1995	Active
Amy Lynn Rea	28854	2019	Active
Ross Stuart Reynolds	17392	1986	Active
Max Edward Richardson	B22220	1994	Active
Simon F. Saoie Jr.	2472	1963	Active
Elbert Leon Via Jr	15600	1981	Active
Kenneth J. Boudreaux	18966	1988	Inactive
James Hubert Breaux	3356	1964	Inactive
Louis William Burkart	10462	1975	Inactive
Joseph V. Fairchild	4621	1968	Inactive
Joseph Euclide Hernandez	5364	1969	Inactive
Charles Kramer Ohlmeyer III	18051	1986	Inactive
Ronald Winfred Parker	10062	1975	Inactive
Otray J. Woods Jr.	1728	1961	Inactive
Nicholas Winnot Woolverton III	10871	1976	Inactive
Lee Gray	1619	1960	Retired
Warren Daniel Jack Pays	1138	1952	Retired
Eugene Peter Schaetz	8127	1973	Retired

DECEASED PRIOR TO 2022

Kevin Patrick Andrepont	19229	1997	Active
Terry Jude Blanchard	15305	1981	Active
Paul C. Brou	3629	1965	Active
Frank Michael Butts	B22011	1994	Active
Fabio J. Canton	5356	1969	Active
Prentiss B. Carter	2466	1963	Active
Percy Ray Chandler	B4239	1967	Active
Thomas West Chatham	4062	1966	Active
Harry J. Clostio	1366	1956	Active
Barbara Jo Contreary	B21067	1992	Active
George R. Copeland	9327	1974	Active

Robert Mark Cowgill	16060	1982	Active
Scott Howard Croft	B15113	1980	Active
Charles Joseph Curtis	10464	1975	Active
Dennis Delony	19010	1988	Active
William Michael Elliott	12883	1978	Active
Dean William Finch	11692	1977	Active
Elmer C. Gant	15691	1982	Active
Homer D. Graham Jr.	B4772	1968	Active
Joseph William Groetsch	1567	1959	Active
James E. Harvey	17704	1985	Active
William Robert Hender Jr.	B14724	1980	Active
Robert Freeman Herring III	19039	1988	Active
Larry Owen Horn	B23588	1997	Active
Marjean Thomas Hullaby	20632	1991	Active
George Felix Indest Jr.	822	1946	Active
Daryl Wayne Jackson	24362	2000	Active
William Germann Koonce	4946	1969	Active
Bryan Brightman Kornegay	22472	1995	Active
John Louis Lanaux	10050	1975	Active
James Randall Maxwell	18571	1987	Active
Ray C. Mayo Sr.	1540	1959	Active
Shannon H. Moore	B22024	1994	Active
Brent Joseph Mouton	22381	1996	Active
Peter Dines Nelson	B24269	2000	Active
Robin Guy Nichols	16025	1983	Active
Tom Spec Ourso	6921	1971	Active
Joseph Earl Pedelahore Jr.	2894	1963	Active
Jeffrey Klinger Raymond	20082	1992	Active
Aubrey Reed	2896	1963	Active
Sidney M. Rihner	1484	1958	Active
Jules Ronald Scallan Jr.	7814	1972	Active
Samuel Eugene Sentell III	B10289	1975	Active
John Edward Shaver Jr.	2880	1963	Active
Michael G. Shebay	B21044	1992	Active
Dewey L. Simonton	B18130	1986	Active
Kurt David Steiner	B5318	1969	Active
Lewis Wayne Stephens	15291	1981	Active
Charles Hugh Tyson	B12026	1977	Active
Robert Edward Wales	3851	1966	Active
Gerald Allen Walker	19887	1989	Active
Elizabeth Thoms White	16651	1985	Active
Lisa Nolen White	17589	1985	Active
Grant L. Wilbanks	20574	1991	Active
Jack Cowan Winkle	13909	1979	Active
John Edward Alexander	4142	1967	Inactive
Ray Joseph Andras	13964	1979	Inactive
Philip Fishburn Ard	2322	1962	Inactive
Fredric Joseph Attermeier	B9752	1975	Inactive

Wayne Lawrence Bacino Sr.	17076	1984	Inactive
John Lucien Baltas Jr.	B16115	1982	Inactive
Bolden Bankston Jr.	5352	1969	Inactive
Raymond Dan Beach	10459	1975	Inactive
Thomas Floyd Bickham	1657	1960	Inactive
Michael L. Bloom	B6138	1970	Inactive
Frances Dutsch Brandt	16462	1983	Inactive
Emery E. Brown	B13785	1979	Inactive
James Lendon Buckner	1659	1960	Inactive
Earl B. Burks	17582	1985	Inactive
Francis Phillip Caliva	7016	1971	Inactive
Ronnie Paul Callais	19249	1988	Inactive
Michael O. Callender	B22960	1996	Inactive
Chris Campos	B4964	1969	Inactive
William Duane Cloud	1611	1960	Inactive
Cosby A. Coleman	19977	1990	Inactive
Raphael A. Coltrin	17976	1986	Inactive
Gwen Garrett Cooper	19731	1989	Inactive
Henry Harrison Cooper	8389	1973	Inactive
Paul Crochet	B1160	1953	Inactive
Catherine M. Curtis	16606	1983	Inactive
Donald Albert Dean	10817	1976	Inactive
Matthew David DeBosier	23441	1997	Inactive
Sandra Miller Deglandon	20443	1991	Inactive
Albert Lawrence Diano Jr.	905	1948	Inactive
Robert F. Dombrowski	10465	1975	Inactive
John Paul Donohue	1045	1950	Inactive
Elmer Marcel Ducorbier	17890	1986	Inactive
Huey James Dufrene	2889	1963	Inactive
Joseph M. Emswiler	15981	1982	Inactive
Richard Paul Erichson	1416	1957	Inactive
William Mayhew Frost	820	1946	Inactive
Andrew Emmett Galloway	4940	1969	Inactive
Harold Nicholas Garic II	7615	1972	Inactive
James Marshall Geigel	7474	1972	Inactive
Deborah Lynne Genin	20243	1990	Inactive
Charles Coridan Gibson III	6052	1970	Inactive
Linda Casanova Giffin	14148	1979	Inactive
Bennie Bob Goodwin	1472	1958	Inactive
Charles Jackson Grayson Jr.	928	1948	Inactive
Arthur Greenspan	B1602	1960	Inactive
Taylor Wayne Griffin	18515	1987	Inactive
Harold Wilson Grisamore Jr.	2878	1963	Inactive
Walter Louis Gros Jr.	3564	1965	Inactive
Wimbly J. Hankins	2107	1961	Inactive
Leslie Ramond Hess	1570	1959	Inactive
Stephanie Brown Hodnett	B24468	2001	Inactive
Robert Leroy Hosea	B11641	1977	Inactive

Delores West Humphries	17261	1984	Inactive
Beth Paul Keith	17307	1993	Inactive
Randy W. Kendrick	19054	1988	Inactive
Henry Morton Kirkpatrick	3635	1965	Inactive
William Shaw Knight	B955	1949	Inactive
Dianne Lynn LaBasse	11996	1977	Inactive
Wallace Eugene Lancaster	2089	1961	Inactive
Gene Gabriel Lanoux	10348	1975	Inactive
Charles Earl LeBlanc	1528	1959	Inactive
Wayne Michael LeBlanc	10256	1975	Inactive
Gerald Alan Livingston	3402	1964	Inactive
Frank J. Mangiaracina	3568	1965	Inactive
Richard Wise McCranie Jr.	4169	1967	Inactive
Leland Chester McGraw	994	1950	Inactive
Edmund Joseph Mihalski	11181	1976	Inactive
Con C. Mills	B1594	1960	Inactive
S. D. Moore	648	1941	Inactive
Clifton A. Morvant	808	1946	Inactive
Michael Cooper Moss	3618	1965	Inactive
John F. Muller	1676	1960	Inactive
Patricia Maguire Nettles	11286	1976	Inactive
Jeffery Russell Nicholson	7028	1971	Inactive
Walter Clifton Noakes	6218	1970	Inactive
A. J. Nolan	6931	1971	Inactive
Amos John Oekling Jr.	7054	1971	Inactive
Tomas J. Ogazon	B10647	1976	Inactive
Anna L. Oliphint	824	1946	Inactive
Jaime N. Palencia	1021	1950	Inactive
Dennis R. Peare	18341	1988	Inactive
Antonio Cyril Phillips	21654	1993	Inactive
James Frank Pittman Jr.	2385	1962	Inactive
David Reznick	B9680	1974	Inactive
Lawrence C. Robert Jr.	10327	1975	Inactive
Jon Biddle Roth	B14003	1979	Inactive
Thomas L. Rosenzweig	1577	1959	Inactive
Toimothy Wayne Schmidt	23529	1997	Inactive
Charles Richard Schriber Jr.	1233	1954	Inactive
Charles James Semrad	B1433	1957	Inactive
Sharon D. Sheffer	19545	1989	Inactive
Harold J. Smolinski	1000	1950	Inactive
John W. Spotts	13613	1979	Inactive
Conrad Joseph Stagni	17630	1985	Inactive
Ernestine Dunn Stewart	22413	1995	Inactive
Edward L. Streiffer	1193	1953	Inactive
Wallace F. Suttle	B18712	1987	Inactive
Dorothy Carol Swaner	B4764	1968	Inactive
Barbara Shunk Taylor	8234	1973	Inactive
Annette Larsen Teske	16077	1982	Inactive

Charlotte A. Walker	22318	1995	Inactive
Emma Rogers Walton	B8034	1973	Inactive
Donald Clark Watts	15746	1982	Inactive
Chalotte Critcher Weeks	20569	1991	Inactive
Michael K. Whalen	16762	1984	Inactive
Ralph Stanley Williams	7668	1972	Inactive
Jesse J. Wolfe Jr.	1631	1960	Inactive
Lloyd L. Woolley	4642	1968	Inactive
Robert S. Wynn	1223	1954	Inactive
Augusta Rose Yrle	23379	1997	Inactive
Leo Robert Yeager Jr.	B8035	1973	Inactive
Robert Ross Hawkins	17308	1988	Retired
Ray Wilfred Lacour	B1557	1959	Retired

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

B. Resignations (34: 11 Active; 14 Inactive; 9 Retired)

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

Name	Certificate No.	Year Issued	Status
Julian Lester Alexander III	S27242	2013	Active
Rhonda Roark Bagby	S26327	2010	Active
John Aaron Cooper	20431	1992	Active
Terrell D. Martin	14841	1981	Active
Charles Edwin Meador	B12992	1968	Active
Darrell Joseph Morris	10359	1975	Active
Sarah Priddy	S27429	2014	Active
Margaret Morrison Ristroph	20992	2005	Active
Patrick Pittman Rohrkaste	B24064	2012	Active
Tucker Neilson Smathers	20101	1992	Active
Sue Blouin Wild	21974	1994	Active
Sara McKinney Block	18844	1987	Inactive
John Harold David	18780	2013	Inactive
Jean Abernathy Gregory	26570	2011	Inactive
Walta Ann Heideman	15077	1987	Inactive
Kim Landry Jaquillard	17729	1986	Inactive
Eileen Yolanda Livaudais	21819	1994	Inactive
Alicia Lucas	19565	1989	Inactive
Patricia McCoy Massett	22853	1996	Inactive
Marion Strahan McDonald	21891	2003	Inactive
Joseph Gerard O'Brien, III	18049	1986	Inactive
Virginia Lea Ortego	21651	1993	Inactive
Larry L. Redmond	1641	1960	Inactive
Rickey Robert Reynolds	14000	1979	Inactive

Karen A. Stark	21045	1992	Inactive
Raymond George Abide, Jr.	17165	1988	Retired
William Henry Barkley	6040	1970	Retired
Robert Unsworth Blum, Jr.	7014	1971	Retired
C. Corinne Brousseau	16161	1983	Retired
John Frank Esparros	18923	1989	Retired
Steven Joseph Menard	16680	1989	Retired
Yvonne Deshotel Rheams	22393	1998	Retired
Elizabeth Ann Roden	17844	1997	Retired
Ronnie E. Thaxton	8228	1973	Retired

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 Registrants with expirations on March 1, 2022, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last Board Meeting, but prior to December 31, 2022. **(Total: 2; 2 Active, 0 Inactive Status)**

Name	Credential Number	Certification Status
Tam Hotard	26618	Active
Anne Marie Oestriecher	18336	Active

VI. CPA EXAMINATION

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

Q4 2022 – 362 sections; 286 candidates (1.27 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana								
Passed	40	41.67%	32	47.76%	41	32.03%	41	56.34%
Failed	<u>56</u>		<u>35</u>		<u>87</u>		<u>31</u>	
	96		67		128		71	
<i>National pass rate</i>		47.21%		60.30%		40.68%		56.33%

Q3 2022 – 394 sections; 315 candidates (1.25 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana								
Passed	48	46.08%	58	69.88%	33	26.61%	44	53.66%
Failed	<u>57</u>		<u>25</u>		<u>91</u>		<u>38</u>	
	105		83		124		82	
<i>National pass rate</i>		48.67%		59.92%		44.31%		61.69%

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%

B. Candidates Passing Examination Sections– Q4 – October 1 – December 31, 2022 (43)

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.

Name

Arman Alizadeh-Moghadam
 Mitchell Bergeron
 Gavin Blanchard
 Taylor Champagne
 Guy Cochran
 Courtney Daze’
 Ian Fincher
 Rachel Fordham
 Kyle Guillory
 April Holm
 Lonnie Jackson
 Katelin LeBlanc
 Helen Mason
 Katlin Moring
 David Owens
 Lindsey Parkins
 Blake Richard
 Wesley Sullivan
 Demi Venable
 Klaeborne Warren
 Mallory Wolfe
 Madelyn Yanosky

Name

Cory Atkinson
 Cameron Bernard
 Lydia Brown
 Breanne Choate
 Maghan Coker
 Juan Duboue
 Giovanna Fioretti
 Gia Gloston
 Britney Hatfield
 Antonio Imbornone
 Aaron Landry
 Falan Liotta
 Megan McDonell
 Makayla O’Brien
 Victoria Parker
 Mia Provenzano
 Joseph Soileau
 Raegan Taylor
 Kurt Von Derhaar
 Wyatt Weilbaecher
 Allen Wyble

C. Request for Extension of Exam Credit Due to Personal Hardship

Mr. Grant Templet submitted a request for an extension of his BEC exam credit based upon personal hardships.

His request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley and unanimously adopted, the Board approved an extension of Mr. Templet's expired exam credit for BEC from 11/24/2022 until 5/24/2023.

D. Request for Extension of NTS due to Personal and Medical Hardship

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

E. Request for Extension of NTS due to Medical Hardship

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

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) (51)

Name	Certificate Number	License Issue Date	City, State
Gabriela Gene Gondolfi	29518	10/25/2022	Covington, LA
Lauren A. Viator	29519	10/25/2022	New Orleans, LA
Casey Amanda Tessmer	29520	10/25/2022	Covington, LA
Ryan Matthew Roussel	29521	10/25/2022	Baton Rouge, LA
Holly Lauren Milner	29522	10/25/2022	New Orleans, LA
Anthony McClain Jr.	29523	10/25/2022	Covington, LA
Alina Shrestha	29524	10/25/2022	Monroe, LA
Benjamin E. Baumgardner	29525	10/25/2022	New Orleans, LA
Cameron Elizabeth Simmons	29526	10/28/2022	Thibodaux, LA
Ashley Istre Bertrand	29527	10/28/2022	Basile, LA
Nathaniel James McDavid	29528	10/28/2022	Baton Rouge, LA
Mitchell Joseph Bergeron	29529	10/30/2022	Houma, LA
Scott Christopher Corrente	29530	10/30/2022	Metairie, LA
Lauren M. Fournier	29531	10/30/2022	Baton Rouge, LA

Gia Marie Culpepper	29532	10/30/2022	Lake Charles, LA
Liqun Yang	29533	10/30/2022	Baton Rouge, LA
Jack Hooper Ruli	29534	10/30/2022	Mandeville, LA
Cullen Wayne Songy	29535	10/30/2022	Houma, LA
Caroline Rose Guilbeau	29537	10/30/2022	Cut Off, LA
Sarah E. Price	29538	11/01/2022	Mandeville, LA
Allen Blaze Wyble	29540	11/07/2022	Lafayette, LA
William Henry Syll	29541	11/07/2022	New Orleans, LA
Blake Anthony Richard	29542	11/10/2022	Lafayette, LA
Kelli Lee Dunn	29543	11/22/2022	Keithville, LA
Demi Lee Venable	29544	11/22/2022	Youngsville, LA
Breanne Nicole Choate	29545	11/22/2022	Baton Rouge, LA
Jailey B. Robicheaux	29546	11/30/2022	Carencro, LA
Justin Tyler Netherland	29547	11/30/2022	New Orleans, LA
Courtney Jane Daze'	29548	11/30/2022	Napoleonville, LA
Devin Thomas Cooper	29549	11/30/2022	Vinton, LA
Jiayun Wen	29550	11/30/2022	Denham Springs, LA
Guy Alan Cochran	29551	11/30/2022	Monroe, LA
Mackenzie Theresa Mire	29552	11/30/2022	Baton Rouge, LA
Joseph Paul Soileau	29553	11/30/2022	Madisonville, LA
Kaitlin Farkas Hudspeth	29555	12/06/2022	Spartanburg, SC
Cameron Whitney Bernard	29556	12/06/2022	Marrero, LA
Corey Alan McCray	29557	12/06/2022	Greenwell Springs, LA
Britney Marie Hatfield	29558	12/06/2022	Luling, LA
Lydia M. Bruce	29559	12/15/2022	Lafayette, LA
Lin Thim Tran	29560	12/15/2022	Broussard, LA
Victoria Lynn Parker	29564	12/21/2022	Mandeville, LA
Cory Allen Atkinson	29565	12/21/2022	Monroe, LA
Giovanna Fioretti	29567	01/03/2023	Lake Charles, LA
Wyatt Oswald Weilbaecher	29568	01/03/2023	Kenner, LA
Lonnie Lee Jackson	29569	01/03/2023	Marrero, LA
Bryan Michael Wenzel	29570	01/03/2023	New Orleans, LA
David James Owens	29571	01/05/2023	Marrero, LA
Eric Shane McIntyre	29572	01/05/2023	Baton Rouge, LA
Jane M. Whitfield	29573	01/05/2023	Orange, TX
Brice A. Meche	29574	01/13/2023	Crowley, LA
Arman Lee Alizadeh	29575	01/17/2023	Baton Rouge, 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
Darci R. Jones	23291	11/03/2022

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

Mrs. Alizadeh abstained from the vote.

**B. Reinstatements of Prior Active Certificates (Licenses)
Prior Year Reinstatement (9)**

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

Upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas 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
Moises Guevara Espinal	28949	10/25/2022*
Lynne Campo Bird	18446	10/27/2022
Yaser Yasin Darwish	20439	10/27/2022
Heather Reneé Martin	29036	11/03/2022
Chukwuemeka Johnpaul Ogbuokiri	27071	11/03/2022
Brooke Moore Navo	28019	11/28/2022*
Harry C. Hammond, IV	28896	12/29/2022
Mathew Joseph Baer	13806	01/13/2023
Susan Eby Brown	20232	01/13/2023

*Reinstated through reciprocity

**C. Reinstatements of Prior Active Certificates (Licenses) to Inactive
Prior Year Reinstatement (1)**

Name	Certificate No.	Inactive Certification Reinstatement Date
Thomas Anthony Gurtner	18280	11/23/2022

Upon motion by Mrs. Alizadeh, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the reinstatement of the above CPA certificate. (Item C)

**D. Reinstatements of Prior Inactive Certificates (Licenses)
Prior Year Reinstatement (1)**

The following CPA has never been actively licensed, elected not to renew their Inactive certificate, and recently submitted an application to reinstate to inactive status. The Executive Director

evaluated the application and reinstated the Inactive Certificate, subject to ratification by the Board.

Name	Certificate No.	Inactive Certification Reinstatement Date
Katherine P. Crosby	19342	01/13/2023

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley and unanimously adopted, the Board ratified the re-issuance of the above Inactive CPA Certificate. (Item D)

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.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item E):

Name	Certificate No.	Issue Date	Original State
Meagan Lynne Theiss	S29536	10/30/2022	TX
Sajjan G. Rajendra	S29539	11/01/2022	AL
Alexander Bracknell Tyl	S29554	11/30/2022	VA
Ernesto A. Guardado	S29561	12/15/2022	GA
Evan Allen Peeler	S29562	12/15/2022	FL
Eric Shane McIntyre	S29572	01/05/2023	MS
Jane M. Whitfield	S29573	01/05/2023	TX

F. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (2)

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

Upon motion by Mrs. Alizadeh, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Item F):

Name	Certificate No.	Issue Date
Jonathan S. Springer	29563	12/15/2022
Brittany Horne	29566	12/29/2022

G. LA Wallet Update

Board Staff contacted LA Wallet to see if they could provide verification of Louisiana CPA licenses through their app. They confirmed they have options to display, renew, pay, and verify licenses. The estimated cost for initial development, implementation, and deployment would range between \$75,000.00- \$100,000.00 plus an annual fee for ongoing management and support.

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

The following firm with expiration of March 1, 2022 reinstated their Firm permit registration prior to December 31, 2022.

Firm Name	Firm Permit No.	Reinstatement Date
Tammy Mitchell, CPA	4101	11/17/2022

B. New CPA Firm Permit Applications (19)

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

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Dr. John R. Lauck, CPA, CFE	LA	5646	10/30/2022
GAM Advising LLC	LA	5647	11/15/2022
Kearia White, CPA, LLC	LA	5648	11/15/2022
Daryl G. Purpera, CPA	LA	5649	11/15/2022
Cookie K Gros CPA LLC	LA	5650	11/15/2022
Mary Young CPA LLC	LA	5651	11/15/2022
Christopher R. Countiss, CPA, LLC	LA	5652	11/23/2022
Marjorie E Hodges CPA	LA	5653	12/06/2022
Garland and Kumar, CPAs, LLC	LA	5654	12/06/2022
Guardado Accounting Services LLC	LA	5655	12/15/2022
Edward J. Merrick CPA, LLC	LA	5656	12/15/2022
S M Dean, CPA, LLC	LA	5657	12/29/2022
Jeromy T Bourque CPA, LLC	LA	5658	01/03/2023
Christopher W. Solomon, CPA, LLC	LA	5659	01/05/2023
Justin Terrebonne CPA LLC	LA	5660	01/05/2023
Megan Stroder LLC	LA	5661	01/13/2023
Gia Culpepper, CPA	LA	5662	01/13/2023

Montero Tax and Accounting LLC	LA	5663	01/13/2023
Antony J. Cristina III CPA	LA	5664	01/13/2023

C. Reinstatement of Firm Permits Expired In Prior Years (1)

Firm Name	Firm Location	Firm Permit No.	Issue Date
Gregory J. August, CPA, LLC	LA	3939	11/28/2022

Upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the reinstatement of the above firm permit.

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

Firm Name	Firm Permit No.	Change	Issue Date
Gregory J. August, CPA, LLC	3939	formerly Gregory J. August, CPA*	11/28/2022
Roger Murray Cunningham, CPA LLC	1071	formerly Roger Murray Cunningham	12/02/2022
Linda Welch Via APAC	652	formerly Via & Via APAC	12/28/2022
Langlinais & Williams Ltd. (A Professional Accounting Corporation)	3819	formerly Hurst & Langlinais, Ltd., CPAs	01/20/2023

*entity type changed with firm reinstatement.

E. CPA Firms Retired or Canceled (21)

Firm Name	Firm Permit No.	Issue Date
Betty P. Calzada, CPA	2983	Prior to LAA
Daniel J Fruge, CPA, LLC	5206	2014
Francis I. Bourque, Jr., CPA	703	Prior to LAA
J. Aaron Cooper, CPA, LLC	4681	2008
KCoe Isom, LLP	5334	2016
Lionel O. Naquin Jr., CPA, APC	2390	Prior to LAA
Rodney Scott Adams, CPA	1182	Prior to LAA
Sherry H. Hamilton, CPA	4381	2004
Brian Frederick Huber, CPA	1428	Prior to LAA
C. Edwin Meador, CPA	4038	2001
D.E. Dought, CPA	4950	2011
Jennifer Jones Doucet, CPA	4881	2010
John A. Goodhart, CPA, LLC	4984	2012
John R. Swor, CPA, PC	2115	Prior to LAA
Michael F. Calloura, CPA, LLC	4970	2012

Paul Huston, CPA	4758	2009
RBM LLP	3386	Prior to LAA
Ronald J. Faust, CPA, LLC	2538	2002
Sue Blouin Wild, CPA	3523	2005
TJS Deemer Dana LLP	5089	2013
Vorhoff CPA, LLC	4828	2010

F. Firm Permit Name Requests

1. Audubon Tax and CPA Services LLC

Mr. Brandon Curwick submitted a request for the Board’s consideration and approval of his proposed firm name: Audubon Tax and CPA Services, LLC.

His request was provided for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board approved the firm name Audubon Tax and CPA Services, LLC.

2. Attracct Accounting Solutions LLC

Mr. John Roberts, Jr. submitted a request for the Board’s consideration and approval of his proposed firm name: Attracct Accounting Solutions LLC as it is to be the name of his Client Advisory Services (CAS) company.

His request was provided for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board approved his alternate request for the name “Attracct Accounting Advisors, LLC” by a vote of 3 to 2.

3. Parish Accounting and Tax LLC

Ms. Cynthia Granger submitted a request for the Board’s consideration and approval of her proposed firm name: Parish Accounting and Tax, LLC.

Her request was provided for the Board’s review.

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

IX. PEER REVIEW ITEMS

1. Peer Review Oversight Committee (PROC) Reports

Individual reports submitted by PROC Members were provided for the Board’s review.

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

Peer Review Oversight Committee Report				
(reported below by calendar year of Peer Review Meeting)				
	2022	2021	2020	2019
Engagement Reviews	35	30	27	71
Pass	26	16	22	46
Pass w/def.	8	9	4	13
Fail	1	5	1	12
System Reviews	55	45	50	74
Pass	52	39	48	66
Pass w/def.	3	5	2	5
Fail	0	1	0	3
Grand Total	90	75	77	145

Approved by Technical Reviewer				
Engagement Reviews - Pass	49	35	29	46

No. PROC meetings during calendar year	8	6	6	8
---	----------	----------	----------	----------

3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 10/20/2022 (Last Meeting Reported)	Calendar Year Jan. 2022	Calendar Year Jan. 2021	Calendar Year Jan. 2020	Calendar Year Jan. 2019
# Practice Restrictions	2	5	11	3	3
# Extensions	7	15	31	23	7
# Year End Changes	0	0	0	0	3
# First Fail Letters	2	12	3	4	28

X. RECURRING MATTERS AND DEFERRED ITEMS

A. Proposed Statute and Rule Changes Update

1. Rule Changes

The rules were published in the Louisiana Register on December 20, 2022. Board Staff did not receive a request for a Public Hearing nor any comments regarding the proposed rule changes. A report will be sent to the Occupational Licensing Review Commission (OLRC) prior to sending the final Rules to the Legislative Oversight Committee and finally to the Register for publication.

Ms. Benefield discussed.

2. CPE In Lieu of Peer Review for CPA Firms Who Only Issue Compilations and Preparations

A discussion was held about several states that have begun allowing firms that issue only compilations and preparations to complete CPE in lieu of enrollment in Peer Review.

This topic requires further research and has been deferred indefinitely.

B. Society of Louisiana CPAs (LCPA)

Mrs. Hutchinson reported on behalf of Ronald Gitz, CPA, CEO/Executive Director, LCPA.

XI. CPE ITEMS

A. 2022 CPE Reminder Email and CPE Reporting Email

A reminder email was sent Wednesday, December 21, 2022 to all Active licensees with a CPE requirement for 2022. A separate reminder email was sent on January 25, 2023 to all CPAs who had not yet submitted their 2022 CPE Reporting form.

B. Professional Ethics Requirement for 2024 – Update

The Ethics Committee had requested a list of interested sponsors for the 2024 Ethics mandate. Several sponsors have confirmed interest in offering courses.

The list of interested sponsors is as follows:

1. LCPA
2. Thomson Reuters
3. Surgent McCoy CPE
4. Kaplan Financial Education
5. Becker
6. CPE Think
7. Master CPE
8. Beacon Hill
9. CPASelfStudy
10. CCH CPELink/Wolters Kluwer
11. myCPE

The Ethics Committee will provide Board staff with guidelines for development of the 2024 Ethics mandate by May 2023. Board staff will communicate guidelines and any recommendations to the sponsors promptly thereafter. Sponsors will provide final course drafts by July 2023. Final review and approval of 2024 Ethics courses will be decided at the October 2023 meeting.

C. Request for Approval of CPE for Published Material

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.

Kenneth Carl Rakow, CPA (License No. 25489) submitted a request for approval of CPE credit for publication of an article:

“Sexual Harassment in the Public Accounting Profession: A Twenty-year Review” published in Journal of Contemporary Business Issues, Vol. 25, No. 1, 2022.

The article was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board approved the request for 10 hours of CPE for Kenneth Carl Rakow’s publication “Sexual Harassment in the Public Accounting Profession: A Twenty-year Review”.

D. Request for Approval of CPE for Published Material

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.

William L. Jennings, CPA (License No. 15250) submitted a request for approval of CPE credit for publication of a book:

“Fraud Investigation and Forensic Accounting in the Real World” published by CRC Press, May 2022.

The book was not provided to Board staff; however, the licensee provided supporting information regarding the book which was provided for the Board’s review.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Langley the Board approved the request for 10 hours of CPE for William L. Jennings’ publication “Fraud Investigation and Forensic Accounting in the Real World”.

E. 2022 CPE Extension Requests

At the July 2022 Meeting, the Board, as in previous years, adopted a standardized policy for requests for CPE extensions for the 2022 report year. John Morgan was appointed Investigating Officer for determination in those matters.

As of January 17, 2023, the following extension requests have been received:

54	CPE Extension Agreement (30-day extension to 1/31/23)
<u>0</u>	CPE Extension requiring a Consent Order (90-day extension to 3/31/23)
54	Total of CPE requests

XII. NEW MATTERS

A. Professional Service Contracts, Legal Services for Fiscal Year Ending June 30, 2026

1. Adams and Reese, LLP

The professional service contract for Adams and Reese, LLP for fiscal years July 1, 2023 through June 30, 2026, in the anticipated budgeted amount of \$45,000 (\$15,000 each fiscal year) was presented to the Board for review and approval.

Upon motion by Mr. Langley, seconded by Mr. Bergeron, by a vote of 5 to 0 the Board approved the professional service contract for Adams and Reese, LLP for the fiscal years July 1, 2023 through June 30, 2026, in the amount of \$45,000 (\$15,000 each fiscal year).

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

RESOLUTION

The following Motion and Resolution was offered by Mr. Langley who moved for its adoption, and seconded by Mr. Bergeron at the January 2023 meeting of the State Board of Certified Public Accountants of Louisiana (the “Board”):

WHEREAS, obtaining legal representation is a necessity for the Board in order to effectively enforce the Louisiana Accountancy Act and the Board Rules of Professional Conduct; and

WHEREAS, the Board’s legal representation needs to be varied because of possible conflicts of interest in complaint cases where the Board would need a prosecuting attorney and an attorney to represent the Board’s interest; and

WHEREAS, the Board’s contract for legal services with Adams and Reese, LLP shall be executed for three fiscal years July 1, 2023 through June 30, 2026, at the following rates of pay, and not to exceed a maximum of \$15,000 per year (totaling \$45,000) for that period:

\$225.00 per hour for the performance of such services by attorneys with 10 or more years of professional experience;

\$175.00 per hour for the performance of such services by attorneys with five or more but less than 10 years of professional experience;

\$150.00 per hour for the performance of such services by attorneys with three or more but less than five years of professional experience;

\$125.00 per hour for the performance of such services by attorneys with less than three years of professional experience;

\$60.00 per hour for the performance of such services by non-attorney paralegals;

\$40 per hour for the performance of such services by law clerk personnel; and

WHEREAS, this resolution shall take effect immediately.

THEREFORE, BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana, pursuant to La. R.S. 42:262, does hereby retain and employ Adams and Reese, LLP as special counsel; and

BE IT FURTHER RESOLVED, that this Resolution and proposed contract described herein be submitted to the Attorney General for the State of Louisiana for approval.

The resolution having been submitted to a vote; the vote thereon was as follows:

YEAS:	5
NAYS:	0
ABSENT:	2
NOT VOTING:	0

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 26th day of January, 2023.

2. The Derbes Law Firm, LLC

The professional service contract for the Derbes Law Firm, LLC for fiscal years July 1, 2023 through June 30, 2026, in the anticipated budgeted amount of \$150,000 (\$50,000 per fiscal year) was presented to the Board for review and approval.

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh, by a vote of 5 to 0 the Board approved the professional service contract for the Derbes Law Firm, LLC for fiscal years July 1, 2023 through June 30, 2026, in the amount of \$150,000 (\$50,000 per year).

THE STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

RESOLUTION

The following Motion and Resolution was offered by Mrs. Honoré Thomas who moved for its adoption, and seconded by Mrs. Alizadeh at the January 2023 meeting of the State Board of Certified Public Accountants of Louisiana (the “Board”):

WHEREAS, obtaining legal representation is a necessity for the Board in order to effectively enforce the Louisiana Accountancy Act and the Board Rules of Professional Conduct; and

WHEREAS, the Board’s legal representation needs to be varied because of possible conflicts of interest in complaint cases where the Board would need a prosecuting attorney and an attorney to represent the Board’s interest; and

WHEREAS, the Board’s contract for legal services with the Derbes Law Firm, LLC, shall be executed for three fiscal years July 1, 2023 through June 30, 2026, at the following rates of pay, and not to exceed a maximum of \$50,000 per year (totaling \$150,000) for that period:

\$225.00 per hour for the performance of such services by attorneys with 10 or more years of professional experience;

\$175.00 per hour for the performance of such services by attorneys with five or more but less than 10 years of professional experience;

\$150.00 per hour for the performance of such services by attorneys with three or more but less than five years of professional experience;

\$125.00 per hour for the performance of such services by attorneys with less than three years of professional experience;

\$60.00 per hour for the performance of such services by non-attorney paralegals;

\$40 per hour for the performance of such services by law clerk personnel; and

WHEREAS, this resolution shall take effect immediately.

THEREFORE, BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana, pursuant to La. R.S. 42:262, does hereby retain and employ the Derbes Law Firm, LLC, as special counsel; and

BE IT FURTHER RESOLVED, that this Resolution and proposed contract described herein be submitted to the Attorney General for the State of Louisiana for approval.

The resolution having been submitted to a vote; the vote thereon was as follows:

YEAS:	5
NAYS:	0
ABSENT:	2
NOT VOTING:	0

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 26th day of January, 2023.

3. Shows, Cali & Walsh, LLP

The professional service contract for Shows, Cali & Walsh, LLP for fiscal years July 1, 2023 through June 30, 2026, in the anticipated budgeted amount of \$30,000 (\$10,000 per fiscal year) was presented to the Board for review and approval

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, by a vote of 5 to 0 the Board approved the professional service contract for Shows, Cali & Walsh, LLP for fiscal years July 1, 2023 through June 30, 2026, in the amount of \$30,000 (\$10,000 per year).

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

RESOLUTION

The following Motion and Resolution was offered by Mr. Bergeron who moved for its adoption, and seconded by Mrs. Alizadeh at the January 2023 meeting of the State Board of Certified Public Accountants of Louisiana (the “Board”):

WHEREAS, obtaining legal representation is a necessity for the Board in order to effectively enforce the Louisiana Accountancy Act and the Board Rules of Professional Conduct; and

WHEREAS, the Board’s legal representation needs to be varied because of possible conflicts of interest in complaint cases where the Board would need a prosecuting attorney and an attorney to represent the Board’s interest; and

WHEREAS, the Board’s contract for legal services with Shows, Cali & Walsh, LLP shall be executed for three fiscal years July 1, 2023 through June 30, 2026, at the following rates of pay, and not to exceed a maximum of \$10,000 per year (totaling \$30,000) for that period:

\$225.00 per hour for the performance of such services by attorneys with 10 or more years of professional experience;

\$175.00 per hour for the performance of such services by attorneys with five or more but less than 10 years of professional experience;

\$150.00 per hour for the performance of such services by attorneys with three or more but less than five years of professional experience;

\$125.00 per hour for the performance of such services by attorneys with less than three years of professional experience;

\$60.00 per hour for the performance of such services by non-attorney paralegals;

\$40 per hour for the performance of such services by law clerk personnel; and

WHEREAS, this resolution shall take effect immediately.

THEREFORE, BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana, pursuant to La. R.S. 42:262, does hereby retain and employ Shows, Cali & Walsh, LLP as special counsel; and

BE IT FURTHER RESOLVED, that this Resolution and proposed contract described herein be submitted to the Attorney General for the State of Louisiana for approval.

The resolution having been submitted to a vote; the vote thereon was as follows:

YEAS: 5
NAYS: 0
ABSENT: 2

NOT VOTING: 0

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 26th day of January, 2023.

B. Mileage Rate

The Board's office has been notified that the reimbursement rate for business travel using personally owned vehicles was amended from \$0.625 to \$0.655 effective January 1, 2023.

C. AICPA Plan to Address CPA Pipeline Issue

The AICPA and NASBA have shared a proposed draft plan that includes eight topic areas relative to the ongoing profession-wide, multi-stakeholder efforts to attract students to the accounting profession.

The draft plan was provided for the Board's review.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2023 Renewals

A reminder email was sent November 3, 2022 to all CPAs reminding them to renew and also mentioned our new office hours of 7:30 a.m. to 4:30 p.m. A second reminder email was sent January 25, 2023 to only "active" CPAs and Firms that have not renewed as of that date.

As of January 25, 2023, the Board had the following information:

	In Renewal	Registered/Approved
CPA	643	6,620
CPA Inactive	469	2,182
CPA Retired	44	334
Firms	182	1,681
Total	1,338	10,817

B. 2022-23 NASBA Executive Directors Committee

Ms. Benefield was chosen to be a member of the 2022-23 Executive Directors Committee. The committee's charge is to *Support Executive Directors in their roles with Boards of Accountancy* as well as on new leadership development programs.

C. Database Conversion Updates

The database conversion is ongoing. Ms. Benefield and Ms. Singleton have been participating in weekly meetings with Thentia during the requirements gathering, and data mapping process.

XIV. REPORTS ON CONFERENCES /MEETINGS

A. NASBA's 115th Annual Meeting

October 30 – November 2, 2022
San Diego, CA

Mrs. Hutchinson attended in-person. Ms. Benefield attended virtually.

B. Louisiana Legislative Auditor Training

November 2 - 3, 2022
Lafayette, LA

Ms. Benefield and Ms. Morales attended virtually.

C. Prometric Testing Center

December 8, 2022
Metairie, LA

Ms. Benefield, Ms. Singleton, and Ms. Boudreaux visited the test site.

D. Clerk of Court's Introduction to Historical Records Seminar

December 13, 2022
New Orleans, LA

Ms. Benefield, Mr. Morgan, and Ms. Jefferson attended.

XV. FUTURE MEETING / CONFERENCE DATES

A. Future Agenda Items

Mrs. Hutchinson discussed future agenda items for strategic planning purposes with regards to Board operations, public protection, professional issues, etc.

B. Regulatory Workshop

February 10, 2023
Baton Rouge, LA

Ms. Benefield plans to attend.

C. NASBA's 28th Annual Conference for Board of Accountancy Legal Counsel
February 27-March 1, 2023
Tucson, AZ

Mr. Morgan and Ms. Jefferson plan to attend.

D. NASBA's 41st Annual Conference for Executive Directors and Board Staff
February 27-March 1, 2023
Tucson, AZ

Ms. Benefield and Ms. Singleton plan to attend.

E. 2023 IPMA-HR, Southern Region Conference
April 16-19, 2023
Flowood, MS

Ms. Singleton plans to attend.

E. NASBA's Eastern Regional Meeting
May 31-June 2, 2023
Savannah, GA

F. NASBA's Western Regional Meeting
June 27-29, 2023
Kansas City, MO

G. NASBA's 116th Annual Meeting
October 29-November 1, 2023
New York, NY

XVI. UPCOMING BOARD OFFICE HOLIDAYS

February 21, 2023	Mardi Gras Day
April 7, 2023	Good Friday

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

Thursday, May 4, 2023 through Friday, May 5, 2023 had been previously reserved for the May Board Meeting. If an administrative hearing is necessary, a date will be determined.

Thursday, July 27, 2023 through Friday, July 28, 2023 had been previously reserved for the July Board Meeting. If an administrative hearing is necessary, a date will be determined.

B. October 2023 Board Meeting

Thursday October 19, 2023 through Friday October 20, 2023 was reserved for the October 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 January 26, 2023 and January 27, 2023 upon motion(s) made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh, the Board went into executive session on January 26, 2023 at 2:25 pm. Upon motion by Mrs. Alizadeh, seconded by Mr. Langley, the executive session adjourned at 3:57 pm.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board went into executive session on January 27, 2023 at 9:03 am. Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the executive session adjourned at 12:07 pm.

XIX. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION

A. Consideration of Consent Order – File No. 2018-62
(Investigating Officer Mrs. Honoré Thomas)

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Honoré Thomas abstained from voting.

B. Consideration of Consent Order – File No. 2019-112
(Investigating Officer Mr. Bergeron)

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mr. Bergeron abstained from voting.

C. Consideration of Consent Order – File No. 2020-16
(Investigating Officer Mr. Langley)

Upon motion by Mrs. Alizadeh, seconded by Mrs. Honoré Thomas, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mr. Langley abstained from voting.

D. Consideration of Consent Order – File No. 2021-9
(Investigating Officer Mr. Langley)

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mr. Langley abstained from voting.

E. Consideration of Consent Order – File No. 2022-60
(Investigating Officer Mr. Morgan)

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

F. Request for NTS Extension Due to a Medical Hardship

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 5 – 0, approved Mr. Boudreaux’s request for NTS extension until April 25, 2023.

G. Application to become licensed – Applicant #1 Felony Conviction

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 5 – 0, approved the application for licensure for applicant #1.

H. Application to become licensed – Applicant #2 Felony Conviction

Upon motion by Mrs. Alizadeh, seconded by Mr. Langley, the Board, by a vote of 5 – 0, approved the application for licensure for applicant #2.

I. Application for Reciprocal Certificate – Applicant #3 Felony Conviction

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board, by a vote of 5 – 0, approved the application for a reciprocal certificate for applicant #3.

J. Request for Extension of Notice to Schedule

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board approved an extension of the NTS for AUD to 03/31/2023 for Ms. Joseph.

K. Request for Permission to Provide Attest Services – Talmadge E. Mitchel, CPA, APC

Upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron, the Board, by a vote of 5 – 0, disapproved the firm’s request for permission to perform the attest engagements.

L. Request for Reinstatement of CPA Certificate - Montelepre

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board, by a vote of 5 – 0, disapproved Mr. Montelepre’s request for reinstatement of his certificate.

M. Request for Clarification of the Pre-issuance Requirements for the firm Demetria-Robinson-Carter, CPA

Upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas, the Board decided, by a vote of 5 – 0, that the firm would not be required to complete additional remedial actions.

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

File No. 2021-43
File No. 2022-27
File No. 2021-45

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

O. Files Recommended to be Closed with No Cause for Further Action

File No. 2016-33
File No. 2018-90
File No. 2019-11
File No. 2019-28
File No. 2021-45
File No. 2022-4
File No. 2022-20
File No. 2022-21
File No. 2022-22
File No. 2022-50
File No. 2022-53
File No. 2022-54
File No. 2022-55

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

P. 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 Mrs. Honoré Thomas, seconded by Mr. Langley, the Board accepted the above-described reports.

XX. ADJOURNMENT

Thursday, January 26, 2023:

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted, the meeting adjourned at 4:03 p.m. on Thursday, January 26, 2023.

Friday, January 27, 2023:

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the meeting adjourned at 12:12 p.m. on Friday, January 27, 2023.