

Minutes

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

May 4, 2023

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, May 4, 2023 in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

Lynn V. Hutchinson, CPA	-	Chair
Letti Lowe-Ardoin, CPA	-	Member
Grady R. Hazel, CPA	-	Member
Nicholas J. Langley, CPA	-	Member

The following Members were absent:

Sue S. Alizadeh, CPA	-	Secretary
Michael D. Bergeron, CPA	-	Treasurer
Desireé Honoré Thomas, CPA	-	Member

Also present were:

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	John S. Morgan	-	Director of Compliance
	Rachel H. Soler	-	Compliance Investigator
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:03 a.m. on Thursday, May 4, 2023, upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted.

I. CHAIR'S REPORT

A. Personnel

1. John Morgan, Director of Compliance, has submitted his resignation; his last day will be May 12, 2023. The position was posted on the Civil Service website from April 10 - May 1, 2023.
2. Karen Watts, a temporary employee with Westaff, worked in the Board office from December 1, 2022 through March 6, 2023, to help Board staff during renewal season.

B. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2023

Board Members were reminded that the “Tier 2.1 Personal Financial Disclosure Statement” must be filed with the State Ethics Board by each individual Board member on or before May 15, 2023.

C. Reminder – 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 2023. This is an annual requirement. The course must be completed prior to December 31, 2023.

D. 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, 2023. This is an annual requirement. The course is available through the Department of Civil Service.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2023 Board Meeting were previously sent to Board members for review.

By motion of Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board approved the January 2023 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

Financial statements for the period ended March 31, 2023 were presented for the Board’s review.

By motion of Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the Board approved the Treasurer's report.

IV. DEATHS AND RESIGNATIONS**A. Deaths (75: 32 Active; 42 Inactive; 1 Retired)**

Name	Certificate No.	Year Issued	Certification Status
Irwin Lawrence Aucoin, Jr.	17951	1988	Active
Richard Fulton Barksdale	B10892	1976	Active
Robert Pinnix Bowen	B12153	1977	Active
Lori Brignac	27275	2013	Active
Danielle Rene Cutrera	23946	1999	Active
Frederick I. Kahn	B13741	1979	Active
Robert Michael Kovalsky	11702	1977	Active
Terrell John LeGlue	10052	1975	Active
Karen Hamilton McCourt	28462	2017	Active
Neal Larry Morris	13883	1979	Active
James Joseph Riley	9331	1974	Active
Thomas William Sloan III	15387	1986	Active
Jack P. Dean	1612	1960	Inactive
Maxcy Alton Evans Jr.	B1376	1956	Inactive
Donald Anthony Florentino	12752	1978	Inactive
Joseph V. Gibbs, Jr.	8503	1973	Inactive
Frank William Goodloe	9673	1974	Inactive
George Ezele Marks	10835	1976	Inactive
Dolores B. McCormick	11021	1976	Inactive
Leon H. Rittenberg Jr.	1645	1960	Inactive
Donald Charles Schneider	9518	1974	Inactive
Beuford Troy Shirley Jr.	B11786	1977	Inactive

DECEASED PRIOR TO 2022

Charles Edgar Allen III	4929	1969	Active
Loyal G. Borman	B21258	1992	Active
James Edward Boyle	24916	2003	Active
Edwin Harry Briscoe	B18394	1986	Active
Andrea Lynne Eickmeier	B19440	1988	Active
Christine Hildago Ford	S27113	2012	Active
Warren Leon Garfunkel	1126	1952	Active
Nicholas A. Genovese Jr.	9654	1974	Active
Charles Ray Hunt	B12749	1978	Active
Robert Kermit Irwin	4944	1969	Active
Leslie Frank Ivey	4626	1968	Active
Lynn Webre Marler	14181	1979	Active
Alden A. Martinez Jr.	11296	1976	Active
Doris Ann McClanahan	B19936	1989	Active
William Elburn McReynolds	B19195	1988	Active
Hudson Robert Nichols	9514	1974	Active
Clyde L. Posey	13735	1979	Active

Edward Sebastian Rapier	1367	1956	Active
Joseph Conrad Stengle Jr.	17149	1984	Active
Martin Duane Stevenson	B16429	1983	Active
Grover Clevie Austin	6953	1971	Inactive
Patricia Stamper Bates	B17032	1994	Inactive
James B. Bradley Jr.	990	1950	Inactive
Roy Q. Cole Jr.	15819	1982	Inactive
William Reade Corr	B4057	1966	Inactive
Dan Daigle	24133	1999	Inactive
Jack Denny Dienes	1733	1961	Inactive
Raphael J. Effert Jr.	2371	1962	Inactive
Anthony Caldwell Fleming	3972	1966	Inactive
James T. Goodin	15511	1982	Inactive
Harry Paul Greenberger	B1315	1955	Inactive
David M. Guysinger	17067	1986	Inactive
Rebecca Chappell Kester	B18932	1987	Inactive
Jimmie Gaharan Kinnison	3359	1964	Inactive
Robert William Krauel	B1287	1955	Inactive
Kelley F. Lanier	10832	1976	Inactive
Leigh William McAuliffe	11762	1977	Inactive
Allen J. Medus Jr.	4632	1968	Inactive
Curtis Pullen Moore	2330	1962	Inactive
Waymond Mosley Jr.	B20358	1990	Inactive
Nathan J. Naddeo	B6876	1971	Inactive
Ruth Haston Norwood	14881	1980	Inactive
John McQueen Nunn	2090	1961	Inactive
Melvin Hilarion Ramos	966	1949	Inactive
Joseph Robert Razek	B12629	1978	Inactive
Carlos Rego	15745	1982	Inactive
William L. Sachs	1723	1960	Inactive
Frances Kirk Jones Smith	B1648	1960	Inactive
Willie Taft Smith	B1500	1968	Inactive
Carl Stevenson Jr.	15590	1981	Inactive
James R. Taylor	4203	1967	Inactive
Doyle Zane Williams	3315	1964	Inactive
Hudson Robert Nichols	9514	1974	Retired

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

B. Resignations (23: 21 Active; 2 Inactive)

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	Certification Status
Yunhee Bae	28760	2018	Active

Elizabeth Anne Bahlinger	28259	2017	Active
Michael Joseph Dvornak	S26938	2012	Active
John Scott Ertel	S26669	2011	Active
Samuel James Guidry	27091	2012	Active
Nichole Michelle Hargrove	29491	2022	Active
Joanne Poche Held	24740	2002	Active
Mel A. Huffaker	B23154	1996	Active
Joseph Anthony Kelly	28064	2016	Active
A Sonny MacArthur	B25905	2008	Active
Janel Marie Martin	23985	1999	Active
Kenneth Mathieu, Jr.	23686	1998	Active
Piyush Mittal	S26824	2011	Active
Maria Gabriela Rodriguez	29127	2020	Active
Andrew Schwarz	28707	2018	Active
Evelyn Daly Standish	B27155	2013	Active
Richard E. Suid	S28070	2016	Active
Ying Sun	29324	2021	Active
Michelle L. VanZandt	S28630	2018	Active
Deanna Elizabeth White	S9229	2021	Active
Janet Wulf	S29230	2021	Active
Lisa Huynh	27566	2014	Inactive
Edward A. Krei	11248	1976	Inactive

V. CERTIFICATE & INACTIVE STATUS EXPIRATIONS & REINSTATEMENTS

A. Expirations Due to Non-Renewal (298) Total: (43) Active; (232) Inactive, (23) Retired

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates or CPA Inactive Status registration for 2023, and accordingly, were notified by mail on March 3, 2023 (Active by certified mail, Inactive by first class mail) that their CPA Certificates or CPA Inactive Status registration had expired. Their names were removed from the Board's roll of registrants with valid Certificates or Registrations.

Name	Credential Number	Certification Status
Stephanie Hebert Anderson	18291	Active
Kyle Joseph Arceneaux	24825	Active
Joni Podhorez Babineaux*	24634	Active
Shonda Renee Banks	26022	Active
Laura Jeneed West Boudle	28923	Active
Brooks Andrew Branham	26861	Active
Jon M. Breaux	22265	Active
Autumn Castille Brinson	26309	Active
Marianne Y. Buchanan	20827	Active
Jessica M. Coggins	24707	Active
David William Creswell	25910	Active
Joshua Wade Dencausse	26657	Active

Katharina Dischler	20688	Active
Sandra J. Flynn	20837	Active
Kimberlee Sundquist Gelbke	23029	Active
Shannon Michelle Glapion	27008	Active
Joe Edward Hamilton	10090	Active
Michael Hugo Hamza	13004	Active
Shayla Lynne Hastings	28022	Active
Cole Holmes	29467	Active
Robert Michael Kovalsky	11702	Active
Mark Thomas Maher	20288	Active
John Alan Mahnke	15053	Active
Michelle Marie Martinez	29390	Active
William Daniel McCaskill	20741	Active
Iqbal A. S. Merchant	16724	Active
Sheila F. Nattin	24083	Active
Thomas Cranmer Nice	16805	Active
Guy Allen Reddick	27174	Active
Jerrett Paul Richter	26767	Active
David Edmund Rose	23748	Active
Jennifer Dale Roycroft	25078	Active
Babette Marie Schexnayder	24780	Active
Frederick Blanchard Sollars	14222	Active
Philip Joseph St. Germain	4958	Active
Ronald Ernest Stamper	10843	Active
Jared Michael Stockstill	27462	Active
Angela Nicole Sykora	27223	Active
Angela Irene Taylor	25118	Active
Benjamin Grey Vance	26679	Active
Germaine Bagot Vorhoff	18705	Active
Adele Fontenot Wade	26849	Active
Stephen Adrian Williams	27582	Active
Christopher Michael Abide	21295	Inactive
Gail Muller Adams	11133	Inactive
Melissa Steudlein Adolph	24824	Inactive
William Thomas Allen	10458	Inactive
Robert Keith Allen	13565	Inactive
Margaret Ann Amar	15437	Inactive
Barbara McKee Andries	9526	Inactive
Warren Joseph Arcement	7013	Inactive
Theodore Alfred Aymami	20857	Inactive
Roth Aymond	20183	Inactive
Patricia Meitin Bach	18580	Inactive
Brian Frederick Balluff	23180	Inactive
Jesse Tobias Barfield	13784	Inactive
Rachel Leigh Barker	17240	Inactive
Ricky James Bascle	17136	Inactive
Randy Paul Battaglio	11677	Inactive
Robert Elmore Becker	11209	Inactive

Raymond Charles Beebe	11015	Inactive
Robert L. Belk	18114	Inactive
David Joseph Belock III	26624	Inactive
Lauren Piper Berthelot	21916	Inactive
Bonnie Higginbotham Bigner	20189	Inactive
Merilyn Williams Black	15085	Inactive
David Andrew Blazek	27764	Inactive
Mario P. Boffa	22223	Inactive
Robert Anthony Bogan, III	15446	Inactive
Deborah Henderson Bogantes	19242	Inactive
Lance Alan Bonner	19955	Inactive
Suzanne Perilloux Boudreaux	15449	Inactive
Jaimee Landry Boyd	26830	Inactive
Sally H. Brammer	15454	Inactive
Jim Eley Brashier	17215	Inactive
Nathaniel R. Briscoe, Jr.	23762	Inactive
Tammy Broussard	22894	Inactive
Alyssa Marie Bryson	27335	Inactive
Warren E. Burch, Jr.	16468	Inactive
Kenneth Michael Burke	7796	Inactive
Robert J. Burllet, Jr.	10291	Inactive
August Joseph Burmaster	7463	Inactive
Sylvia Dean Calvit	23623	Inactive
Charles Peter Camp, Jr.	17970	Inactive
Mildred Square Carrethers	12775	Inactive
Carol Julie Clark	20672	Inactive
Margaret L. Climer	24609	Inactive
Darlene Lewis Cohen	23797	Inactive
Tiffany Cordes Cohen	24436	Inactive
Michael Marion Conway	6978	Inactive
Stephen Michael Cook	16059	Inactive
David Randall Cook	21789	Inactive
Joyce Marie Cox	23942	Inactive
John L. Crain	16181	Inactive
Georgia Douglas Craven	25557	Inactive
Richard William Cryar	8352	Inactive
Deborah Chaney Cummings	24437	Inactive
Douglas Nicholas Currault, II	18483	Inactive
Laurie Vega Damiens	19736	Inactive
Paul Harvey Davidson	6927	Inactive
Sandra Hawkins Davis	14254	Inactive
James T. Davis	17013	Inactive
Jack P. Dean	1612	Inactive
William E. DeLoach	16884	Inactive
Dan N. Denton, Jr.	11276	Inactive
Vivianne B. Denu	21129	Inactive
David Paul Deslatte	21347	Inactive
Benita Boudreaux Dickey	20163	Inactive

William Edward Dillard	11030	Inactive
Kimberly Ann O'Donnell	23509	Inactive
Alfred Ross Dozier	26129	Inactive
Claire B. Dulligan	26153	Inactive
Howard E. Dupuis	19014	Inactive
Jimmy D. DuVall	10037	Inactive
Mark Dwyer	22299	Inactive
Ronald James Dyer	6279	Inactive
Joseph Manuel Elliott, III	21815	Inactive
William David Emery	14974	Inactive
Audra Lynn Ewens	23238	Inactive
Michael Ryan Fabre	27591	Inactive
Lucinda L. Fage	14170	Inactive
Donald Weems Fairbanks	21136	Inactive
Jean C. Findley	25688	Inactive
Susan L. Fisher	18744	Inactive
Andre' F. Folse	26193	Inactive
Amy J. Fonseca*	24438	Inactive
Eric P. Fontenot	25289	Inactive
James H. Fremin	22805	Inactive
John Carol Gautreau, II	12672	Inactive
Paul James Gautreau*	18507	Inactive
Michelle Ballard Gee	28655	Inactive
Johnny J. George	15990	Inactive
Joseph V. Gibbs, Jr.	8503	Inactive
Brianna K. Gibson	28396	Inactive
Michelle McNally Goff	20742	Inactive
Jennifer G. Goodlett	25349	Inactive
Annette Sablatura Greeson	16902	Inactive
Devin Vay Guice	26748	Inactive
Paul Gerald Guidry	13588	Inactive
John P. Guillory	17167	Inactive
Thomas Anthony Gurtner	18280	Inactive
Mary Robinson Haddad	15513	Inactive
Christopher Michael Hall, Jr.	28310	Inactive
Leslie Fairbanks Hamilton	19513	Inactive
Donald Charles Haney III	27289	Inactive
David S. Hart	16534	Inactive
Terri Hemley	24553	Inactive
Christine L. Hickey	22105	Inactive
Kayla Jane Hoover	28543	Inactive
Lisa Daunoy Hudson	23266	Inactive
Nicole Lynn Hudson	24986	Inactive
Matthew Kevin Hunt	22340	Inactive
Philip Franklin Hutcheson	18103	Inactive
Vincent Joseph Imbornone, Jr.	15128	Inactive
Christiane K. Irwin	26087	Inactive
Alan J. Ivanyisky	19549	Inactive

Bonnie Square Jackson	17463	Inactive
James J. Jarreau	26017	Inactive
Marc W. Judice	10191	Inactive
Angelle Judice	21109	Inactive
Thomas Lindley Keefe	24579	Inactive
David Duke Kervin	15539	Inactive
Adoraliese Johanna Klimkiewicz	18027	Inactive
Elizabeth McRae Knecht	26487	Inactive
John William Kolwe	18541	Inactive
Stephanie Anne Ladner	27148	Inactive
Barbara Amanda Lagoe	26387	Inactive
Jennifer Charlotte Landeta	28958	Inactive
Toby Duane Landry	15355	Inactive
Lisa M. Landry	19305	Inactive
Paul LaRosa, Jr.	12895	Inactive
Tu-long Tri Le	28171	Inactive
Aaron Scott LeBato	26316	Inactive
Vicki V. Lee	17118	Inactive
Ulyesse John LeGrange	1311	Inactive
Mary Jane LeJune	21877	Inactive
Michael Bryan Loveless	20951	Inactive
Donna Speyrer La Magna	23183	Inactive
Patrick Louis Marks	18568	Inactive
James Peter Martin	14182	Inactive
Ray Cody Mayo, Jr.	15055	Inactive
Fritz Allen McCameron	2112	Inactive
Sonya Gill McCoy	21184	Inactive
Angela Dawn McCray	25603	Inactive
Krisi Allen McEntyre	21892	Inactive
Jerry Lee McLemore	15562	Inactive
Howard Pryor McMurrian	8804	Inactive
Phyllis Ann McVay	22858	Inactive
Sharon L. McVey	23502	Inactive
Elrea Scott Megason	20292	Inactive
Gary R. Mendoza	23989	Inactive
Gerald Joseph Messonnier	20504	Inactive
Judith Edmonds Milam	19827	Inactive
Jacquelyn Sue Moffitt	28716	Inactive
Carlos Alejandro Morales	23505	Inactive
Tammy Allain Morgan	24671	Inactive
Denise Lafitte Morvant	20298	Inactive
William E. Mote, Jr.	22380	Inactive
Thomas Joseph Musso	7487	Inactive
Robin Mouton Navarre	25346	Inactive
Neil Alston Newcomb	28157	Inactive
Cuc-Mai Phan Nguyen	21196	Inactive
Karen Kely Nichols	17616	Inactive
Tracie Ann Nicolosi	18331	Inactive

Alicia Hart Obermeyer	16772	Inactive
Tanya Renae Oubre	24022	Inactive
Maria Luz Pagan	27035	Inactive
Vicente Pardo	7569	Inactive
Frederick Raymond Parker	16029	Inactive
Dipeshkumar J. Patel	26649	Inactive
Katherine Johnston Patrick	20520	Inactive
Michael A. Pearse	22156	Inactive
James Edward Perron, Jr.	15569	Inactive
Debra H. Pertuis	20310	Inactive
Dianna Kay Pohl	20424	Inactive
Donna Eileen Polledo	18897	Inactive
Carmen M. Garcia Pomares	16963	Inactive
Kathy Blair Potter	20457	Inactive
Gisele Planchet Prados	15684	Inactive
Dina Marie Rhone	22394	Inactive
David George Richardson	13889	Inactive
John M. Robinson	19606	Inactive
Renee' Robinson	19608	Inactive
Chad Michael Robottom	26092	Inactive
Nenita Uy Roy	20530	Inactive
Frank W. Russo, Jr.	17775	Inactive
Marilyn Russo	17776	Inactive
Louis Anthony Russo, Jr.	18362	Inactive
Anthony Louis Salazar	28999	Inactive
Robert Hamilton Schroeder IV	26935	Inactive
Margaret McGuire Schroeder	28370	Inactive
Brett Alan Scogin	17784	Inactive
Darcia Studeman Senner	17414	Inactive
Shannon Marie Serio	24603	Inactive
Joanne Bork Sharp	11736	Inactive
Sneha Shrestha	28423	Inactive
Kimberly Hebert Sibille	16043	Inactive
David Gerard Simoneaux, Jr.	24930	Inactive
Stephanie Teringo Smartt	18367	Inactive
Natalie Howell Stiltner	28948	Inactive
Deborah R. Swain	19854	Inactive
Julie Ripberger Swindler	17439	Inactive
Edward Anthony Tauriac, Jr.	21695	Inactive
Wayne Edward Templet, Jr.	23542	Inactive
Gwendolyn Cuneo Theriot	18646	Inactive
Ronald Stephen Tilley	18216	Inactive
Dipika Timilsina	28418	Inactive
Roderick Paul Trahan	18654	Inactive
Kendal Robinette Turner	26409	Inactive
E Pat Turnley	21242	Inactive
David Verret	24660	Inactive
Ryan Patrick Veterans	27916	Inactive

Peter Gene Villarrubia	16808	Inactive
Charla Accardo Wade	24161	Inactive
Robert Frank Waldo	19886	Inactive
Ellen M. Walker	19994	Inactive
Olga Dupuis Watts	20172	Inactive
Robert Ernest Way	17020	Inactive
Sankey Edgar Webb, III	13041	Inactive
Richard Simon Weil	27112	Inactive
Melanie Marino Weisheit	22167	Inactive
Michael Robert Welch	18390	Inactive
Shelley P. Wells	25088	Inactive
Jack K. Whitehead, Jr.	16886	Inactive
Lewis Eugene Williams	4749	Inactive
Richard Hunter Williams	17188	Inactive
Robert Erwin Williston	23129	Inactive
Susan Marie Winchester	21464	Inactive
Steven L. Windham	20576	Inactive
Eric Martin Wingerter	17381	Inactive
Ava Sue Yellott	21710	Inactive
Gary Michael Young	12759	Inactive
Carolyn Van Zandt	16916	Inactive
Jennifer Fontenot Zurik	22802	Inactive
Christopher Michael Abide	21295	Inactive
Jesse Joseph Armentor	11044	Retired
Francis O. Bologna	11680	Retired
Thayer George Borel	6915	Retired
Hubert Glen Burns	10331	Retired
John Philip Caire, III	16470	Retired
Mary T. Dampman	23630	Retired
Stephen Robert Dischler	19012	Retired
Alexis Acosta Duval	22077	Retired
Margaret C. Franklin	16891	Retired
Patricia Newby Hennessey	17401	Retired
Jack Bernard Kase	7051	Retired
Frederick Ray Lafleur	16073	Retired
Ranie Johnson Landry	19307	Retired
Cynthia Marie Norman	24321	Retired
Devery S. Pierce	16617	Retired
Emile Louis Provost, Jr.	4954	Retired
Mike L. Rabinowitz	18619	Retired
James E. Shields, Jr.	20096	Retired
John Commodore Singer	4230	Retired
Don Gentry Teague	7575	Retired
W. Elizabeth Randazzo Whitehorn	15608	Retired
Stewart William Wilson	4235	Retired
Clifford Sidney Wright	8143	Retired

*Renewed online prior to expiration notices being mailed.

**B. Reinstatements of Certificates / Inactive Status That Expired March 2023
(Same Year Reinstatements)**

The Executive Director informed the Board the following CPAs and CPA Inactive Registrants with expirations on March 1, 2023, reinstated their CPA Certificates or CPA Inactive Status registrations. **(96) Total: (13) Active and (73) Inactive Status (10) Retired**

Name	Credential Number	Certification Status
Joni Podhorez Babineaux	24634	Active
Laura Jeneen West Boudle	S28923	Active
Autumn Castille Brinson	26309	Active
Jessica M. Coggins	24707	Active
Joshua Wade Dencausse	26657	Active
Sandra J. Flynn	B20837	Active
Joe Edward Hamilton	10090	Active
Cole Holmes	29467	Active
Shelia F. Natlin	24083	Active
David Edmund Rose	23748	Active
Jared Michael Stockstill	27462	Active
Benjamin Grey Vance	26679	Active
Adele Fontenot Wade	26849	Active
William Thomas Allen	10458	Inactive
Robert L. Belk	18114	Inactive
Lauren Piper Berthelot	21916	Inactive
Deborah Henderson Bogantes	19242	Inactive
Jaimee Landry Boyd	26830	Inactive
Tammy Broussard	22894	Inactive
Mildred Square Carrethers	12775	Inactive
Tiffany Cordes Cohen	24436	Inactive
Darlene Lewis Cohen	23797	Inactive
Joyce Marie Cox	23942	Inactive
John L. Crain	16181	Inactive
Douglas Nicholas Currault, II	18483	Inactive
David Paul Deslatte	21347	Inactive
Benita Boudreaux Dickey	20163	Inactive
William Edward Dillard	11030	Inactive
Alfred Ross Dozier	26129	Inactive
Howard E. Dupuis	19014	Inactive
Lucinda L. Fage	14170	Inactive
Donald Weems Fairbanks	21136	Inactive
Susan L. Fisher	18744	Inactive
Amy J. Fonseca	24438	Inactive
Eric P. Fontenot	25289	Inactive
James H. Fremin	22805	Inactive
John Carol Gautreau, II	12672	Inactive
Paul James Gautreau	18507	Inactive

Michelle Ballard Gee	28655	Inactive
Johnny J. George	15990	Inactive
Jennifer G. Goodlett	25349	Inactive
Paul Gerald Guidry	13588	Inactive
Leslie Fairbanks Hamilton	19513	Inactive
David S. Hart	16534	Inactive
Lisa Daunoy Hudson	23266	Inactive
Nicole Lynn Hudson	24988	Inactive
Matthew Kevin Hunt	22340	Inactive
Philip Franklin Hutcheson	18103	Inactive
Alan J. Ivanyisky	19549	Inactive
James J. Jarreau	26017	Inactive
Adoraliese Johanna Klimkiewicz	18027	Inactive
Jennifer Charlotte Landeta	28958	Inactive
Paul LaRosa, Jr.	12895	Inactive
Vicki V. Lee	17118	Inactive
Ulyesse John LeGrange	1311	Inactive
Patrick Louis Marks	18568	Inactive
Ray Cody Mayo, Jr.	15055	Inactive
Jerry Lee McLemore	15562	Inactive
Tammy Allain Morgan	24671	Inactive
William E. Mote, Jr.	22380	Inactive
Robin Mouton Navarre	25346	Inactive
Maria Luz Pagan	27035	Inactive
Dipeshkumar J. Patel	26649	Inactive
Katherine Johnston Patrick	20520	Inactive
Michael A. Pearse	22156	Inactive
Debra H. Pertuis	20310	Inactive
John M. Robinson	19606	Inactive
Margaret McGuire Schroeder	28370	Inactive
Darcia Studeman Senner	17414	Inactive
Sneha Shrestha	28423	Inactive
Deborah R. Swain	19854	Inactive
Julie Ripberger Swindler	17439	Inactive
Dipika Timilsina	28418	Inactive
Roderick Paul Trahan	18654	Inactive
E Pat Turnley	21242	Inactive
Peter Gene Villarrubia	16808	Inactive
Robert Frank Waldo	19886	Inactive
Ellen M. Walker	19994	Inactive
Richard Simon Weil	27112	Inactive
Melanie Marino Weisheit	22167	Inactive
Shelley P. Wells	25088	Inactive
Robert Erwin Williston	23129	Inactive
Susan Marie Winchester	21464	Inactive
Eric Martin Wingerter	17381	Inactive

Gary Michael Young	12759	Inactive
Jennifer Fontenot Zurik	22802	Inactive
Francis O. Bologna	11680	Retired
Thayer George Borel	6915	Retired
Stephen Robert Dischler	19012	Retired
Alexis Acosta Duval	22077	Retired
Patricia Newby Hennessey	17401	Retired
Frederick Ray Lafleur	16073	Retired
Devery S. Pierce	16617	Retired
W. Elizabeth Randazzo Whitehorn	15608	Retired
Stewart William Wilson	4235	Retired
Clifford Sidney Wright	8143	Retired

C. Request for Exemption from Experience Requirement for Reinstatement due to Personal and Medical Hardship

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

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>		<i>47.21%</i>		<i>60.30%</i>		<i>40.68%</i>		<i>56.33%</i>

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>		<i>45.04%</i>		<i>60.28%</i>		<i>40.70%</i>		<i>57.61%</i>

B. Overall Exam Statistics for 2021 and 2022

NASBA stopped publishing the candidate performance book in 2020 and instead has provided Overall Statistics for 2021 and 2022. The reports were provided for the Board's review

C. Candidates Passing Examination Sections – Q1 2023 (32)

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

Name

Devyn Allen
 Andrew Billeaud
 Noelle Brent
 Sydney Ellis
 Chelsea Foster
 Jason Haynes
 Lauren Latiolais
 Erica Milano
 Nicole Moruzzi
 Tricia Olivier
 Claire Picou
 Anusha Puri
 Brandon Richardson
 Lindsay Rushing
 Kevin Tzeng
 Alexander Young

Name

Nicholas Anselmo
 Maria Booker
 Zachary Daigle-Nastasi
 Peyton Fine
 Jose Gonzalez
 Leslie Kelly
 Conor McDuffie
 Victoria Mitchell
 Christopher Nijoka
 Emma O'Reilly
 Mary Price
 Donald Quintana
 Devan Roy
 Grant Templet
 Jonah Wolfe
 Xiangping Zhang

D. Exam Credit Extension Request

Mr. Michael Palmer submitted a request for an extension of his AUD exam credit based upon a personal hardship.

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

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board denied Mr. Palmer's request to extend his exam credit for AUD.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Actives Issued by the Executive Director

The following individuals passed the 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.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Items A. 1 & 2):

1. Current CPA Applicants (Passed Exam After June 1999) (42)

Name	Certificate Number	License Issue Date	City, State
Christian Davis Hurst	29576	02/01/2023	Lafayette, LA
Savanah Michelle Lee	29578	02/03/2023	Columbia, LA
Jessica Wilkes Rachal	29579	02/03/2023	Moreauville, LA
Wesley Iva Sullivan	29580	02/03/2023	Austin, TX
Makayla Diane O'Brien	29581	02/03/2023	Lake Charles, LA
Shaina Noelle White	29582	02/03/2023	New Orleans, LA
Caroline Ada Bondy	29583	02/03/2023	Greenville, SC
Katelin Elizabeth LeBlanc	29584	02/07/2023	Lafayette, LA
Kurt Philip Von Derhaar	29585	02/07/2023	Metairie, LA
Mia Angelina Provenzano	29586	02/14/2023	Metairie, LA
Dana Elizabeth Yingst	29587	02/14/2023	Laplace, LA
Rachel Fordham	29588	03/05/2023	Baton Rouge, LA
Devan Allen Roy	29589	03/05/2023	Broussard, LA
Juan Rogelio Duboue'	29590	03/05/2023	Kenner, LA
Claire Marguerite Picou	29591	03/05/2023	Luling, LA
Falan Liotta	29593	03/07/2023	Saint Amant, LA
Gavin Hubert Blanchard	29594	03/07/2023	Kenner, LA
Brandon Richardson	29596	03/08/2023	Covington, LA
Christopher John Nijoka	29597	03/08/2023	Baton Rouge, LA
Mary Grace Mauldin	29598	03/08/2023	Baton Rouge, LA
Leslie Marie Kelly	29599	03/08/2023	New Orleans, LA
Grant Michael Templet	29600	03/08/2023	Destrehan, LA

Tricia A'lyse Olivier	29601	03/08/2023	Lafayette, LA
Boaz Thomassie	29602	03/08/2023	Baton Rouge, LA
Sydni Talley Ellis	29606	03/16/2023	Lafayette, LA
Paul Joel Harpham	29607	03/16/2023	Abita Springs, LA
Anusha Puri	29608	03/22/2023	Baton Rouge, LA
Erica Shelton Milano	29609	03/22/2023	Ponchatoula, LA
Madelyn Yanosky	29610	03/23/2023	Covington, LA
Zachary Nastasi	29612	03/27/2023	Denham Springs, LA
Emma Louise Fuselier	29614	03/28/2023	New Orleans, LA
Katlin E. Moring	29615	03/28/2023	Slidell, LA
Lindsay Ann Rushing	29616	03/29/2023	Hammond, LA
Nicholas Studdard	29617	04/05/2023	Covington, LA
Alexander Scott Young	29618	04/05/2023	Lafayette, LA
Lindsey Anne Parkins	29619	04/05/2023	Mandeville, LA
Katherine Hamilton	29620	04/05/2023	Metairie, LA
Eli Steven Dubuisson	29621	04/05/2023	Houston, TX
Chelsea Lynn Foster	29622	04/06/2023	Deville, LA
Peyton Leonard Fine	29623	04/12/2023	Metairie, LA
Kevin W. Tzeng	29627	04/25/2023	Hammond, LA
Maria Cecilia Booker	29628	04/25/2023	Baton Rouge, LA

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

Name	Certificate Number	License Issue Date
Laura Cecelia Fisher	19752	03/05/2023
Teri Anne Cambre	22083	03/06/2023

**B. Reinstatements of Prior Actives (Licenses) by Executive Director (4)
Prior Year Reinstatement**

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 Mr. Hazel 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
Timothy Patrick McCarthy	21410	02/03/2023
Kenneth Joseph Rachal	15083	02/03/2023
Joey Scott Wilhite	21018	03/08/2023
Rebecca Claire Peltier	25416	04/05/2023

**C. Reinstatement of Prior Actives (Licenses) to Inactive by Executive Director (3)
Prior Year Reinstatement**

The following CPAs were initially licensed, later elected not to renew their licenses, and recently submitted applications to reinstate to Inactive status. The Executive Director evaluated the applications and reinstated the Inactive CPA Certificates, subject to ratification by the Board.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley and unanimously adopted, the Board ratified the reinstatement of the following CPA Certificates (Item C):

Name	Certificate No.	Inactive Certification Reinstatement Date
Tanya Broussard Smith	21096	01/27/2023
Louis Marvin Lee	24103	01/31/2023
Robert Perry Leslie	24516	03/27/2023

**D. Reinstatements of Prior Inactive (Certificates) by Executive Director (1)
Prior Year Reinstatement**

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

Upon motion by Mr. Hazel, seconded by Mrs. Lowe Ardoin and unanimously adopted, the Board ratified the reinstatement of the following CPA Certificate (Item D):

Name	Certificate No.	Inactive Certification Reinstatement Date
Patrick Randolph Wheeler	21972	03/27/2023

E. Approval of Reciprocal Certificates Issued by the Executive Director (8)

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. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item E):

Name	Certificate No.	Issue Date	Original State
Brandon Philip Curwick	S29577	02/03/2023	TX
Tait-Lauren Marilyn Sachs	S29592	03/05/2023	CA
James Burns Jordan	S29595	03/07/2023	GA
Julia Day Brown	S29604	03/14/2023	TX
Joyce Martinez Hylender	S29611	03/23/2023	MS

Jon Evan Orren	S29613	03/27/2023	AR
Dieu Thanh Thi Nguyen	S29624	04/12/2023	CA
Devaja Naik Agrawal	S29626	04/25/2023	AZ

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

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

Upon motion by Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Item F):

Name	Certificate No.	Issue Date
Audette B. LeBlanc	29603	03/08/2023
W. Patrick Beene	29605	03/14/2023
Carly Rae Kimbrough	29625	04/25/2023

G. Request for Pre-approval of Community College Credits towards 150-hour Requirement

Mr. Nicholas Anselmo submitted a request to the Board for pre-approval of community college credits to be taken at Frederick Community College.

He requested the Board's advance approval to take 24 semester hours consisting of twenty-four 1-semester hour courses offered by FEMA, to be taken at Frederick Community College, toward the 150-semester hour requirement for licensing.

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley the Board approved the following specific courses to be taken at Frederick Community College, totaling 9 semester hours, to be used toward the 150-semester hour requirement for licensure for Mr. Anselmo:

- FEMA 104 = (IS-8) Building for the Earthquakes of Tomorrow
- FEMA 105 = (IS-279) Retrofitting Flood-Prone Structure
- FEMA 131 = (IS-230) Principles of Emergency Management
- FEMA 134 = (IS-242) Effective Communication
- FEMA 138 = (IS-111) Livestock in Disaster
- FEMA 180 = (IS-366) Planning for Vulnerable Populations
- FEMA 196 = (IS-360) Preparing for Mass Casualty Incidents
- FEMA 206a = (IS-284.A) Using the Substantial Damage Estimator 3.0 Tool
- FEMA 214 = (IS-545) Reconstitution Planning Course

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES**A. Expirations due to Non-Renewal (62)**

The Executive Director informed the Board the following firms failed to renew their CPA Firm Permit registration for 2023, and accordingly, were notified by mail on March 1, 2023 their Firm Permit registration had expired. Their firms were removed from the Board's roll of registered firms with valid Permits.

Name	Firm Permit No.
Roy Chenevert, LLC	25
James T. Bates, CPA	175
Philip J. St. Germain, CPA, APC	255
Murphy, Whalen & Broussard, L.L.C. CPAs	617
Andrea L. Caston, CPA	862
Wayne E. Hebert, CPA, Inc., APC	920
Gary J. Bordes, CPA	975
Joan Saucier Ducote, CPA	1077
Fernand P. Genre, LLC	1090
Stephen M. Huggins, LLC	1103
Ronald D. Cartier, CPA	1266
Richard E. Hayden, CPA	1405
Phillip P. Hymel, CPA	1434
John Mahnke, CPA	1508
The Robertson Group, APAC	1608
Randall K. Romero, CPA	1617
K. Justin Gibson, CPA, LLC	1776
Guinn, Smith & Co., APC, CPAs	2076
Iqbal A. S. Merchant, APC, CPA	2269
Burriss & Six CPA, LLC	2370
Arsement, Redd & Morella, L.L.C.	2875
James B. Melohn, CPA	2984
Deborah Rollo, CPA	3259
Jacqueline Jackson Neal, CPA	3263
Peter P. Barrios, APAC	3316
Terence P. Bradford, Sr., CPA	3356
William Daniel McCaskill, CPA, APAC	3420
Wanda Talley Schebel, CPA, PA	3514
Errol J. Dennis, Jr. & Associates, APAC	3655
Troy D. Jones, CPA, LLC	3938
Stephen Furr, CPA, APC	4204
Davis, Griffin LLP	4234
J Davis Murret	4262
Carolyn A. Clarke	4297
Dwight Lee Pugh, CPA, LLC	4368
Julie G. Keen, CPA	4402
Norma Caldwell, CPA	4514
Thomas 'Bill' Sloan, APAC	4582

Margaret M. Ristroph, CPA	4610
Ehlers and Associates, CPAs, L.L.C.	4623
Law Redd Crona & Munroe, PA	4666
David W. Creswell, Jr., CPA, L.L.C.	4684
Wilson, Rea, Beckel & Associates, CPAs, LLC	4902
Roosa CPA, LLC	4935
Bosch & Statham, LLC	4947
Bennett & King, CPAs, LLP	4948
J Walker & Company, APC	4963
Jerrett Richter, CPA, LLC	5105
Summit CPA Group, LLC	5200
Stockstill, CPA	5202
W Robert Laurents, CPA	5221
Donald R. Ford, CPA, LLC	5284
Gautreau Accounting & Tax, LLC	5401
Matson Driscoll & Damico LLP	5455
Alonso's Tax Consulting, LLC	5515
Daniel Sant, CPA	5538
McClain Accounting, LLC	5596
Dunn & Cook, LLP	5626
Joel Salvaggio, CPA	5631
Sarah Hebert Duncan, CPA & Notary	5632
Glen Richardson CPA, LLC	5638
Greg Beyer CPA, LLC	5643

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2023 (15)
Same Year Reinstatement**

The Executive Director informed the Board the following Firms with expirations of March 1, 2023, reinstated their Firm Permit registrations.

Firm Name	Firm Permit No.	Reinstatement Date
Arsement, Redd & Morella, L.L.C.	2875	03/10/2023
Burriss & Six CPA, LLC	2370	03/10/2023
Errol J. Dennis, Jr. & Associates, APAC	3655	03/10/2023
Gautreau Accounting & Tax, LLC	5401	03/10/2023
James B. Melohn, CPA	2984	03/14/2023
Joan Saucier Ducote, CPA	1077	03/14/2023
Peter P. Barrios, APAC	3316	03/14/2023
Gary J. Bordes, CPA	975	03/16/2023
Terence P. Bradford, Sr., CPA	3356	03/17/2023
Phillip P. Hymel, CPA	1434	03/20/2023
Randall K. Romero, CPA	1617	03/20/2023
Ehlers and Associates, CPAs, L.L.C.	4623	03/29/2023
The Robertson Group, APAC	1608	03/29/2023
James T. Bates, CPA	175	04/03/2023
W Robert Laurents, CPA	5221	04/05/2023

C. CPA Firm Permit Applications, Reinstatements & Name Changes

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 Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items C1, 2, and 3):

1. New Firm Permits (24)

Firm Name	Firm Location	Firm Permit No.	Issue Date
Landon Jordan, CPA, LLC	LA	5665	02/01/2023
Sajjan G. Rajendra, CPA, LLC	LA	5666	02/01/2023
North Star Tax Advisory Group, LLC -A Certified Public Accounting Firm-	LA	5667	02/01/2023
Audubon Tax and CPA Advisors, LLC	LA	5668	02/03/2023
Curwick Holdings, LLC	LA	5669	02/03/2023
A.D. Johnson, Jr., C.P.A., L.L.C.	LA	5670	02/03/2023
Thomas Kerner LLC	LA	5671	02/03/2023
Andre' D Broussard CPA, LLC	LA	5672	02/03/2023
Melissa D Mitchum CPA LLC	LA	5673	02/03/2023
Kellie Carriere Roe, CPA	LA	5674	02/03/2023
Amy C Huck, LLC	LA	5675	02/07/2023
Mason Williams, CPA LLC	LA	5677	02/13/2023
Parish Accounting and Tax LLC	LA	5678	02/13/2023
Beal CPA Services, LLC	LA	5679	02/13/2023
Reich CPA LLC	LA	5680	03/05/2023
Thomas D. Williams Jr., CPA	LA	5681	03/07/2023
Attracct Accounting Advisors LLC	LA	5682	03/17/2023
PwC US Group LLP	LA	5683	03/22/2023
PwC US Business Advisory LLP	LA	5684	03/22/2023
PwC US Tax LLP	LA	5685	03/22/2023
Erin Ancar Tax & Accounting Services LLC	LA	5686	04/12/2023
D. W. DeBlieux, L.L.C.	LA	5687	04/25/2023
Addison French Accounting LLC	LA	5688	04/25/2023
Amy B Spellman CPA LLC	LA	5689	04/25/2023

* Firm Permit #5676 voided due to a database error.

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
LGS Consulting LLC	LA	5557	02/01/2023
Kenneth J. Rachal, CPA	LA	2577	02/03/2023

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

Firm Name	Firm Permit No.	Change	Issue Date
Stephanie Lee, CPA LLC	5117	formerly S. L. Perque CPA Services, LLC	02/06/2023
Deblieux, A Professional Corporation	4672	formerly Deblieux & Company, CPAs (APC)	03/16/2023
Steven M DeRouen & Associates LLC	4799	formerly Steven M. DeRouen & Associates	03/16/2023

D. CPA Firms Retired or Canceled (5)

Firm Name	Firm Permit No.	Issue Date
George A. Lewis, CPA, APAC	4109	2002
Prejean Company, ACCPAs	3162	Prior to LAA
John Sandidge, Jr., L.L.C.	1629	2001
PRM CPAs + Advisors LLC	4953	2011
Ronald E. Stamper, LLC	1152	Prior to LAA

E. Firm Permit Name Request: MTJ CPA LLC

Mr. Anthony Juneau submitted a request for consideration and approval of his proposed firm name: MTJ CPA LLC. In his letter to the Board, he explains he chose the name MTJ because it is an abbreviation of his commonly used nickname, Mr. Tony Juneau.

His request was provided for the Board's review.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley the Board approved the firm name MTJ CPA LLC.

IX. PEER REVIEW ITEMS

A. Peer Review Oversight Committee (PROC) Reports

Quarterly Report – The 2023 first quarter report and individual reports submitted by PROC Members on the AICPA Peer Review Program administered by the Society of Louisiana CPAs were provided for Board review.

**B. 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)				
	2023	2022	2021	2020
Engagement Reviews	5	35	30	27
Pass	4	26	16	22
Pass w/def.	1	8	9	4
Fail	0	1	5	1
System Reviews	12	55	45	50
Pass	11	52	39	48
Pass w/def.	1	3	5	2
Fail	0	0	1	0
Grand Total	17	90	75	77

Approved by Technical Reviewer				
Engagement Reviews - Pass	5	49	35	29

No. PROC meetings during calendar year	1	8	6	6
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C. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 01/26/23 (Last Meeting Reported)	Calendar Year Jan. 2023	Calendar Year Jan. 2022	Calendar Year Jan. 2021	Calendar Year Jan. 2020
# Practice Restrictions	1	1	5	11	3
# Extensions	3	3	15	31	23
# Year End Changes	1	1	0	0	0
# First Fail Letters	2	3	12	3	4

X. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

Ron Gitz, LCPA CEO/Executive Director, reported on items of interest to the Profession, including various legislative matters.

B. New Board Rules – Effective April 20, 2023

Ms. Benefield, Ms. Singleton, and Ms. Boudreaux attended the Occupational Licensing Review Commission Meeting on March 15, 2023 in Baton Rouge, wherein the Board’s proposed changes to the Rules were unanimously approved. Thereafter, the new rules became effective on April 20, 2023. There was a publishing error, which will be corrected via an editor’s note and repromulgated to correct citation errors in the May 20th LA Register.

XI. CPE ITEMS

A. 2022 CPE Reporting Form Update

A certified letter was sent to 13 CPAs on April 28, 2023 advising that their CPE form was not received. It instructed them to send the form within 5 business days or their license will be switched to Inactive.

B. Professional Ethics Requirement for 2024 – Update

The Ethics Committee has advised that all CPAs who hold an active license in Louisiana must complete a 3-hour Professional Ethics course in 2024 to be eligible for license renewal in 2025.

The Board has reviewed the Ethics Course Guidelines used in 2022 and has endorsed them as the template for CPE sponsors to develop the Ethics Courses for 2024. The Board will review and select the Ethics Courses to be offered.

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 Approval of CPE for Published Material

James Anderson Koerber, CPA (License No. 14269) submitted a request for approval of CPE credit for publication of two (2) chapters in a book:

1. “Chapter 40: Economic Damages from Personal Injury and Wrongful Death” published in The Comprehensive Guide to Economic Damages, Vol. 2, 7th edition, 2023.
2. “Chapter 41: Damages in Common-Law Employment Cases” published in The Comprehensive Guide to Economic Damages, Vol. 2, 7th edition, 2023.

The articles were previously provided to the Board.

This item was deferred to the July 2023 Board Meeting, pending additional information from Mr. Koerber.

E. 2022 CPE Extension Requests

At the July 2022 Board 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.

The following extension requests have been received and processed:

120	CPE Extension Agreement (30-day extension to 1/31/23)
<u>28</u>	CPE Extension requiring a Consent Order (90-day extension to 3/31/23)
148	Total of CPE requests

XII. NEW MATTERS

A. Professional Service Contracts, Legal Services for Fiscal Year Ending June 30, 2024.

The legal contracts were returned by the Attorney General’s Office. Attorney General Landry will not approve contracts, amendments, or resolutions for professional legal services with an end date beyond June 30, 2024. The contracts have been revised and must be resubmitted for approval.

1. Adams and Reese, LLP

The professional service contract for Adams and Reese, LLP for fiscal year July 1, 2023 through June 30, 2024, in the anticipated budgeted amount of \$15,000 will be presented to the Board for review and approval. If approved, the following resolution will be read into the minutes for approval.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, by a vote of 4 to 0 the Board approved the professional service contract for Adams and Reese, LLP for the fiscal year July 1, 2023 through June 30, 2024, in the amount of \$15,000.

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

RESOLUTION

The following Motion and Resolution was offered by Mr. Hazel who moved for its adoption, and seconded by Mrs. Lowe-Ardoin at the May 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 one fiscal year July 1, 2023 through June 30, 2024, at the following rates of pay, and not to exceed a maximum of \$15,000 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.

WHEREAS in the event of claims brought in federal court seeking equitable relief, these claims may implicate the interests of the State of Louisiana, and so the Board agrees to provide advance written notice to the Louisiana Attorney General ten (10) business days before the next meeting and an opportunity for the Attorney General to express concerns directly to the Board in writing or in executive session before the Board:

(1) proposes a settlement, accepts a proposed settlement, agrees to a consent decree, or enters any other agreement with any party in any federal action for declaratory or injunctive relief that is going to be or has been filed; or

(2) files any document in any federal case in which (a) declaratory or injunctive relief has been granted against the Board, (b) final judgement dismissing the case has not been entered, and

(c) at least 3 years have passed since any party seeking relief, including the USDOJ in an amicus capacity, filed any document in the case.

Accordingly, the Board authorizes and directs the law firm to provide the required notice to the Attorney General, release such information and documentation as the Attorney General may request in response to the notice, and generally cooperate with the Attorney General in regard to the notice.

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: 4

NAYS: 0

ABSENT:3

NOT VOTING: 0

Whereupon the Resolution was declared adopted by the State Board of

Certified Public Accountants of Louisiana on the 4th day of May, 2023.

2. The Derbes Law Firm, LLC

The professional service contract for the Derbes Law Firm, LLC for fiscal year July 1, 2023 through June 30, 2024, in the anticipated budgeted amount of \$50,000 will be presented to the Board for review and approval. If approved, the following resolution will be read into the minutes for approval.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, by a vote of 4 to 0 the Board approved the professional service contract for the Derbes Law Firm, LLC for fiscal year July 1, 2023 through June 30, 2024, in the amount of \$50,000.

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

RESOLUTION

The following Motion and Resolution was offered by Mr. Hazel who moved for its adoption, and seconded by Mrs. Lowe-Ardoin at the May 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 one fiscal year July 1, 2023 through June 30, 2024, at the following rates of pay, and not to exceed a maximum of \$50,000 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.

WHEREAS in the event of claims brought in federal court seeking equitable relief, these claims may implicate the interests of the State of Louisiana, and so the Board agrees to provide advance written notice to the Louisiana Attorney General ten (10) business days

before the next meeting and an opportunity for the Attorney General to express concerns directly to the Board in writing or in executive session before the Board:

- (1) proposes a settlement, accepts a proposed settlement, agrees to a consent decree, or enters any other agreement with any party in any federal action for declaratory or injunctive relief that is going to be or has been filed; or
- (2) files any document in any federal case in which (a) declaratory or injunctive relief has been granted against the Board, (b) final judgement dismissing the case has not been entered, and
- (c) at least 3 years have passed since any party seeking relief, including the USDOJ in an amicus capacity, filed any document in the case.

Accordingly, the Board authorizes and directs the law firm to provide the required notice to the Attorney General, release such information and documentation as the Attorney General may request in response to the notice, and generally cooperate with the Attorney General in regard to the notice.

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: 4
NAYS: 0
ABSENT: 3
NOT VOTING: 0

Whereupon the Resolution was declared adopted by the State Board of
Certified Public Accountants of Louisiana on the 4th day of May, 2023.

3. Shows, Cali & Walsh, LLP

The professional service contract for Shows, Cali & Walsh, LLP for fiscal year July 1, 2023 through June 30, 2024, in the anticipated budgeted amount of \$10,000 will be presented to the Board for review and approval. If approved, the following resolution will be read into the minutes for approval.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, by a vote of 4 to 0 the Board approved the professional service contract for Shows, Cali & Walsh, LLP for fiscal year July 1, 2023 through June 30, 2024, in the amount of \$10,000.

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

RESOLUTION

The following Motion and Resolution was offered by Mr. Hazel who moved for its adoption, and seconded by Mrs. Lowe-Ardoin at the May 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 one fiscal year July 1, 2023 through June 30, 2024, at the following rates of pay, and not to exceed a maximum of \$10,000 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.

WHEREAS in the event of claims brought in federal court seeking equitable relief, these claims may implicate the interests of the State of Louisiana, and so the Board agrees to provide advance written notice to the Louisiana Attorney General ten (10) business days before the next meeting and an opportunity for the Attorney General to express concerns directly to the Board in writing or in executive session before the Board:

(1) proposes a settlement, accepts a proposed settlement, agrees to a consent decree, or enters any other agreement with any party in any federal action for declaratory or injunctive relief that is going to be or has been filed; or

(2) files any document in any federal case in which (a) declaratory or injunctive relief has been granted against the Board, (b) final judgement dismissing the case has not been entered, and

(c) at least 3 years have passed since any party seeking relief, including the USDOJ in an amicus capacity, filed any document in the case.

Accordingly, the Board authorizes and directs the law firm to provide the required notice to the Attorney General, release such information and documentation as the Attorney General may request in response to the notice, and generally cooperate with the Attorney General in regard to the notice.

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: 4

NAYS: 0

ABSENT: 3

NOT VOTING: 0

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 4th day of May, 2023.

B. Request to Seek an Advisory Opinion from the LA Attorney General Regarding Restitution Payments

Board staff would like to seek an advisory opinion from the LA Attorney General as to whether it is permissible for the Board to order that restitution be paid by a respondent in a Board action. The Office of the Attorney General requires that a board or commission adopt a resolution before submitting a request for an advisory opinion. The text of the proposed resolution is provided below for the Board's review. Additional information is provided for the Board's review.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley, by a vote of 4 to 0 the Board approved the Board staff's request to seek an advisory opinion from the Office of the Attorney General regarding the permissibility of ordering restitution payments.

THE STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA
RESOLUTION

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

WHEREAS, La. R.S. 37:79(B)(4) provides that “in lieu of or in addition to any remedy provided for in Subsection A of this Section, the board may require a licensee or privilege holder to ... [c]omply with any other requirement or action the board may deem appropriate;” and

WHEREAS, Board Members have expressed an interest in ordering the payment of restitution by certificate or permit holders to injured parties as a term of disciplinary action following a determination that the certificate or permit holder violated the LA Accountancy Act, La. RS. 37:71 *et seq.*, and/or Board rules; and

WHEREAS, it is unclear whether the expenditure of public funds by the Board to enforce such a provision would be permissible under the “*Cabela’s* test” established by the Attorney General for the State of Louisiana; and

WHEREAS, this resolution shall take effect immediately.

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana does hereby resolve to seek an advisory opinion from the Attorney General for the State of Louisiana, pursuant to La. R.S. 49:251, as to whether it is permissible for the Board to use public funds to enforce an order that a certificate or permit holder pay restitution to an injured party following a determination that such certificate or permit holder has violated the LA Accountancy Act, La. RS. 37:71 *et seq.*, and/or Board rules; and

BE IT FURTHER RESOLVED, that this Resolution be submitted to the Attorney General for the State of Louisiana for consideration.

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

YEAS: 4
NAYS: 0
ABSENT: 3
NOT VOTING: 0

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 4th day of May, 2023.

C. Renewal of Contracts for Current PROC Members

Contracts for the current PROC members for fiscal year July 1, 2023 – June 30, 2024 were prepared and ready for the PROC members’ signature. The contracts are for \$150 per hour with a maximum of \$6,000.

The Board was asked to consider whether to offer the contracts to the current PROC members, Mr. John Charles Parker, II and Mr. Kenneth Pavy, II for the July 1, 2023 – June 30, 2024 fiscal year.

A sample contract was attached for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board approved the contracts for Mr. Parker and Mr. Pavy for the fiscal year 2023 – 2024.

D. Statement of Position re: Firm Permits

Board staff drafted a Statement of Position (“SOP”) addressing the requirement that CPAs in public practice must do so via a permitted CPA firm. Board legal counsel has reviewed the SOP.

This item was deferred to the July 2023 Board Meeting.

E. CPA Exam Fee Increase

NASBA communication dated February 7, 2023 outlined the changes to the current Uniform CPA Examination during 2023 and 2024. There will be an increase to the fees charged by Prometric, AICPA and NASBA according to the implementation schedule included with the announcement.

F. UAA Model Rule Changes

NASBA announced the adoption of changes to the CPA Exam Model Rule Amendment via email to Executive Directors on April 24, 2023. On April 21, 2023, the NASBA Board of Directors voted to adopt an amendment to UAA Model Rule 5-7. The amendment increases the length of conditional credit from 18 months to 30 months, bases the calculation of conditional credit for Exam sections passed on the date that scores are released, and added descriptive language to provide greater clarity for when Boards of Accountancy may extend conditional credit.

G. CPAES Contract Renewal

In conjunction with the launch of newly rebuilt CPAES system, anticipated for September 2023, NASBA has drafted an amendment to the CPAES Agreement outlining the modifications.

A copy was provided for the Board's review.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Office Email

The Board's Office email migrated from GoDaddy to La.Gov for all staff, effective April 20, 2023. Louisiana's Office of Technology Services assisted with the migration and is the service provider for the new account.

B. Database Conversion Updates

The database conversion project is ongoing. All staff have completed initial training.

XIV. REPORTS ON CONFERENCES/MEETINGS

A. 2023 The Regulatory Workshop

February 10, 2023
Baton Rouge, LA

Ms. Benefield attended.

B. NASBA's 28th Annual Conference for Board of Accountancy Legal Counsel

February 27-March 1, 2023
Tucson, AZ

Mr. Morgan and Ms. Soler attended.

C. NASBA's 41st Annual Conference for Executive Directors and Board Staff

February 27-March 1, 2023
Tucson, AZ

Ms. Benefield and Ms. Singleton attended.

D. Prometric Testing Center

March 15, 2023
Baton Rouge, LA

Ms. Benefield, Ms. Singleton, and Ms. Boudreaux visited the testing center.

E. LLA CLGE Training

March 15-16, 2023

Ms. Morales attended virtually. Ms. Benefield and Ms. Singleton attended virtually on March 16th only.

F. SCS HR Community Meeting

March 21, 2023

Ms. Singleton attended virtually.

G. NASBA’s Pipeline Efforts and Legislative Update
March 21, 2023

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

H. Presentation on CPA Evolution
March 21, 2023
Lafayette, LA

Ms. Benefield presented to the University of Lafayette’s Institute of Management’s student chapter.

I. Records Management Training
March 22, 2023
Baton Rouge, LA

Ms. Benefield, Ms. Singleton, Ms. Soler, and Mr. Morgan attended.

J. LCPA Educator’s Conference
March 31, 2023
Lafayette, LA

Ms. Benefield presented on the CPA Pipeline as a guest speaker with Ron Gitz.

K. IMPA-HR Conference
April 16-19, 2023
Flowood, MS

Ms. Singleton attended.

L. ARPL 2023 Legislative Update and New Tools
April 19, 2023

Ms. Soler and Mr. Morgan attended virtually.

XV. FUTURE MEETING / CONFERENCE DATES

A. Records Retention Training
May 23, 2023
Baton Rouge, LA

Ms. Boudreaux, Ms. Morales and Ms. Palmer plan to attend.

B. NASBA Eastern Regional Meeting
May 31 – June 2, 2023
Savannah, GA

C. NASBA Western Regional Meeting (Includes Louisiana)
June 27-29, 2023
Kansas City, MO

Mrs. Hutchinson and Ms. Benefield plan to attend.

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

Mrs. Hutchinson and Ms. Benefield plan to attend.

XVI. UPCOMING STATE BOARD OFFICE HOLIDAYS

May 29, 2023	Memorial Day
June 16, 2023	Juneteenth Day
July 4, 2023	Independence Day

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

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

Thursday, October 19, 2023 through Friday, October 20, 2023 had been previously reserved for the October 2023 Board meeting.

B. January 2024 Board Meeting

Thursday, January 11, 2024 through Friday January 12, 2024 was reserved for the January 2024 Board meeting. If an administrative hearing is necessary, a date will be determined.

XVIII. RULES COMMITTEE MEETING

The members of the 2023 Rules Committee are Mrs. Hutchinson, Mrs. Lowe-Ardoin, Mrs. Honoré Thomas and Mr. Hazel.

Staff was assigned to research the composition of other Boards of Accountancy regarding the inclusion and function of public members.

XIX. EXECUTIVE SESSION MATTERS

In order to conduct administrative hearings, report on the status of compliance with Board Decisions and Consent Orders and status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on May 4, 2023 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board went into executive session at 2:14 p.m.

Upon motion by Mr. Langley, seconded by Mr. Hazel, the executive session adjourned at 3:01 p.m.

XX. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION

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

A. Consideration of Consent Order – File No. 2022-52
(Investigating Officer Mr. Hazel)

The Board deferred consideration of this Consent Order until the July meeting due to the lack of a sufficient Members present.

B. Consideration of Consent Order – File No. 2022-44
(Investigating Officer Mrs. Alizadeh)

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley, the Board, by a vote of 4 – 0, approved the Consent Order in this matter. Mrs. Alizadeh was not present.

C. Request for Partial Waiver of 2022 CPE Due to Medical Hardship

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 4 – 0, approved the request for a waiver of 8.5 hours of required CPE for the 2022 reporting period. His requirement for the 2023 reporting period will be 56 hours.

D. Request for Waiver of 2022 CPE Due to Medical Hardship

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board, by a vote of 4 – 0, approved the request for all 27 hours of required CPE for the 2022 reporting period. Her requirements for the 2023 reporting period will be 53 hours.

E. Request for Exemption from One Year Verifiable Experience for Reinstatement

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 4 – 0, approved Ms. Peppo’s request to be exempted from the experience requirement for reinstatement of her license.

F. Files Recommended to Be Closed with No Cause For Action

File No. 2022-9
File No. 2022-57
File No. 2022-58
File No. 2022-59
File No. 2022-63
File No. 2022-64
File No. 2023-24
File No. 2023-26

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

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

File No. 2010-5
File No. 2018-62
File No. 2019-112
File No. 2020-16
File No. 2021-9
File No. 2021-11
File No. 2021-48
File No. 2022-60
File No. 2023-4
File No. 2023-5
File No. 2023-6
File No. 2023-7
File No. 2023-8
File No. 2023-10
File No. 2023-12
File No. 2023-13
File No. 2023-14
File No. 2023-16
File No. 2023-17
File No. 2023-18
File No. 2023-19
File No. 2023-20
File No. 2023-21
File No. 2023-22
File No. 2023-23
File No. 2023-25
File No. 2023-27
File No. 2023-28
File No. 2023-30
File No. 2023-31
File No. 2023-32

File No. 2023-33

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

- H.** 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. Lowe-Ardoin, seconded by Mr. Hazel, the Board accepted the above-described reports.

XXI. ADJOURNMENT

Thursday, May 4, 2023:

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 3:07 p.m. on Thursday, May 4, 2023.