

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**October 19, 2023**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday October 19, 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	-	Treasurer
Grady R. Hazel, CPA	-	Secretary
Michael D. Bergeron, CPA	-	Member
Nicholas J. Langley, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member

The following member was absent:

Desireé Honoré Thomas, CPA	-	Member
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Also present were:

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	Bomani Brown	-	Director of Compliance
	Rachel H. Soler	-	Compliance Investigator
Guests:	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:05 a.m. on Thursday, October 19, 2023, upon motion by Mrs. Alizadeh, seconded by Mr. Langley and unanimously adopted.

**I. CHAIR'S REPORT**

**A. Personnel**

1. Bomani Brown, the Board's new Director of Compliance, began employment with the Board on August 21, 2023.
2. Tonda London accepted the position as Administrative Coordinator 3 and began employment with the Board on August 14, 2023. She resigned effective September 5, reporting she had accepted another job closer to home.
3. The Administrative Coordinator 3 position was re-posted with State Civil Service from September 11, 2023 through October 1, 2023. Nineteen applications were received and interviews are set to begin in late October and early November.
4. The Board's Accountant, Monica Morales, will be resigning in December 2023 to accept a position at the Louisiana Legislative Auditor's office.
5. The Accounting Technician position is posted with Civil Service from October 9, 2023 until November 6, 2023.

**B. Performance Evaluations for Fiscal Year 2023 – 2024**

Performance evaluations, due August 31, 2023, for all classified employees that were employed with the Board at June 30, 2023 were completed by August 31, 2023.

**C. Performance Planning for Fiscal Year 2023 - 2024**

All Board classified employees received Performance Planning (performance expectations) for fiscal year 2023 - 2024 prior to September 30, 2023, in accordance with Civil Service rules.

**D. Reminder - One Hour of Governmental Ethics Requirement for Public Servants**

All Board Members and staff were reminded to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2023. This is an annual requirement. The course must be completed by December 31, 2023.

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

Additionally Act 270 of the 2018 Legislative Session requires one (1) additional hour of training for supervisors and/or those who are designated to accept complaints of sexual harassment in an agency. This training is provided by Civil Service through the Comprehensive Public Training Program (CPTP).

**II. APPROVAL OF MINUTES**

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

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

**III. TREASURER'S REPORT**

- A.** Financial statements for the quarter and fiscal year ended June 30, 2023 were presented for the Board's review.
- B.** The Annual Financial Report (AFR) for the 2022-23 fiscal year was completed and filed online with the Office of Statewide Reporting (OSRAP) and emailed to the Legislative Auditor (LLA) by the due date of August 31, 2023, as required by State policy.
- C.** Audited Financials – The audit for the fiscal year ended June 30, 2023 is being performed by the Louisiana Legislative Auditor and is ongoing. They are expected to be finished by mid-November.
- D.** Financial statements for the quarter ended September 30, 2023 were presented for the Board's review.

By motion of Mr. Langley, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the Treasurer's report as presented.

**IV. DEATHS AND RESIGNATIONS****A. Deaths (8: 4 Active, 3 Inactive, 1 Retired)**

Name	Certificate No.	Year Issued	Status
Edward Keith Dwyer	7092	1971	Active
Johnny Daniel Holliday II	22450	1995	Active
Robert Craig Sanders	22892	2000	Active
Lyle Justin Schilling	29362	2021	Active
Walter Ross Bogan	1643	1960	Inactive
John Gordon Reische	6007	1970	Inactive
Fred L. Spencer	22687	1995	Inactive
Lester Joseph Zaunbrecher	11722	1977	Retired

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

**B. Resignations (1: 0 Active, 1 Inactive)**

Name	Certificate No.	Year Issued	Certification Status
Deborah F. Wilson	17945	1986	Inactive

**V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS****A. Reinstatement of Certificates / Inactive Status That Expired March 2023 (Same Year Reinstatements)**

The Executive Director informed the Board the following CPAs and CPA Inactive or Retired Registrants with expirations on March 1, 2023, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last board meeting. **(4: 1 Active, 3 Inactive)**

Name	Credential Number	Certification Status
David William Creswell	25910	Active
Christopher Michael Abide	21295	Inactive
Rachel Leigh Barker	17240	Inactive
Audra Lynn Ewens	23238	Inactive

**B. Certificates / Inactive Status That Expired March 1, 2023 and had NOT renewed for 2023**

A list of CPAs, CPA Inactive and Retired with expirations on March 1, 2023 and who had not renewed for 2023 was provided for the Board's review.

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

**Q3 2023** - Exam passage statistics were not received in time to include in the agenda.

**Q2 2023– 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 2023– 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 2022 – 392 sections; 327 candidates (1.2 section per candidate):**

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

**Q3 2022 – 336 sections; 270 candidates (1.24 section per candidate):**

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

**Q2 2022 – 330 sections; 266 candidates (1.24 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana								
Passed	40	40.82%	49	48.51%	23	31.08%	30	52.63%
Failed	<u>58</u>		<u>52</u>		<u>51</u>		<u>27</u>	
	98		101		74		57	
<i>National pass rate</i>		50.50%		63.32%		42.64%		58.76%

**B. Candidates Passing Examination Sections – Q3 2023 (16)**

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**  
 Michael Abney  
 William Beale  
 Matthew Cantrelle  
 Suanne Hammons  
 Joseph Kelley  
 John Landry  
 John Olson  
 Juwon Park

**Name**  
 Kyle Barden  
 Connor Bresette  
 Max Catalanotto  
 Kennedy Hebert  
 Kristen Kernion  
 Joshua Melancon  
 Michael Palmer  
 Jacob Tadlock

Mr. Hazel entertained a motion to deviate to NASBA's Proposed Credit Relief Initiative, seconded by Mr. Bergeron.

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

Ms. Erin Riecke Rowan's request for an extension of her BEC exam was not reviewed. Her expired credit will be reinstated with the Board's approval of NASBA's Credit Relief Initiative.

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

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

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

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

Name	Certificate Number	License Issue Date	City/State
Gregory Jackson, Jr.	29672	08/01/2023	Laplace, LA
Taylor Renaud Comeaux	29673	08/01/2023	Belle Chasse, LA
Andrew J. Lorenz	29676	08/02/2023	New Orleans, LA
Adam Wesley Hair	29677	08/02/2023	Pineville, LA
Mariana Grace Tarver	29679	08/03/2023	Denver, CO
Kenneth L. Roche, III	29680	08/03/2023	Baton Rouge, LA
Courtney Ari Lyles	29681	08/03/2023	Maurice, LA
Brandon Nicholas Ward	29682	08/03/2023	Kenner, LA
Peyton Harrison Berger	29683	08/11/2023	Metairie, LA
William Brandon Beale	29686	08/21/2023	Baton Rouge, LA
Jacob Alexander Tadlock	29687	08/21/2023	Bossier City, LA
Emily A. Slade	29688	08/21/2023	Baton Rouge, LA
Dominick Tyler Thomas	29689	09/01/2023	Hammond, LA
Kyle Michael Guillory	29690	09/01/2023	Alexandria, LA
Nicholas George Anselmo	29691	09/01/2023	Lafayette, LA
Suanne Hammons	29692	09/01/2023	Bossier City, LA
Joshua W. Melancon	29693	09/05/2023	Grand Cane, LA
Quiana Cade Sternhagen	29694	09/05/2023	New Orleans, LA
Zachary Russell Castille	29695	09/05/2023	Bossier City, LA
Connor Christian Bresette	29696	09/05/2023	Mandeville, LA
Michael James Abney	29697	09/05/2023	New Iberia, LA
Michael Jude Palmer	29698	09/05/2023	Thibodaux, LA
Ann Katherine Ebrahim	29700	09/27/2023	New Orleans, LA
Andrew Scott Turnage	29701	09/27/2023	Franklinton, LA

John Calvin Hardin, IV	29702	09/29/2023	Shreveport, LA
Rachel Dianne Smith	29703	10/06/2023	Baton Rouge, LA
Rachael Lynn Smith	29704	10/06/2023	Patterson, LA

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

<b>Name</b>	<b>Certificate No.</b>	<b>Re-issue to Active Date</b>
Stephen Ray McClanahan	16725	09/28/2023

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

**B. Reinstatements of Prior Active Certificates (Licenses)**  
**Prior Year Reinstatement (10)**

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

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

<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Deanna Elizabeth White*	29229	07/17/2023
Yaneirys Alegria	28612	07/31/2023
Jennifer Lynn Spurgeon	26743	07/31/2023
Rhonda Roark Bagby*	26327	08/01/2023
Heath A. White*	27514	08/11/2023
James Ingard Johannesen Jr.	26289	08/22/2023
Blake Andrew Steinvorth	29042	08/23/2023
Rebecca Houston Feeney	27260	09/05/2023
Christopher Stephen Mottram	19095	09/29/2023
Lisa Comeaux Schmidt	21111	09/29/2023

\*Reinstated through Reciprocity

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

There were none since the last Board Meeting.

**D. Reinstatements of Prior Inactive (Certificates)**  
**Prior Year Reinstatement (0)**

There were none since the last Board Meeting.



**E. Approval of Reciprocal (5) and Transfer of Grades (1) Certificates Issued**

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

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

Name	Certificate No.	Issue Date	Original State	City/State
Michael Isabella	S29675	08/01/2023	NY	Shreveport, LA
Ashley Bridges Vaughn	S29678	08/02/2023	AL	Belle Chasse, LA
Michael Bryant Portis	S29684	08/21/2023	TX	Stanley, NC
Jennifer Lauren Odinet	S29685	08/21/2023	TX	Metairie, LA
Joshua R. Devine	S29699	09/18/2023	AZ	Gonzales, LA

**F. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (1)**

Name	Certificate No.	Issue Date
Colin Michael McCatharn	29674	08/01/2023

**VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES****A. Reinstatements of CPA Firm Permits that Expired March 1, 2023 (0)  
(Same Year Reinstatements)**

There were none since the last Board Meeting.

**B. CPA Firms that have Not Renewed for 2023 (40)**

A list of CPA Firm Permits with expirations on March 1, 2023 who had not renewed for 2023 was provided for the Board's review.

**C. New CPA Firm Permit Applications (11)**

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

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

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Vivian Tsai LLC	LA	5700	08/02/2023
McGovern & Sikes CPAs LLC	LA	5701	08/03/2023
Michelle L. Wade, CPA, LLC	LA	5702	08/03/2023
Langston & Associates, Certified Public Accountants LLC	LA	5703	08/15/2023
Berger Accounting Services LLC	LA	5704	08/15/2023
Hodges & Wreyford LLC	LA	5705	08/21/2023
Jonathan W. Kim CPA, LLC	LA	5706	08/22/2023
Elizabeth H. Olinde, CPA, LLC	LA	5707	08/22/2023
Palmer Tax & Consulting LLC	LA	5708	09/18/2023
Phillip Hubble, CPA, LLC	LA	5709	09/18/2023
DeMaris C.P.A. LLC	LA	5710	10/06/2023

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

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Francis Derby, CPA, LLC	LA	5589	09/27/2023

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

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Brady Meaux, CPA, LLC	5262	Formerly Meaux & Co. CPAs, LLC	08/17/2023
Rachel, Kostelka & West, LLC	2778	Formerly Rachel & Kostelka, LLC	08/17/2023
BDO USA, P.A., A Professional Corp	1009	Formerly BDO USA, LLP	08/28/2023

**F. CPA Firms Retired or Canceled (2)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Kolette C. LeBlanc, C.P.A., APC	4838	02/11/2010
Gerald Wilfred Hedgcock, Jr., CPA	1097	Prior to LLA

**G. Firm Permit Name Requests**

1. Mr. David Ragus submitted a request for approval of his proposed firm name: Encore Financials, LLC.

His request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin the Board approved the firm name Encore Financials, LLC.

2. Mr. Jason Hijuelos submitted a request for approval of his proposed firm name: Onward Finance + Accounting, LLC.

His request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel the Board approved the firm name Onward Finance + Accounting, LLC.

## IX. PEER REVIEW ITEMS

### 1. Peer Review Oversight Committee (PROC) Reports

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

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

<b>Peer Review Oversight Committee Report</b>				
(reported below by calendar year of Peer Review Meeting)				
	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>Engagement Reviews</b>	<b>16</b>	<b>35</b>	<b>30</b>	<b>27</b>
Pass	12	26	16	22
Pass w/def.	2	8	9	4
Fail	2	1	5	1
<b>System Reviews</b>	<b>23</b>	<b>55</b>	<b>45</b>	<b>50</b>
Pass	22	52	39	48
Pass w/def.	1	3	5	2
Fail	0	0	1	0
<b>Grand Total</b>	<b>39</b>	<b>90</b>	<b>75</b>	<b>77</b>
<b>Approved by Technical Reviewer</b>				
<b>Engagement Reviews - Pass</b>	<b>14</b>	<b>49</b>	<b>35</b>	<b>29</b>
<b>No. PROC meetings during calendar year</b>	<b>3</b>	<b>8</b>	<b>6</b>	<b>6</b>

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

	Since 07/27/23 (Last Meeting Reported)	Calendar Year Jan. 2023	Calendar Year Jan. 2022	Calendar Year Jan. 2021	Calendar Year Jan. 2020
# Practice Restrictions	0	1	5	11	3
# Extensions	2	7	15	31	23
# Year End Changes	0	1	0	0	0
# First Fail Letters	2	5	12	3	4

## X. RECURRING MATTERS AND DEFERRED ITEMS

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

Stacey Lockwood, Director of Professional Oversight, LCPA, reported on items of interest to the Profession.

### B. Database Conversion Update

The database conversion is nearing completion. The transition to the Thentia was scheduled for October 23, 2023, however delays in migrating and mapping documents from CAVU to Thentia may delay this process by a few days. Anticipating a successful transition, full operations should resume in time for the 2024 Renewal Season.

## XI. CPE ITEMS

### A. Audit of 2022 CPE Reported

CPE Coordinator, Jean Palmer, is in the process of completing an audit of CPE Report Forms for the 2022 reporting period. A total of 106\* CPE Forms were selected for audit. 106 licensees have submitted supporting documentation as requested. 80 of 106 audit files received have been reviewed by Ms. Palmer.

The tentative breakdown of the audit results is as follows:

65	–	62%	Pass - No deficiencies or problems found
11	–	10%	Pass with Deficiency - Some deficiencies but sufficient hours
3	–	3%	Fail - Insufficient hours due, in part, to invalid documentation
<u>27</u>	–	25%	In-progress
106			

\*Original Audit pool was 107, but one of the CPAs selected for the audit passed away and was removed from the audit.

**B. Request for Approval of CPE for Certification Exam**

Alexander Roger Cohen, CPA (License No. 28098) submitted a request for approval of CPE in advance for completion of the Accredited in Business Valuation (ABV) exam sponsored by the American Institute of CPAs (AICPA). Mr. Cohen's request was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board approved a blanket approval of 20 hours of CPE for successful completion of the Accredited in Business Valuation exam for all Louisiana CPAs.

**C. Proposed Board Policy: CPE Extension to Complete Required CPE**

For the past several CPE reporting periods the Board has adopted a standard policy for CPE extension requests. Licensees would sign a Consent Order and pay a fine for an extension to complete their CPE requirements and continue to maintain their license in good standing. The Consent Orders were standardized relative to the length of extension requested, and the Investigating Officer had authority to grant waivers of fines for extenuating circumstances, with supporting documentation.

In the past, extensions to complete CPE would be granted for one month without a fine, but an extension agreement was required.

Last year, extension requests to complete CPE with a completion date after January 31 but by March 31 were generally granted with a set fine and a Consent Order.

An updated proposed CPE extension policy was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin the Board approved the 2023 CPE extension policy.

Board Chair, Mrs. Hutchinson, appointed Mr. Bomani Brown as the Investigating Officer assigned to the 2023 CPE extension cases.

**XII. NEW MATTERS**

**A. Executive Directors Committee**

Ms. Benefield has been reappointed to serve on NASBA's Executive Directors Committee for the third consecutive year, covering the 2023 - 2024 term. The committee is tasked with providing support to Executive Directors in their roles with Boards of Accountancy.

**B. NASBA's Proposed Credit Relief Initiative**

NASBA's CBT Administration Committee recommended to Boards of Accountancy to consider adopting a one-time credit relief initiative in response to significant health, economic, education, and travel disruptions resulting in CPA Examination candidate hardships. They encouraged board adoption of the initiative as soon as possible. They recommended that all boards extend credit periods through June 2025, for CPA Examination credits that expired from January 30, 2020 through May 11, 2023 which have not been subsequently replaced by new credits for the same sections.

The Committee's communication, AICPA's letter of support, Alabama State Board of Accountancy's notice of acceptance of the Credit Relief Program, an email from Ron Gitz, Executive Director of the LCPA, and letter from the Nevada State Board of Accountancy, were attached for the Board's review.

In response to significant health, economic, education, and travel disruptions resulting in CPA examination hardships, the State Board of CPAs of Louisiana will extend credit periods through June 30, 2025 for CPA Examination Credits that expired from January 30, 2020 through December 31, 2023 that were not subsequently replaced by new credits for the same sections.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron the Board approved the Credit Relief Initiative from January 30, 2020 until December 31, 2023.

**C. 2023-2024 State of Louisiana Travel Updates**

1. The 2023-2024 State of Louisiana Travel Guide (PPM49) has been amended regarding meals and lodging in Alaska, Hawaii and U.S. Territories. These changes went into effect October 1, 2023.

The communication from the Office of State Travel was provided for the Board's review.

2. The Office of State Travel sent notification that Enterprise/National Car rental rates increased effective September 15, 2023.

A summary of the new rates was provided for the Board's review.

3. The State Travel Office, once again, approved the Board's request to set the agency's meal allowance limitation for Board Members (and staff when dining with Board Members) to the same dollar limitation as provided for in La. Admin. Code, Title 52, Part I §1703, which is currently \$77.00.

The communication from the Office of State Travel was provided for the Board's review.

**D. Paperless Board Meetings**

At the July Board Meeting, the Board granted permission for staff to organize a paperless Board Meeting in October. During discussions, there was consideration of purchasing iPads or tablets to be

kept in the Board's office for future meetings (or to be used by staff during emergencies). The Board asked staff to purchase a tablet for demonstration at the October Board Meeting.

All Board members brought a laptop or tablet, and despite a disruption in the Wi-Fi connection, were able to successfully view the paperless agenda and navigate through the tabs.

Ms. Benefield provided a demonstration of the newly purchased iPad and various stands. The Board instructed staff to proceed with the purchase of additional iPads, stands and one stylus.

Additionally, Ms. Benefield and Ms. Singleton participated in a demonstration with BoardEffect, formerly BoardPac, to learn more about their Board Room management platform.

BoardEffect's proposal was attached for the Board's review.

Staff will research additional options for Board Meeting Management software and present the results at the January Board Meeting.

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

#### **A. College Presentations with Accounting Students**

Working with LCPA, Ms. Benefield and Ms. Singleton made presentations to accounting students at Louisiana State University in Baton Rouge on September 11, 2023, and at the University of Louisiana at Lafayette, and McNeese State University on September 12, 2023. Ann Lupo is working with the State Board staff and Xavier University, University of New Orleans, and the University of Holy Cross to coordinate additional campus visits in the near future.

#### **B. 2024 Renewals**

The 2024 Renewal Season begins November 1, 2023. The renewal numbers are as follows:

7,313	Active Certificate Holders
2,526	Inactive Status Registrants
281	Retired Status Registrants
<u>1857</u>	Firm Permits
12,077	TOTAL

Item	Description	Base	Paper & Envelopes	Postage	Estimated Total Cost
2024 Renewal -- Letters	PELHUGHES (Fold, stuff, mail)	\$1,121.77	\$872.00	\$ 7,744.00	\$ 9,737.77
2024 Postcard Quote	OTS (B&W)	\$ 1,263.73	n/a	\$ 6,280.00	\$ 7,543.73
2024 Postcard Quote	OTS (Color)	\$ 4,016.48	n/a	\$ 6,280.00	\$ 10,296.48
2024 Postcard Quote	PELHUGHES (Color)	\$2,195.00	n/a	\$ 4,325.00	\$6,520.00
2024 Renewal -- Letters	PELHUGHES (print, pre-sort, fold, insert into vendor supplied envelopes, print vendor supplied postage, seal & mail)*	\$3,046.00	n/a	\$ 4,235.00	\$7,280.00

\*Postage approximate if vendor can send Presorted Standard Mail

The Board discussed the advantages and disadvantages of sending renewal communications by traditional mail or email for the 2024 renewal season.

The Board instructed staff to email renewal notices in the coming months and assess their effectiveness. Staff will contact certificate holders who have not renewed by early January 2024, either by phone or mail.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron the Board approved the 2024 Renewal Notices to be sent via email.

#### **XIV. REPORTS ON CONFERENCES /MEETINGS**

##### **A. AICPA Navigating the 2024 CPA Exam August 22, 2023**

Ms. Morales & Ms. Boudreaux attended virtually.

##### **B. Attorney General Good Government Program Training September 14, 2023 Baton Rouge, LA**

Ms. Soler attended.



**C. OGB Annual Enrollment Training**  
September 25, 2023

Ms. Singleton attended virtually.

**D. LASERS Agency Open Forum 2023**  
October 3, 2023

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

**XV. FUTURE MEETING / CONFERENCE DATES**

**A. NASBA's 116<sup>th</sup> Annual Meeting**  
October 29 – November 1, 2023  
New York, NY

Mrs. Hutchinson and Ms. Benefield plan to attend.

**B. NASBA's 29<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel**  
March 25-27, 2024  
Nashville, TN

Mr. Brown and Ms. Soler plan to attend.

**C. NASBA's 42<sup>nd</sup> Annual Conference for Executive Directors and Board Staff**  
March 25-27, 2024.  
Nashville, TN

Ms. Benefield and Ms. Singleton plan to attend.

**XVI. UPCOMING BOARD OFFICE HOLIDAYS**

November 10, 2023	Veteran's Day
November 23, 2023	Thanksgiving Day*
December 25, 2023	Christmas Day (observed)*
January 1, 2024	New Year's Day (observed)*
January 15, 2024	Martin Luther King, Jr. Day

\*Note: The sitting Governor has at times declared additional holidays for Thanksgiving, Christmas, and New Year's. No information has yet been received to indicate whether these additional holidays will be declared this year.

## XVII. NEXT BOARD MEETINGS

### A. Future Board Meetings

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

Thursday, May 2, 2024 through Friday, May 3, 2024 had been previously reserved for the May Board Meeting. If an administrative hearing is necessary, a date will be determined.

### B. July 2024 Board Meeting – suggested dates

Thursday July 25, 2024 through Friday July 26, 2024 was reserved for the July 2024 Board Meeting. If an administrative hearing is necessary, a date will be determined.

## XVIII. 2024 ETHICS COMMITTEE MEETING

The Ethics Committee received a total of 9 courses to be offered by 9 sponsors. One course is marketed by two sponsors. The full course proposals have been provided to the Ethics Committee members (Mrs. Hutchinson, Ms. Alizadeh and Mr. Hazel) for their review via Smartsheet. Course drafts currently under review with the Ethics Committee are as follows:

Sponsor(s)	Title	Delivery
Beacon Hill Financial Educators <i>developed by David Freed</i>	Ethics for Accountants: Louisiana	Self-study
Becker Professional Education <i>developed by Timothy Gearty, CPA</i>	Professional Ethics for Louisiana CPAs	Live, self-study, & webinar
Checkpoint Learning c/o Cerifi, LLC <i>written by Raymond J. Clay Jr., DBA, CPA</i>	2024 Ethics for Louisiana CPAs	Self-study
LCPA	2024 Ethics Course for Louisiana CPAs in Public Practice	Live, self-study, & webinar
LCPA	2024 Ethics Course for Louisiana CPAs <b>Not</b> in Public Practice	Live, self-study, & webinar
MasterCPE <i>developed by DeltaCPE</i>	Professional Ethics for Louisiana CPAs	Self-study

myCPE developed by Allison M. McLeod, LL.M., CPA	A CPA's Guidebook to Ethical Behavior for Louisiana CPAs	Live, self-study, & webinar
1. Surgent McCoy CPE, LLC 2. CPASelfStudy developed by Jack Castonguay, CPA	Louisiana Ethics for CPAs	Live, self-study, & webinar
WebCE	Professional Ethics for Louisiana CPAs	Self-study

Staff will communicate any recommended changes to the sponsors and the target date to have final courses approved and available for Louisiana CPAs is late January 2024.

#### **XIX. 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 Board Chair Mrs. Hutchinson on October 19, 2023 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board went into executive session on October 19, 2023 at 11:35 a.m.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe Ardoin, the executive session adjourned at 12:06 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. 2023-38** (Investigating Officer Honoré Thomas)

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 5 – 0, approved the Consent Order in this matter. Mrs. Honoré Thomas and Mr. Bergeron were absent.

##### **B. Consideration of Consent Order – File No. 2023-39** (Investigating Officer Honoré Thomas)

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 5 – 0, approved the Consent Order in this matter. Mrs. Honoré Thomas and Mr. Bergeron were absent.

##### **C. Consideration of Consent Order – File No. 2022-28**

(Investigating Officer Hazel)

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

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

File No. 2023-35

File No. 2023-36

File No. 2023-37

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

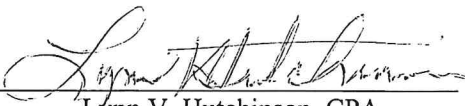
**E. Acceptance of Reports**

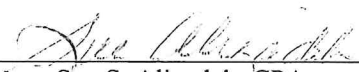
Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board unanimously accepted the reports made by each respective Investigative Officer on the status of their investigative file and other reports on status of matters provided by Board staff.

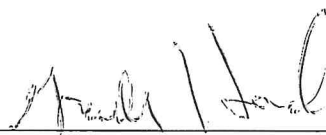
**XXI. ADJOURNMENT**


**Thursday, October 19, 2023:**

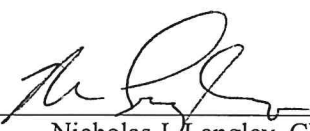
There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Hazel, and unanimously adopted, the meeting adjourned at 12:09 p.m. on Thursday October 19, 2023.

  
Lynn V. Hutchinson, CPA  
Chair

  
Sue S. Alizadeh, CPA  
Treasurer

  
Grady R. Hazel, CPA  
Secretary

  
Michael D. Bergeron, CPA  
Member

  
Nicholas J. Langley, CPA  
Member

Letti Lowe-Ardoin, CPA  
Member

Absent

Desiree Honoré Thomas, CPA  
Member