

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

January 23, 2012

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Monday, January 23, 2012, in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana, 70130.

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 executive session matters, and to transact any other business that required the Board's attention.

The following Members were present:

Michael A. Tham, CPA	-	Chairman
Lynn V. Hutchinson, CPA	-	Treasurer
Susan C. Cochran, CPA	-	Member
Michael B. Bruno, CPA	-	Member
Desireé Honoré Thomas, CPA	-	Member
Michael D. Bergeron, CPA	-	Member

The following Member was absent:

Mark P. Harris, CPA	-	Secretary
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Also present were:

Staff:	Michael A. Henderson, CPA	-	Executive Director
	Clinton J. Cognevich	-	Director of Administration
	Lisa A. Benefield	-	Compliance Investigator 2
Guests:	Grady Hazel	-	Executive Director, LCPA
	Diane Jones	-	CPE Manager, LCPA

The meeting was called to order by Chairman Mr. Tham at 9:05 a.m. on Monday, January 23, 2012, upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Board Employees

1. Janet P. Scott was hired as Administrative Assistant 2 (AS-607) effective December 16, 2011.
2. Carolyn A. Wainright was hired as Administrative Assistant 3 (AS-609) effective December 16, 2011.
3. The position of Compliance Investigator 1 has been posted with the Department of Civil Service. Mr. Henderson and Mr. Cognevich will conduct interviews for the position once the list of applicants with civil service test scores and all applications are received from the Department of Civil Service.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the November 2011 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the November 2011 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS

A. Deaths (12)

Name	Cert. No.	Year Issued	Cert. Status
Cheryl Naquin Lafranz	6194	1970	A
Russell Alan Ferrington	19919	1989	A
David Warren Holeman	16235	1983	A
Susan Adele Smith	17407	1985	A
Pamela Stansbury Bond	12030	1977	IA
Jeffrey Martin Bordelon	18162	1986	IA
Robert Claire Hall	3906	1966	IA
George Burnett Harvey, Jr.	1135	1952	IA
James Blackman Hipple	2087	1961	IA
Robert Edwin Lamb	4947	1969	IA
Susan Marie Minvielle	20060	1990	IA
Terry J. Thibodeaux	20556	1991	IA

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

B. Resignations (24)

The Executive Director informed the Board that the following Certified Public Accountants requested that their CPA Certificates be voluntarily retired. Accordingly, their Certificates were placed in retired status.

Name	Cert. No.	Year Issued	Cert. Status
Tommy L. Barnhart	B25824	2007	A
Bruce Douglas Bernstein	B25732	2007	A
Michael Allen Blue	22503	1995	A
Mark S. Breheny	B25178	2004	A
Tyrone Brown	B25029	2004	A
James William Caskey	15468	1981	A
Chris Colin Frederickson	B24487	2001	A
Salvatore A. Inserra	B25441	2006	A
Geoffrey Curtis Koslov	B22705	1995	A
Tyler W. Moore	B24150	2000	A
Valoie Carole Nelson	B23575	1997	A
Patrick Pittman Rohrkaste	B24064	1999	A
Robert Anthony Schmidt	B25360	2005	A
Judith Q. Stelly	22906	1996	A
Charles Austin Wright, IV	S25906	2008	A
William Anthony Adams	7623	1972	IA
Adrienne A. Bertles	22243	1995	IA
Dennis B. Bongers	B13396	1979	IA
Ernest Ben Bugh, Jr.	B3340	1964	IA
Glyn William Hanbery	B4059	1966	IA
Paul Jeffrey Heran	B25505	2006	IA
Joseph Eulide Hernandez	5364	1969	IA
Brendan P. Minihan	10180	1975	IA
Jacqueline Parham	B24531	2001	IA

IV. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Reinstatements of Certificates / Inactive Status that Expired March 1, 2011

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 1, 2011, reinstated their CPA Certificates or CPA Inactive Status registrations since the November 2011 Board Meeting. **(9 Total: 5 Active and 4 Inactive Status):**

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January 23, 2012

Name	Certificate Number	A / IA
Megan Burleigh Castille	26192	A
Mary Ann LeBlanc	23676	A
Rickey Anthony Loescher	16263	A
Nicholas Joseph Tarantino	26263	A
Marcus Kade Theunissen	24541	A
William E. Boston	21092	IA
Kristin Kirby Bucher	22343	IA
Louis William Burkart	10462	IA
Thomas Gerard LeBon	19806	IA

B. Reinstatements of Inactive Status from Prior Years (3)

The Executive Director informed the Board that the following CPA Inactive Status Registrants, whose status expired in prior years, reinstated their Inactive Status registration since the November 2011 Board Meeting.

Name	Certificate Number
Laurence C. Butcher	20662
Vicki Lynn Maxey	16926
Larche Watters	15407

V. TREASURER'S REPORT

- A.** Financial statements for the period ended December 31, 2011 were presented for the Board's review.
- B.** A proposed amended budget for the current fiscal year ending June 30, 2012 and a projected budget for fiscal year ending June 30, 2013 were presented for the Board's review.

By motion of Mr. Bruno, seconded by Mrs. Cochran and unanimously adopted, the Board approved the amended budget for the fiscal year ending June 30, 2012.

By motion of Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the projected budget for the fiscal year ending June 30, 2013.

VI. CPA EXAMINATION

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

Oct-Nov 2011 – 665 sections; 497 candidates (1.34 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	74	44.85%	80	47.90%	65	42.76%	85	46.96%
Failed sect's	<u>91</u>		<u>87</u>		<u>87</u>		<u>96</u>	
	<u>165</u>		<u>167</u>		<u>152</u>		<u>181</u>	
<i>National pass rate</i>		43.18%		45.447%		43.94%		44.39%

Jul-Aug 2011 – 706 sections; 513 candidates (1.38 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	81	43.55%	63	41.18%	87	45.31%	83	47.43%
Failed sect's	<u>105</u>		<u>90</u>		<u>105</u>		<u>92</u>	
	<u>186</u>		<u>153</u>		<u>192</u>		<u>175</u>	
<i>National pass rate</i>		47.06%		52.06%		49.52%		45.37%

Apr-May 2011 – 503 sections; 387 candidates (1.30 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	69	54.76%	42	35.59%	46	35.66%	61	46.92%
Failed sect's	<u>57</u>		<u>76</u>		<u>83</u>		<u>69</u>	
	<u>126</u>		<u>118</u>		<u>129</u>		<u>130</u>	
<i>National pass rate</i>		47.95%		46.48%		44.27%		45.01%

Jan-Feb 2011 – 401 sections; 331 candidates (1.21 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	41	41.41%	31	34.07%	39	39.80%	47	41.59%
Failed sect's	<u>58</u>		<u>60</u>		<u>59</u>		<u>66</u>	
	<u>99</u>		<u>91</u>		<u>98</u>		<u>113</u>	
<i>National pass rate</i>		43.88%		42.32%		42.43%		41.28%

Oct-Nov 2010 – 874 sections; 574 candidates (1.52 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	94	45.85%	117	44.83%	105	46.67%	88	48.09%
Failed sect's	<u>111</u>		<u>144</u>		<u>120</u>		<u>95</u>	
	<u>205</u>		<u>261</u>		<u>225</u>		<u>183</u>	
<i>National pass rate</i>		44.89%		44.27%		45.02%		47.29%

B. Candidates Passing Examination Sections – October / November 2011 (74)

The Executive Director informed the Board that the following candidates have passed the CPA examination. CPA Examination Services (CPAES) sent to these candidates a final grade letter (“passing” letter) with a CPA Certificate application enclosed, notifying them that they completed the examination and are eligible to apply for a Certificate if they have met the experience requirements.

Name	Name
Phillip D. Abshire, III	Richard G. Aultman
Quinton J. Autin	Christopher D. Baer
Ronald J. Ballay, II	Barry T. Brandon
Erik J. Billet	Leah Bland
Wendy C. Boudreaux	Jacklyn R. Braneff
Brooks A. Branham	Jennifer A. Braud
Kristin S. Braud	Jason P. Brown
Stacey R. Brown	Brooke E. Bruns
Kelsey L. Case	John C. Chapman
Paul T. Chastant, III	Wallace Chau
Christopher B. Connolly	Kyle K. Cook
Peter S. Correia	John D. Cross
Vanesa D. Davis	Megan A. Doiron
Jared M. Doucet	Anne Drown
Alex B. Duplechin	Leonie O. Ezegbunam
Carl J. Foto	Jordan D. Garrison
William K. George	Andre J. Greene
Jude Guerin	Caitlin D. Guillory
Anne M. Hebert	Kayla M. Holloway
Ebony L. Holly	Kristen N. James
Therese R. Johnson	Jessica H. Jones
Ashlyn D. Labat	Jordan M. Langley
Kelsey R. Laudenheimer	Jingjia Liu
Emily C. Lohman	Brittanee M. Marziale
Jeremy S. McMullin	Brian M. Menendez

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Name	Name
Matthew R. Morey	Sean P. O’Neill
Diana Parkerson	Brandon L. Porter
Charles M. Reed, Jr.	Julianne L. Ruocco
Susan R. Russell	Christopher O. Saybe
Rachel K. Schulz	Sonja L. Scott
Kimberly S. Seymour	Ross E. Simkin
Kristin R. Smart	Benjamin W. Spears
Andrew C. Speyrer	Melissa M. Terito
Josh Thurmond	Keri L. Walker
Julie A. Walsh	Lindsay C. Walton
Leslie D. Weiler	Scott J. Whitford
Tina A. Womack	Kenneth M. Young

C. Request Regarding Accounting Courses Completed at Community College

An exam candidate submitted a request concerning completion of accounting courses at community colleges after receiving his Bachelor of Science degree.

After reviewing information submitted by the candidate, the Board deferred action on this matter and directed Mr. Henderson to obtain syllabi for the Auditing, Cost accounting, and Intermediate courses. The Board also requested that course names and numbers that appeared on the transcript be put on a spreadsheet in a table format.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Active Certificates Issued by the Executive Director

The Executive Director informed the Board that 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. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Items A. 1 & 2):

1. Current CPA Examination (Passed Exam After June 1999) (71)

Name	Certificate Number	Issue Date
Robynn Prinz Beck	26831	January 11, 2012
Kaitlyn M. Bass	26832	January 11, 2012
Alexander J. Chan	26833	January 11, 2012
Claire Murphy Blanchard	26834	January 11, 2012

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Name	Certificate Number	Issue Date
Rochelle Rene Coulon	26835	January 11, 2012
Michael Devall	26836	January 11, 2012
Theresa Lee Hoffman	26837	January 11, 2012
Courtney Anderson Hilton	26838	January 11, 2012
Pamela Oalman Giarrusso	26839	January 11, 2012
Sean Joseph Kruse	26840	January 11, 2012
Vicki Louise LaBarthe	26841	January 11, 2012
Gary Michael Lessell	26842	January 11, 2012
Jeremy Manafi	26843	January 11, 2012
Brian Michael Menendez	26844	January 11, 2012
Luke Matthew Milner	26845	January 11, 2012
Joel Alan Ramsey	26846	January 11, 2012
Amie Leigh St. Germain	26847	January 11, 2012
Danielle Gagnet Stuart	26848	January 11, 2012
Adele Fontenot Wade	26847	January 11, 2012
Vanessa Rowinsky Welch	26848	January 11, 2012
Brook Andrew Branham	26861	January 12, 2012
Jennifer Ann Braud	26862	January 12, 2012
John Daniel Cross	26863	January 12, 2012
Jordan Dean Garrison	26864	January 12, 2012
William Kyle George	26865	January 12, 2012
Caitlin Denison Guillory	26866	January 12, 2012
Kelsey Rachelle Laudenheimer	26867	January 12, 2012
Emily Cranford Lohman	26868	January 12, 2012
Matthew Raymond Morey	26869	January 12, 2012
Andrew Colt Speyrer	26870	January 12, 2012
Melissa Major Terito	26871	January 12, 2012
Julie Ann Walsh	26872	January 12, 2012
Scott Joseph Whitfield	26873	January 12, 2012
Tina Ann Womack	26874	January 12, 2012
Kristen Nicole James	26875	January 16, 2012
Therese Reneé Johnson	26876	January 16, 2012
Jessica Harvin Jones	26877	January 16, 2012
Jordan Michael Langley	26878	January 16, 2012
Aaron Calder Larkin	26879	January 16, 2012
Robin Teresa LeBlanc	26880	January 16, 2012
Jennifer Deana Nossaman	26881	January 16, 2012
Sean Patrick O'Neal	26882	January 16, 2012
Diana Gamble Parkerson	26883	January 16, 2012
Brandon Lyle Porter	26884	January 16, 2012
Charles M. Reed, Jr.	26885	January 16, 2012
Susan Reneé Russell	26886	January 16, 2012
Christopher Omar Saybe	26887	January 16, 2012

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Name	Certificate Number	Issue Date
Rachel Katherine Schulz	26888	January 16, 2012
Donny Tran	26889	January 16, 2012
Lucy Christina Wardlaw	26890	January 16, 2012
Bryan Michael Whalen	26891	January 16, 2012
Yan Zhang	26892	January 16, 2012
Phillip Duane Abshire, III	26894	January 16, 2012
Richard Grady Aultman	26895	January 16, 2012
Quinton J. Autin	26896	January 16, 2012
Erik John Billet	26897	January 16, 2012
Leah René Bland	26898	January 16, 2012
Jacklyn Rachel Braneff	26899	January 16, 2012
Kristin Spano Braud	26900	January 16, 2012
Kelsey Lee Case	26901	January 16, 2012
Paul Thomas Chastant III	26902	January 16, 2012
Peter Correia	26903	January 16, 2012
Jeanne Marie Curran	26904	January 16, 2012
Alex Blake Duplechin	26905	January 16, 2012
Carl Joseph Foto	26906	January 16, 2012
Jude Sankey Guerin	26907	January 16, 2012
Ebony Lianne Holly	26908	January 16, 2012
Wendy Cifreo Boudreaux	26909	January 19, 2012
Kayla Guillory Holloway	26910	January 19, 2012
Julianne Louise Ruocco	26911	January 19, 2012
Kimberly Sturlese Seymour	26912	January 19, 2012

**2. Re-issuance of Certificates as Active (Licensed) (4)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate Number	Re-issue as Active Date
Brett Christopher Carlos	23208	January 16, 2012
Eugene Michael Jolivette	14157	January 16, 2012
David Edmund Rose	23748	January 16, 2012
Larche Watters	15407	January 16, 2012

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (12)

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

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

Name	Number	Active Certificate Reinstatement Date
Craig Brian Atkins	21524	January 13, 2012
Stephen August Barrios	13643	January 13, 2012
Gregory Derwin Dial	16189	January 13, 2012
Bruce A. Frommeyer	07524	January 13, 2012
Christopher Paul Guerin	17900	January 13, 2012
Holly Kirkland Lawrence	21869	January 13, 2012
Jennifer Soucey LeBlanc	23067	January 13, 2012
Pamela Engelke Mosley	18595	January 13, 2012
William E. Mote, Jr.	22380	January 13, 2012
Martha Taylor Smith	19621	January 13, 2012
Susan Brandt Stafford	15917	January 13, 2012
Jeffrey K. Nagele	19583	January 17, 2012

C. Approval of Reciprocal Certificates Issued by the Executive Director (11)

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

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

Name	Certificate Number	Issue Date	Original State
Bruce R. DeMyer, Jr.	S26851	January 11, 2012	NY
Kevin Charles Finley	S26852	January 11, 2012	NV
Charmetra Antoine Griffin	S26853	January 11, 2012	TX
Jeffrey Ward Howard	S26854	January 11, 2012	TX
Phillip Ilgenstein	S26855	January 11, 2012	TX
Sylvia J. Johnston	S26856	January 11, 2012	MI
Ammini Sujatha Kumar	S26857	January 11, 2012	NY
Emily Gardner Lucas	S26858	January 11, 2012	GA
Stephen C. Moore	S26859	January 11, 2012	GA
Kristen Dawn Talamantez	S26860	January 11, 2012	NV
Katherine M. Romero	S26913	January 19, 2012	AZ

D. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificate (1)

The Executive Director informed the Board that the following individual submitted an application for a transfer of CPA examination grades to Louisiana for an original Louisiana CPA Certificate. The Executive Director evaluated and approved the application, as to the individual having met the residency, examination, educational, and experience requirements, and issued the Certificate, subject to ratification by the Board.

Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following Certificate (Item D):

Name	Certificate Number	Issue Date
Robert Alan Yokem	26893	January 16, 2012

**E. Application for Initial Certificate for Board Consideration
Morgan Anne Streete (TAB 4)**

The Board considered the experience documentation submitted by Ms. Streete. Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board approved Ms. Streete's application for a CPA Certificate, subject to receipt of confirmation of Ms. Streete's participation in at least two years of audits. Mr. Henderson obtained the confirmation and Ms. Streete's application was approved.

MORGAN ANNE STREETE
CERTIFICATE NO. 26916

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2011

The Executive Director informed the Board that there were no CPA Firms, with expirations on March 1, 2011, that reinstated the CPA Firm Permits since the November 2011 Board Meeting.

B. CPA Firm Permit Applications

The Executive Director informed the Board that 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. Bruno, seconded by Mrs. Cochran and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1, 2 and 3):

1. New Firm Permits (29)

Firm Name	Firm Permit Number	Issue Date
Prejean, Romero, McGee, LLC	4953	November 2, 2011
Price and Associates CPAs, LLC	4954	December 8, 2011
John S Ertel, CPA	4955	December 8, 2011
Jeremy L. Hadley, CPA	4956	December 8, 2011
Ann M. Pham, CPA, LLC	4957	December 8, 2011
Nearman, Maynard, Vallez, CPAs, P.A.	4958	December 8, 2011
Toby J. Blanchard, CPA, LLC	4959	December 8, 2011
Susan M. Falcon, LLC	4960	December 8, 2011
RubinBrown, LLP	4961	December 8, 2011
Christopher Bilski, CPA, LLC	4962	December 8, 2011
J. Walker & Company, APC	4963	December 8, 2011
Whitelaw, Rice, & Green, CPA's, LLC	4964	December 8, 2011
Robert M. DeRouen, Jr. CPA, APAC	4965	December 8, 2011
Christine R. Dunn, CPA, LLC	4966	January 5, 2012
Damian H. Spiess, CPA, CFP, LLC	4967	January 5, 2012
Lisa McLin Casas, CPA, LLC	4968	January 11, 2012
The Poole Group, CPA, LLC	4969	January 11, 2012
Michael F. Calloura, CPA, LLC	4970	January 11, 2012
Sindy Warren, CPA, LLC	4971	January 11, 2012
Angela Ozoemelam, CPA, LLC	4972	January 11, 2012
Wesley Anne Nelson, CPA	4973	January 11, 2012
McCartney & Company P.C.	4974	January 11, 2012
David W. Cote, CPA	4976	January 11, 2012
C. Griffin, CPA, LLC	4977	January 16, 2012
Daenen Henderson & Company, LLC	4978	January 17, 2012
Poulsen & Podvin, CPA, PC	4979	January 17, 2012
TMCE, LLP	4980	January 18, 2012
LJC, CPA, LLC	4981	January 19, 2012
Jeffrey K. Nagele, Sr., CPA, LLC	4982	January 19, 2012

2. Reissuance of Firm Permits (Due to Change in Legal Entity) (1)

Firm Name	Firm Permit Number	Issue Date
Gwen L. Bolotte, CPA, LLC	1213	January 11, 2012

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

Firm Name	Firm Permit Number	Issue Date
Hilliard & Hilliard, ACCPAs	80	January 11, 2012
The Landry Firm, LLC	4798	January 17, 2012

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. NASBA Items

1. Nominations for Vice-Chair of NASBA

Mr. Henderson reported that the NASBA Nominating Committee is currently accepting submissions of candidates for Vice Chair for 2012-2013. After discussion, the Board endorsed Dr. Carlos E. Johnson, CPA of Oklahoma, who was nominated by the Oklahoma Accountancy Board and the Texas State Board of Public Accountancy.

Mr. Henderson will draft correspondence, for Mr. Tham's review, informing NASBA of the Board's endorsement.

2. Report on Other NASBA Items

Mr. Harris, Chair of NASBA, was unable to attend the Board Meeting.

B. Society of Louisiana CPAs (LCPA) - Report on Matters of Interest

Grady R. Hazel, CPA, Executive Director of the LCPA, discussed matters of interest to the Board and the profession.

Mr. Hazel reported on the status of Board member nominations and that Mrs. Letti Lowe Ardoin's name was also being submitted to the Governor as a nominee. Mr. Hazel also informed the Board of his retirement as LCPA Executive Director effective April 30, 2012.

C. Peer Review Oversight Committee (PROC) Report

The Board reviewed reports submitted by PROC Members Mr. Updegraff and Mr. Lewis.

D. Report on Peer Review Items

The Board reviewed the following report:

<u>Item</u>	<u>Since November 2011 Board Meeting</u>	<u>Total</u>
Agreement to Restrict Practice	10	46
Agreement to Restrict Practice to SSARS 8	2	6
Peer Review Extensions	3	20
Provisional Permits	2	12
Year End Changes	2	14
First Fail Letters	0	34

E. Reporting of CPE Electronically

Mr. Henderson informed the Board that he and Board staff are researching the feasibility of CPE being reported electronically to the Board’s office by various means, other than submitting CPE on a paper form.

F. Board-approved Ethics Course for 2013 - 2015 CPE Compliance period

The Board considered the subject matter and format for the Board-approved *Ethics* course for the 2013-2015 CPE compliance period.

After discussion with Mr. Hazel and Diane Jones, the Board determined that the LCPA could offer their currently approved courses again and request that the AICPA modify them as may be feasible for the 2013-2015 reporting period.

The Board also authorized Mr. Henderson to send correspondence to other vendors who have previously developed, or who have expressed interest in developing, an ethics course and ask for outlines of new proposed courses or proposed updates to existing courses.

G. Revision of Board Rules Regarding CPE

Chairman Mr. Tham appointed a Committee to consider changes to Board Rules concerning CPE, as follows: eliminate the prohibition of fractions in CPE credit; allow carrying over hours from one reporting period to the next, with a maximum of 16 hours; clarification of the required number of hours for the Board-approved ethics course; extending the due date for submission of the CPE reporting form from December 31 to January 31; accommodation for reporting of CPE by methods other than a paper form; and any other revisions the Committee may deem appropriate.

Board Members Mr. Bruno, Mrs. Honoré Thomas, and Mrs. Hutchinson will serve on the CPE Rules Committee, with Board staff Mr. Henderson and Mr. Cognevich.

H. CAVU (Iron Data, LLC) e-License Software

1. Progress with NASBA on the “ALD” Project

Mr. Henderson provided an update to the Board on this project that he and Mr. Cognevich have been working on with CAVU representatives.

2. Update on e-License Software Upgrade to “.net” version

Mr. Henderson provided an update to the Board on the Board’s CAVU System, which will be converted to the more recent version of the CAVU system.

I. Board Use of Social Media (such as *Facebook* and *Twitter*)

Mr. Henderson reported that the Board’s office recently received seminar information on the use of *Facebook*, and Board Administrative Assistant Carolyn Wainright may be able to implement the process of setting up the Board on *Facebook*. Board Members Mrs. Honoré Thomas and Mr. Bergeron will critique the Board’s *Facebook* page and make suggestions.

X. NEW MATTERS

A. International Qualifications Examination - IQEX

Mr. Henderson received an e-mail from Patricia Hartman of NASBA informing the Board that the U.S. International Qualifications Appraisal Board and the Hong Kong Institute of Certified Public Accountants have entered into a five-year Mutual Recognition Agreement that establishes the basis for reciprocity between the United States and Hong Kong accounting professions. The e-mail requested whether the Louisiana Board would consider applications for license from IQEX candidates under the terms of the Mutual Recognition Agreement.

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined that it would consider applications for reciprocity from Hong Kong.

B. Request for CPE Credit for Publication

Mildred L. Dillon, CPA submitted a request to obtain CPE credit for publication of children’s books that teach money management.

After reviewing the information submitted by Ms. Dillon, upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the material for 15 hours of personal development CPE.

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Mailing of 2012 Final Renewal Notices

Final renewal notices were mailed to Licensed CPAs, Inactive Status registrants, and Firm Permit holders, who had not yet renewed, on January 12, 2012.

910 Active Certificate holders (licensees)
765 Inactive Status registrants (unlicensed)
305 Firm Permits
1,980 Total

B. Mailing of Expiration Notices

The Active Certificates, Inactive Status registrations, and Firm Permits that are not renewed on or before February 29, 2012 will be officially expired. Expiration notices are scheduled to be mailed on March 1, 2012.

XII. REPORTS ON CONFERENCES / MEETINGS

There were no reports of Conferences / Meetings since the November 2011 Board Meeting.

XIII. FUTURE MEETING / CONFERENCE DATES

A. NASBA 30th Annual Conference for Executive Directors and State Board Staff

March 11 – March 14, 2012 – San Antonio, Texas

Mr. Henderson will attend.

B. NASBA 17th Annual Conference for State Board Legal Counsel

March 11 – March 14, 2011 – San Antonio, Texas

Mrs. Benefield will attend.

C. NASBA Western Regional Meeting - 2012 (Louisiana, in SW Region, participates)

June 27 – June 29, 2012 - Anchorage, Alaska

D. NASBA Eastern Regional Meeting - 2012 (not inclusive of SW region)

June 13 – June 15, 2012 - Philadelphia, Pennsylvania

XIV. UPCOMING BOARD OFFICE HOLIDAYS

February 21, 2012 Mardi Gras
April 6, 2012 Good Friday

XV. NEXT BOARD MEETING

Wednesday – Friday
April 25 – 27, 2012

XVI. EXECUTIVE SESSION MATTERS

In order to report on the status of compliance with Board Decisions and Consent Orders and status of investigations; and, to address other executive session matters, an executive session was convened and called to order by Chairman Mr. Tham on Monday, January 23, 2012, upon motions made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Cochran, the Board went into executive session on January 23, 2012 at 1:45 p.m. Upon motion by Mr. Bruno, seconded by Mr. Bergeron, the executive session adjourned at 2:05 p.m.

**A. Compliance with Board Decision - Consideration of Closing File
Randy Eugene Jackson - File Nos. 2008-11, 2008-14, 2008-16, 2008-23**

Upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board found no cause for *further* action and officially closed this file.

**B. Status of Payment Schedule
Louis R. Bradley – File Nos. 2006-21 and 2006-23**

After discussion, the Board determined that it would not pursue legal action in civil court for the remaining amounts owed to the Board by Mr. Bradley.

C. File Recommended to be Closed with No Cause for Action

1. File No. 2011-16

Upon motion by Mrs. Hutchinson, seconded by Mr. Bruno and unanimously adopted, the Board found no cause for action and officially closed the above file.

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

1. File No. 2006-6
2. File No. 2011-3
3. File No. 2011-13
4. File No. 2011-21

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board found no cause for *further* action and officially closed the above files.

E. Acceptance of Reports

Upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, 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.

XVII. ADJOURNMENT

Monday, January 23, 2012:

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mrs. Cochran and unanimously adopted, the meeting adjourned at 2:10 p.m. on Monday, January 23, 2012.