

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

January 26 - 27, 2015

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Monday, January 26, 2015 and Tuesday, January 27, 2015, 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, conduct formal administrative hearings, consider executive session matters, and to transact any other business that requires the Board's attention.

The following Members were present:

Michael A. Tham, CPA	-	Chairman
Letti Lowe-Ardoin, CPA	-	Secretary
Michael B. Bruno, CPA	-	Member
Michael D. Bergeron, CPA	-	Member
Lynn V. Hutchinson, CPA	-	Member
Mark P. Harris, CPA	-	Member

The following Member was absent:

Desireé Honoré Thomas, CPA	-	Treasurer
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Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Erin St Pierre England	-	Deputy Director
	Lisa A. Benefield	-	Compliance Investigator
	Carolyn A. Wainright	-	Compliance Investigator

Guests:	Ronald A. Gitz, II, CPA	-	Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chairman Mr. Tham at 9:07 a.m. Monday, January 26, 2015, upon motion by Mr. Harris seconded by Mr. Bruno and unanimously adopted.

The meeting is called to order by Chairman Mr. Tham at 9:05 a.m. on Tuesday, January 27, 2015, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno and unanimously adopted.

I. CHAIRMAN'S REPORT

A. One Hour of Governmental Ethics Requirement for Public Servants

All Board Members and Board Staff confirmed completion of the required one hour of education and training on the Louisiana Code of Governmental Ethics for 2014. The documentation was placed in each Board and Staff Member's file.

All Board Members and Board Staff will need to complete the training for December 31, 2015.

B. One Hour of Sexual Harassment Training Requirement for Public Servants

All Board Members and Board Staff confirmed completion of the required one hour of education and training on Sexual Harassment for 2014. The documentation has been placed in each Board and Staff Member's file.

All Board Members and Board Staff will need to complete the training for December 31, 2015.

C. Personnel

1. The position of Licensing Analyst was posted on the State Civil Service website from December 15, 2014 through January 5, 2015. After receiving and reviewing the list of eligible candidates and resumes, the Board is expected to begin interviews the following week.
2. Ms. Gail Cotton resigned her position as Accounting Technician as of December 31, 2014.

The Board submitted the position description to the State Civil Service office for review. The Board is expecting to post the position by February 2015.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the October 2014 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mrs. Hutchinson the Board adopted the Board approved the October 2014 regular and executive session minutes as drafted (Mrs. Honoreé Thomas was out for jury duty).

III. TREASURER'S REPORT

- A.** Mrs. Saux presented the period ending December 31, 2014 financials for the Board's review.

- B.** Mrs. Saux presented a proposed amended budget for the current fiscal year ending June 30, 2015, and a projected budget for fiscal year ending June 30, 2016 for the Board’s review.

After reviewing projected revenue and budgetary requirements, the Board approved an increase in revenue of \$86,500. Upon a motion by Mr. Harris, seconded by Mrs. Hutchinson, by a vote of 6-0, the Board approved the increase. The revenue increase is expected to come from an increase in Firm permit applications, Inactive renewals, and Reinstatement application fees.

By motion of Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin, by a vote of 6-0 the Board approved the amended budget for the fiscal year ending June 30, 2015.

By motion of Mr. Bruno, seconded by Mrs. Lowe-Ardoin, by a vote of 6-0 the Board approved the projected budget for the fiscal year ending in June 30, 2016 with the revenue increases.

By motion of Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin, by a vote of 6-0 the Board approved the Treasurer’s report as presented by Mrs. Saux.

IV. DEATHS AND RESIGNATIONS

A. Deaths (10)

Name	Certificate No.	Year Issued	Status
Edgar E. Giles	B11753	1977	Active
Harold Raymond Neuburger	1127	1952	Active
George Talbott Robertson	B12027	1977	Active
Jeffrey L. Vinz	S26437	2010	Active
Sam Donald , Jr.	1310	1955	Inactive
Joan Tarzetti Donnels	1684	1960	Inactive
Roy Samuel Hurley	1026	1950	Inactive
Raphael Juneau , Jr.	22578	1995	Inactive
Clinton J. Romig	1541	1959	Inactive
Mickey Randal Walker	17528	1985	Inactive

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

B. Resignations (23)

The Executive Director informed the Board the following Certified Public Accountants requested their CPA Certificate be voluntarily retired. Accordingly the certificates were placed in EXPIRED/RETIRED status.

Name	Certificate No.	Year Issued	Status
Robert Mark Cowgill	16060	1982	Active

Gabrielle M. Defesche	22791	1999	Active
Denis J. Duncan	B24674	2002	Active
Elizabeth Ballentine Gierhart	S27128	2012	Active
Marsha Baptist Gwyn	14151	1979	Active
Nancy Wonderlich Koonce	21605	1995	Active
Ernest Nicholas Mipro	18586	1987	Active
Clifford J. Pelto	24874	2003	Active
Glen G. Post	B25224	2004	Active
William R. G. Smith	6972	1971	Active
Karen M. Thrailkill	19392	1989	Active
Charles Lynn Williams	6932	1971	Active
Lloyd Brandt, Jr	2367	1962	Inactive
Jack Denny Dienes	1733	1961	Inactive
James H. Hooper, Jr.	B9707	1974	Inactive
James W. Jones	B13955	1979	Inactive
Billy Wayne Oliver	S26792	2011	Inactive
Fred L. Ordelheide	B12764	1978	Inactive
Gary Lane Scroggs	15385	1984	Inactive
Wesley Morgan Skelton	B11091	1976	Inactive
B. Timothy Smith	B25900	2008	Inactive
David Bruce Spurgeon	19384	1988	Inactive
Clovis Henry Steib, Jr.	3915	1966	Inactive

V. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Reinstatements of Certificates/Inactive Status that Expired March 2014

The following CPA and CPA Inactive Status Registrants expired in March 2014 and have reinstated their CPA Certificate or CPA Inactive Status registrations since the last Board Meeting. (16):

Name	Certificate No.	Status
Eileen Shanklin Andrus	19617	Active
Angelle Judice Dunegan	21109	Active
Darrell K.B. Giles	S25628	Active
Susan Mire Glatt	22812	Active
Courtney A. Hilton	26838	Active
Daniel Brian Klugman	25183	Active
Melinda Monnin	25462	Active
Lan Thi Pham	24851	Active
Lela Lea Wilkes	14245	Active
John Burton Anderson	19944	Inactive
Jeff Eppinette	19749	Inactive
Brenda Whiddon Green	23463	Inactive
Ralph Joseph Keir	19794	Inactive
Sylvia Taggart Poretsky	19873	Inactive

Lawrence W. Stoulig, Jr.	23750	Inactive
Barbara Ann Weiss	19411	Inactive

VI. CPA EXAMINATION

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

Oct-Nov 2014 – 631 sections; 504 candidates (1.25 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	152	40.08%	153	54.03%	169	47.90%	157	53.50%
Failed sect's	<u>62</u>		<u>83</u>		<u>81</u>		<u>84</u>	
	<u>214</u>		<u>236</u>		<u>250</u>		<u>241</u>	
<i>National pass rate</i>		42.1%		52.0%		46.0%		44.4%

Jul-Aug 2014 – 715 sections; 529 candidates (1.35 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	103	53.92%	75	47.17%	96	45.08%	74	48.68%
Failed sect's	<u>88</u>		<u>84</u>		<u>117</u>		<u>78</u>	
	<u>191</u>		<u>159</u>		<u>213</u>		<u>152</u>	
<i>National pass rate</i>		47.4%		57.9%		51.1%		52.2%

Apr-May 2014 – 486 sections; 478 candidates (1.02 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	55	42.63%	56	50.45%	41	35.65%	64	48.85%
Failed sect's	<u>74</u>		<u>55</u>		<u>74</u>		<u>67</u>	
	<u>129</u>		<u>111</u>		<u>115</u>		<u>131</u>	
<i>National pass rate</i>		49.0%		58.2%		47.7%		51.7%

Jan-Feb 2014 – 411 sections; 366 candidates (1.19 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<u>Louisiana:</u>								
Passed sect's	54	46.55%	44	43.13%	42	37.50%	49	46.22%
Failed sect's	<u>62</u>		<u>58</u>		<u>70</u>		<u>57</u>	
	<u>116</u>		<u>102</u>		<u>112</u>		<u>106</u>	
<i>National pass rate</i>		47.4%		53.3%		44.1%		49.2%

Oct-Nov 2013 – 691 sections; 530 candidates (1.3 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	_____%	No.	_____%	No.	_____%	No.	_____%
<u>Louisiana:</u>								
Passed sect's	70	43.75%	92	58.22%	67	38.95%	92	45.77%
Failed sect's	<u>90</u>		<u>66</u>		<u>105</u>		<u>109</u>	
	<u>160</u>		<u>158</u>		<u>172</u>		<u>201</u>	
<i>National pass rate</i>		42.9%		54.4%		45.3%		46.6%

B. Candidates Passing Examination Sections – October/November 2014 (79)

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

Name	Name
Yogesh Agrawal	Andrea K Joubert
Tupper Allen	Michael J. Kelly
Kristen Almerico	Tyrus J. Kozinski
Lidia Apostol	Hannah C Larkin
Barbara B Bagwell	Dominick J Maiaro
Megan M Balhoff	Madison C Martin
Sofia Barletta	Kevin L McCrory
Mark C Berger	Brian P Muller
Nancy T. Blankenship	Brian J Munson
Randy J Bolin	Travis Nguyen
Jeromy Bourque	Andrew P O’Dwyer
Mark Breaux	Elizabeth G Olinde
Keri L Burford	Brittany M Oustalet
Daniel J Burke	Crystal R Payne
Samantha L Calub	Tabitha L Perkins
Casey E Cantu	Nicholas Perron

Stephanie E Carroll
Helen A Choi
Karen A Chuter
Gordon B Clark
Albert F Clesi
Christian Cobb
Darius Davenport
Kallie E Degatur
Stephanie C del Valle
Kelsi S Dickerson
Mark R Doughty
Alexandra B Fawer
Tammy P Flowers
Sadie A Fontenot
Nicholas D Fowlkes
August R Gallo
Daniel P Garber
Elizabeth R Good
Joshua T Guagliardo
Gabrielle L Hebert
Taylor A Hill
Kalyn G Hunter
Clyde M Hunter
Emile M Joseph

Brannin A Petit
Hoang Pham
Quoc D Pham
Bonnie L Phillips
Micah J Pulliam
Justin M Ratley
Tammy M Rhodes
Iftekhar Rouf
Rachel C Schwarz
Bryan Scofield
Nicolaus Simon
Jeffrey G Singer
Lyndra G Smith
Maria F Solis-Zavala
Hayley A Tilton
Robert B Traylor
Ross M Valure
Kevin M Villere
Mallory Watts
Alexander T White
Hollie Williamson
Lisa M Wilson
Rachel E Winstead

C. Exam Related Requests

Request for Community College Credit Approval

The Board considered a request from a candidate to take 4 hours at a local community college. Candidate provided transcripts and other materials to support the request. After consideration of the information that was provided, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno and unanimously agreed upon, the Board agreed to allow the candidate to take 4 hours at the local community college.

D. Renewal of Authorization for Candidates Lists prepared by NASBA

The Board considered a request from NASBA to release candidate lists (names, email addresses, and addresses) to interested parties. Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board approved the request from NASBA for the release of candidate lists.

E. Authorization to provide Candidate Lists to Louisiana Society of CPAs (LCPA)

The Board was asked to renew its authorization of sharing exam candidates’ information with the LCPA. After consideration, upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved sharing names of successful exam candidates, as well as providing names, addresses, license numbers, and license issue dates of new CPAs to the LCPA.

F. Authorization Requested from NASBA to survey CPA candidates broadens

Due to a low survey response rate of newly licensed CPAs (since 2005) for their practice analysis, NASBA requested that State Boards allow them [NASBA] to access a broader sample of licensees from the ALD data. NASBA also requested permission to use email addresses and testing status of exam candidates from the National Candidate Database (NCD) to invite them to participate in an online survey. After consideration, upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved NASBA’s requests.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Active Certificates 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. Bruno, 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) (35)

Name	Certificate No.	Issue Date
Brian Douglas McCain	CPA0027640	12/02/2014
John Joseph Brugier	CPA0027641	12/02/2014
Michael P Hernandez	CPA0027642	12/02/2014
Theresa Amy Nguyen	CPA0027643	12/02/2014
Frank Joseph Bueche	CPA0027644	12/02/2014
Katherine Nicole Snyder	CPA0027645	12/02/2014
Birney Armand Rousselle	CPA0027646	12/02/2014
Devan Lea Gray	CPA0027647	12/02/2014
Derek Wayne Foret	CPA0027648	12/02/2014
Shelby Danielle Law	CPA0027649	12/02/2014
Glen Hughes	CPA0027651	12/10/2014
Christine Elizabeth Pundt	CPA0027657	12/03/2014
My Le Thi Nguyen	CPA0027658	12/03/2014

Chelsea Lauren Faulk	CPA0027659	12/03/2014
Jessica Lynn Pelous	CPA0027660	12/03/2014
Jennifer Lynn Boudreaux	CPA0027661	12/08/2014
Kathryn Renee Shrout	CPA0027662	12/08/2014
John Francis Kearns	CPA0027663	12/08/2014
Robert Dale Gowan	CPA0027664	12/08/2014
Lindsey M Jones	CPA0027665	12/08/2014
Samantha Jo Ladd	CPA0027666	12/08/2014
Amy Dees	CPA0027667	12/08/2014
Jacob S Folse	CPA0027668	12/08/2014
Elizabeth Mavrinac Dominguez	CPA0027669	12/08/2014
Kara Elizabeth Oliver	CPA0027670	12/08/2014
Claire M Joyce	CPA0027674	01/14/2015
Andrew Elliott Hubert	CPA0027675	01/10/2015
Joshua Blair Sullivan	CPA0027676	01/10/2015
Anhtu Minh Pham	CPA0027677	01/10/2015
Lauren Adele Blossman	CPA0027678	01/10/2015
Brant Maxwell Linde	CPA0027679	01/10/2015
Jonathan Peter Bach	CPA0027680	01/10/2015
Keith J Hemel	CPA0027681	01/23/2015
Andrew Lawrence Sullivan	CPA0027682	01/10/2015

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

Name	Certificate No.	History
Gwendolyn Yrle Bostick	21022	A1994 -> IA2007 -> A2014

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (1)

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

Upon motion by Mr. Harris, seconded by Mr. Bruno 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
Joshua H. Langford	24612	12/02/2014

C. Approval of Reciprocal Certificates Issued by the Executive Director (7)

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item C):

Name	Certificate No.	Issue Date	Original State
William Allen Farrington	CPA0027650	12/10/2014	TN
Charles M Renwick	CPA0027652	12/10/2014	GA
Katie Diane Douglas	CPA0027654	12/03/2014	TX
Joseph Thomas Ryan	CPA0027655	12/08/2014	FL
KristenNicole Fluker	CPA0027656	12/08/2014	TX
James Hardaway Jr.	CPA0027672	01/10/2015	TN
Jordan Rhett Anderson	CPA0027673	01/10/2015	TX

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

There were no Transfer of Grades approved during the period from the last Board meeting to the current Board meeting.

E. APPLICATION ITEMS

1. Application for Initial License / Certificate – Experience Verified by a Parent Rachel Cohen Schwarz

The Board considered the experience documentation submitted by Mrs. Schwarz. Upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved her application for an Active CPA License.

RACHEL COHEN SCHWARZ
CERTIFICATE NO. 27711

2. Request for Exemption from Inactive Fees Indefinitely

Mr. Thomas W. Hudson, Jr., CPA Inactive Certificate Number 942, requested the Board waive payment of any further annual fees and grant permanent Inactive status of his CPA Certificate. After consideration the Board agreed to defer this request.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2014 (1)

The Executive Director informed the Board the following CPA firm, with expiration in March 2014, reinstated its CPA Firm Permit (1):

Firm Name	Firm Permit No.	Issue Date
Daniel Klugman, CPA	4986	2012

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the reinstatement of Firm Permit 4986.

B. CPA Firm Permit Applications

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

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1, 2, and 3):

1. New Firm Permits (11)

Firm Name	Firm Location	Firm Permit No.	Issue Date
S & P CPAs PLLC	Texas	5201	10/23/2014
Stockstill, CPA	Louisiana	5202	12/02/2014
Amanda Vanderbrook, CPA	Louisiana	5203	12/02/2014
Weaver & Tidwell, L.L.P.	Texas	5204	12/11/2014
Coulter & Justus, PC	Tennessee	5205	12/11/2014
Daniel J. Fruge, CPA, LLC	Louisiana	5206	12/24/2014
Tonilyn R. Guidry, CPA, LLC	Louisiana	5207	12/31/2014
Sandra M. Singer, LLC	Texas	5208	12/19/2014
Goldstein Liberman & Co., CPAs, LLC	New Jersey	5209	12/19/2014
Laura C. Hendrickson, CPA	Louisiana	5210	01/10/2015
Welch, Couch, & Company, PA	Arkansas	5211	01/10/2015

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Lattimore Black Morgan & Cain	Tennessee	4845	2010
Donna M. Drake, CPA, LLC	Colorado	3903	2000

3. CPA Firms – Change in Legal Entity (1)

Firm Name	Firm Permit No.	Change	Issue Date
Pinell & Martinez LLC	4946	From LLP to Multi Member LLC	2011

C. CPA Firms Retired or Cancelled (17)

Firm Name	Firm Permit No.	Issue Date
Edgar Giles, LLC	4886	2010
Bernard Robinson & Company, LLP	4655	2008
Diana Rowley Jones, CPA	238	Prior to LAA
Dominic Michelli, CPA	3070	Prior to LAA
Douglas P. Trick, CPA	1705	Prior to LAA
J. Michael Zazulak, APAC	2998	Prior to LAA
James P. Friedman, CPA (APC)	3801	Prior to LAA
Paul F. Giffin, CPA	4218	2003
Thraikill & Thraikill, CPAs	2481	Prior to LAA
Cavaroc Company, APC	606	Prior to LAA
Elizabeth B. Gierhart, CPA	5038	2012
Frazer and Persac, APAC	407	Prior to LAA
H. Lindsey Torbett, CPA, APAC	3811	Prior to LAA
Halphen-McKay, PLLC	4929	2011
James R. Young, CPA	3888	2000
Phillip V. George, PLLC	4817	2010
Stanley F. Seat, PLLC.	4884	2010

D. Peer Review Items

1. Peer Review Oversight Committee (PROC) Reports

The Board reviewed reports provided by PROC members.

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

	2013	2014	2015 to Present
Engagement Reviews	45	84	24
Pass	37	55	17
Pass with Deficiencies	0	16	3
Fail	8	13	4
System Reviews	40	65	27
Pass	39	56	26
Pass with Deficiencies	1	1	0
Fail	0	8	1
TOTAL	85	149	51

(Note: Data reported above is shown by year of scheduled board meetings)

3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 10/22/14 (previous Board Meeting)	Calendar Year 2015	Calendar Year 2014	Calendar Year 2013	Calendar Year 2012
Practice Restrictions *	2	0	8	30	31
Extensions	1	0	6	12	7
Provisional Permits	0	0	0	0	7
Year End Changes	0	0	5	5	12
First Fail Letters	5	2	28	24	15

* Prior to 2014 Exemption from Peer Review Practice Restriction agreements were offered to firms who had no engagement to review during that PR cycle, but later may re-enroll into Peer Review.

IX. RECURRING MATTERS AND DEFERRED ITEMS

**A. Delgado Community College -
Acceptance of Courses for Educational Requirements for the CPA Exam *****

At the November 2012 Board Meeting the Board deferred action on this matter until a later Board Meeting. Executive Director Mrs. Saux and LCPA Executive Director Mr. Gitz were to discuss the matter further.

B. Society of Louisiana CPAs (LCPA) ***

Ronald Gitz, LCPA Executive Director discussed matters of interest to the Board and the profession.

C. SSARS 21 update

Mr. Gitz requested clarification on how the Board is interpreting SSARS 21 as it relates to peer reviews and firms that do preparation of financial information work. After discussion and review of the Board statues the Board determined that prep work defined by SSARS 21 fell under the definition of attest in RS §37.73(1)(a)(iv) and therefore that work is currently subject to peer review.

D. Complaint Form

A final review of the Complaint form submitted by Staff was approved with minor edits to go onto the Board's website.

X. CPE ITEMS

A. Request for Review of Published Materials for CPE Credit

Perry Wisinger, CPA License No. 12044 requested 30 hours of CPE credit for an article he published on financing within the real estate lending area. After consideration of the information provided upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously approved, the Board approved the request for 30 hours of CPE in association with the article published.

B. Revision of Board Rules Regarding CPE

The Board has reviewed and proposed Board Rule changes as they pertain to CPE. The Board is going from a three-year reporting period to a rolling annual reporting process. Beginning in 2016, it is expected that Louisiana CPAs will do 40hrs of CPE annually, and 80hrs of CPE every two years. To provide some flexibility, CPAs must complete a

minimum of 20 hours each year and 80 hours every two years. The new rules will apply beginning January 1, 2016.

Using research as CPE was also considered during the review of CPE rules. After consideration of the information and drafted rules provided, upon motion by Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin the Board approved the updated CPE rules subject to the final edits.

C. Audit of 2010 - 2012 CPE Reporting Forms

Compliance Investigator Carolyn Wainright discussed results of the 2010 – 2012 CPE Reporting Audit. After many attempts to help CPAs reach the requirements of 120 CPE hours including the Board approved Ethics course, there were a total of 10 CPAs which were deficient in the CPE they reported. After consideration the Board and Chair reaffirmed its appointment of Mrs. Saux as the Investigating Officer to complete review and open cases as needed.

D. Reporting of CPE Electronically

At the November 2012 Board Meeting, the Board directed that this matter be included on the Board's future meeting agendas in order that progress can be tracked to ensure electronic reporting in the future.

XI. NEW MATTERS

A. Enforcement Cloud

Compliance Investigator Lisa Benefield reported to the Board regarding research on how best to store and share investigation information with each IO on their respective cases. After consideration the Board will begin working with SmartSheet to share investigation information.

B. Use of the AICPA's email domain "@cpa.com"

The AICPA has advertised CPA branding by providing its members an email domain "@cpa.com" which potentially allows former CPAs to continue to appear to the public as though that person is still actively licensed.

One must be a current active AICPA member to sign up and the CPA must renew annually, including an acknowledgement that the service is restricted to only licensed CPAs and it is the AICPA's responsibility to monitor and enforce this requirement.

C. Board Reception/Meeting on College Campus

In past years the Board has held a Board meeting and hosted a reception with the LCPA at various universities. The Board will look at holding another reception in North Louisiana.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2015 Annual Renewals

Renewal notice letters, containing each registrant’s user ID and password for online renewal, were mailed to licensed CPAs, inactive status registrants, and Firm Permit holders the first week of November 2014. Paper renewal forms were available on the Board’s website for those registrants who cannot renew online.

7,308	Active Certificate Holders (licensees)
3,107	Inactive Status Registrants (unlicensed)
<u>2,198</u>	Firm Permits
<u>12,613</u>	TOTAL

Final notices were sent last week to all registrants who had not renewed by January 15, 2015.

1,323	Active Certificate holders (licensees)
901	Inactive Status registrants (unlicensed)
<u>386</u>	Firm Permits
<u>2,610</u>	Total

As of January 26, 2015, the Board has the following information:

	<u>In Renewal</u>	<u>Registered/Approved/Pending</u>
CPA	885	6,470
CPA Inactive	728	2,404
Firms	<u>365</u>	<u>1,857</u>
TOTAL	1,978	10,731

B. Mailing of Expiration Notices

The Active Certificates, Inactive Status registrations, and Firm Permits that are not renewed on or before February 28, 2015 will be officially expired. Expiration notices are scheduled to be mailed the first week of March 2015.

C. 2015 Annual Renewals – Evaluation of process mid-way

In 2014 the Board upgraded the software for its online renewal system database. Initially there were several issues outside of the Board's control:

- Electricity to the Board's office building was scheduled to be shut down the first weekend of November;
- The Board's office observed the State Election Day Holiday on November 4, and Veteran's Day November 11;
- The company hosting the Board's website upgraded the SSL certificate without coordinating the change which essentially made the website inaccessible for an estimated 48-72hours;
- The online payment vendor had an incorrect link within the routing information.

By November 15, 2014 the Board's software and database were fully functional albeit slow. There were isolated incidences where CPAs had issues which were handled on an individual basis.

XIII. FUTURE MEETING / CONFERENCE DATES

A. NASBA 33rd Annual Conference for Executive Directors

March 24-26, 2015 - Tampa, FL
Mrs. Saux is planning to attend.

B. NASBA 20th Annual Conference for Legal Counsel

March 24-26, 2015 - Tampa, FL
Compliance Investigator Lisa Benefield is planning to attend.

Held in conjunction with the Annual Conference for Executive Directors

C. NASBA Western Regional Meeting (Louisiana is a part of the Western Region)

June 17-19, 2015 - Coronado, CA

D. NASBA Eastern Regional Meeting

June 24-26, 2015 – Baltimore, MD

E. NASBA 108th Annual Meeting

October 25-28, 2015 - Dana Point, CA

XV. UPCOMING BOARD OFFICE HOLIDAYS

February 17, 2015	Mardi Gras
April 4, 2015	Good Friday

XVI. NEXT BOARD MEETINGS

A. Future Board Meetings

The Board reserved Wednesday, April 22, 2015 through Friday, April 24, 2015 for the April 2015 Board meeting.

The Board reserved Monday, July 27, 2015 through Wednesday, July 29, 2015 for the July 2015 Board meeting.

The Board reserved Monday, November 9, 2015 through Wednesday, November 11, 2015 for the November 2015 Board meeting.

XVII. 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 Chairman Mr. Tham on Tuesday, January 27, 2015 upon motion(s) made, as follows:

Upon motion by Mrs. Lowe-Ardoin seconded by Mr. Bruno, the Board went into executive session on January 27, 2015 at 1:24 p.m. Upon motion by Mrs. Lowe-Ardoin seconded by Mr. Bergeron, the executive session adjourned at 2:55 p.m.

XVIII. DISPOSITION OF MATTERS

The Board will consider the matters reported on and discussed in Executive Session, and will consider motions and vote on those matters where applicable.

**A. Request for Authorization for Board Attorney to pursue Enforcement
John Brewster Ohle, III – File No. 2009-2**

The Board considered a request from Compliance Investigator Lisa Benefield to allow Board attorneys to pursue enforcement of a previous Board Decision. Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson by a vote of 6 to 0, the Board approved the recommendation to pursue enforcement of the Board Decision against Mr. Ohle in state District Court.

**B. Request for Authorization for Board Attorney to pursue Enforcement
Gray Francis Rinck – File No. 2005-21**

The Board considered a request from Compliance Investigator Lisa Benefield to allow Board attorneys to pursue enforcement of a previous Board Decision. Upon motion by Mr. Harris, seconded by Mr. Bruno by a vote of 6 to 0 the Board approved the recommendation to pursue enforcement of the Board decision against Mr. Rinck in state District Court.

**C. Consideration of Consent Order
Deborah C. Loper – File No. 2013-30**

Upon motion by Mr. Harris, seconded by Mr. Bergeron, the Board, by a vote of 5 to 0 approved the consent order in this matter. Mrs. Lowe-Ardoin abstained from voting.

**D. Consideration of Consent Order
Duane Anthony Dufrene – File No. 2013-33**

Upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 6 to 0 approved the Consent Order in this matter. Investigating Officer Mrs. Honoré Thomas was not present at this meeting, did not vote and took no part in the consideration of this matter.

**E. Consideration of Consent Order
William J. Adragna, Jr. – File 2013-45**

Upon motion by Mrs. Hutchinson, seconded by Mr. Harris, the Board, by a vote of 5 to 0 approved the Consent Order in this matter. Investigating Officer Mr. Bergeron abstained from voting.

**F. Consideration of Consent Order
John Joseph Esquivel, CPA – File No. 2014-29**

Upon motion by Mr. Harris, seconded by Mr. Bruno, the Board, by a vote of 6 to 0 approved the Consent Order in this matter. Investigative Officer Mrs. Saux had no vote.

**G. Consideration of Consent Order
Sammi Pannagl Spense, CPA – File No. 2014-30**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Hutchinson, the Board, by a vote of 6 to 0 approved the Consent Order in this matter. Investigative Officer Mrs. Saux had no vote.

**H. Consideration of Board Attorneys' Recommendation Relative to Collection
Randy Patrick Zinna – File No. 2011-37**

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson, the Board, by a vote of 6 to 0 approved the recommendation by the Board Attorneys to accept \$50 a month from Mr. Zinna in order to satisfy his fines and costs that are owed to the Board.

I. Files Closed With No Cause for Further Action

File No. 2008-12
File No. 2013-15
File No. 2013-36
File No. 2013-42

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

J. Files Closed With No Cause For Action

File No. 2012-30
File No. 2013-23
File No. 2013-25
File No. 2014-14
File No. 2014-15
File No. 2014-31

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

K. Consideration to Close Case With No Cause For Action with the Stipulation that if new evidence is received that would substantiate a cause for action, the file could be re-opened in the future.

File No. 2014-7

L. Acceptance of Reports

Upon motion by Mrs. Hutchinson, seconded by Mr. Bruno the Board unanimously 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.

XVIV. ADJOURNMENT

Monday, January 26, 2015:

There being no further business to discuss, upon motion by Mr. Harris, seconded by Mr. Bergeron, and unanimously adopted, the meeting adjourned at 5:10 p.m. on Monday, January 26, 2015.

Tuesday, January 27, 2015:

There being no further business to discuss, upon motion by Mr. Harris, seconded by Mr. Bruno, and unanimously adopted, the meeting adjourned at 3:05 p.m. on Tuesday, January 27, 2015.