

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**January 17, 2019**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, January 17, 2019 in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

Lynn V. Hutchinson, CPA	-	Chair
Grady R. Hazel, CPA	-	Treasurer
Nicholas J. Langley, CPA	-	Secretary
Sue S. Alizadeh, CPA	-	Member
Michael D. Bergeron, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member
Desireé Honoré Thomas, CPA	-	Member

Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Lisa A. Benefield	-	Deputy Director
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPC
	Linda Babin, CPA	-	State Government Relations Director, LCPC <sup>1</sup>
	Lisa Richardson	-	CPE Director, LCPC <sup>2</sup>

The meeting was called to order by Chair Mrs. Hutchinson at 9:07 a.m. on Thursday, January 17, 2019, upon motion by Mrs. Alizadeh, seconded by Mr. Langley and unanimously adopted.

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<sup>1</sup> Arrived at 11:00 a.m.

<sup>2</sup> Arrived at 1:30 p.m.

**I. CHAIR'S REPORT****A. Personnel**

1. Andrew Joyner, the Board's Compliance Investigator 2, submitted his resignation; his last day was January 4, 2019. The position was posted on the Civil Service website through 12/31/18 and twenty-six applications were received from Civil Service on 1/2/19. Four interviews were completed the week of January 7 – 11, 2019.
2. Karen Watts, a temporary employee with Westaff, started on November 13, 2018 to help Board Staff during the renewal season. It was anticipated that the assignment would be needed through at least February of 2019.

**B. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2019**

Board Members were reminded that the "Tier 2.1 Personal Financial Disclosure Statement" must be filed with the State Ethics Board by each individual Board member on or before May 15, 2019.

Additionally, members of Boards must file the disclosure form each year in which they hold office and by May 15 of the year *following the termination of the holding of such office*.

**C. One Hour of Governmental Ethics Requirement for Public Servants**

All Board Members and Board Staff confirmed completion of the required 2018 Ethics Training by December 31, 2018.

**D. One Hour of Sexual Harassment Training Requirement for Public Servants**

Board Members and Board Staff have completed the required Sexual Harassment Training for 2018, with one exception due to technical difficulties. It was mentioned that the state, beginning in 2019, now requires two hours of Sexual Harassment Training, instead of one, for certain state employees.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the October 2018 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the October 2018 regular and executive session minutes as revised.

### III. TREASURER'S REPORT

#### A. Audited Financials

Board members were sent an email on 10/31/18 by the Louisiana Legislative Auditor's office advising that the Board's audited financial statements for the year ended June 30, 2018 would be published on November 5, 2018.

#### B. Financial statements for the period ended December 31, 2018 were presented for the Board's review.

#### C. A proposed amended budget for the current fiscal year ending June 30, 2019 and a projected budget for fiscal year ending June 30, 2020 were presented for the Board's review.

For fiscal year ending June 30, 2019, revenue was proposed to be adjusted downward to \$1,050,040 and proposed expenses to \$1,046,997 for net revenue over expense of \$3,043. Items such as OPEB and depreciation are non-budget items. For fiscal year ending June 30, 2020, proposed revenue and expenses were \$1,049,215 and \$1,175,184 for net revenue under expenses of \$125,969. No change in fees from fiscal year 2018-2019 were recommended.

By motion of Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the amended budget for the current fiscal year as proposed and the proposed budget for the fiscal year ending June 30, 2020, and acceptance of the Treasurer's Report as presented.

### IV. DEATHS AND RESIGNATIONS

#### A. Deaths (10)

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Donald Joseph Hart	2327	1962	A
Samuel Joseph Lambert , III	10704	1976	A
Michele Navarre Louviere	19816	2000	A
John S. Rozier , IV	B13788	1979	A
Robert Joseph Abadie	2287	1961	IA
James McDonald Campbell	10185	1975	IA
Nancy R. Pyle	8227	1973	IA
John Dickson Reavill	7714	1972	IA
Arthur Eugene Stagni	13899	1979	IA
Tyrone S. Wolter	B18404	1986	IA

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

**B. Resignations (41: 18 Active; 22 Inactive; 1 Retired)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Charles Edgar Allen, III	4929	1969	Active
Gerald A. Beaulieu , Jr.	21086	1992	Active
Boyd Reed Buxton	B21733	1993	Active
Ann Cleland	S26636	2011	Active
Charles Anthony Collier	22524	1995	Active
Kayleen Fischer	S27329	2013	Active
Emmett Charles Hennessey	8135	1973	Active
Mark Daniel Legendre	16260	1983	Active
Michael Dillon Lints	27360	2013	Active
Patrick Andrew Long	10833	1976	Active
Rebecca Bridges Martin	S25928	2008	Active
Shawn Robert O'Brien	23089	2014	Active
Elizabeth Raimann	S28130	2016	Active
Claire Elizabeth Schelske	28526	2018	Active
Courtne Cae Stellas	28127	2016	Active
Kevin Sutanto	27635	2014	Active
Bridged N. Wanyonyi	28479	2017	Active
Marie Weathersby	17869	1987	Active
Rufus Henry Alldredge , Jr.	16849	1984	Inactive
Grover Clevie Austin	6953	1971	Inactive
Andrew Bradford Case	23625	2004	Inactive
Dan Daigle	24133	1999	Inactive
Robin Lauree Cook	12844	1978	Inactive
Monica Ann Dupre	18469	1987	Inactive
Donald Anthony Florentino	12752	1978	Inactive
Nicholas Andrew Godley	16722	1983	Inactive
Michael L. Hendrickson	26571	2011	Inactive
Joseph E. Ingraham	9450	1974	Inactive
Jerry Clyde Luttrell	6083	1970	Inactive
Vicki S. Mann	22485	1995	Inactive
Sarah Blayne Martin	28146	2016	Inactive
Michael Brian McCarty	19822	1989	Inactive
Robert W. Murrah	18597	1987	Inactive
Douglas Dan Penner	27198	2013	Inactive
Anthony Jacob Phillips	26246	2009	Inactive
Leon H. Rittenberg , Jr.	1645	1960	Inactive
Frank Hamilton Simonton , Jr.	6200	1970	Inactive
Susan Attaya Strawser	19146	1988	Inactive
Lewis Octave Troxclair , Jr.	16351	1983	Inactive
Roger N. Wurtele	17838	1985	Inactive
Carl Joseph Chatelain	2098	1961	Retired

## V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS

### A. Reinstatement of Certificates / Inactive Status That Expired March 2018 (Same Year Reinstatements)

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants with expirations on March 1, 2018, reinstated their CPA Certificates or CPA Inactive Status registrations. **(9 Total: 8 Active; 1 Inactive Status):**

Name	Credential Number	Certification Status
Andrew Joseph Baldwin	28111	Active
Wilson Connor Brown	25053	Active
Cynthia Millikin Capers	18984	Active
Ty A. Harris	23038	Active
Robert E. Lamb	23063	Active
Jamie Trosclair	19880	Active
Elizabeth Ahrold Williams	24841	Active
Ava Sue Yellott	21710	Active
Ralph Slaughter	18213	Inactive

## VI. CPA EXAMINATION

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

**Q4 2018 – 518 sections; 424 candidates (1.22 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	66	51.97 %	54	56.84%	46	38.98%	94	52.81%
Failed sect's	<u>61</u>		<u>41</u>		<u>72</u>		<u>84</u>	
	127		95		118		178	
<i>National pass rate</i>		48.54%		60.13%		44.57%		50.16%

**Q Q3 2018 – 467 sections; 370 candidates (1.26 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	53	45.7%	51	60.7%	63	45.3%	72	56.3%
Failed sect's	<u>65</u>		<u>33</u>		<u>76</u>		<u>56</u>	
	116		84		139		128	
<i>National pass rate</i>		51.1%		60.2%		49.1%		56.6%

**Q2 2018 – 363 sections; 313 candidates (1.16 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	44	45.8%	34	41.5%	42	50.6%	49	48.0%
Failed sect's	<u>52</u>		<u>48</u>		<u>41</u>		<u>53</u>	
	96		82		83		102	

*National pass rate*            54.7%                      60.3%                      49.2%                      55.8%

**Q1 2018 – 362 sections; 322 candidates (1.12 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	52	50.6%	45	59.2%	35	37.9%	50	56.8%
Failed sect's	<u>51</u>		<u>31</u>		<u>60</u>		<u>38</u>	
	103		76		95		88	

*National pass rate*            49.7%                      56.9%                      41.9%                      50.3%

**Q4 2017 – 495 sections; 407 candidates (1.22 section per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	70	47.0 %	49	52.1%	49	35.5%	50	43.9%
Failed sect's	<u>79</u>		<u>45</u>		<u>89</u>		<u>64</u>	
	149		94		138		114	

*National pass rate*            47.7%                      55.3%                      42.5%                      45.8%

**B. Candidates Passing Examination Sections – Q4 2018 (54)**

Name	Name
Seth Angelico	Michael Hymel
Jade Artigue	Melanie Jackson
Zachary Aucoin	Svitlana Johnson
William Beavers	Ronald LaCombe
Brock Bonin	Cameron Landry
Mary Bourgeois	Gabrielle Lapouble
Kaitlyn Broadbent	Chasity Lavergne
Eban Broussard	Brandon LeBlanc
Mattie Brumfield	Christie Loughnane
Tani Budde	Kirstin Mayet

Oran Cain	Merranda Meades
Kraig Cason	Chad Moncrief
Dragana Colic Moran	<b>Amanda Moore</b>
Zachary Davies	Austin Nichols
<b>Darrell Domingue</b>	<b>Amanda Parker</b>
Margaret Eggers	Natalie Perroncel
<b>Kristi Elliott</b>	<b>Ashley Pou</b>
<b>Samantha Falgoust</b>	<b>Trent Pouey</b>
Drew Ferguson	Mia Quebedeaux
Molly Fontenot	James Queyrouze
<b>Margaret Fraizer</b>	Lindsey Quillin
<b>Brant Girard</b>	<b>Jacob Rosenfeld</b>
Brooke Gros	<b>Anthony Salazer</b>
Vickie Guidry	Alisha Templet
Erin Harold	Joseph Vanchiere
Alexander Hetherington	<b>Yinglai Xie</b>
Christina Hodson	<b>Stephen Yowell</b>

***BOLD**=Each section passed on first sitting.*

**C. Request from Exam Candidate due to personal hardship**

Ms. Deanitra Walker submitted a request for an extension of the Notice to Schedule (NTS) for BEC based on a personal hardship.

The request and supporting documents were provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin the Board approved a refund of exam fees for BEC to Ms. Walker.

**D. Request for Approval of Community College Credits to Meet 150-hour Requirement**

Ms. Kayla Cochran submitted a request to the Board for approval of community college credits at Delgado Community College. She requested Board approval of the following 9 semester hours that she has already completed at Delgado Community College toward the 150-hour requirement:

- BUSG-125 Personal Finances (3 semester hours)
- RLST-161 Principles of Real Estate (3 semester hours)
- WELL-140 Personal Wellness (3 semester hours)

If denied, she alternatively requested pre-approval of 9 semester hours at Delgado Community College from a list of 8 courses to meet the total 150 hours.

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

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board denied acceptance of the previously completed 9 credit hours submitted from Delgado Community College to be used towards the 150-hour requirement.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved pre-approval of 9 additional credit hours from Delgado Community College to be used towards the 150-hour requirement, provided that the hours be from one of the 200 level courses listed: ACCT 218 Payroll, ACCT 222 Computerized Accounting: QuickBooks, ACCT 240 Excel for Accounting and/or MANG 230 Warehouse and Inventory Management.

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

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

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

#### 1. Current CPA Applicants (Passed Exam After June 1999) (48)

Name	Certificate Number	License Issue Date
Peter Q. Rafferty	28706	10/24/2018
Andrew Schwarz	28707	10/24/2018
Wiley H. Thorpe	28708	10/24/2018
Edward Ellefson	28709	10/24/2018
Chambrel Monchel Riley	28710	10/24/2018
Kyle Robert Peres	28711	10/24/2018
Yasmine Capre' Johnson	28712	10/24/2018
Jess A. Daze'	28713	10/24/2018
Zachary G. Wakefield	28715	11/05/2018
Brandon Russell Parker	28717	11/05/2018
Kylie Breann Payne	28718	11/05/2018
Danielle Marie Castille	28719	11/05/2018
Elizabeth Doggett Courtney	28720	11/05/2018
Destiny A. Ponder	28721	11/05/2018
Vince Robert Frederic Jr.	28722	11/05/2018
Tony Nguyen	28723	11/05/2018
Kaliff Patrick Daire	28724	11/05/2018
Jacob A. Troutman	28725	11/05/2018
Jonathan Ge-Yee Jee	28727	11/12/2018
Steven Douglas Harrell	28728	11/12/2018



Brooke Nicole McDonald	28729	11/12/2018
Garrett Troy Doucet	28730	11/12/2018
Tyler McKay Thornton	28731	11/12/2018
Caitlin Marie Cisco	28732	11/12/2018
Francis Joseph Roy	28733	11/12/2018
Brandon Hamilton Demarest	28735	11/12/2018
Elizabeth Camille Adley	28736	11/12/2018
Dylan Thomas Perez	28738	11/14/2018
Erin Grace Kilpatrick	28739	11/14/2018
Ming Yang	28740	11/14/2018
Bradley Joseph LeJeune	28742	11/14/2018
Russell James Begnaud	28743	11/14/2018
Kassie Patricia Foose	28744	11/26/2018
Colleen Lea Reese	28746	11/28/2018
Paul Gerard DiMarco	28747	11/28/2018
Gina Nicole Dison	28749	11/28/2018
Taylor Glenn Emfinger	28750	11/28/2018
Mallory Keene Stone	28751	11/28/2018
Katelyn von Diezelski	28752	11/28/2018
Ayme Elizabeth Haydel	28753	11/28/2018
Emily Winslow Johnson	28754	11/29/2018
Nelly G. Wheelock	28755	12/19/2018
John M. Kerry	28756	12/19/2018
Allison Winnie Lowe	28757	12/19/2018
Daniel Joseph Dowd	28761	12/19/2018
Hailey Burke Housey	28762	12/21/2018
Kevin Ngo	28763	12/21/2018
Sarah Wilson	28764	12/21/2018

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

<b>Name</b>	<b>Certificate No.</b>	<b>Re-issue to Active Date</b>
Hollis Spencer Woodrow	22334	11/29/2018
Virginia Bates Heim	18188	12/19/2018

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the above-referenced CPA Certificates (Items A. 1 & 2).

**B. Reinstatements of Prior Active Certificates (Licenses) (7)**  
**Prior Year Reinstatement**

The following CPAs were initially licensed, later elected not to renew their licenses, and recently submitted applications to reinstate to active status. The Executive Director

evaluated the applications and the applicants' experience and continuing education as applicable and re-issued CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin 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
Amanda Meteye Henderson	25162	10/02/2018
Janna Pierce Jackson	24333	10/24/2018
Michelle Deshotel Liang	22068	11/12/2018
John Randolph Page	12710	11/12/2018
Ann Prendergast Graves	19592	11/26/2018
Carolyn T. Godwin	18677	12/10/2018
C. Michael Schexnayder	16619	12/19/2018

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

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

There were none since the last Board Meeting.

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

The following CPAs have never been actively licensed, elected not to renew their Inactive certificate, and recently submitted applications to reinstate to inactive status. The Executive Director evaluated the applications and reinstated the Inactive Certificates, subject to ratification by the Board.

There were none since the last Board Meeting.

**E. Approval of Reciprocal Certificates Issued (9)**

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 Mr. Hazel and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Lisa Anne Stathes	S28714	10/26/2018	CA
Jacquelyn Sue Moffitt	S28716	11/05/2018	TX
Laurel Beth Bourgeois	S28726	11/12/2018	FL
Gerald P. Townsend	S28734	11/12/2018	MO
Patrick Joseph Norton	S28737	11/12/2018	TX
Carl Winberg Salo	S28741	11/14/2018	TX
Kimberly Robinson-Ross	S28745	11/26/2018	TX
Rachel Deaton Heath	S28748	11/28/2018	TN
Kevin Joseph Ruark	S28759	12/19/2018	KY

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

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

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the following CPA Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>
Millie Williams McAleer	28705	10/24/2018
John Peter Laborde III	28758	12/19/2018
Yunhee Bae	28760	12/19/2018

**G. Request for Guidance of CPA-Retired Status**

Board staff requested direction from the Board regarding whether a CPA-Retired applicant can qualify for the status only using Active years from another state. A registered Louisiana Inactive Certificate holder since 1987 submitted a CPA-Retired application based on twenty consecutive actively licensed years as a CPA in the State of Texas. The general consensus of the Board was to accept active years entirely from another State Board of Accountancy in order to qualify a CPA-Retired applicant in Louisiana. Additional follow-up is needed regarding whether an individual can be licensed in another state while in CPA-Retired status in Louisiana.

**VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES****A. Reinstatements of CPA Firm Permits that Expired March 1, 2018 (2)  
(Same Year Reinstatements)**

The Executive Director informed the Board the following Firms with expirations on March 1, 2018, reinstated their Firm Permit registrations.

	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
W. Connor Brown, CPA, LLC	LA	4788	Active
William Daniel McCaskill, CPA, APAC	LA	3420	Active

**B. New CPA Firm Permit Applications (13)**

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

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

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Kristi Bergeron, CPA	LA	5457	10/24/2018
Samuel T. Scandaliato, CPA, LLC	LA	5458	11/14/2018
David J Griggs, CPA, LLC	LA	5459	11/14/2018
Billeaud & Company LLC Certified Public Accountants	LA	5460	11/14/2018
Fuselier CPA LLC	LA	5461	11/21/2018
Lisa A. Stathes Certified Public Accountant	LA	5462	11/28/2018
Bridget Kaigler, CPA LLC	LA	5463	11/28/2018
Brett G. Hunt, CPA	LA	5464	11/28/2018
Brunet & Sciortino CPAs LLC	LA	5465	12/10/2018
Weber & Thibodeaux CPA LTD	LA	5466	12/17/2018
J. Drew Pendarvis, CPA, LLC	LA	5467	12/17/2018
Guagliardo CPA, LLC	LA	5468	12/18/2018
Peres Accounting & Tax Services, LLC	LA	5469	12/20/2018

**C. Reinstatement of Firm Permits Expired In Prior Years (0)**

There were none since the last Board Meeting.

**D. CPA Firms – Change in Name or Legal Entity (6)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Change</b>	<b>Issue Date</b>
Dewitt Giger, LLP	4279	formerly Dewitt French Giger, LLP	10/29/2018
PRM CPAs + Advisors LLC	4953	formerly Prejean, Romero, McGee, LLC	11/16/2018
O'Neill, A Professional Accounting Corporation	5054	formerly Sean P. O'Neill, CPA, LLC	11/28/2018
Daniel J Kelly CPA LLC	1454	formerly Daniel J. Kelly, CPA	12/07/2018
Darnall Sikes Wealth Partners LLC	4685	formerly DSF Wealth Management, LLC	12/26/2018
Raylan Joseph Alleman, CPA, LLC	4352	formerly Raylan Joseph Alleman, CPA	01/06/2019

**E. CPA Firms Retired or Canceled (47)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Bill Schooley, CPA, (APAC)	125	Prior to LAA
Leroy J. Chustz, CPA, APAC	575	Prior to LAA
Joseph E. Policastro, CPA	613	Prior to LAA
Emmett C. Hennessey, CPA, PA	714	Prior to LAA
Wright, Ward, Hatten & Guel, CPAs	861	Prior to LAA
Harold L. Guilbeau, CPA	909	Prior to LAA
Moss & Company, CPAs, (APAC)	933	Prior to LAA
Kevin P. Boquet, CPA, LLC	945	Prior to LAA
Lanaux & Felger, CPAs, APC	1007	Prior to LAA
Billy Oswald Edgmon, CPA	1335	Prior to LAA
Patrick M. Lynch, CPA	1501	Prior to LAA
Arlene C. Tucker, CPA	1707	Prior to LAA
Philip L. Whitney, CPA	1739	Prior to LAA
Samuel G. Gay, CPA	2241	Prior to LAA
Lewis DeMoss, CPA, LLC	2386	Prior to LAA
Victor I. Talbert, CPA	2523	Prior to LAA
Janice Prejean & Carol K. Reed, ACCPAs	2839	Prior to LAA
Terrell D. Martin, CPA	2859	Prior to LAA
Mark D. Legendre, CPA	2884	Prior to LAA
Jim C. Willey, CPA	2976	Prior to LAA
Jules Richard, III, CPA	3108	Prior to LAA
Eugene E. Chiarulli, Jr., CPA	3538	Prior to LAA
Michael J. Gorby, CPA	3561	Prior to LAA
Michael McDaniel, CPA, APAC	3775	Prior to LAA

Joseph L. Stevens, II, CPA, CFE	3973	2000
Brenda D. Oubre, CPA	4041	2001
Gretchen Artus, CPA	4118	2002
Robert D. Goldstein, CPA	4377	2004
Stephanie B. Ballein, CPA, LLC	4591	2007
Mallory & Associates	4648	2000
SingerLewak, LLP	4773	2009
Hogan Taylor, LLP	4791	2009
Halphen-McKay, PLLC	4929	2011
CohnReznick LLP	5031	2012
Triche LeSieur, LLC	5055	2013
Muslow & Juneau, LLC	5068	2013
Briggs & Veselka Co., P.C.	5079	2013
Rhonda L. Guidry, CPA, LLC	5101	2013
Berger Consulting, LLC	5103	2013
Weaver and Tidwell, LLP	5204	2014
Maciasz Accounting Services, LLC	5229	2015
Angela Gray, CPA	5295	2015
Lemoine & McIver, LLC	5299	2016
Andrew G. McIver LLC	5300	2016
Kevin Tolson CPA, LLC	5371	2017
Phillip Wooten, CPA, LLC	5391	2017
Melissa A. Thies, CPA, CIA, LLC	5414	2017

**F. 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>					
<b>(reported below by calendar year of PR meeting – previously reported by calendar year of presentation at Board meeting)</b>					
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>Engagement Reviews</b>	<b>66</b>	<b>62</b>	<b>100</b>	<b>83</b>	<b>97</b>
Pass	39	37	79	57	65
Pass w/def.	9	9	5	15	16
Fail	18	16	16	11	16
<b>System Reviews</b>	<b>62</b>	<b>52</b>	<b>59</b>	<b>103</b>	<b>81</b>
Pass	46	45	51	90	71
Pass w/def.	10	6	4	10	1
Fail	6	1	4	3	9
<b>Grand Total</b>	<b>128</b>	<b>114</b>	<b>159</b>	<b>186</b>	<b>178</b>

<b>Approved by Technical Reviewer</b>					
<b>Engagement Reviews - Pass</b>	<b>33</b>	<b>39</b>	<b>15</b>	<b>15</b>	
<b>No. PROC meetings during calendar year</b>	<b>11</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>7</b>

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

	<b>Since 10/17/2018 (previous Board Meeting)</b>	<b>Calendar Year Jan. 2019</b>	<b>Calendar Year Jan. 2018</b>	<b>Calendar Year Jan. 2017</b>	<b>Calendar Year Jan. 2016</b>	<b>Calendar Year Jan. 2015</b>
<b># Practice Restrictions</b>	0	0	1	3	0	5
<b># Extensions</b>	2	0	9	16	8	5
<b># Year End Changes</b>	1	0	3	4	2	5
<b># First Fail Letters</b>	11	2	30	18	12	18

**IX. RECURRING MATTERS AND DEFERRED ITEMS****A. Society of Louisiana CPAs (LCPA)**

Ronald Gitz, LCPA CEO/Executive Director, reported on the following items:

1. Legislative items
2. Other items of interest

**B. Prometric – Shreveport Location (update)**

The Executive Director reported that NASBA's Candidate Care advised on 11/28/18 that Prometric's response that the testing center in Bossier City closed down temporarily from October 7 – November 5 was due to security issues. The site is now up and running with a brand new staff.

Board staff have questioned what security issues rise to the level of closing down a facility for nearly a month. It is an extreme hardship for candidates when that facility is the only one within 100 miles or more and candidates can lose their credits if they can't accommodate the sudden closure, making it more expensive and frustrating to our candidates. To date, Prometric had not responded. The last communications asked for steps to file a formal complaint and request an investigation.

**C. Meal Reimbursement Request (update)**

The Executive Director reported that the Board's request went out on November 15, 2018 for comments or changes in a request for approval of the agency's meal allowance policy to be set annually at the same dollar limitation as provided for in LAC Title 52, Part 1 §1703 (Board of Ethics, Code of Governmental Ethics, Food and Drink Limit).

**X. CPE ITEMS****A. Request for Board approval on CPE Credit for Published Articles**

Under Board Rule 1309(D), credit for writing published articles and books requires the Board's approval of hours in order to be claimed as CPE. The maximum credit allowed for preparation of articles and books cannot exceed 10 hours of CPE earned in a calendar year. Credit, if any, will only be allowed after the article or book is published.

1. James Anderson Koerber, CPA submitted a request for approval of CPE credit for publication of a chapter:

"Chapter 35: Economic Damages from Personal Injury and Wrongful Death"  
Published in The Comprehensive Guide to Economic Damages, Volume 1, 5th edition,  
August 2018.

The chapter was previously provided to the Board for review.



Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin the Board approved the request for ten (10) hours of CPE credit for 2018 for James Anderson Koerber's publication "Chapter 35: Economic Damages from Personal Injury and Wrongful Death".

2. James Anderson Koerber, CPA submitted a request for approval of CPE credit for publication of a chapter:

"Chapter 36B: Economic Calculation of Damages in Common-Law Employment Cases" Published in The Comprehensive Guide to Economic Damages, Volume 1, 5th edition, August 2018.

The chapter was previously provided to the Board for review.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron the Board denied approval for CPE for James Anderson Koerber's publication "Chapter 36B: Economic Calculation of Damages in Common-Law Employment Cases" due to the maximum allowed CPE hours for publication in 2018.

3. Ann L. Watkins, CPA submitted a request for approval of CPE credit for publication of an article:

"From the Vine to the Bottle: Opportunities for CPAs within the Wine Industry" Published in CPA Journal, Issue November 2018.

The article was previously provided to the Board for review.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel the Board approved the request for ten (10) hours of CPE credit for 2018 for Ann L. Watkins's article "From the Vine to the Bottle: Opportunities for CPAs within the Wine Industry".

**B. Request for Extension of 2018 CPE Requirement past March 31<sup>st</sup>**

Joseph Childress, CPA submitted a request to the Board asking for a CPE Extension past March 31, 2019 due to health-related issues.

Mr. Childress's written request and documentation from his health care provider were provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Hazel the Board approved an extension of time for Mr. Childress to complete the 2018 CPE requirements to May 31, 2019.

**C. 2018 CPE Extension Requests (update)**

At the October 2018 Board Meeting the Board, as in previous years, adopted a standardized policy for requests for CPE extensions for the 2018 report year. Lisa Benefield was appointed Investigating Officer for determination in those matters.

As of January 16, 2019 there were 79 CPE Extensions needed (from reviewing CPE forms) and the following extension requests were received:

55	CPE Extension Agreement (30-day extension to 1/31/19)
<u>0</u>	CPE Extension requiring a Consent Order (90-day extension to 3/31/19)
55	Total of CPE requests

**D. Ethics Update**

All vendors have provided lists of participants who have successfully completed Professional Ethics for 2018. Course evaluations have also been received.

After discussion, the Board affirmed there would be no specific Ethics requirement for the year 2019.

**XI. NEW MATTERS****A. American Academy of Attorney-CPAs (AAA-CPA)**

The Executive Director received information regarding an Inactive CPA using an email from the AAA-CPA. She explained that the AAA-CPA is a membership organization for those that are both CPAs and Attorneys, and similar to the email CPA.com domain provided by AICPA for CPAs, members of the AAA-CPA can use the email domain of @Attorney-CPA.com. The AAA-CPA does not require that an individual continue Active licenses in each field to use the email address, but only that at one time the individual was licensed as both a CPA and an Attorney.

Information regarding the AAA-CPA organization and other documents, including a letter from the individual with an explanation of usage, were provided for the Board's review.

Upon motion by Mr. Bergeron seconded by Mrs. Honoré Thomas, the Board unanimously agreed, after discussion, and instructed the Executive Director to issue a letter to the American Academy of Attorney-CPAs and request that they not allow Inactive CPAs in Louisiana to use the @Attorney-CPA.com email domain, as it should be reserved for Actively licensed CPAs.

**B. Self-Evaluation Report**

The Executive Director reported that as a result of Act 693 in the 2018 Regular Session, our agency was chosen for review by the governor's office. We received a request on

11/19/18 to complete a Self-Evaluation Report by January 15, 2019. We subsequently were granted an extension to February 15, 2019 to submit the report.

A draft of the report was previously made available to board members for review.

## **XII. INFORMATION ITEMS AND ANNOUNCEMENTS**

### **A. 2019 Renewals**

The Executive Director reported that reminder emails will be sent in late January 2019 to all registrants who have not renewed.

As of January 14, 2019, the Board had the following information:

	In Renewal	Registered/Approved
CPA	961	6,520
CPA Inactive	477	2,381
CPA Retired	22	128
Firms	286	1,738
Total	1,746	10,767

## **XIII. FUTURE MEETING / CONFERENCE DATES**

### **A. NASBA Executive Director and Legal Counsel Conferences**

March 26-28, 2019  
San Antonio, TX

Ms. Saux and Ms. Benefield plan to attend.

### **B. NASBA Eastern Regional Meeting**

June 11-13, 2019  
Washington, DC

### **C. NASBA Western Regional Meeting (Includes Louisiana)**

June 18-20, 2019  
Salt Lake City, UT

Mrs. Hutchinson plans to attend.

### **D. NASBA's 112<sup>th</sup> Annual Meeting**

October 27-30, 2019  
Boston, MA

**XIV. UPCOMING BOARD OFFICE HOLIDAYS**

January 21, 2019	Martin Luther King, Jr. Day
March 5, 2019	Mardi Gras Day
April 19, 2019	Good Friday

**XV. NEXT BOARD MEETINGS****A. Future Board Meetings**

Tuesday April 23, 2019 through Wednesday April 24, 2019 had been previously reserved for the April 2019 Board meeting. If an administrative hearing is necessary, a date will be determined.

Monday July 15, 2019 through Wednesday July 17, 2019 had been previously reserved for the July 2019 Board meeting. If an administrative hearing is necessary, a date will be determined.

**B. November 2019 Board Meeting**

Thursday, November 14, 2019 through Friday November 15, 2019 was reserved for the November Board Meeting.

**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 Chair Mrs. Hutchinson on January 17, 2019 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board went into executive session on January 17, 2019 at 3:20 p.m. Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the executive session adjourned at 3:58 p.m.

**XVII. 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  
Dan M. Cliffe – File No. 2018-40**

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board, by a vote of 6-0 approved the Consent Order in this matter. Mrs. Honoré Thomas abstained from voting.

**B. Consideration of Consent Order  
Henry Pavy Boudreaux – File No. 2018-19**

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board, by a vote of 6-0 approved the Consent Order in this matter. Mrs. Lowe-Ardoin abstained from voting.

**C. Consideration of Consent Order  
Sherri Alleman Spinelli – File No. 2018-85**

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board, by a vote of 6-0 approved the Consent Order in this matter. Mrs. Lowe-Ardoin abstained from voting.

**D. Consideration of Consent Order  
Corcherrie Dale Allen – File No. 2018-100**

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board, by a vote of 6-0 approved the Consent Order in this matter. Mrs. Lowe-Ardoin abstained from voting.

**E. Request for Permission to sit for the CPA Exam – Felony Charge**

After reviewing the information concerning a prior felony charge, upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 7-0 approved the candidate's request to sit for the CPA Exam.

**F. Files Recommended To Be Closed With No Cause for Further Action**

File No. 2018-3  
File No. 2018-63  
File No. 2018-65  
File No. 2018-67  
File No. 2018-76  
File No. 2018-77  
File No. 2018-82  
File No. 2018-83  
File No. 2018-97

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

**G. Files Recommended To Be Closed With No Cause for Action**

File No. 2016-90  
File No. 2018-60  
File No. 2018-80  
File No. 2018-81

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

**H. Acceptance of Reports**

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh 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.

**XVIII. ADJOURNMENT**

**Thursday, January 17, 2019:**

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 4:03 p.m. on January 17, 2019.

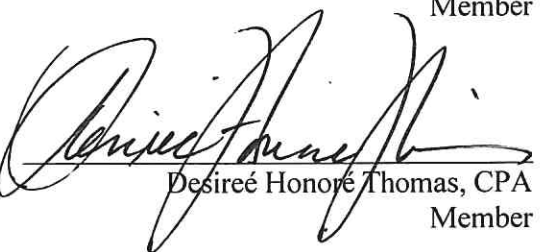
January 17, 2019

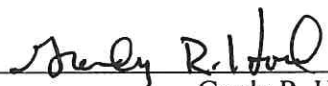
  
Lynn Hutchinson, CPA  
Chair

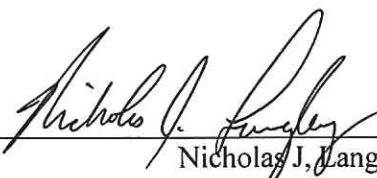
  
Sue S. Alizadeh, CPA  
Member

  
Michael D. Bergeron, CPA  
Member

  
Letti Lowe-Ardoin, CPA  
Member

  
Desirée Honoré Thomas, CPA  
Member

  
Grady R. Hazel, CPA  
Treasurer

  
Nicholas J. Langley, CPA  
Secretary