

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

January 16, 2020

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, January 16, 2020, 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 Uniform CPA Examination, review information concerning reinstatement of Certificates, consider applications for certification, consider Firm Permit applications and related issues, consider executive session matters, and to transact any other business that requires the Board's attention.

The following Members were present:

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

The following member was absent:

Desireé Honoré Thomas, CPA	-	Secretary
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Also present were:

Staff:	Darla M. Saux, CPA	-	Executive Director
	Lisa A. Benefield	-	Deputy Director
	John Morgan	-	Compliance Investigator
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:01 a.m. on Thursday, January 16, 2020, upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted.

I. CHAIR'S REPORT

A. Personnel

Erica Vincent, a temporary employee with Westaff, started on December 23, 2019 to help Board staff during the renewal season. It is anticipated that this assignment will be needed through February of 2020.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the November 2019 Board Meeting were previously sent to Board members for review.

By motion of Mrs. Hutchinson, seconded by Mr. Hazel and unanimously adopted, the Board approved the November 2019 regular and executive session minutes as revised.

III. TREASURER'S REPORT

A. Financial statements for the quarter ended December 31, 2019 were provided for the Board's review.

B. A proposed amended budget for the current fiscal year ending June 30, 2020 and a projected budget for fiscal year ending June 30, 2021 were provided for the Board's review.

For fiscal year ending June 30, 2020, an upward adjustment of revenue by \$14,615 to \$1,063,830 and expenses downward by \$30,250 to \$1,144,934 for net revenue under expenses of \$81,104 was proposed. Items such as OPEB and depreciation are non-budget items. For fiscal year ending June 30, 2021, proposed revenue and expenses were \$1,060,525 and \$1,152,044 for net revenue under expenses of \$91,519. There was no recommendation of a change in fees from fiscal year 2019-2020.

The proposed amended current year budget included specific receivable balances to be written off as bad debt totaling \$47,247.70 (Tulli, Zinna, Ohle, and Bernardi) where collection is no longer probable. Those balances due to the Board have been submitted to the Louisiana Office of Debt Recovery and any amounts subsequently recovered will be recorded as such.

By motion of Mrs. Lowe-Ardoin, seconded by Mr. Hazel and unanimously adopted, the Board approved the amended budget for the current fiscal year as proposed, including write offs, and the proposed budget for the fiscal year ending June 30, 2021, and acceptance of the Treasurer's Report as presented.

IV. DEATHS AND RESIGNATIONS**A. Deaths (2: 2 Active; 0 Inactive)**

Name	Certificate No.	Year Issued	Status
Judith Q. Stelly	22906	1997	Active
Raymond J. Brandt	8132	1973	Active

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

B. Resignations (32: 16 Active; 14 Inactive; 2 Retired)

The Board was informed that the following Certified Public Accountants requested that their CPA certificate be voluntarily retired. Accordingly, their certificates were placed in expired/retired status.

Name	Certificate No.	Year Issued	Status
Joseph Gerard Connor	S27774	2015	Active
Laura Jean East	17309	1985	Active
Rosalind Maria Kadasi	22834	1996	Active
Anita R. MacQueen	S26180	2009	Active
Justin Ross Mahe'	26604	2011	Active
Curtis Joseph Mathews	10471	1975	Active
Jim Ernest Miller	3911	1966	Active
Taree LeBlanc Montero	25291	2005	Active
Kenneth Gerald Myers , Jr.	19334	1988	Active
Catherine Owens Peeler	S28628	2018	Active
Larry J. Porschen	B24063	1999	Active
Janice M. Prejean	13603	1979	Active
Clare Ramsey	28494	2017	Active
Carol Kathleen Reed	15101	1980	Active
Kevin Joseph Ruark	S28759	2018	Active
Claude Donald Whitmire , Jr.	B19931	1989	Active
Thomas James Boston	17657	1985	Inactive
Maureen Ann Dunne	15186	1981	Inactive
Carolyn Hingle Finney	15501	1982	Inactive
William Joseph Friedman , Jr.	14891	1981	Inactive
Barry A. Mitchell	16572	1983	Inactive
Sidney L. Patin	10236	1975	Inactive
Melvin M. Pechon	1581	1959	Inactive
Hoang Quoc Pham	27700	2015	Inactive
Sandra D. Reynolds	19447	1988	Inactive
Randall Lee Sansom	27521	2014	Inactive
Joan Elizabeth Schauss	17554	1985	Inactive
Margaret Louise Shelton	19181	1988	Inactive
Suzanne Rinardo Sherwood	19136	2004	Inactive
Diana S. Webb	19943	1990	Inactive

Brian T. Holland	18405	1986	Retired
Vicki Lynn Barlow	16540	1983	Retired

V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS

A. Reinstatement of Certificates / Inactive Status That Expired March 2019 (Same Year Reinstatements)

The Executive Director informed the Board the following CPAs and CPA Inactive or Retired Registrants with expirations on March 1, 2019, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last board meeting. **(2 Total: 1 Active; 1 Inactive Status)**

Name	Credential Number	Certification Status
Linda Hite Lulue	23830	Active
William Thomas Allen	10458	Inactive

VI. CPA EXAMINATION

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

Q4 2019 – 446 sections; 366 candidates (1.22 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	61	48.8%	60	57.7%	45	36.3%	42	45.2%
Failed	<u>64</u>		<u>44</u>		<u>79</u>		<u>51</u>	
	125		104		124		93	
<i>National pass rate</i>		<i>47.89%</i>		<i>58.61%</i>		<i>40.57%</i>		<i>55.90%</i>

Q3 2019 – 473 sections; 381 candidates (1.24 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	56	50.0%	51	52.5%	77	56.1%	64	55.6%
Failed	<u>58</u>		<u>46</u>		<u>60</u>		<u>52</u>	
	114		97		137		116	
<i>National pass rate</i>		<i>51.9%</i>		<i>63.0%</i>		<i>50.3%</i>		<i>58.4%</i>

Q2 2019 – 389 sections; 325 candidates (1.2 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	50	46.7%	48	55.2%	50	40.7%	35	48.6%
Failed	<u>57</u>		<u>39</u>		<u>73</u>		<u>37</u>	
	107		87		123		72	
<i>National pass rate</i>		55.1%		59.8%		49.4%		58.6%

Q1 2019 – 336 sections; 304 candidates (1.11 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	41	44.1%	39	59.1%	41	40.6%	40	52.6%
Failed	<u>32</u>		<u>27</u>		<u>60</u>		<u>36</u>	
	73		66		101		76	
<i>National pass rate</i>		48.6%		58.0%		44.4%		50.2%

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

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	66	52.0%	54	56.8%	46	39.0%	94	52.8%
Failed	<u>61</u>		<u>41</u>		<u>72</u>		<u>84</u>	
	127		95		118		178	
<i>National pass rate</i>		48.5%		60.1%		44.6%		50.1%

B. Candidates Passing Examination Sections – Q4 2019 (Oct/Nov/Dec 10th) (48)

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

<u>Name</u>	<u>Name</u>
Oluwatoyin Adegboyega	Youngjae Lee
Jose Araujo	Blair Lormand
Gary Brenner	Shelbey McGivney
Brian Broussard	Sean McLaughlin
Christy Cappel	Johnny Nguyen
Andrew Clayton	Hailey Osbon
Rebecca Crawford	Gary Overton
Natalie Cusimano	Joseph Provenzano
Margaret Davis	Meredith Reed
Brittany Englisbee	Lindsay Rivet
Chadwick Fortier	Jack Ruli
Jessica Frigon	Daniel Sant
Mary Gillespie	Gary Sjolander
Jennifer Goetz	Argelia Skero
Emma Gordon	Esther Smet
Diana Guarisco	Tyler St. Germain
Allison Hale	Brian Steib
Joshua Herleikson	Kirstie Stelly
Corey Hulin	Jessica Trabeaux-Scallon
Anne Ellyse Kania	Mary Vaughan
Michael Kernahan	Stephanie Waguespack
Jordan Knight	Christopher Williams
Rachel Koorie	Michael Wolf
Jacques LeBlanc	Logan Woods

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

C. Request for Extension of Notice to Schedule

Ms. Lanie Boutte submitted a request for an extension of the Notice to Schedule (NTS) for Audit based on a personal and medical hardship.

Her request and supporting documents were provided for the Board’s review.

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin, the Board approved an extension of the NTS for AUD to 03/31/2020 for Ms. Boutte.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)**A. Ratification of Original Actives Issued by the Executive Director**

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

1. Current CPA Applicants (Passed Exam After June 1999) (38)

Name	Certificate Number	License Issue Date
Amber N. Albarado	28943	11/20/2019
Alan Abadie Jr.	28944	11/20/2019
Taylor Elizabeth Boudreaux	28945	11/20/2019
Erik Scott Vosburg	28946	11/20/2019
Elizabeth Ledet Martin	28950	11/20/2019
Denise Guidry Deville	28951	11/20/2019
Gretchen P. Watson	28952	11/20/2019
Paisley Marie Futch	28953	11/20/2019
Victoria Lucille Ranzino	28954	11/20/2019
Ronald Guy Champagne	28955	11/20/2019
Laura E. Sachse	28956	11/20/2019
Ruth Hamilton Picou	28957	11/20/2019
Jennifer Charlotte Landeta	28958	11/20/2019
Kent Kiet Pham	28960	11/20/2019
Grace Maxine Lindsay	28961	11/20/2019
Gregory A. Tyer	28962	11/25/2019
Crystal Denise Patterson	28964	11/25/2019
George Peter Mandella IV	28966	11/25/2019
Trent Richard Pouey	28967	11/25/2019
Rana Abushamsiyeh	28968	11/25/2019
Ian S. Fitzgerald	28969	11/25/2019
Tyler Albert St. Germain	28970	11/25/2019
Ethan James Collins	28973	12/09/2019
Christine Bozinis	28975	12/12/2019
Michael Robert Kernahan	28977	12/12/2019
Gretchen Greenbride	28980	12/12/2019
Ashley Rose Nelson	28983	12/12/2019
Christy Chatelain Cappel	28984	12/12/2019
Brant K. Girard	28985	12/12/2019
Jordan D. Knight	28986	12/12/2019
Jill M. Bucy	28987	12/12/2019
Margaret Anne Fraizer	28988	12/13/2019

Stephen Paul Dieck	28989	12/13/2019
Wallace Paul Rogers	28990	12/31/2019
Phillip Alexander Hicks	28993	12/31/2019
Ashley Elizabeth Pou	28994	12/31/2019
John Patrick Reidy	28995	12/31/2019
Stephen Rene Yowell	28998	12/31/2019

**2. Reissuance of Certificates as Active (Licensed) (3)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate No.	Re-issue to Active Date
Teri Lowery Herbert	B19179	11/25/2019
Lisa Miano Savoie	19362	12/31/2019
Ada Lema Montalbano	23677	12/31/2019

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

**B. Reinstatements of Prior Active Certificates (Licenses) (6)
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.

Name	Certificate No.	Active Certification Reinstatement Date
Gary Alberto Zapata	27468	11/25/2019
Claire Marie Schexnayder	22893	12/02/2019
Linda Moncrief Pitts	18612	12/12/2019
Michael J. Titone	21960	12/12/2019
John Carol Gautreau, II	12672	12/31/2019
Dennis S. Muckelroy	23402	12/31/2019

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

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

There were none since the last Board Meeting.

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

There were none since the last Board Meeting.

E. Approval of Reciprocal Certificates Issued (17)

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.

Name	Certificate No.	Issue Date	Original State
Philip Thompson Murray	S28947	11/20/2019	TX
Natalie Howell Stiltner	S28948	11/20/2019	TX
Moises Guevara Espinal	S28949	11/20/2019	MS
Larry LaBrandon March	S28959	11/20/2019	MS
Jack Rudolph Mason	S28963	11/25/2019	MI
Aisha L. Lloyd-Minnis	S28965	11/25/2019	CA
Shane David Burkholder	S28971	11/25/2019	PA
Roshni Muralidharan	S28972	11/25/2019	MN
James Madison Fisher	S28974	12/09/2019	CA
C. Anne Macedonio	S28976	12/12/2019	MA
Elizabeth Janell Stultz	S28979	12/12/2019	AR
Warren Glenn Wolf	S28981	12/12/2019	AR
Steven Charles Adjmi	S28982	12/12/2019	NY
Kathryn V. Davis	S28991	12/31/2019	AL
Mary Alfortish Cheramie	S28992	12/31/2019	NY
Michael Turgeon	S28996	12/31/2019	NY
Justin M. Schroeder	S28997	12/31/2019	TN

Upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the above Reciprocal Certificates.

F. Approval of Transfer of Grades for Original Louisiana Certificates (1)

The following individual submitted a Transfer of Grades application for Louisiana Certificate. The Executive Director evaluated the application and the applicant’s experience and issued a CPA Certificate, subject to ratification by the Board.

Name	Certificate No.	Issue Date
Emily Lauren Wigand	28978	12/12/2019

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the above CPA Certificate.

G. Request for Board Approval of Submitted Experience for Reinstatement

Mr. Kyle Arceneaux submitted a reinstatement application with an attached experience verification where the verifying CPA was in a position *lower* and answerable to the applicant requesting to reinstate. Therefore, Board Staff requested guidance on whether or not the above situation is acceptable for reinstatement purposes.

Mr. Arceneaux’s information was provided for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board accepted Mr. Arceneaux’s experience verification.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

**A. Reinstatements of CPA Firm Permits that Expired March 1, 2019 (1)
(Same Year Reinstatements)**

Firm Name	Firm Permit No.	Reinstatement Date
Fuselier CPA LLC	5461	11/26/2019

B. New CPA Firm Permit Applications (11)

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Ravi C. Vallalar CPA, LLC	LA	5512	11/21/2019
Comeaux, Bowers, Waguespack L.L.C., Certified Public Accountants	LA	5513	11/21/2019

Latasha Richardson, CPA LLC	LA	5514	11/21/2019
Alonso's Tax Consulting, LLC	LA	5515	11/21/2019
Shelby E Aulds IV, CPA, LLC	LA	5516	11/22/2019
Aulds, Duchesne, & Griggs LLC	LA	5517	11/22/2019
The Copeland Company, LLC	LA	5518	12/09/2019
The Weaver Company, L.L.C.	LA	5519	12/09/2019
Theresa Calamari Stevenson, CPA, LLC	LA	5520	12/13/2019
C. Anne Macedonio, CPA	LA	5521	12/31/2019
Donald J. Gautreaux, Jr., CPA, LLC	LA	5522	12/31/2019

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

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Rhonda Guidry, CPA, LLC	LA	5101	11/21/2019

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the reinstatement of the above firm permit.

D. CPA Firms – Change in Name or Legal Entity (8)

Firm Name	Firm Permit No.	Change	Issue Date
Hollier & Barousse, LLC	188	formerly Hollier & Barousse, CPAs	11/21/2019
Crager LaBorde, CPAs, LLC	4926	formerly Heath Crager, CPA, LLC	11/21/2019
HMS Schafer Group, LLC	5498	formerly Huner, Murret & Shipp, LLC	11/21/2019
Kevin Goldman CPA, LLC	4671	formerly Kevin Goldman, CPA	12/02/2019
Brad D. Warren, CPA, A Professional Accounting Corporation	5352	formerly Brad D. Warren, CPA	12/02/2019
Cochran, Clark & Thomason ACCPAs	973	formerly Cochran, Clark, Robinson & Thomason ACCPAs	12/20/2019
Shep F. Comeaux CPA, MBA, LLC	4802	formerly Shep F. Comeaux CPA, MBA & Associates, LLC	12/26/2019
McMullen, Mancuso, Trahan and Funk, CPAs, LLC	3099	formerly McMullen and Mancuso, CPAs, LLC	01/03/2020

E. CPA Firms Retired or Canceled (37)

Firm Name	Firm Permit No.	Issue Date
Ronald D'Aunoy, CPA, APAC	176	Prior to LAA
Lonwood P. Keogh, CPA	227	Prior to LAA
Nick J. Mancuso, CPA	883	Prior to LAA
Steven F. Catalanotto, CPA, APC	946	Prior to LAA
Johnston & Company, L.L.P.	1028	Prior to LAA
James E. LaPorte, CPA	1115	Prior to LAA
James Glorioso, CPA	1376	Prior to LAA
Anna Marie Mumfrey, CPA	1545	Prior to LAA
Melo B. Nix, CPA	1562	Prior to LAA
Mitchell J. Timmons, CPA	1695	Prior to LAA
John H. Williams, CPA	1745	Prior to LAA
William E. DeLoach, CPA	2358	Prior to LAA
Laura Jean East, CPA, CFE, CFF, LLC	2938	Prior to LAA
Curtis J. Mathews, CPA	3363	Prior to LAA
Edward P. Lambert, CPA	3582	Prior to LAA
Kelly C. Maurice, CPA	3772	Prior to LAA
Capin Crouse, LLP	3856	2008
Gail M. Hall, CPA, LLC	3960	2003
Lillian S. Grose, CPA	4048	2001
Plemer & Pays, LLC, CPAs	4095	2002
Mayer Hoffman McCann P.C.	4200	2007
David L. Johnston, CPA	4235	2003
Michelle Moity Martrain, CPA	4276	2003
David Joseph Mumfrey, CPA	4322	2004
Brad A. Kinder, CPA	4632	2007
Todd, Hamaker & Johnson, LLP	4637	2008
Johnson Financial LLC	4647	2008
Randall K. Lege, CPA	4689	2008
Hiestand, Brand, Loughran, P.A.	4714	2008
William M. Rogers, P.A.	4790	2009
Suzanne Sherwood, CPA	4813	2010
Wesley Anne Nelson, CPA, LLC	4973	2012
Kevin F Ziegler, CPA, LLC	5232	2015
Amy G. Hardy, CPA, LLC	5309	2016
Sikich LLP	5342	2016
Jim E. Miller, C.P.A.	5376	2017
Owens Peeler	5454	2018

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)**

Peer Review Oversight Committee Report					
(reported below by calendar year of Peer Review Meeting)					
	2019	2018	2017	2016	2015
Engagement Reviews	71	66	62	100	83
Pass	46	39	37	79	57
Pass w/def.	13	9	9	5	15
Fail	12	18	16	16	11
System Reviews	74	62	52	59	103
Pass	66	46	45	51	90
Pass w/def.	5	10	6	4	10
Fail	3	6	1	4	3
Grand Total	145	128	114	159	186

Approved by Technical Reviewer					
Engagement Reviews - Pass	46	33	39	15	15

No. PROC meetings during calendar year	8	11	11	9	9
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3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 11/14/2019 (previous Board Meeting)	Calendar Year Jan. 2020	Calendar Year Jan. 2019	Calendar Year Jan. 2018	Calendar Year Jan. 2017	Calendar Year Jan. 2016
# Practice Restrictions	2	0	3	1	3	0
# Extensions	3	1	7	9	16	8
# Year End Changes	0	0	3	3	4	2
# First Fail Letters	3	0	28	30	18	12

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 including the presentation of a pin to Mrs. Sue Alizadeh to recognize her 25+ years as a Member of the Society of CPAs.

B. Proposed Rule Change - Update

The proposed rule change adopted by the Board at its July 2019 meeting to allow continuous testing was submitted to the Occupational Licensing Review Committee (OLRC) for review and approval. It was on the OLRC agenda for the next meeting held on August 29, 2019 in Baton Rouge. The Executive Director attended the meeting to respond to OLRC member questions. The Board's proposed rule change was approved by OLRC.

The Fiscal and Economic Impact Statement (FEIS) was submitted and approved on November 26, 2019. The Notice of Intent was submitted and published in the December 2019 issue of the Louisiana Register, and the Legislative Report Relative to Proposed Amendment of the rules was forwarded to the appropriate oversight committees and entities on December 9, 2019.

The Board did not receive a request for a public hearing, which was scheduled for January 24, 2020 had one been requested. Written comments will be accepted until 4 p.m. on January 21, 2020; none had been received to date.

Assuming no changes, another report will be required to be submitted to the OLRC by February 3, 2020 and a final legislative report is also due. Progressing with no changes, the final rule will be submitted for publication in the March 2020 issue of the Louisiana Register by March 9th.

Thus, the Executive Director reported that we are on target for meeting NASBA's goal of having the rule promulgated by June 30, 2020.

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. Philip J. Harmelink, CPA (License No. 14090) submitted a request for approval of CPE credit for publication of a textbook:

"CCH Federal Taxation: Basic Principles (2020)" Published by CCH Incorporated, 2020 edition, April 19, 2019.

The textbook was available for review and the request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board approved the request for 5 hours of CPE for 2019 for Philip J. Harmelink's publication "CCH Federal Taxation: Basic Principles (2020)".

2. Philip J. Harmelink, CPA (License No. 14090) submitted a request for approval of CPE credit for publication of an article:

"The Unsustainability of the Current U.S. Fiscal Path" Published in CPA Journal, Issue November 2019.

The article was previously provided to the Board for review and was again provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board approved the request for 5 hours of CPE for 2019 for Philip J. Harmelink's publication "The Unsustainability of the Current U.S. Fiscal Path".

3. Kenneth Carl Rakow, CPA (License No. 25489) submitted a request for approval of CPE credit for publication of an article:

"Incorporating Financial Literacy into the Accounting Curriculum" Published in Accounting Education, Volume 28, Issue 4, February 13, 2019.

The article was previously provided to the Board and was again provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board approved the request for 10 hours of CPE for 2019 for Kenneth Carl Rakow's publication "Incorporating Financial Literacy into the Accounting Curriculum".

4. Blaise M. Sonnier, CPA (License No. 16067) submitted a request for approval of CPE credit for publication of an article:

"Beware of Successor Liability in Asset Deals" Published in Journal of State Taxation, Summer 2019.

The article was previously provided to the Board and was again provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board approved the request for 5 hours of CPE for 2019 for Blaise M. Sonnier's article "Beware of Successor Liability in Asset Deals".

5. Blaise M. Sonnier, CPA (License No. 16067) submitted a request for approval of CPE credit for publication of an article:

"Is it a Tax or a Fee" Published in Journal of Taxation, Volume 130, Issue 4, April 2019.

The article was previously provided to the Board and was again provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board approved the request for 5 hours of CPE for 2019 for Blaise M. Sonnier's article "Is it a Tax or a Fee".

B. Request for Partial Waiver of 2019 CPE due to Medical Issues

Ms. Kelly Lewis Smith, CPA, Certificate No. 23720, has submitted a request to the Board for a waiver of 8 of 40 required CPE hours for the 2019 Reporting period due to medical-related issues that she had recently endured.

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

Upon motion by Mr. Langley, seconded by Mr. Hazel the Board approved Ms. Smith's request for a partial waiver, eight (8) hours, of her 2019 CPE requirement of forty (40) hours. The required hours for 2020 including 3 hours of Professional Ethics will be 40.

C. 2019 CPE Extension Requests

At the November 2019 Board Meeting the Board, as in previous years, adopted a standardized policy for requests for CPE extensions for the 2019 report year. Lisa Benefield was appointed Investigating Officer for determination in those matters.

As of January 16, 2020, the following extension requests were received:

- 43 CPE Extension Agreement (30-day extension to 1/31/20)
- 0 CPE Extension requiring a Consent Order (90-day extension to 3/31/20)
- 43 Total of CPE requests

D. 2019 CPE Reminder Email

Reminder emails were sent Tuesday, January 14, 2020 to 3,580 CPAs who have a 2019 CPE requirement but have not yet reported their CPE to the Board. Another email blast was anticipated to go out Friday, January 24, 2020.

E. Professional Ethics Requirement for 2020 - Update

The Ethics committee members have reviewed the 5 courses submitted by 7 vendors. Four courses have been approved, and we are waiting for revisions on the last course. We expect links to those courses to be provided any day now. The Board's website will be updated with information about the Ethics requirement for 2020, and an email will be going out to CPAs after renewal season is finished.

Courses are as follows:

Title	Sponsor(s)	Delivery
2020 Ethics Course - CPAs in Public Practice	LCPA	Live, self-study, & webinar
2020 Ethics Course for Louisiana CPAs in Non-Public Practice	LCPA	Live, self-study, & webinar
Louisiana Ethics for CPAs	1. Surgent McCoy CPE, LLC 2. CPESelfStudy	Live, self-study, & webinar
2020 Personal and Professional Ethics for Louisiana CPAs	Thomson Reuters <i>written by</i> Dr. Raymond J. Clay, Jr., CPA	Self-study
Professional Ethics for Louisiana CPAs	1. Kaplan Financial 2. CPETHink 3. MasterCPE <i>developed by</i> DeltaCPE	Self-study

XI. NEW MATTERS

- A.** The Board's office has been notified that the reimbursement rate for business travel using personally owned vehicles has been amended from \$0.58 to \$0.575 effective January 1, 2020.

XII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2020 Renewals

Reminder emails were sent Friday, January 10, 2020 to all registrants and firms who have not yet renewed. Another email blast is anticipated to go out Friday, January 24, 2020. As of January 14, 2020, the Board had the following information:

	In Renewal	Registered/Approved
CPA	961	6,533
CPA Inactive	455	2,342
CPA Retired	27	187
Firms	260	1,698
Total	1,703	10,760

B. College Presentations with LCPA

The Executive Director and Licensing Analyst will be visiting Louisiana college campuses with LCPA’s Membership Coordinator, Reagan Robert, and presenting information on future exam candidates’ journey to becoming a CPA. All Board Members are invited.

The schedule for the visits is as follows:

- 01/27/20 2:00 pm – McNeese University, Lake Charles
- 01/28/20 12:30 pm – University of Louisiana, Lafayette
- 01/28/30 5:30 pm – Louisiana State University, Baton Rouge

- 02/03/20 5:00 pm – University of Louisiana, Monroe
- 02/04/20 12:00 pm – Grambling University, Grambling
- 02/04/20 5:00 pm – Louisiana State University, Shreveport
- 02/05/20 12:00 pm – Northwestern University, Natchitoches

XIII. REPORTS ON CONFERENCES / MEETINGS

**A. CLEAR (Council on Licensure, Enforcement & Regulation)
National Certified Investigator & Inspector Training**

December 3-5, 2019
Baton Rouge, LA

John Morgan and Carolyn Wainright attended.

B. Louisiana Department of Justice – Civil Law Training

December 11, 2019
Baton Rouge, LA

Mrs. Hutchinson attended.

XIV. FUTURE MEETING / CONFERENCE DATES

- A. NASBA 25th Annual Conference for Board of Accountancy Legal Counsel**
March 16-18, 2020
Clearwater Beach, FL

John Morgan plans to attend.

- B. NASBA 38th Annual Conference for Executive Directors and Board Staff**
March 16-18, 2020
Clearwater Beach, FL

Darla Saux & Lisa Benefield plan to attend.

- C. NASBA Western Regional Meeting 2020 (Includes Louisiana)**
June 2-4, 2020
Colorado Springs, CO

- D. NASBA Eastern Regional Meeting 2020**
June 9-11, 2020
White Sulphur Springs, WV

- E. NASBA's 113th Annual Meeting**
November 1-4, 2020
San Diego, CA

XV. UPCOMING BOARD OFFICE HOLIDAYS

January 20, 2020	Martin Luther King, Jr. Day
February 25, 2020	Mardi Gras
April 10, 2020	Good Friday

XVI. NEXT BOARD MEETINGS

- A. Future Board Meetings**

Wednesday, April 22, 2020 through Friday, April 24, 2020 had been previously reserved for the April Board Meeting. If an administrative hearing is necessary, a date will be determined.

Wednesday, July 22, 2020 through Friday, July 24, 2020 had been previously reserved for the July Board Meeting. If an administrative hearing is necessary, a date will be determined.

B. October/November 2020 Board Meeting

Monday, October 26, 2020 through Wednesday, October 28, 2020 was reserved for the October Meeting. If an administrative hearing is necessary, a date will be selected.

XVII. 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 Thursday, January 16, 2020 upon motion(s) made, as follows:

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bergeron, the Board went into executive session on January 16, 2020 at 11:45 a.m. Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the executive session adjourned at 12:10 p.m.

XVIII. 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
Johnston & Hayden, LLC – File No. 2018-88**

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the Board, by a vote of 5-0, approved the Consent Order in this matter. Mr. Bergeron abstained from voting.

**B. Consideration of Consent Order
Donna P. Gauthier, CPA – File No. 2019-19**

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 5-0, approved the Consent Order in this matter. Mr. Langley abstained from voting.

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

- File No. 2017-26
- File No. 2017-27
- File No. 2018-71
- File No. 2018-96
- File No. 2018-101
- File No. 2019-43
- File No. 2019-52
- File No. 2019-53
- File No. 2019-76
- File No. 2019-88
- File No. 2019-89

File No. 2019-90
File No. 2019-91
File No. 2019-92
File No. 2019-93
File No. 2019-95
File No. 2019-96
File No. 2019-100
File No. 2019-101
File No. 2019-103
File No. 2019-104
File No. 2019-105

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

D. Files Recommended To Be Closed With No Cause for Action

File No. 2018-93
File No. 2019-81
File No. 2019-82

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

E. The Board accepted the reports made by each respective Investigating Officer on the status of their investigative files and other reports on status of matters provided by Board staff.

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board accepted the above-described reports.

XIX. ADJOURNMENT

Thursday, January 16, 2020:

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the meeting adjourned at 12:12 p.m. on Thursday, January 16, 2020.