

Minutes

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

July 28-29, 2021

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Wednesday July 28, 2021 and Thursday, July 29, 2021, 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
Desireé Honoré Thomas, CPA	-	Treasurer
Sue S. Alizadeh, CPA	-	Member
Michael D. Bergeron, CPA	-	Member
Grady R. Hazel, CPA	-	Member
Nicholas J. Langley, CPA	-	Member

The following member was absent:

Letti Lowe-Ardoin, CPA	-	Secretary
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Also present were:

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	John Morgan	-	Compliance Investigator
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:13 a.m. on Wednesday, July 28, 2021, upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted.

The meeting was called to order by Chair Mrs. Hutchinson at 9:01 a.m. on Thursday, July 29, 2021, upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted.

I. CHAIR'S REPORT

A. PROC Contracts

George Adair Lewis, John Charles Parker and Leon L. Stockwell all entered into another 12-month PROC contract with the Board, effective July 1, 2021 through June 30, 2022.

Mr. Stockwell informed the Board that he is moving to Florida in August. He is willing to serve, if the Board allows. Mr. Lewis and Mr. Parker had no opposition to Mr. Stockwell serving. The Board rules do not require residency in Louisiana and none of the Board members were opposed to Mr. Stockwell continuing to serve after he moves to Florida.

B. Personnel

1. The vacant Licensing Analyst I position was filled on June 14, 2021 by Dawn “Betsy” Boudreaux. Betsy has over eighteen years of professional work experience, most recently in the title industry.
2. Staff recently requested to have the Licensing Analyst I Position set up as a Career Progression Group (CPG) with the Office of State Civil Service. The request was approved on May 14, 2021. CPG is a pre-defined list of titles, typically within a job series that may be used to hire and reallocate employees for recruiting, training and retention purposes. So, the Board can now use Licensing Analyst I, II or III for hiring and/or retention purposes.
3. The Office of State Civil Service has informed us that the Board’s prior unclassified position, Director of Practice Monitoring, is no longer active since the position has been vacant since 2007. However, we can submit a request to the Civil Service Commission for consideration to approve a similar role. The request must be submitted by August 11, 2021 to be included on the September Commission Agenda.

If the position is approved, we will then request that our Compliance Investigator Position be set up as a Career Progression Group. If it’s not approved, we will request to add the classified position of Compliance Investigator 5 to handle Peer Review matters.

C. COVID-19 Updates

On July 21, 2021, citing a significant increase in COVID-19 cases and hospitalizations, the City of New Orleans announced an Indoor Mask Advisory. Everyone is asked to wear a mask indoors around people who are not members of their immediate family, and when social distancing isn’t possible.

On July 23, 2021 Gov. John Bel Edwards and the Louisiana Department of Health issued updated guidance recommending that all people, both vaccinated and unvaccinated, wear masks indoors when at least six feet of distancing is not physically possible during the fourth surge of COVID-19.

D. Market Pay Adjustments effective July 15, 2021

All classified employees who were actively employed six months prior to July 15, 2021 received a market adjustment effective July 15, 2021 ranging from 2-4%.

E. Performance Evaluations for Fiscal Year 2020 – 2021

Performance evaluations, due August 31, 2021 for all classified employees that were employed with the Board at June 30, 2021 will be completed by August 31, 2021.

F. Performance Planning for Fiscal Year 2021 - 2022

All Board classified employees will receive Performance Planning (performance expectations) for fiscal year 2021 - 2022 no later than September 30, 2021, in accordance with Civil Service rules.

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

All Board Members (and staff) were reminded to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2021. This is an annual requirement. The course must be completed prior to December 31, 2021.

H. Reminder - One Hour of Sexual Harassment Training Requirement for Public Servants

All Board Members (and staff) were reminded to complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2021. This is an annual requirement. The course is available through the Department of Civil Service.

Additionally, Act 270 of the 2018 Legislative Session requires one (1) additional hour of training for Supervisors. This training is provided by Civil Service through the Comprehensive Public Training Program (CPTP).

II. APPROVAL OF MINUTES

The regular and executive session minutes for the April 2021 Board Meeting were previously sent to Board members for review.

By motion of Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the April 2021 regular and executive session minutes as drafted.

Upon motion to deviate by Mr. Bergeron, seconded by Mr. Hazel, the Treasurer's report was deferred until after lunch in order for staff to provide the balance sheet.

III. TREASURER'S REPORT

- A. Financial statements for the period ended May 31, 2021 were presented for the Board's review.
- B. Financial statements for the period ended June 30, 2021 were not yet available. Actuarial information from OSRAP for pension and OPEB related entries had just been received, so additional year-end entries were incomplete.

By motion of Mrs. Honoré Thomas and seconded by Mr. Langley, the 2021-2022 budget was amended to include \$9,000.00 for a data backup system.

By motion of Mr. Langley, seconded by Mr. Bergeron, the Board approved the Treasurer's report as amended.

IV. DEATHS AND RESIGNATIONS

A. Deaths (3: 2 Active; 0 Inactive, 1 Retired)

Name	Certificate No.	Year Issued	Status
Jack Edward Finley	5527	1969	Active
Raymond Guillory, Jr.	12031	1977	Active
Allen Arthur Weiner	4737	1968	Retired

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

B. Resignations (0: 0 Active; 0 Inactive)

There were none since the last Board Meeting.

V. CERTIFICATE & INACTIVE STATUS EXPIRATIONS & REINSTATEMENTS

**A. Reinstatement of Certificates / Inactive Status That Expired March 2021
Same Year Reinstatements Total (25): Active (16); Inactive Status (6); Retired (3)**

The Executive Director informed the Board the following CPAs and CPA Inactive Status or Retired Registrants with expirations on March 1, 2021, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations.

Name	Credential Number	Certification Status
Shelly Traina Brescher	22995	Active
Luke Wendell Burnett	28635	Active
Katherine Aloysia Coco	S28689	Active

Kristie Ann Giglio	27120	Active
Ayme Elizabeth Haydel	28753	Active
Stephanie B. Hebert	27525	Active
Harold M. Herrmann, Jr.	12722	Active
J. Adam Judice, III	25464	Active
Shalee Moore Landry	24200	Active
Cody Harrell Loup	27105	Active
Tammy McCain Mitchell	24501	Active
Brenda J. Potter	B22716	Active
Emily Shields Rob�ert	28554	Active
Emilio Suarez	26429	Active
Claudelle W. Vallette	22926	Active
Anton Peter Yrle	11881	Active
William Thomas Allen	10458	Inactive
Eugene Thomas Minvielle	23992	Inactive
Maria Fernanda Solis-Zavala	27745	Inactive
Joel Edward Steirman	12912	Inactive
Michael Robert Welch	18390	Inactive
Lenora B. Wooten	20277	Inactive
Gwendolyn A. Bennett	19464	Retired
John David Brady	15020	Retired
Nancy Kathryn Dreher	17227	Retired

VI. CPA EXAMINATION

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

Q2 2021 – Exam passage statistics for Q2 2021 were not received in time to present to the Board.

Q1 2021 –303 sections; 253 candidates (1.2 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	42	47.73%	40	59.7%	37	41.57%	39	66.1%
Failed	<u>46</u>		<u>27</u>		<u>52</u>		<u>20</u>	
	88		67		89		59	
<i>National pass rate</i>		48.56%		62.19%		46.64%		59.20%

Q4 2020 – 502 sections; 376 candidates (1.34 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	78	53.79%	45	44.12%	69	40.12%	52	62.65%
Failed	<u>67</u>		<u>57</u>		<u>103</u>		<u>31</u>	
	145		102		172		83	
<i>National pass rate</i>		47.50%		60.78%		43.53%		57.87%

Q3 2020 – 420 sections; 325 candidates (1.29 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	47	45.19%	53	56.38%	63	49.61%	61	64.21%
Failed	<u>57</u>		<u>41</u>		<u>64</u>		<u>34</u>	
	104		94		127		95	
<i>National pass rate</i>		56.90%		69.89%		55.66%		66.04%

Q2 2020 – 149 sections; 139 candidates (1.07 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	23	51.11%	22	75.86%	17	45.95%	27	71.05%
Failed	<u>22</u>		<u>7</u>		<u>20</u>		<u>11</u>	
	45		29		37		38	
<i>National pass rate</i>		65.30%		76.91%		62.87%		74.94%

Q1 2020 – 324 sections; 287 candidates (1.13 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana:								
Passed	43	44.79%	43	61.97%	42	47.19%	36	52.94%
Failed	<u>53</u>		<u>28</u>		<u>47</u>		<u>32</u>	
	96		71		89		68	
<i>National pass rate</i>		47.98%		61.75%		46.36%		55.44%

B. Candidates Passing Examination Sections – Q2 (April/May/June) (43)

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 education and experience requirements.

<u>Name</u>	<u>Name</u>
Alisa Ealy	Joseph Dupre
Anh Nguyen	Keaton Cole
April Michelle Knight	Lindsey Bourgeois
Ashlyn Wink	Madison Thompson
Beth Thibodeaux	Michael Schmidt
Brice Meche	Miranda Himel
Caleb Frederick	Nicholas Brasset
Cayman Cook	Patrick Gremillion
Christina Fink	Preston Raffray
Clint Douzat	Ryan Redmond
Daniel Weimer	Ryan Richmond
David Ragus	Samuel Trosclair
Destyni Chaisson	Sarah Miller
Elizabeth Reed	Scarlett Ashley Williams
Emily Robicheaux	Shelby Matherne
Harihar Ojha	Stephanie Morales
Hillary Smith	Stephen Morella
Hunter Menendez	Susan Schutt
Jasper Tauceda	Taylor Swain
Jennifer Fiorella	Tristan Huff
Jessica Borne	William Hurley
Joanna Thomas	

C. Request for Exam Credit Extension Due to Personal & Medical Hardship

This request was deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17.

Upon motion by Mrs. Alizadeh and seconded by Mr. Hazel and unanimously adopted, the Board approved the request for exam credit extension due to personal and medical hardship.

D. Request for Exam Credit Extension Due to Personal & Medical Hardship

This request was deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17.

Upon motion by Mr. Hazel and seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the request for exam credit extension due to personal and medical hardship.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)**A. Ratification of Original Actives Evaluated 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.

Current CPA Applicants (Passed Exam After June 1999) (40)

Name	Certificate Number	License Issue Date
Anna Maciasz Tannehill	29239	04/30/2021
Madison Franks Thompson	29240	05/11/2021
Hunter David Menendez	29241	05/11/2021
Preston Douglas Raffray	29242	05/11/2021
Ashlyn Elizabeth Wink	29243	05/11/2021
Stephanie Ferrell Morales	29244	05/11/2021
Emily Albert Robicheaux	29245	05/11/2021
Patrick Douglas Gremillion	29246	05/11/2021
Clint Alexander Douzat	29247	05/11/2021
Fernando Salvador Merino	29248	05/11/2021
Destyni Nicole Chaisson	29249	05/11/2021
Huong-Tra Thi Nguyen	29251	05/17/2021
Christina Marie Fink	29252	05/18/2021
Susan Leigh Schutt	29253	05/18/2021
Jake Lawrence Thibodaux	29254	05/18/2021
Alexandra Lindsay Williams	29255	05/18/2021
April Price Knight	29256	05/20/2021
Amanda E. Barrett	29257	05/20/2021
Lindsey Michelle Bourgeois	29258	05/20/2021
Laura Frances Branson	29259	05/20/2021
Zachary Ciolino	29260	05/20/2021
Paul Rudolph Kalman, III	29263	05/28/2021
Daniel James Weimer, III	29264	05/28/2021
Lexie Marie Clouatre	29265	05/28/2021

Katherine Elizabeth Fisher	29266	06/01/2021
Johnny Nguyen	29267	06/14/2021
Shelby Nicole Matherne	29270	06/24/2021
Jennifer Ann Carnesi	29271	06/24/2021
Chrisnina Apriliani Sutopo-Putri	29272	06/24/2021
Harihar Ojha	29278	06/29/2021
Alexis W. Bogan	29273	07/01/2021
Jasmine Wilder Cooley	29274	07/02/2021
George Christopher Fourmaux	29275	07/02/2021
Erin Renee Oteri	29276	07/02/2021
Hillary A. Smith	29277	07/09/2021
Joanna Day Thomas	29279	07/19/2021
Duane Thomas Drucker	29280	07/19/2021
Cayman M. Cook	29281	07/19/2021
Jacob Taylor Vignes	29282	07/19/2021
David Cole Ragus	29283	07/22/2021

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the above CPA certificates.

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

Name	Certificate No.	Re-issue to Active Date
Bryan Lynn Bogle	19706	05/11/2021
Julie Strickland O'Neal	23090	07/06/2021

Upon motion by Mr. Bergeron, seconded by Mr. Langley and unanimously adopted, the Board ratified the reissuance of the above CPA certificates.

**B. Reinstatements of Prior Active Certificates (Licenses) (3)
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 reinstated the CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Name	Certificate No.	Active Certification Reinstatement Date
Emmett Charles Hennessey	8135	05/11/2021

Grady M. Hall	17597	06/14/2021
Vanessa Gerardi	28624	07/09/2021

Upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the Board ratified the reinstatement of the above CPA Certificates (License Reinstatements).

**C. Reinstatements of Prior Active Certificates (Licenses) to Inactive (2)
Prior Year Reinstatement**

The following CPAs were initially licensed, later elected not to renew their license, 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.

Name	Certificate No.	Inactive Certification Reinstatement Date
Theresa L. Carmont	24625	06/02/2021
Jason DeWayne Smith	24126	07/14/2021

Upon motion by Mrs. Honoré Thomas seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the reinstatement of the above Inactive Certificates (License Reinstatements).

**D. Reinstatements of Prior Inactive (Certificates) (2)
Prior Year Reinstatement**

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

Name	Certificate No.	Inactive Certification Reinstatement Date
Sherry Freeland	22249	06/02/2021
John Henry Althans, Jr.	3557	06/29/2021

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Hazel and unanimously adopted, the Board ratified the reinstatement of the above Inactive Certificates.

E. Approval of Reciprocal Certificates Issued (5)

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
Jeffrey James Klein	S29250	5/11/2021	WI
Joshua R. Spivey	S29261	5/28/2021	MS
Matthew Jason Pearson	S29262	5/28/2021	MS
Mitchell James Theologos	S29268	6/15/2021	FL
Charles William Kinslow, IV	S29269	6/24/2021	AR

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

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

There were none since the last Board Meeting.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2021 (5) (Same Year Reinstatements)

The following firms with expirations of March 1, 2021 reinstated their Firm permit registrations.

Firm Name	Firm Permit No.	Reinstatement Date
Mary Sue Stages, CPA, APAC	4557	05/13/2021
Bates H. Whiteside, CPA, LLC	3555	06/01/2021
Ashley P. Fangue, CPA, LLC	5390	06/22/2021
Harold M. Herrmann, Jr., CPA	3638	07/08/2021
Michelle Diaz CPA Inc.	5064	07/09/2021

B. New CPA Firm Permit Applications (4)

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. Honoré Thomas and unanimously adopted, the Board ratified the following CPA Firm Permits:

Firm Name	Firm Location	Firm Permit No.	Issue Date
SB Accounting, LLC	LA	5590	05/07/2021
Franklin Financial Services LLC	LA	5591	05/07/2021
Halphen Forensic Accounting, LLC	LA	5592	05/07/2021
Brandon G. Plush, CPA, LLC	LA	5593	05/28/2021

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Louis B. Bucher, Jr., CPA, APC	LA	3795	5/28/2021
Emmett C. Hennessey, CPA, PA	LA	714	6/29/2021

Upon motion by Mr. Bergeron, seconded by Mr. Hazel and unanimously adopted, the Board ratified the reinstatement of the above firm permits.

D. CPA Firms – Change in Name or Legal Entity (0)

There have been none since the last Board Meeting.

E. CPA Firms Retired or Canceled (0)

There have been none since the last Board Meeting.

F. Firm Permit Name Request

Mrs. Vanessa Pierce submitted a request for the Board's consideration and approval of her proposed firm name: McClain Accounting, LLC, as McClain is her maiden name; however, she is registered with the Board as Vanessa Diane Pierce.

Her request was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Hazel the Board approved the firm name McClain Accounting, LLC.

G. Request to Keep Firm Name Following Death of Owner

Mitchell Compeaux, CPA of Mitchell C. Compeaux, CPAs (firm #3482), passed away in October 2020 and his surviving spouse, Melissa Compeaux, CPA, requested the Board's approval to continue operating under the existing firm name. She and Robby Gaspard, CPA, continued serving the customers of the firm and requested the Board's approval to continue serving the client base in Lockport, LA under the established firm name.

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

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, and unanimously adopted, the Board approved the request for Melissa Compeaux to continue to use the firm name of Mitchell C. Compeaux, CPAs indefinitely.

IX. PEER REVIEW ITEMS**1. Peer Review Oversight Committee (PROC) Reports**

An annual PROC report as well as 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)					
	2021	2020	2019	2018	2017
Engagement Reviews	17	27	71	66	62
Pass	10	22	46	39	37
Pass w/def.	3	4	13	9	9
Fail	4	1	12	18	16
System Reviews	35*	50	74	62	52
Pass	28	48	66	46	45
Pass w/def.	4	2	5	10	6
Fail	1	0	3	6	1
Grand Total	52	77	145	128	114

*2 System Reviews were delayed.

Approved by Technical Reviewer					
Engagement Reviews - Pass	18	29	46	33	39

No. PROC meetings during calendar year	4	6	8	11	11
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3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 04/28/2021 (Last Meeting Reported)	Calendar Year Jan. 2021	Calendar Year Jan. 2020	Calendar Year Jan. 2019	Calendar Year Jan. 2018	Calendar Year Jan. 2017
# Practice Restrictions	0	1	3	3	1	3
# Extensions	8	11	23	7	9	16
# Year End Changes	0	0	0	3	3	4
# First Fail Letters	3	3	4	28	30	18

X. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

Ronald Gitz, LCPA CEO/Executive Director, reported on items of interest to the profession.

B. AICPA’s CPA Exam Practice Analysis Feedback Request

AICPA was soliciting feedback on the proposed Draft Content for the new CPA Exam by September 7, 2021.

Some items for consideration and discussion:

1. Do we agree with this Practice Analysis that outlines what information will be in each section of the new Exam? Any problem areas?
2. The Model Curriculum is out – any issues, comments etc....?
3. Do our rules need to change based on new exam areas or hours in required subjects? What’s the timeline to have in place by 1/1/2024 if we do need or want to change?

The CPA Exam Practice Analysis Survey Background was provided for the Board’s review.

XI. CPE ITEMS

A. CPE Compliance for 2020 Report Year

6,943 - Number of CPE forms received

6,794 – accepted at 1st submission
149 – returned & accepted at 2nd submission
6,943

23 – returned with no response

172 - Number of CPE forms returned (2.5%)

64 – invalid ethics course
53 – CPE form not signed
37 – minimum required hours not met
3 – did not use Board form/format
15 – requested an I.O. for CPE deficiency

B. 2020 CPE Form Update

Approximately 190 CPAs failed to submit their CPE Reporting form for the 2020 reporting period. All Active CPAs were reminded via email in January, April, June and July that their CPE Reporting form was due by July 15, 2021.

Of the 190, approximately 15 CPAs requested that their cases be referred to an Investigating Officer, rather than being switched to Inactive.

Upon motion by Mr. Langley and seconded by Mr. Bergeron, and unanimously adopted, the Board approved communication by email rather than certified mail for those individuals who are being switched to Inactive for not submitting their 2020 CPE forms.

Those who completed their 2020 CPE timely will be allowed to reinstate same year, otherwise the Board’s normal prior year reinstatement rules apply.

By motion of Mr. Langley, seconded by Mrs. Alizadeh, and unanimously adopted by the Board, Mrs. Benefield was appointed as the Investigating Officer to handle the requests for referral to an Investigating Officer. Mrs. Honoré Thomas stepped out and did not vote.

C. Request for Partial Waiver or Extension of 2020 CPE due to Medical Issues

This request was deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17.

Upon motion by Mr. Bergeron and seconded by Mr. Langley and unanimously adopted, the Board approved a partial waiver of 16 hours of CPE for 2020 and only would be required to complete 20 hours of CPE for 2021 due to extreme medical hardship.

D. Request for Partial Waiver or Extension of 2020 CPE due to Medical Issues

This request was deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17.

Upon motion by Mr. Langley and seconded by Mr. Hazel and unanimously adopted, the Board approved a partial waiver of 30 hours of CPE for 2020 and would only be required to complete 20 hours of CPE for 2021 due to extreme medical hardship.

E. Request for Board approval on CPE Credit for Published Articles (TABS 7-11)

1. Amanda Aguillard, CPA (License No. 24403) submitted a request for approval of CPE credit for publication of a textbook:

"Xero: A Comprehensive Guide for Accountants and Bookkeepers" Published by John Wiley & Sons, Inc., April 20, 2021.

The textbook was available for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board approved the request for ten (10) hours of CPE for Amanda Aguillard's publication "Xero: A Comprehensive Guide for Accountants and Bookkeepers" for the 2021 report year. Mrs. Honoré Thomas was absent from the vote.

2. James Anderson Koerber, CPA (License No. 14269) submitted a request for approval of CPE credit for publication of two chapters:

"Chapter 38: Economic Damages from Personal Injury and Wrongful Death" Published in The Comprehensive Guide to Economic Damages, Volume 1, 6th edition, December 2020.

"Chapter 40: Calculation of Damages in Common-Law Employment Cases" Published in The Comprehensive Guide to Economic Damages, Volume 1, 6th edition, December 2020.

The chapters were previously provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board approved the request for ten (10) hours of CPE for James Anderson Koerber's publications "Chapter 38: Economic Damages from Personal Injury and Wrongful Death" and "Chapter 40:

Calculation of Damages in Common-Law Employment Cases" for the 2020 report year. Mrs. Honoré Thomas was absent from the vote.

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

“Market-Based Sourcing for Services: Place Used, Place Received, and Derived from Customers Methods” Published in Journal of Taxation, Volume 134, Number 4, April 2021.

The article was previously provided for the Board’s review.

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

"Market-Based Sourcing for Services: Background, Place of Performance and Delivery Methods” Published in Journal of Taxation, Volume 134, Number 3, March 2021.

The article was previously provided for the Board’s review.

Upon a single motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board approved ten (10) hours of CPE for Blaise Michael Sonnier’s publications "Market-Based Sourcing for Services: Place Used, Place Received, and Derived from Customers Methods” and "Market-Based Sourcing for Services: Background, Place of Performance and Delivery Methods” for the 2021 report year. Mrs. Honoré Thomas was absent from the vote.

F. Audit of 2020 CPE Reported

CPE Coordinator, Ramzey Bunley, will conduct an audit of CPE Report Forms for the 2020 reporting period once the 2020 reporting period is complete.

G. Professional Ethics Update

The Ethics Committee recommended a 3-hour Professional Ethics requirement for the year 2022 for all actively licensed CPAs in order to renew their Louisiana license for 2023.

On June 10, 2021, Ms. Bunley sent an email to all CPE vendors who expressed an interest in creating an Ethics course. She asked them to submit their proposal/summary by July 1, 2021. The Board received seven submissions from various vendors.

The proposals were provided for review to the Ethics Committee members (Letti Lowe-Ardoin, Sue S. Alizadeh, Grady Hazel) via Smartsheet.

XII. NEW MATTERS

A. Electronic or Scanned Copies of Successful Exam Candidate Files

CPA Examination Services (CPAES) has the ability to send both successful candidate reports and CPA Examination files to us electronically. The information is stored on an encrypted server and accessed through an sFTP.

Board staff has experienced significant delays in receiving candidate files and requested the Board's input on switching from the current process to the CPAES electronic file retrieval system of the successful exam candidate reports and CPA Examination files.

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board approved acceptance of exam candidate files from CPA Examination Services in an electronic format. Mrs. Honoré Thomas was absent from the vote.

B. Changes to State Travel for New Fiscal Year

The State made some revisions to its Travel Regulations, which the Board is required to follow unless specifically exempted.

Notably, the mileage reimbursement was changed from \$0.575 to \$0.56 per mile for use of personal vehicle for in-state travel by board members. Staff remains restricted to 99 miles round trip for use of personal vehicles.

The State Travel Office, once again, approved our request to set the agency's meal allowance limitation for Board Members (and staff when dining with Board Members) to the same dollar limitation as provided for in La. Admin. Code, Title 52, Part I §1703, which is currently \$65.00.

C. Election of Officers and Appointment of Investigating Officers

1. Election of Officers

Chair Mrs. Hutchinson announced an election of Board Officers as in order. The current Board Secretary was Mrs. Lowe-Ardoin and the Treasurer was Mrs. Honoré Thomas.

Upon motion by Mr. Langley and seconded by Mr. Hazel, the Board elected Mr. Bergeron to serve as Board Secretary effective August 1, 2021.

Upon motion by Mr. Hazel and seconded by Mr. Langley, the Board elected Mrs. Lowe-Ardoin to serve as the Board's Treasurer effective August 1, 2021.

Mrs. Honoré Thomas was absent from the vote.

2. Appointment of Investigating Officers

Chair Mrs. Hutchinson appointed the following as Investigating Officers for August 1, 2021 – July 31, 2022: Mrs. Alizadeh and Mr. Hazel. Also, Mr. Bergeron as the Investigating Officer for Peer Review Cases and Mr. Morgan as the Investigating Officer for CPE Audit Cases.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. CPA, CPA Inactive, CPA Retired, and CPA Firm Registrants as of June 30, 2021

	2021	2020		2019	2018	2017
	<u>Registered</u>	<u>Registered</u>	Change	<u>Registered</u>	<u>Registered</u>	<u>Registered</u>
Active	7,446	7,444	+ 2	7,471	7,438	7,441
Inactive	2,627	2,725	- 98	2,754	2,830	2,968
Retired	271	223	+ 48	168	111	--
Firms	1,923	1,926	- 3	1,980	2,057	2,100
TOTAL REGISTERED	12,267	12,318	- 51	12,373	12,436	12,509

B. AICPA Exposure Draft – Proposed revised interpretation on Responding to Noncompliance with Laws and Regulations .

AICPA had previously requested feedback on the Ethics Division’s proposed interpretation, “Responding to Noncompliance with Laws and Regulations” by June 30, 2021. Mrs. Hutchinson submitted a response on behalf of the Board. A copy of the response was provided for the Board’s review.

XIV. REPORTS ON CONFERENCES / MEETINGS

A. NASBA Regional Meeting 2021

June 22-23, 2021

The Conference was moved to a virtual conference due to COVID-19 and travel restrictions. Mrs. Hutchinson and Ms. Benefield attended.

B. IPMA-HR 4th Quarterly Meeting

June 25, 2021

The International Public Management Association for Human Resources held its 4th Quarterly Meeting in Baton Rouge and in virtual format. Ms. Benefield attended virtually.

XV. FUTURE MEETINGS / CONFERENCE DATES

- A. NASBA's 114th Annual Meeting**
October 31st – November 3, 2021
San Diego, CA

NASBA wants to know by July 31, 2021 who plans to attend in person.

Mrs. Hutchinson, Mrs. Alizadeh, and Ms. Benefield plan to attend in person. Mr. Langley, Mr. Bergeron and Mr. Hazel may attend in person.

XVI. UPCOMING BOARD OFFICE HOLIDAYS

September 6, 2021	Labor Day
November 11, 2021	Veterans Day

XVII. NEXT BOARD MEETINGS

- A. Future Board Meetings**

Thursday October 21, 2021 through Friday October 22, 2021 was previously reserved for the October Board Meeting. If an administrative hearing is necessary, a date will be determined.

Thursday January 13, 2022 through Friday January 14, 2022 was previously reserved for the January Board Meeting. If an administrative hearing is necessary a date will be determined.

- B. April 2022 Board Meeting**

Thursday April 21, 2022 through Friday April 22, 2022 was reserved for the April 2022 Board Meeting. If an administrative hearing is necessary, a date will be determined.

XVIII. EXECUTIVE SESSION MATTERS

In order to report on the status of compliance with Board Decisions and Consent Orders, the status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on July 28 and 29, 2021 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the Board went into executive session on July 28, 2021 at 1:46 p.m. Upon motion by Mr. Hazel, seconded by Mr. Langley, the executive session adjourned at 2:22 p.m.

Upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron, the Board went into executive session on July 29, 2021 at 9:02 am. Upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron, the executive session adjourned at 9:45 am

XIX. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION

The Board considered the matters reported on and discussed in Executive Session, and considered motions and voted on those matters where applicable.

A. Consideration of Consent Order – File No. 2021-12

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

B. Files Recommended To Be Closed With No Cause For Further Action

File No. 2015-28
File No. 2017-66
File No. 2018-78
File No. 2020-54
File No. 2021-6

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

C. Files Recommended To Be Closed With No Cause For Action

File No. 2018-94
File No. 2018-95
File No. 2019-106
File No. 2020-75
File No. 2021-4
File No. 2021-8
File No. 2021-10

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

D. Consideration of Request for Extension of Exam Credit – Stephen Krefft

Upon motion by Mrs. Alizadeh, seconded by Mr. Hazel and unanimously adopted, the Board approved an extension of AUD and FAR exam credit for Mr. Krefft to July 31, 2021.

E. Consideration of Request for Extension of Exam Credit – Jennifer Brummett

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved an extension of FAR exam credit for Ms. Brummett to June 30, 2021.

F. Consideration of Request for Partial Waiver or Extension of 2020 CPE – Nancy Menefee Menasco

Upon motion by Mr. Bergeron, seconded by Mr. Langley, the Board approved Ms. Menasco's request for a partial waiver, sixteen (16) hours, of her 2020 CPE requirement of thirty (30) hours including 3 hours of Professional Ethics. The required hours for 2021 would be 14.

G. Consideration of Request for Partial Waiver or Extension of 2020 CPE – Mary Patricia Keeley

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board approved Ms. Keeley's request for a partial waiver, thirty (30) hours, of her 2020 CPE requirement of forty (40) hours including 3 hours of Professional Ethics. The required hours for 2021 would be 20.

H. 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 Mrs. Honoré Thomas, seconded by Mr. Hazel, the Board accepted the above-described reports.

XX. ADJOURNMENT

Wednesday, July 28, 2021:

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the meeting adjourned at 2:37 p.m. on July 28, 2021.

Thursday, July 29, 2021:

There being no further business to discuss, upon motion by Mr. Bergeron, seconded by Mr. Langley and unanimously adopted, the meeting adjourned at 9:48 a.m. on July 29, 2021.

Lynn V. Hutchinson, CPA
Chair

Desireé Honoré Thomas, CPA
Treasurer

Letti Lowe-Ardoin, CPA
Secretary

Sue S. Alizadeh, CPA
Member

Michael D. Bergeron, CPA
Member

Grady R. Hazel, CPA
Member

Nicholas J. Langley, CPA
Member