

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

July 27-28, 2023

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, July 27, 2023, 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
Sue S. Alizadeh, CPA	-	Secretary
Michael D. Bergeron, CPA	-	Treasurer
Desireé Honoré Thomas, CPA	-	Member
Grady R. Hazel, CPA	-	Member
Nicholas J. Langley, CPA	-	Member

The following member was absent:

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

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	Rachel H. Soler	-	Compliance Investigator
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Director of Ethics and Practice Quality, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:09 a.m. on Thursday, July 27, 2023, upon motion by Mr. Langley, seconded by Mrs. Alizadeh and unanimously adopted.

I. CHAIR'S REPORT

A. Personnel

1. The search for the Compliance Investigator 4-B position is ongoing. The position was posted with State Civil Service from April 10, 2023 to May 1, 2023. Twelve applications were received and interviews were held. The position could not be filled so it was reposted from June 21, 2023 through July 4, 2023. Fifteen additional applications were received and interviews are complete as of July 24th.
2. Ramzey Bunley, the Board's Administrative Coordinator 4, submitted her resignation. Her last day was May 8, 2023.
3. The Administrative Coordinator 4 position was posted with State Civil Service from May 9, 2023 through June 1, 2023 and ten applications were received. Interviews were held and the position was offered to and accepted by current Board employee, Jean Palmer, effective July 17, 2023.
4. The newly vacant Administrative Coordinator 3 position, previously held by Ms. Palmer, was posted with State Civil Service from June 27, 2023 through July 18, 2023. Ten applications were received on July 19th and interviews are set to begin in early-August.

B. Market Pay Adjustments effective July 15, 2023

All classified employees who were actively employed six months prior to July 15, 2023 received a 4% market adjustment effective July 15, 2023.

C. Performance Evaluations for Unclassified Employees

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

D. Performance Evaluations for Fiscal Year 2023 – 2024

Performance evaluations, due August 31, 2023, for all classified employees that were employed with the Board at June 30, 2023 will be completed by August 31, 2023.

E. Performance Planning for Fiscal Year 2023 - 2024

All Board classified employees will receive Performance Planning (performance expectations) for fiscal year 2023 - 2024 no later than September 30, 2023, in accordance with Civil Service rules.

F. 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 2023. This is an annual requirement. The course must be completed prior to December 31, 2023.

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

All Board Members (and staff) were reminded to complete a minimum of one hour of education and training on preventing sexual harassment no later than December 31, 2023. This is an annual requirement. The course is available through the Department of Civil Service.

II. APPROVAL OF MINUTES

The regular and executive minutes for the May 2023 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 May 2023 regular session minutes as drafted.

III. TREASURER'S REPORT

- A. Financial statements for the period ended May 31, 2023 were provided for the Board’s review.
- B. Financial statements for the period ended June 30, 2023 were not yet available. Actuarial information from OSRAP for pension and OPEB related entries were only recently received, so additional year-end entries were incomplete.

By motion of Mr. Bergeron, seconded by Mr. Hazel, the Board approved the Treasurer’s report.

IV. DEATHS AND RESIGNATIONS

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

Name	Certificate No.	Year Issued	Status
Michael Roy Moss	B23162	1996	Active
Lewis Eugene Williams	4749	1968	Inactive
Lucian Hughes Shockey	15872	1982	Inactive

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

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

There have been none since the last Board Meeting.

V. CERTIFICATE & INACTIVE STATUS EXPIRATIONS & REINSTATEMENTS

**A. Reinstatement of Certificates / Inactive Status That Expired March 1, 2023
Same Year Reinstatements Total (16): Active (3); Inactive Status (13); Retired (0)**

The Executive Director informed the Board the following CPAs and CPA Inactive Status or Retired Registrants with expirations on March 1, 2023, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations. (Since April 16, 2023).

Name	Credential Number	Certification Status
Brooks Andrew Branham	26861	Active
Shannon Michelle Glapion	S27008	Active
Angela Nicole Kirkland	27223	Active
Deborah Chaney Cummings	24437	Inactive
James T. Davis	17013	Inactive
Vivianne B. Denu	21129	Inactive
Mary Jane LeJune	21877	Inactive
Gary R. Mendoza	23989	Inactive
Carlos Alejandro Morales	23505	Inactive
Kathy Blair Potter	23505	Inactive
David George Richardson	13889	Inactive
Louis Anthony Russo, Jr.	18362	Inactive
Gwendolyn Cuneo Theriot	18646	Inactive
Carolyn Van Zandt	16916	Inactive
David Verret	24660	Inactive
Jack K. Whitehead, Jr.	16886	Inactive

B. Certificates / Inactive Status That Expired March 1, 2023 and have NOT renewed for 2023

A list of CPAs, CPA Inactive and Retired Registrants with expirations on March 1, 2023 who have **not** renewed for 2023 was provided for the Board’s review.

VI. CPA EXAMINATION

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

Q2 2023– 324 sections; 262 candidates (1.24 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana								
Passed	25	37.31%	47	48.48%	31	32.63%	37	56.92%
Failed	<u>42</u>		<u>50</u>		<u>64</u>		<u>28</u>	
	67		97		95		65	
<i>National pass rate</i>		48.24%		59.16%		42.78%		59.69%

Q1 2023– 303 sections; 255 candidates (1.19 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana								
Passed	38	53.52%	40	57.97%	32	33.33%	35	52.24%
Failed	<u>33</u>		<u>29</u>		<u>64</u>		<u>32</u>	
	71		69		96		67	
<i>National pass rate</i>		47.01%		56.98%		41.83%		58.54%

Q4 2022 – 362 sections; 286 candidates (1.27 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana								
Passed	40	41.67%	32	47.76%	41	32.03%	40	56.34%
Failed	<u>56</u>		<u>35</u>		<u>87</u>		<u>31</u>	
	96		67		128		71	
<i>National pass rate</i>		47.21%		60.30%		40.68%		56.33%

Q3 2022 – 394 sections; 315 candidates (1.25 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana								
Passed	48	46.08%	58	69.88%	33	26.61%	44	53.66%
Failed	<u>57</u>		<u>25</u>		<u>91</u>		<u>38</u>	
	105		83		124		82	
<i>National pass rate</i>		48.67%		59.92%		44.31%		61.69%

Q2 2022– 295 sections; 244 candidates (1.21 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana								
Passed	35	44.3%	31	55.66%	34	33.33%	36	62.07%
Failed	<u>44</u>		<u>25</u>		<u>68</u>		<u>22</u>	
	79		56		102		58	
<i>National pass rate</i>		49.13%		61.53%		45.66%		61.19%

B. Candidates Passing Examination Sections – Q2 2023 (32)

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.

Name

Genie Arsement
 Christopher Breerwood
 Krystalynn Callahan
 Thomas Celles
 Megan Mariale David
 Daniel Gunn
 Garrett Hales
 Michael Hopkins
 Payton Lange
 Andrew Lorenz
 Kevin Merrell
 Justin Rabalais

Name

Joni Boudreaux
 Alisha Brown-Wilson
 Zachary Castille
 Taylor Comeaux
 Elisea Falgout
 Adam Hair
 Conner Haynes
 Gregory Jackson
 Guy LeCompte
 Megan Manno
 Charles Naquin
 Jordan Redd

Emily Slade
 Rachel Smith
 Dominick Thomas
 Brandon Ward

Rachael Lynn Smith
 Douglas Theriot
 Andrew Turnage
 Wendy Zheng

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.

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

1. Current CPA Applicants (Passed Exam After June 1999) (32)

Name	Certificate Number	License Issue Date	City, State
Lauren Elizabeth Bourque	29629	05/09/2023	Scott, LA
Jennifer Parks	29630	05/09/2023	Tampa, FL
Donald Edward Quintana	29631	05/09/2023	Mandeville, LA
Jason E. Haynes	29632	05/09/2023	Bossier City, LA
April Holm	29633	05/09/2023	Geismar, LA
Allison Theresa Jeandron	29634	05/09/2023	Metairie, LA
Maghan Kay Coker	29635	05/10/2023	Hammond, LA
Nicole Marie Moruzzi	29636	05/10/2023	Zachary, LA
Devyn Noah Allen	29640	05/18/2023	Alexandria, LA
Krystalynn Bonin Callahan	29641	05/23/2023	Youngsville, LA
Joni Lynn Adams Boudreaux	29642	05/23/2023	Thibodaux, LA
Lydia Grace Brown	29643	06/05/2023	Hilliard, OH
Misty Dawn Gaudin	29644	06/05/2023	Covington, LA
Thomas James Celles	29646	06/08/2023	Natchitoches, LA
Guy Mark LeCompte	29647	06/08/2023	Mandeville, LA
Nancy Cutler Stich	29648	06/08/2023	Baton Rouge, LA
Genie Arsement	29649	06/08/2023	Rayne, LA
Christopher John Breerwood	29650	06/08/2023	Houma, LA
Elisea Shea Falgout	29652	06/12/2023	Denver, CO
Jordan Lee Redd	29653	06/12/2023	Lafayette, LA
Justin Andre Rabalais	29655	06/19/2023	Metairie, LA
Taylor James Champagne	29656	06/19/2023	Gray, LA
Blair Elizabeth Hoeffner	29657	06/19/2023	Harahan, LA
Charles Louis Naquin	29658	06/19/2023	Prairieville, LA

Conor Patrick McDuffie	29659	06/20/2023	American Fork, UT
Madison Claire Beck	29660	06/20/2023	Baton Rouge, LA
Megan Marie Manno	29661	07/10/2023	Houma, LA
Douglas Charles Theriot	29662	07/10/2023	Iowa, LA
Wendy Zheng	29665	07/12/2023	Cut Off, LA
Kevin Michael Merrell	29668	07/13/2023	Metairie, LA
Antonio Jacob Imbornone	29669	07/17/2023	Metairie, LA
Garrett Don Hales	29670	07/17/2023	Belle Rose, LA

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

Name	Certificate No.	Issue Date
Eric Paul Halter	19530	06/12/2023

**B. Reinstatements of Prior Active Certificates (Licenses) (4)
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
Elizabeth M. Peppo	15273	05/09/2023
Justin Ross Mahe'	26604	05/30/2023
Priscila Belle DeMaris	28471	07/10/2023*
Brenda Ann Daroca	23451	07/18/2023

*Reinstated through Reciprocity

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

**C. Reinstatements of Prior Active Certificates (Licenses) to Inactive (1)
Prior Year Reinstatement**

Name	Certificate No.	Inactive Reinstatement Date
Donna Mayeux Breaux	20498	06/19/2023

**D. Reinstatement of Prior Inactive (Certificate) (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
Thomas Patrick Brice	18741	06/05/2023
Leigh Ann Walk	19638	07/06/2023

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

E. Approval of Reciprocal Certificates Issued (8)

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
Mitchell Garrett Johnson	S29637	05/10/2023	NC
Aric Callaway	S29638	05/12/2023	AR
Cynthia Michelle Riffle	S29639	05/12/2023	FL
Alexandra Waras Lake	S29651	06/08/2023	TX
Kathryn Mary Noel	S29663	07/10/2023	TX
Charles Andrew Guin	S29664	07/10/2023	TX
Caroline Claire Marks	S29667	07/13/2023	TX
Pietrangelo Ferraro	S29671	07/17/2023	NY

Upon motion by Mr. Langley, seconded by Mrs. Honoré Thomas 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 (3)**

Name	Certificate No.	Issue Date
Magdalena S. McCormack	29645	06/05/2023
Shannon Pierce Hourin	29654	06/19/2023
Richard Dwayne Chesnutt, III	29666	07/13/2023

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

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES**A. Reinstatements of CPA Firm Permits that Expired March 1, 2023 (4)
(Same Year Reinstatements)**

The Executive Director informed the Board the following Firms with expirations on March 1, 2023, reinstated their Firm Permit registrations.

Firm Name	Firm Permit No.	Reinstatement Date
Andrea L. Caston, CPA	862	4/26/2023
Donald R. Ford, CPA, LLC	5284	4/26/2023
Bosch & Statham, LLC	4947	6/13/2023
Troy D. Jones, CPA, LLC	3938	6/27/2023

B. CPA Firms that have Not Renewed for 2023 (40)

A list of CPA Firms that have not renewed for 2023 were provided for the Board's review.

C. New CPA Firm Permit Applications (10)

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 Mr. Bergeron and unanimously adopted, the Board ratified the following CPA Firm Permits:

Firm Name	Firm Location	Firm Permit No.	Issue Date
MTJ CPA LLC	LA	5690	05/09/2023
Ramirez Professional Tax Services, LLC	LA	5691	05/12/2023
DW Huff Consulting LLC	LA	5692	05/12/2023
Booker Financial Services LLC	LA	5693	05/17/2023
Robyn Jones Davila CPA LLC	LA	5694	05/17/2023
QT Armstrong, CPA, LLC	LA	5695	06/19/2023
Jennifer C Smith CPA, LLC	LA	5696	07/11/2023
Cheryl Bartley, CPA, LLC	LA	5697	07/11/2023
SKK CPA, LLC	LA	5698	07/11/2023
Paul K. Andoh CPA, LLC	LA	5699	07/11/2023

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
EisnerAmper, LLP	NY	4988	05/22/2023
Price and Associates CPAs, LLC	FL	4954	05/30/2023

E. CPA Firms – Change in Name or Legal Entity (4)

Firm Name	Firm Permit No.	Change	Issue Date
Caron & Caron, LLC	4809	formerly Caron & Caron	03/08/2023
Quillie N. Parker, CPA, LLC	224	formerly Quillie N. Parker, Jr., CPA	05/15/2023
Culpepper Accounting LLC	5662	formerly Gia Culpepper, CPA	06/08/2023
Whitelaw, Rice & Associates, CPAs, LLC	4964	Formerly Whitelaw, Rice & Green, CPAs, LLC	06/12/2023

F. CPA Firms Retired or Canceled (0)

There have been none since the last Board Meeting.

G. Firm Permit Name Request**1. Vivian Tsai LLC**

Ms. Chia-Wei Tsai requested consideration and approval of her proposed firm name: Vivian Tsai LLC.

Her request was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Hazel the Board approved the firm name Vivian Tsai LLC.

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

Mr. Parker's report was 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)				
	2023	2022	2021	2020
Engagement Reviews	11	35	30	27
Pass	9	26	16	22
Pass w/def.	1	8	9	4
Fail	1	1	5	1
System Reviews	20	55	45	50
Pass	19	52	39	48
Pass w/def.	1	3	5	2
Fail	0	0	1	0
Grand Total	31	90	75	77
Approved by Technical Reviewer				
Engagement Reviews - Pass	9	49	35	29
No. PROC meetings during calendar year	2	8	6	6

3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 05/04/23 (Last Meeting Reported)	Calendar Year Jan. 2023	Calendar Year Jan. 2022	Calendar Year Jan. 2021	Calendar Year Jan. 2020
# Practice Restrictions	0	1	5	11	3
# Extensions	2	5	15	31	23
# Year End Changes	0	1	0	0	0
# First Fail Letters	0	3	12	3	4

X. 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. New Board Rules – Effective April 20, 2023 – Published May 20, 2023

As previously announced at the May meeting, the Board’s new rules went into effect on April 20, 2023. Since then, the publishing error that was also mentioned was corrected via an editor’s note and repromulgated in the May 20, 2023 Louisiana Register.

C. Statement of Position re: Firm Permits

Board staff previously drafted a Statement of Position (“SOP”) addressing the requirement that CPAs in public practice must do so via a permitted CPA firm. It was discussed at the May 2023 meeting and deferred until July, pending additional review by Shows, Cali & Walsh, L.L.P.

Shows, Cali & Walsh, L.L.P.’s recommendations and a revised draft of the SOP were provided for the Board’s review.

The Board tabled this discussion and advised that any future inquiries should be directed to the Board Rules.

D. CBT Admin Committee recommendation of UAA model Rule Changes

In an email dated June 1, 2023 to all Executive Directors, the CBT Admin Committee strongly recommended that all boards of accountancy accept the new UAA model rules to allow candidates 30 months from the date initial credit is earned to successfully complete remaining sections of the Uniform CPA Examination. They also recommended that the date of initial credit earned should be calculated on the score release date (as opposed to the sit date), and recommended a targeted implementation date of January 1, 2024, but no later than July 1, 2025.

In addition, they suggested boards should grant Executive Directors the authority to extend credit up to 12 months from the current expiration date on a case-by-case basis until the 30-month rule is effective.

The letter was provided to the Board Members for review.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas the Board unanimously adopts the following policy, to be in uniformity, beginning on January 1, 2024, the Board adopts the CBT’s recommendation of a 30-month window for candidates to successfully pass all four sections of the CPA exam. It tabled the definition of initial credit earned date and will continue to review all extension requests on a case-by-case basis.

E. CPA Exam Fee Increase

As a follow up to the letter received from NASBA on February 7, 2023 regarding changes to candidate examination fees during 2024, Executive Directors received communication dated May 4, 2023 which described how the candidate fees will be implemented.

The letter was provided to Board Members for their review.

XI. CPE ITEMS

A. Change to Inactive Status for Failure to Submit a 2022 CPE Reporting Form (4)

The following CPAs failed to submit a 2022 CPE Reporting form and were switched to Inactive after being notified via certified mail on April 28, 2023 that they would be switched to Inactive Status if the form was not received within 5 business days.

Name	Certificate No.
Aimee Suzette Lehyeh	27688
Harihar Ojha	29278
Ashlyn Wink Pokorn	29243
Wayne Leslie Williams, Jr.	22200

B. Audit of 2022 CPE Reported

The 2022 CPE Audit is underway. The size of the audit pool was determined by statistical analysis of the success of the 2021 audit then grouped by employment codes. A random sampling was applied to each group, resulting in the selection of 107 CPAs for the audit. Audit notices were sent via mail on July 7, 2023 and email on July 11, 2023 with a deadline of August 7, 2023 to submit supporting documentation. As of July 21, 83 of 107 audit files have been received and are currently under review by Ms. Palmer.

C. Request for Approval of CPE for Published Material

At the May Board Meeting, James Anderson Koerber, CPA (License No. 14269) submitted a request for approval of CPE credit for publication of two (2) chapters in a book:

1. "Chapter 40: Economic Damages from Personal Injury and Wrongful Death" published in The Comprehensive Guide to Economic Damages, Vol. 2, 7th edition, 2023.
2. "Chapter 41: Damages in Common-Law Employment Cases" published in The Comprehensive Guide to Economic Damages, Vol. 2, 7th edition, 2023.

The Board deferred this matter to July pending additional documentation from Mr. Koerber to support his request, as these chapters were approved for CPE for two previous editions.

The articles and redline version were provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizedeh the Board approved a total of 10 hours of CPE for James Anderson Koerber's publications, "Chapter 40: Economic Damages from Personal Injury and Wrongful Death" and "Chapter 41: Damages in Common-Law Employment Cases".

D. Proposed Board Appointment of an Investigating Officer: 2022 CPE Audit Fails

For the past several CPE reporting periods, the Board has appointed an Investigating Officer to review CPE audit fail cases and offer resolution.

Board Chair, Mrs. Hutchinson, appointed herself as the Investigating Officer assigned to 2022 reporting period CPE audit fail cases.

XII. NEW MATTERS**A. Updated Request to Seek an Advisory Opinion from the LA Attorney General Regarding Restitution Payments**

In May, Board staff asked for, and was granted, authority to seek an advisory opinion from the LA Attorney General as to whether it is permissible for the Board to order restitution be paid by a respondent in a Board action. The Office of the Attorney General informally responded that they

need an updated resolution to include an additional statute and omit the one relied upon originally. The text of the amended proposed resolution was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, by a vote of 6 to 0 the Board approved the Board staff's request to seek an advisory opinion from the Office of the Attorney General regarding the permissibility of ordering restitution payments.

THE STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

RESOLUTION

The following Motion and Resolution was offered by Mr. Bergeron who moved for its adoption, and seconded by Mrs. Alizadeh at the July 2023 meeting of the State Board of Certified Public Accountants of Louisiana (the "Board"):

WHEREAS, La. R.S. 37:79(A) provides in part that "After notice and a hearing as provided for in R.S. 37:81, the board may revoke any certificate, permit, or privileges granted pursuant to the provisions of R.S. 37:94, or suspend for a period of not more than five years or refuse to issue or renew any certificate or permit, or reprimand, censure, or limit the scope of practice of any licensee or individual granted privileges as provided by R.S. 37:94, or impose an administrative fine not to exceed two thousand dollars per violation, or place any licensee or individual granted privileges as provided by R.S. 37:94 on probation, all with or without terms, conditions, and limitations..." and

WHEREAS, Board Members have expressed an interest in ordering the payment of restitution by certificate, permit holders and/or those granted practice privileges to injured parties as a term of disciplinary action following a determination that the certificate, permit holder and/or person granted practice privileges violated the LA Accountancy Act, La. RS. 37:71 *et seq.*, and/or Board rules; and

WHEREAS, it is unclear whether the expenditure of public funds by the Board to enforce such a provision would be permissible under the "*Cabela's* test" established by the Attorney General for the State of Louisiana; and

WHEREAS, this resolution shall take effect immediately.

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana does hereby resolve to seek an advisory opinion from the Attorney General for the State of Louisiana, pursuant to La. R.S. 49:251, as to whether it is permissible for the Board to order, as a condition of probation or other discipline, that a certificate, permit holder and/or those granted practice privileges, provide restitution to the injured party following a determination that they violated the LA Accountancy Act, La. RS. 37:71 *et seq.* If the answer to this question is yes, may the Board use public funds to enforce the restitution order in district court?

BE IT FURTHER RESOLVED, that this Resolution be submitted to the Attorney General for the State of Louisiana for consideration.

The resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 6
NAYS: 0
ABSENT: 1
NOT VOTING: 0

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 27th day of July, 2023.

B. Changes to State Travel for New Fiscal Year

The State Travel and PPM 49 Updates became effective July 1, 2023, which the Board is required to follow unless specifically exempted. Included in the update is a mileage reimbursement to \$0.655 per mile, up from \$0.62.

The Executive Director applied 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 \$77.00 as of July 1, 2023.

The 2023-2024 Travel policy and updates were provided for the Board’s review.

C. Strategic Planning Discussion

1. **Paperless Board Meetings** – Board staff will arrange for the next meeting to be paperless and will have an iPad demonstration for Board Members to try out.
2. **Communications** – Board staff will work on setting up a newsletter, with NASBA’s help, instead of focusing on social media.

D. Election of Officers and Appointment of Investigating Officers

1. Election of Officers

Chair Mrs. Hutchinson announced an election of Board Officers was in order. The current Board Secretary was Mrs. Alizadeh and the Treasurer was Mr. Bergeron.

Upon motion by Mrs. Honoré Thomas, and seconded by Mr. Bergeron, the Board elected Mr. Hazel to serve as Board Secretary effective August 1, 2023.

Upon motion by Mrs. Honore Thomas and seconded by Mr. Bergeron, the Board elected Mrs. Alizadeh to serve as the Board’s Treasurer effective August 1, 2023.

2. Appointment of Investigating Officers

Chair Mrs. Hutchinson appointed the following Board Members as Investigating Officers for August 1, 2023 – July 31, 2024: Mr. Langley and Mrs. Alizadeh.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Database Conversion Update

The database conversion project is ongoing. The expected go-live date is August.

B. Rules Committee Update

The Rules Committee met in May to discuss if changes to the statute are necessary at this time. Additional information was requested regarding the duties of non-CPA board members in other states. The Committee did not feel that a change in the statute should be pursued at this time. The requested research was conducted and a summary was provided for the Board's review.

C. CPA, CPA Inactive, CPA Retired, and CPA Firm Registrants as of June 30, 2023

	2023	2022		2021	2020	2019
	<u>Registered</u>	<u>Registered</u>	Change	<u>Registered</u>	<u>Registered</u>	<u>Registered</u>
Active	7,267	7,287	-20	7,446	7,444	7,471
Inactive	2,531	2,608	-77	2,627	2,725	2,754
Retired	378	322	+ 56	271	223	168
Firms	1,845	1,863	-19	1,923	1,926	1,980
TOTAL REGISTERED	12,021	12,080	-60	12,267	12,318	12,373

XIV. REPORTS ON CONFERENCES / MEETINGS

A. Records Retention Training

May 23, 2023
Baton Rouge, LA

Ms. Boudreaux, Ms. Morales and Ms. Palmer attended.

B. AICPA & CIMA Faculty Hour Series

May 25, 2023 and June 15, 2023

Ms. Boudreaux attended virtually on both days; Ms. Singleton attended May 25th.

- C. NASBA Western Regional Meeting**
June 27-29, 2023
Kansas City, MO

Mrs. Hutchinson and Ms. Benefield attended.

XV. FUTURE MEETINGS / CONFERENCE DATE

- A. NASBA’s 116th Annual Meeting**
October 29 – November 1, 2023
New York, NY

Mrs. Hutchinson and Ms. Benefield plan to attend.

- B. NASBA’s 29th Annual Conference for Board of Accountancy Legal Counsel**
March 25-27, 2024
Nashville, TN

Ms. Soler plans to attend.

- C. NASBA’s 42nd Annual Conference for Executive Directors and Board Staff**
March 25-27, 2024.
Nashville, TN

Ms. Benefield and Ms. Singleton plan to attend.

XVI. UPCOMING BOARD OFFICE HOLIDAYS

September 4, 2023	Labor Day
November 7, 2023	General Election Day
November 10, 2023	Veterans Day

XVII. NEXT BOARD MEETINGS

- A. Future Board Meetings**

Thursday October 19, 2023 and Friday October 20, 2023 were previously reserved for the October 2023 Board Meeting. If an administrative hearing is necessary, a date will be determined.

Thursday January 11, 2024 and Friday January 12, 2024 were previously reserved for the January Board Meeting. If an administrative hearing is necessary a date will be determined.

B. April 2024 Board Meeting – suggested dates

Thursday May 2, 2024 and Friday May 3, 2024 was reserved for the May 2024 Board Meeting. If an administrative hearing is necessary a date will be determined.

XVIII. ETHICS COMMITTEE MEETING

The Ethics Committee recommended a 3-hour Professional Ethics requirement for the year 2024 for all actively licensed CPAs in order to renew their Louisiana license for 2025.

On May 16, 2023, an email was sent to all CPE vendors who expressed an interest in creating an Ethics course. They were asked to submit their proposal/summary by July 1, 2023. The Board received ten submissions from various vendors.

The proposals were provided for review to the Ethics Committee members (Mrs. Hutchinson, Ms. Alizadeh and Mr. Hazel).

XIX. 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 July 27, 2023 at 1:54 p.m. upon motion(s) made, as follows:

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board went into executive session on July, 27, 2023 at 1:54 p.m.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the executive session adjourned at 2:27 p.m.

XX. 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.

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. 2023-35
(Investigating Officer Mrs. Honoré Thomas)**

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

B. Consideration of Consent Order – File No. 2023-37
(Investigating Officer Mrs. Honoré Thomas)

Upon motion by Mr. Hazel, 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.

C. Consideration of Consent Order – File No. 2021-51
(Investigating Officer Mr. Bergeron)

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

D. Consideration of Consent Order – File No. 2023-36
(Investigating Officer Mrs. Lowe-Ardoin)

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the Board, by a vote of 6 – 0, approved the Consent Order in this matter. Mrs. Lowe-Ardoin was absent.

E. Consideration of Consent Order – File No. 2022-52
(Investigating Officer Mr. Hazel)

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

**F. Consideration of Application for CPA Certificate –
Misdemeanor Conviction**

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas, the Board, by a vote of 6 – 0, approved the application for CPA Certificate.

G. Files Recommended to Be Closed With No Cause For Action

File No. 2022-66
File No. 2023-9

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

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

File No. 2017-39
File No. 2022-44
File No. 2023-29
File No. 2023-34

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

I. Performance Evaluations for Unclassified Employees

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board approved a 5.2% salary increase for unclassified employees.

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

XXI. ADJOURNMENT

Thursday, July 27, 2023:

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the meeting adjourned at 2:53 p.m. on Thursday, July 27, 2023