

**Minutes**

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**April 25, 2024**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, April 25, 2024 in the office of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

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

Also present were:

|         |                         |   |   |
|---------|-------------------------|---|---|
| Staff:  | Lisa A. Benefield       | - | Executive Director  |
|         | Caren Singleton         | - | Deputy Director   |
|         | Bomani Brown            | - | Director of Compliance  |
|         | Rachel Soler            | - | Compliance Investigator                                       |
| Guests: | Ronald A. Gitz, II, CPA | - | CEO/Executive Director, LCPA                                  |
|         | Stacey Lockwood, CAE    | - | Senior Director, Public Affairs<br>and Practice Quality, LCPA |

The meeting was called to order by Chair Mrs. Hutchinson at 9:00 a.m. on Thursday, April 25, 2024, upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted.

**I. CHAIR'S REPORT**

**A. Personnel**

1. Karen Watts, a temporary employee with Westaff, worked in the Board office from January 4, 2024 through February 23, 2024, to help Board staff during renewal season.

**B. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2024**

Board Members were reminded that the “Tier 2.1 Personal Financial Disclosure Statement” must be filed with the State Ethics Board by each individual Board member on or before May 15, 2024.

**C. Reminder – 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 2024. This is an annual requirement. The course must be completed prior to December 31, 2024.

**D. 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, 2024. This is an annual requirement. The course is available through the Department of Civil Service.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the January 2024 Board Meeting were previously sent to Board members for review.

By motion of Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the January 2024 regular and executive session minutes as revised.

**III. TREASURER'S REPORT**

**A. Financial Statements**

Financial statements for the period ended November 30, 2023 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mrs. Lowe-Ardoin, the Board approved the Treasurer's report. Mrs. Honoré Thomas stepped out and did not vote.

**IV. DEATHS AND RESIGNATIONS****A. Deaths (29: 9 Active; 17 Inactive; 3 Retired)**

| <b>Name</b>                  | <b>Certificate No.</b> | <b>Year Issued</b> | <b>Certification Status</b> |
|------------------------------|------------------------|--------------------|-----------------------------|
| Nicholas George Apostolou*   | B18107                 | 1986               | Active                      |
| Ronald David Cartier         | 18472                  | 1988               | Active                      |
| Wayne E. Hebert              | 7478                   | 1972               | Active                      |
| John William Marcus          | 13877                  | 1979               | Active                      |
| James R. Martin              | 19319                  | 1988               | Active                      |
| Mark Steven McKay            | 16889                  | 1985               | Active                      |
| Emile Peter Oestriecher III* | 4635                   | 1968               | Active                      |
| John Henry Pistorius         | 3875                   | 1966               | Active                      |
| Kenneth Joseph Rachal*       | 15083                  | 1980               | Active                      |
| William Anthony Adams*       | 7623                   | 1972               | Inactive                    |
| Denise Ann Autin             | 18157                  | 1986               | Inactive                    |
| Gerard Emile Babst           | 12028                  | 1977               | Inactive                    |
| Gasper Frank Bivalacqua*     | 10461                  | 1975               | Inactive                    |
| James Gerard Chenevert       | 7502                   | 1972               | Inactive                    |
| Jennie Guidry Higginbotham   | 19783                  | 1989               | Inactive                    |
| Vickie Keeler*               | 23279                  | 1997               | Inactive                    |
| Ulyesse John LeGrange        | 1311                   | 1955               | Inactive                    |
| DeAnna Little McKenzie       | 23689                  | 1998               | Inactive                    |
| Braxton Isham Moody*         | 1628                   | 1960               | Inactive                    |
| Mark T. Ott                  | 25113                  | 2004               | Inactive                    |
| Frederick Lewis Parks        | 6923                   | 1971               | Inactive                    |
| James Marvin Post            | 14868                  | 1980               | Inactive                    |
| Warren Eugene Powell         | 18615                  | 1987               | Inactive                    |
| Jimmie Louise Self           | 11878                  | 1977               | Inactive                    |
| James Emanuel Smith, V*      | 3922                   | 1976               | Inactive                    |
| Russell D. Wasson            | 15405                  | 1981               | Inactive                    |
| James Alan Schaffhauser      | 20774                  | 1995               | Retired                     |
| C.B. Wolcott*                | 22201                  | 1997               | Retired                     |
| Clifford Sidney Wright       | 8143                   | 1973               | Retired                     |

\*Passed away in 2024

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

**B. Resignations (110: 30 Active; 60 Inactive; 20 Retired)**

| <b>Name</b>     | <b>Certificate No.</b> | <b>Year Issued</b> | <b>Certification Status</b> |
|-----------------|------------------------|--------------------|-----------------------------|
| Alyssa Azuara   | 29508                  | 2022               | Active                      |
| Steven Bargmann | 16393                  | 1984               | Active                      |
| Richard Bell    | 25328                  | 2005               | Active                      |
| Paul Broussard  | 12714                  | 1978               | Active                      |
| Jane Broussard  | 22516                  | 2003               | Active                      |
| Vivian Carter   | 29506                  | 2022               | Active                      |
| Kayla Cochran   | 28860                  | 2019               | Active                      |

|                    |       |       |          |
|--------------------|-------|-------|----------|
| Joseph Failla, II  | 15984 | 1983  | Active   |
| James Dalton Dean  | 7612  | 1972  | Active   |
| Pauline Green      | 22554 | 2000  | Active   |
| Humes Grossman     | 24700 | 2002  | Active   |
| Kendell Harris     | 29049 | 2020  | Active   |
| Chunxia Han        | 27097 | 2012  | Active   |
| Jane Hearne        | 16923 | 1984  | Active   |
| Edward Krielow     | 8138  | 1973  | Active   |
| Anne Kupresanin    | 29472 | 2022  | Active   |
| Daphne McGee       | 14921 | 1990  | Active   |
| John McKowen       | 21413 | 1995  | Active   |
| David Nicosia      | 20305 | 1991  | Active   |
| Tyler Phillips     | 27832 | 2015  | Active   |
| Dianne Prejean     | 21051 | 1992  | Active   |
| Jordan Priddle     | 28417 | 2017  | Active   |
| Joseph Provenzano  | 29076 | 2020  | Active   |
| F. Kelleher Riess  | 3913  | 1966  | Active   |
| Michael Rossi      | 28623 | 2018  | Active   |
| Joseph Ryan        | 27655 | 2014  | Active   |
| Abigail Salce      | 28894 | 2019  | Active   |
| Julie Selleck      | 28802 | 2019  | Active   |
| Susan Veters       | 18661 | 1988  | Active   |
| Elizabeth Weidner  | 27852 | 2015  | Active   |
| Cary M. Abney      | 11101 | 1976  | Inactive |
| Denise Barbee      | 16623 | 1983* | Inactive |
| Karen Benoit       | 20863 | 1992  | Inactive |
| Kent Broussard     | 17661 | 1985  | Inactive |
| Thomas Calamia     | 21552 | 2000  | Inactive |
| Francis Celino     | 16757 | 1985  | Inactive |
| Julie Chesser      | 20209 | 1990  | Inactive |
| Paul Clarin        | 17541 | 1985  | Inactive |
| Sharon Cole        | 16601 | 1986  | Inactive |
| Kellie Considine   | 28384 | 2017  | Inactive |
| Janice Davis       | 19738 | 1989  | Inactive |
| John Dean          | 15653 | 1981  | Inactive |
| Karen DeVeaux      | 15345 | 1981* | Inactive |
| Lydia Duplantier   | 22537 | 1995  | Inactive |
| Robert Dvorak      | 10816 | 1976  | Inactive |
| Edward Ellefson    | 28709 | 2018  | Inactive |
| Larry Englande     | 7614  | 1972  | Inactive |
| Eric Fontenot      | 25289 | 2005  | Inactive |
| Ralph Friend       | 3298  | 1964  | Inactive |
| Glenda Gaspard     | 23245 | 1997  | Inactive |
| Michael Guidry     | 22558 | 1995* | Inactive |
| Stephanie Guillory | 15928 | 1982  | Inactive |
| Robert Guillory    | 17703 | 1985* | Inactive |
| Peter Guillot      | 18518 | 1987  | Inactive |
| Lisa Hackard       | 26654 | 2011  | Inactive |

|                         |       |       |          |
|-------------------------|-------|-------|----------|
| Adeliza Hamilton        | 20946 | 1993  | Inactive |
| Mary Jo Hoerman         | 19214 | 1999  | Inactive |
| Douglas Hover           | 18016 | 1986  | Inactive |
| Philip Hutcheson        | 18103 | 1986* | Inactive |
| Marshall Dwayne Johnson | 16982 | 1984* | Inactive |
| Louise Leslie           | 17245 | 1986  | Inactive |
| Bobby "Lester" Migues   | 20506 | 1991* | Inactive |
| Gisell Loisel           | 18457 | 1987* | Inactive |
| Donald J. Martin        | 14880 | 1982  | Inactive |
| David R. Moore          | 19424 | 1988  | Inactive |
| Don Murray              | 16322 | 1983* | Inactive |
| Ammon Nunley            | 25510 | 2006  | Inactive |
| Beryle James Patin      | 19588 | 1990  | Inactive |
| Betty Prokop            | 16033 | 1982  | Inactive |
| Philip Reiland          | 16037 | 1982  | Inactive |
| Marlon Revelett         | 11515 | 1977  | Inactive |
| Henry Schopfer          | 7661  | 1972  | Inactive |
| Clark Scott             | 20540 | 1994  | Inactive |
| John Seibert            | 12698 | 1978  | Inactive |
| Martine Sladovich       | 23399 | 2000  | Inactive |
| Richard Spencer, Jr.    | 18900 | 1987  | Inactive |
| Theresa Stagni          | 16306 | 1983  | Inactive |
| Leon K. Stiel, Jr       | 19300 | 1979  | Inactive |
| Deborah Swain           | 19854 | 1989  | Inactive |
| Nancy Swanson           | 24652 | 2002  | Inactive |
| Pamela Tapie            | 25268 | 2005  | Inactive |
| Francis A. Thibodeaux   | 1685  | 1960  | Inactive |
| Charles Thompson        | 11719 | 1977  | Inactive |
| Robert Toyne            | 15873 | 1984  | Inactive |
| P. Vincent Milano       | 16386 | 1983  | Inactive |
| J. Robert Wilson        | 22434 | 1996  | Inactive |
| Hui Zhang               | 24042 | 1999* | Inactive |
| Karl Zimmermann         | 15734 | 1982* | Inactive |
| Elizabeth Zitzman       | 20735 | 1991* | Inactive |
| Judith Witteman         | 18176 | 1989  | Inactive |
| Don Allison             | 15204 | 1981  | Retired  |
| Leslye Baronich         | 17564 | 1986  | Retired  |
| John Caskey             | 17258 | 1984  | Retired  |
| Christopher Fagot       | 19273 | 1994  | Retired  |
| Philip Garrett          | 9653  | 1974  | Retired  |
| William Harris          | 12289 | 1978  | Retired  |
| Paul Huston             | 15651 | 1981  | Retired  |
| Lonwood P. Keogh        | 10802 | 1976  | Retired  |
| Kelly LaBiche           | 19060 | 1995  | Retired  |
| Nicholas Lafranz        | 6298  | 1970  | Retired  |
| Geanie Margavio         | 13825 | 1979  | Retired  |
| Nancy Maurer            | 20153 | 1990  | Retired  |
| George J. Panzeca, Jr.  | 19343 | 1988  | Retired  |

|                  |       |       |         |
|------------------|-------|-------|---------|
| Mark Richards    | 18065 | 1986* | Retired |
| John Sandidge    | 10860 | 1976  | Retired |
| John Siragusa    | 8397  | 1973  | Retired |
| Gilbert Whitlock | 15408 | 1981  | Retired |
| Philip Whitney   | 14794 | 1980  | Retired |
| Joseph V. Wilson | 9527  | 1974  | Retired |
| Connie Wise      | 16691 | 1983  | Retired |

\*Certificate holder only.

## V. CERTIFICATE, INACTIVE & RETIRED STATUS EXPIRATIONS & REINSTATEMENTS

### A. Expirations Due to Non-Renewal (558) Total: (87) Active; (405) Inactive (66) Retired

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates, CPA Inactive or Retired Status registration for 2024, and accordingly, were notified by mail on March 8, 2024 (Active by certified mail, Inactive and Retired by first class mail) that their CPA Certificates, CPA Inactive or Retired Status registration had expired. Their names were removed from the Board's roll of registrants with valid Certificates or Registrations.

| Name                       | Certificate No. | Certification Status |
|----------------------------|-----------------|----------------------|
| Orrin Aldridge             | 19457           | Active               |
| Emilio F. Alvarez          | 13085           | Active               |
| Margaret Bell Apatini      | 27371           | Active               |
| Lauren Kaye Askew          | 27595           | Active               |
| Evelyn N. Audler           | 15299           | Active               |
| Jonathan Peter Bach        | 27680           | Active               |
| Maxwell Emerson Barlow     | 28619           | Active               |
| Richard H. Besson          | 24389           | Active               |
| Linda K. Bible             | 21760           | Active               |
| Barry B. Bleakley          | 19470           | Active               |
| Karen Bordelon             | 25496           | Active               |
| Lisa Camille Burgess       | 15103           | Active               |
| Sara Elizabeth Busbee      | 28461           | Active               |
| Thomas H. Carpenter        | 15467           | Active               |
| Alan B. Carroll            | 19486           | Active               |
| Ronald David Cartier       | 18472           | Active               |
| Francis Joseph Cascio      | 4934            | Active               |
| Efleda De La Cruz Castillo | 23795           | Active               |
| Sean Cedar                 | 26302           | Active               |
| Leroy P. Chenevert         | 15471           | Active               |
| Julie Cecile Chenier       | 17450           | Active               |
| George Hill Comeau         | 20428           | Active               |
| Bryan J. Dahlhauser        | 25168           | Active               |
| Ashley Purvis De La Vergne | 28422           | Active               |

|                          |       |        |
|--------------------------|-------|--------|
| Ernest Joseph Duffy      | 26084 | Active |
| Timothy Ray Durr         | 16201 | Active |
| Robert Roy Eagle         | 28116 | Active |
| Lukas Elmhammar          | 29417 | Active |
| John S. Eppes            | 15116 | Active |
| William Thomas Fikes     | 28678 | Active |
| Laura Cecilia Fisher     | 19752 | Active |
| Michael J. Ganier        | 27815 | Active |
| Christina Marie Ganier   | 28138 | Active |
| Mark Ellis Gilliam       | 17264 | Active |
| Anthony Gregorio         | 15239 | Active |
| Bradley Michael Grissom  | 14893 | Active |
| April Michael Hand       | 25766 | Active |
| Kieran J Harper          | 28128 | Active |
| Kathleen Jean Hebert     | 27147 | Active |
| Natalia Hernandez        | 28481 | Active |
| Joseph Herpin            | 26038 | Active |
| Richard Douglas Huber    | 11020 | Active |
| Kaitlin Farkas Hudspeth  | 29555 | Active |
| Parker Lavis Hufft       | 28911 | Active |
| Luis Isidro Ingles       | 19045 | Active |
| Aaron Keith Jarrett      | 25837 | Active |
| William James Kartsimas  | 25885 | Active |
| William Corbett Kostelka | 17531 | Active |
| Frederick G. Lake        | 2474  | Active |
| Michel Latuso            | 5188  | Active |
| Chasity Sibille Lavergne | 28888 | Active |
| Lori Gomez Leal          | 21473 | Active |
| Heather Robinson LeBlanc | 25534 | Active |
| James Stevenson Luffey   | 29440 | Active |
| Larry LaBrandon March    | 28959 | Active |
| Rodney Joseph Martinez   | 21507 | Active |
| James Keith McClelland   | 15823 | Active |
| Tina Ann Meilleur        | 23301 | Active |
| Iqbal A. S. Merchant     | 16724 | Active |
| William J. Morain        | 25284 | Active |
| Brian L. Nemeroff        | 28452 | Active |
| Donald Wayne Nix         | 18944 | Active |
| Rachel Nolen Nix         | 20751 | Active |
| Karen Leggio Nugent      | 15374 | Active |
| Lauren Orgeron           | 28851 | Active |
| Amy Michelle Parker      | 28424 | Active |
| John Arthur Parker       | 21723 | Active |
| Barbara Ann Petras       | 5375  | Active |
| James Larry Porter       | 15636 | Active |
| Cheryl Crowder Rials     | 23524 | Active |
| Henry A. Riser           | 15137 | Active |
| Richard L. Rollins       | 25273 | Active |

|                                 |       |          |
|---------------------------------|-------|----------|
| Randall K. Romero               | 17507 | Active   |
| James Patrick Roth              | 21438 | Active   |
| Bret Joseph Roy                 | 19126 | Active   |
| Ronald J. Savoie                | 19363 | Active   |
| Alina Shrestha                  | 29524 | Active   |
| Walter L. Simmons               | 13610 | Active   |
| Rebecca Lott Simoneaux          | 21614 | Active   |
| Taylor A. Sky                   | 18572 | Active   |
| Cherie Bardwell Smith           | 25493 | Active   |
| Jeremy Michael Spears           | 25535 | Active   |
| Gilbert George Thistrup         | 29314 | Active   |
| Robert Benjamin Traylor         | 27718 | Active   |
| Wesley David Wade               | 26074 | Active   |
| Andrew David Williams           | 12169 | Active   |
| Michael Rene Wolf               | 29026 | Active   |
| Christopher Michael Abide       | 21295 | Inactive |
| Donna Cayer Ackerman            | 17206 | Inactive |
| Chad D. Adams                   | 24632 | Inactive |
| Jeanne M. Albrecht              | 20175 | Inactive |
| Susan Costanza Alfonso          | 22242 | Inactive |
| Donald H. Anderson              | 16809 | Inactive |
| Blanche Olivia Arceneaux        | 20180 | Inactive |
| Darin Michael Arceneaux         | 17866 | Inactive |
| Kathleen Mary Archer            | 21753 | Inactive |
| John Blackman Ariail            | 17580 | Inactive |
| Denise Ann Autin                | 18157 | Inactive |
| Gerard Emile Babst              | 12028 | Inactive |
| Irina Gennadyevna Balashova     | 26691 | Inactive |
| McCall Baldwin                  | 25048 | Inactive |
| Wayne M. Baquet                 | 21305 | Inactive |
| Rachel Leigh Barker             | 17240 | Inactive |
| Patrick J. Barousse             | 14960 | Inactive |
| Christopher Michael Barrilleaux | 23605 | Inactive |
| Stanley Paul Baudin             | 20401 | Inactive |
| Kathleen E. Bauer               | 6295  | Inactive |
| Leon Chester Bergeron           | 3612  | Inactive |
| Andres Diaz Bergnes             | 10787 | Inactive |
| Yolande Ascani Bernard          | 19954 | Inactive |
| Judith Calandro Bernhard        | 17471 | Inactive |
| Janet Rowe Berry                | 11188 | Inactive |
| Jeffrey Michael Bigler          | 20865 | Inactive |
| Bruce Steven Billeaud           | 16154 | Inactive |
| Brenda Stewart Birkett          | 14109 | Inactive |
| Gasper Frank Bivalacqua         | 10461 | Inactive |
| William Edward Blakeman         | 10807 | Inactive |
| Bryan Lynn Bogle                | 19706 | Inactive |
| Julianne Thompson Bonnacaze     | 7040  | Inactive |
| Louis Joseph Bonnacaze          | 3900  | Inactive |



|                              |       |          |
|------------------------------|-------|----------|
| Melissa Anne Bordelon        | 23927 | Inactive |
| Kathleen Balhoff Brandon     | 17954 | Inactive |
| Mitchel Lloyd Brashier       | 19959 | Inactive |
| James Byron Braswell         | 21321 | Inactive |
| John Joseph Braud            | 19713 | Inactive |
| Gary K. Braun                | 21545 | Inactive |
| Donna Mayeux Breaux          | 20498 | Inactive |
| Kenneth James Breaux         | 15456 | Inactive |
| Gary Loftin Brewer           | 15833 | Inactive |
| Sharman Darnelle Brister     | 20474 | Inactive |
| William Jack Brogdon         | 14907 | Inactive |
| Brandy C. Broussard          | 26040 | Inactive |
| Reuben P. Broussard          | 4217  | Inactive |
| Brandon Louis Brown          | 25420 | Inactive |
| Glen William Brown           | 16464 | Inactive |
| Heidi Schmidt Brown          | 20776 | Inactive |
| Sherry Englande Brown        | 20906 | Inactive |
| John Henry Brydels           | 1469  | Inactive |
| David T. Buckley             | 21771 | Inactive |
| Donald Lee Bullock           | 14117 | Inactive |
| Nettie Lynn Burchfield       | 21100 | Inactive |
| Robert Alexander Burleson    | 17663 | Inactive |
| James B. Burt                | 28260 | Inactive |
| Morris Wayne Burt            | 18169 | Inactive |
| Marie Fuselier Cahal         | 16169 | Inactive |
| Jeffrey Paul Campora         | 17972 | Inactive |
| Cynthia Millikin Capers      | 18984 | Inactive |
| Jerry Dean Carlisle          | 8350  | Inactive |
| Mildred Square Carrethers    | 12775 | Inactive |
| Christopher Charles Carriere | 22273 | Inactive |
| Gregory Paul Cavalier        | 20670 | Inactive |
| Susan George Cazayoux        | 19463 | Inactive |
| Jean M. Champagne            | 13991 | Inactive |
| Charles Lee Chance           | 13992 | Inactive |
| Delbert William Chumley      | 12054 | Inactive |
| Tina Marie Clark             | 15949 | Inactive |
| Carolyn Arender Clarke       | 15836 | Inactive |
| Patricia Kurzweg Clay        | 20673 | Inactive |
| Patti Marie Clement          | 17670 | Inactive |
| Carol B. Coder               | 8801  | Inactive |
| Tiffany Cordes Cohen         | 24436 | Inactive |
| John Frederick Collins       | 17672 | Inactive |
| William Losse Colvin         | 6199  | Inactive |
| Kevin Commander              | 25059 | Inactive |
| Patricia Mire Como           | 16903 | Inactive |
| David Randall Cook           | 21789 | Inactive |
| Terri Kloehn Coppersmith     | 18770 | Inactive |
| Stephen Kevin Cox            | 27608 | Inactive |

|                            |       |          |
|----------------------------|-------|----------|
| Lawrence Aloyious Cramer   | 3614  | Inactive |
| Melanie Wentz Crawford     | 19978 | Inactive |
| Katherine P. Crosby        | 19342 | Inactive |
| Jimmy Ray Crotwell         | 15318 | Inactive |
| Christopher M. Cutitto     | 22063 | Inactive |
| Leslie Wayne Dale          | 23437 | Inactive |
| Winnie Marie D'Angelo      | 16743 | Inactive |
| Kathleen Thibodaux Darnall | 15593 | Inactive |
| Debra Ann Darnell          | 15225 | Inactive |
| Robert Antonio Darrow      | 25825 | Inactive |
| Sherri R. Daull            | 17344 | Inactive |
| James T. Davis             | 17013 | Inactive |
| Terry Boudousquie' DeLeo   | 17440 | Inactive |
| Vivianne B. Denu           | 21129 | Inactive |
| Patrick Degraft Dickson    | 20224 | Inactive |
| William Edward Dillard     | 11030 | Inactive |
| Lauren Suzanne Doerfer     | 27501 | Inactive |
| David Ernest Donaldson     | 23225 | Inactive |
| James Hiram Dorton         | 12666 | Inactive |
| Jeanne Martin Driscoll     | 16196 | Inactive |
| John Joseph Driscoll       | 13579 | Inactive |
| Laura Whistine Droddy      | 26065 | Inactive |
| Sandra T. Duchamp          | 17682 | Inactive |
| Brian John Ducote          | 18409 | Inactive |
| Mitzi Matthew Dufrene      | 20958 | Inactive |
| Bruce Paul Duhe            | 17685 | Inactive |
| Andrew N. Duhon            | 15922 | Inactive |
| John Keith Duplechain      | 23446 | Inactive |
| Janel Peirce Duracher      | 19345 | Inactive |
| John M. Easom              | 22300 | Inactive |
| Bonnie K. Eck              | 20686 | Inactive |
| June Ellender              | 14869 | Inactive |
| Mohamed Elmesewdy          | 17894 | Inactive |
| Richard Stephen Ensminger  | 10334 | Inactive |
| Glenda Armstrong Evans     | 20451 | Inactive |
| Audra Lynn Ewens           | 23238 | Inactive |
| Joseph Steib Exnicios      | 17391 | Inactive |
| Donald Weems Fairbanks     | 21136 | Inactive |
| Melinda A. Favalora        | 22082 | Inactive |
| Carla Anderson Feld        | 18959 | Inactive |
| Vernon E. Fincher          | 23024 | Inactive |
| Gerald Dennis Fink         | 23814 | Inactive |
| Susan L. Fisher            | 18744 | Inactive |
| John Dennis Folse          | 13037 | Inactive |
| Wendy Jackson Forrest      | 16254 | Inactive |
| John Mayson Foster         | 24914 | Inactive |
| Ronald Wayne Frederick     | 13585 | Inactive |
| Mark David Freneaux        | 19903 | Inactive |

|                           |       |          |
|---------------------------|-------|----------|
| Kathleen Schmitt Frey     | 22643 | Inactive |
| Richard Allen Friedrichs  | 6191  | Inactive |
| Lori Bourne Fritzenschaft | 25348 | Inactive |
| John Edward Fuselier      | 6302  | Inactive |
| Jarrold Lee Gaither       | 24386 | Inactive |
| Lucy Stringfield Galle'   | 16106 | Inactive |
| Kaye Lynne Gautreaux      | 22085 | Inactive |
| Sheree N. Gay             | 23548 | Inactive |
| Monique Giroir Gideon     | 18002 | Inactive |
| Susan Mire Glatt          | 22812 | Inactive |
| Vickie J. Golden          | 21589 | Inactive |
| Gary Gordon Graham        | 13621 | Inactive |
| John Byron Green          | 11200 | Inactive |
| Samantha S. Greene        | 28061 | Inactive |
| Deborah R. Guidry         | 15512 | Inactive |
| Eric P. Guidry            | 20702 | Inactive |
| David Stephen Gunn        | 10297 | Inactive |
| Frederick William Haacke  | 9448  | Inactive |
| Cheryl Lobell Haas        | 14175 | Inactive |
| Jenny Guidry Halbert      | 17058 | Inactive |
| Michael Kevin Hand        | 23962 | Inactive |
| James Otis Harp           | 17404 | Inactive |
| David S. Hart             | 16534 | Inactive |
| Brian John Hartmann       | 23257 | Inactive |
| Kenneth Bart Hawthorne    | 10343 | Inactive |
| Richard Ellis Hayden      | 17706 | Inactive |
| Brent Joseph Hebert       | 18807 | Inactive |
| Paul Adam Heick           | 27180 | Inactive |
| Kim Vizzini Hernandez     | 20803 | Inactive |
| Janis Carol Hesse         | 13814 | Inactive |
| Michael Brent Hicks       | 21846 | Inactive |
| Jenny Guidry Higginbotham | 19783 | Inactive |
| William D. Hoffman        | 11697 | Inactive |
| Pamela Sims Holahan       | 17137 | Inactive |
| Lawrence Joseph Holland   | 4481  | Inactive |
| Susan F. Holland          | 22282 | Inactive |
| Angela Gulley Hormberg    | 25828 | Inactive |
| Tracie Hamer Hover        | 23044 | Inactive |
| Kevin Alfred Hudson       | 18808 | Inactive |
| Roberta Eaton Humphrey    | 18261 | Inactive |
| Debra R. Hunter           | 18018 | Inactive |
| Jessica Hebert Huval      | 20482 | Inactive |
| Jill Pepperman Incaprera  | 16791 | Inactive |
| Paula Klumpp Jackson      | 19046 | Inactive |
| Elizabeth M. Jameson      | 16000 | Inactive |
| John Spencer Jeremiah     | 23972 | Inactive |
| William Houston Johnson   | 18813 | Inactive |
| Eugene Michael Jolivet    | 14157 | Inactive |

|                                |       |          |
|--------------------------------|-------|----------|
| Gregory Alan Jones             | 24168 | Inactive |
| Judith Elaine Juban            | 19301 | Inactive |
| Manuel Mathew Kappadakunnel    | 16908 | Inactive |
| Michael Joseph Keeffe          | 12891 | Inactive |
| Alison W. Kern                 | 18093 | Inactive |
| Mary Pinckard Kincade          | 19032 | Inactive |
| Cherlynn King                  | 21602 | Inactive |
| Stacie Odom Kishiyama          | 22149 | Inactive |
| Brian Robert Kleppinger        | 15165 | Inactive |
| Adoraliese Johanna Klimkiewicz | 18027 | Inactive |
| Deborah Henninger Kline        | 17221 | Inactive |
| Kevin Francis Knobloch         | 16250 | Inactive |
| John Ferdinand Kuchler         | 15934 | Inactive |
| Harold Joseph Lagroue          | 13701 | Inactive |
| Allen A. Laguaite              | 14986 | Inactive |
| Laurie Cole Laguaite           | 14836 | Inactive |
| Se Hing Lam                    | 18310 | Inactive |
| Jennifer Charlotte Landeta     | 28958 | Inactive |
| Barbara Pope Landry            | 17430 | Inactive |
| Gregory Joseph Landry          | 23670 | Inactive |
| Lisa Delahoussaye Landry       | 22352 | Inactive |
| Roger Keith Landry             | 20273 | Inactive |
| Ralph Eliot Langston           | 20724 | Inactive |
| Michael Harold Laufer          | 13869 | Inactive |
| Dennis Patrick Lauscha         | 23284 | Inactive |
| Eddie Glen Law                 | 3842  | Inactive |
| Karen Green Lawhorne           | 18512 | Inactive |
| Joseph Roger Laws              | 12771 | Inactive |
| Robert I. Lawson               | 22355 | Inactive |
| Sonia Bergeron LeCoq           | 21041 | Inactive |
| Clifford Joseph Ledet          | 20280 | Inactive |
| Louis Marvin Lee               | 24103 | Inactive |
| Ulyesse John LeGrange          | 1311  | Inactive |
| Aimee Suzette Lehyeh           | 27688 | Inactive |
| Mary Jane LeJune               | 21877 | Inactive |
| Claire A Lemaire-McNabb        | 20491 | Inactive |
| Adam Frank Levine              | 18831 | Inactive |
| Amy Lewis                      | 23590 | Inactive |
| Lauren Lorentson               | 25248 | Inactive |
| Walter Edward Lorenz           | 21720 | Inactive |
| Brenda C. Lovett               | 21885 | Inactive |
| Judith W. Loyde                | 15802 | Inactive |
| Ashley Kay Loze                | 28411 | Inactive |
| John Louis Luffey              | 8402  | Inactive |
| James Marshall Maddox          | 8364  | Inactive |
| Yvette Ganucheau Magee         | 15554 | Inactive |
| Elizabeth Wall Magner          | 15601 | Inactive |
| Trisha Louise Maiz             | 22599 | Inactive |

|                           |       |          |
|---------------------------|-------|----------|
| Rhonda T. Mallard         | 28184 | Inactive |
| William David Mancuso     | 18565 | Inactive |
| Stephen Vilac Mang        | 15557 | Inactive |
| Lynn C. Mansfield         | 21619 | Inactive |
| James R. Manuel           | 17508 | Inactive |
| Nina Barnett Marceaux     | 21402 | Inactive |
| Jeanne Marino             | 24260 | Inactive |
| Patrick Louis Marks       | 18568 | Inactive |
| Thomas Edward Marshall    | 16785 | Inactive |
| Gary Gustave Martin       | 12686 | Inactive |
| Peter Francis Marzullo    | 25176 | Inactive |
| David James Maurin        | 15054 | Inactive |
| Michael J. McCann         | 7651  | Inactive |
| Gail Koch McClave         | 16271 | Inactive |
| Terry D. McCoy            | 18842 | Inactive |
| Michael F. McDaniel       | 13874 | Inactive |
| Mary Ciolino McDonald     | 19080 | Inactive |
| William Edwin McDonald    | 19219 | Inactive |
| Frank Walsh McGee         | 8365  | Inactive |
| Rebecca Norton McGoey     | 19196 | Inactive |
| DeAnna Little McKenzie    | 23689 | Inactive |
| Andrea Elizabeth McLaren  | 28795 | Inactive |
| Patrick George McQuilling | 18845 | Inactive |
| Greta Miller Meche        | 22134 | Inactive |
| Karl David Meche          | 23079 | Inactive |
| Vickie Johnson Medica     | 18042 | Inactive |
| Donald Mark Meltzer       | 17842 | Inactive |
| Laura Shepherd Menard     | 21630 | Inactive |
| Anita Faye Michelsen      | 18560 | Inactive |
| Dawn Kluchin Miller       | 15352 | Inactive |
| Charles Henry Moniotte    | 12689 | Inactive |
| Lucia Johnson Montgomery  | 22140 | Inactive |
| Braxton Isham Moody       | 1628  | Inactive |
| Carlos Alejandro Morales  | 23505 | Inactive |
| John Michael Morlier      | 21419 | Inactive |
| Robert J. Mouton          | 22382 | Inactive |
| Keith Wayne Myers         | 20299 | Inactive |
| Paskaran A. Nair          | 18330 | Inactive |
| Danny J. Neal             | 22003 | Inactive |
| Jacqueline Jackson Neal   | 16925 | Inactive |
| Laura Field Nelson        | 22239 | Inactive |
| Jeffrey David Nicosia     | 20512 | Inactive |
| Walter Ray Nope           | 16581 | Inactive |
| Patrick Joseph Norton     | 28737 | Inactive |
| Harihar Ojha              | 29278 | Inactive |
| John D. Opiela            | 18339 | Inactive |
| Lisa Prestenbach Ordoyne  | 19114 | Inactive |
| Stephanie Mounger Osborn  | 29091 | Inactive |

|                            |       |          |
|----------------------------|-------|----------|
| Mark T. Ott                | 25113 | Inactive |
| Sally B. Owen              | 19439 | Inactive |
| Gary Dale Owens            | 11125 | Inactive |
| Maria Luz Pagan            | 27035 | Inactive |
| Philip Jay Paley           | 15270 | Inactive |
| Frederick Lewis Parks      | 6923  | Inactive |
| James William Parks        | 21199 | Inactive |
| Jennifer Blank Parnon      | 17159 | Inactive |
| Katherine Johnston Patrick | 20520 | Inactive |
| Annette Cambre Patterson   | 20981 | Inactive |
| Christine B. Payton        | 22502 | Inactive |
| Roger W. Peck              | 9917  | Inactive |
| Martha Rae Lambert Peddy   | 10237 | Inactive |
| Karen Alsbrooks Penny      | 15065 | Inactive |
| Paul Christian Pepiton     | 23093 | Inactive |
| Teresa A. Pinsky           | 18871 | Inactive |
| Stephen J. Planchet        | 21917 | Inactive |
| Mary Ann Plauche           | 24474 | Inactive |
| Michael W. Poarch          | 21660 | Inactive |
| Sharon Barker Poche'       | 20400 | Inactive |
| Gary W. Poirrier           | 22629 | Inactive |
| Ashlyn Wink Pokorn         | 29243 | Inactive |
| James Marvin Post          | 14868 | Inactive |
| Kathy Blair Potter         | 20457 | Inactive |
| Warren Eugene Powell       | 18615 | Inactive |
| Susan Foreman Power        | 22162 | Inactive |
| Daniel James Prados        | 18352 | Inactive |
| Stephen D. Prados          | 15278 | Inactive |
| Zachary Blakely Prather    | 27322 | Inactive |
| Carleton H. Prothro        | 16344 | Inactive |
| Norman Charles Quates      | 21209 | Inactive |
| George Rabb                | 27496 | Inactive |
| Kathy Bienvenu Rauch       | 21430 | Inactive |
| Lauren Blossman Raymond    | 27678 | Inactive |
| Lisa Trapp Rebowe          | 18651 | Inactive |
| Harper Jackson Reedy       | 20316 | Inactive |
| John David Reier           | 17119 | Inactive |
| Peggy Ann Richard-Grace    | 21323 | Inactive |
| Gregory Richards           | 17770 | Inactive |
| Belinda Williams Rider     | 17218 | Inactive |
| Cynthia Caldwell Riviere   | 21929 | Inactive |
| Hershel D. Roark           | 9381  | Inactive |
| Kathy Bernice Robinson     | 19607 | Inactive |
| Virginia Dunn Roe          | 11713 | Inactive |
| Daniel N. Romero           | 5377  | Inactive |
| Shawn Michael Romero       | 23107 | Inactive |
| Michael Louis Rooney       | 23870 | Inactive |
| Stacey Mumford Roth        | 21900 | Inactive |

|                             |       |          |
|-----------------------------|-------|----------|
| Randy Roussel               | 15164 | Inactive |
| Ronald Thomas Roy           | 11189 | Inactive |
| Shelly Casamento Saak       | 22275 | Inactive |
| Kenneth Michael Sabathia    | 16286 | Inactive |
| Lisa Eckholdt Sammons       | 15763 | Inactive |
| George D. Sanders           | 15384 | Inactive |
| Iris Rebecca Schipper       | 19131 | Inactive |
| Clinton Curtis Schneider    | 19613 | Inactive |
| Otha Lynn Schofield         | 8821  | Inactive |
| David R. Sears              | 11877 | Inactive |
| Heather Comeaux Sellers     | 24947 | Inactive |
| Darcia Studeman Senner      | 17414 | Inactive |
| Craig A. Shacklette         | 17785 | Inactive |
| Mary Wallace Teague Shaver  | 26420 | Inactive |
| Dianne R. Shelton           | 17174 | Inactive |
| Katherine Denise Smith      | 18899 | Inactive |
| Pennie Lee Smith            | 20924 | Inactive |
| Maria Fernanda Solis-Zavala | 27745 | Inactive |
| Patricia Leger Spann        | 21685 | Inactive |
| Andrew Joseph St. Germain   | 19626 | Inactive |
| Roy J. St. Martin           | 17339 | Inactive |
| Bruce Richard Starks        | 16631 | Inactive |
| Mary Smith Stebbing         | 21942 | Inactive |
| William Thiel Steen         | 8496  | Inactive |
| James Edward Stevens        | 22233 | Inactive |
| Robert Louis Stevens        | 6466  | Inactive |
| Dowling Burke Stough        | 26499 | Inactive |
| Cheryl Landry Streiffer     | 16008 | Inactive |
| Suzanne Elizabeth Stutes    | 19386 | Inactive |
| George Russell Sumner       | 4209  | Inactive |
| Charles Bruce Swindle       | 16851 | Inactive |
| Michelle Rae Switzer        | 19630 | Inactive |
| Marian Man-yi Tang          | 22414 | Inactive |
| Jamie M. Tarpley            | 24183 | Inactive |
| Robert K Tassin             | 28255 | Inactive |
| Charles Richard Tate        | 13616 | Inactive |
| Larry Gene Taylor           | 10846 | Inactive |
| Gary Lynn Thomas            | 4639  | Inactive |
| Barbara Ann Thompson        | 21959 | Inactive |
| Kathy M. Thompson           | 25563 | Inactive |
| Kelly B. Thorgeson          | 21542 | Inactive |
| Michael Charles Toerner     | 7805  | Inactive |
| Carolyn Dupuis Tolbert      | 26009 | Inactive |
| Marie Poulet Tomlinson      | 9524  | Inactive |
| Hall Townsend               | 5382  | Inactive |
| Alice Jean L. Trahan        | 15293 | Inactive |
| Roderick Paul Trahan        | 18654 | Inactive |
| Stacie Trier                | 21906 | Inactive |

|                            |       |          |
|----------------------------|-------|----------|
| Nga Nicole Trinh           | 27301 | Inactive |
| Kety Motichek Troyer       | 20118 | Inactive |
| Peter Andrew Truxillo      | 17408 | Inactive |
| Mark A. Turner             | 16893 | Inactive |
| E. Pat Turnley             | 21242 | Inactive |
| Prentice Neil Ursery       | 12241 | Inactive |
| Valerie Lynn Van           | 22918 | Inactive |
| David Noel Van Dam         | 18132 | Inactive |
| Peter Gene Villarrubia     | 16808 | Inactive |
| Leigh Ann Walk             | 19638 | Inactive |
| Frank Louis Walker         | 16645 | Inactive |
| Robert Jeffery Wand        | 16689 | Inactive |
| Russell D. Wasson          | 15405 | Inactive |
| Genette Riall Watts        | 23126 | Inactive |
| Katherine Gruenewald Watts | 17805 | Inactive |
| Katherine McInnis Webb     | 24033 | Inactive |
| Barbara Ann Weiss          | 19411 | Inactive |
| Charles B. Werthman        | 18095 | Inactive |
| Mark Edward West           | 19166 | Inactive |
| Tracie Harrell Wharton     | 22672 | Inactive |
| Patrick Randolph Wheeler   | 21972 | Inactive |
| Lindsey Pinckard Whinnery  | 26356 | Inactive |
| Patricia Johnston Widener  | 17268 | Inactive |
| Mark Lester Wilburn        | 16052 | Inactive |
| Debora Green Williams      | 15825 | Inactive |
| Wayne Leslie Williams      | 22200 | Inactive |
| Alicia LaCaze Williamson   | 26127 | Inactive |
| Hope H. Wilson             | 19678 | Inactive |
| Scott Edward Wilson        | 28230 | Inactive |
| Lionel Thomas Wolford      | 20577 | Inactive |
| Hong-Yuen Tommy Woo        | 19170 | Inactive |
| Benjamin Carey Woods       | 24337 | Inactive |
| Hayden W. Wren             | 12194 | Inactive |
| Duan Yang                  | 23132 | Inactive |
| Michael N. Zabalaoui       | 20138 | Inactive |
| Jennifer Fontenot Zurik    | 22802 | Inactive |
| William Ellis Albaugh      | 11972 | Retired  |
| Peter F. Algero            | 21518 | Retired  |
| Janet Moss Arnold          | 15285 | Retired  |
| Betty J. Ballanco          | 20858 | Retired  |
| C. Jack Blackburn          | 20614 | Retired  |
| Francis O. Bologna         | 11680 | Retired  |
| Thayer George Borel        | 6915  | Retired  |
| Ralph James Boudreau       | 15308 | Retired  |
| John David Brady           | 15020 | Retired  |
| Betty P. Calzada           | 16171 | Retired  |
| Melvin Cohen               | 6049  | Retired  |
| Robin Anderson Conrad      | 19524 | Retired  |



|                             |       |         |
|-----------------------------|-------|---------|
| David Garrett Darland       | 13845 | Retired |
| Johanna Behrhorst Darnell   | 21533 | Retired |
| Connie W. DeRouen           | 18488 | Retired |
| Allison Ann Dickerson       | 19333 | Retired |
| Stephen Robert Dischler     | 19012 | Retired |
| Alexis Acosta Duval         | 22077 | Retired |
| Lennis Smith Elston         | 7630  | Retired |
| Milly Flores Everhardt      | 23237 | Retired |
| Ronald Joseph Faust         | 14143 | Retired |
| Daniel J. Fruge'            | 15503 | Retired |
| Ronald Michael Gardner      | 15988 | Retired |
| Arthur Edward Garitty       | 20465 | Retired |
| Terry Michael Gaston        | 11882 | Retired |
| Michael Patrick Glennon     | 16523 | Retired |
| Harold L. Guilbeau          | 10341 | Retired |
| Alan Drew Hebert            | 14796 | Retired |
| John Hunter Hogan           | 14980 | Retired |
| Gordon A. Hosch             | 3623  | Retired |
| Ronald L. Issler            | 18305 | Retired |
| David Louis Johnston        | 3314  | Retired |
| Dale H. Jones               | 19050 | Retired |
| Leslie D. Kilpatrick        | 18817 | Retired |
| Coan I. Knight              | 4725  | Retired |
| Frederick Ray Lafleur       | 16073 | Retired |
| Edward P. Lambert           | 15692 | Retired |
| Randall Charles LeJeune     | 14173 | Retired |
| Louis Anthony LoBue         | 15846 | Retired |
| John R. Manna               | 18566 | Retired |
| Michael Meade Martin        | 10351 | Retired |
| Lionel O. Naquin            | 10472 | Retired |
| Clifton Woodard Newlin      | 10096 | Retired |
| Beverly R. Nichols          | 10363 | Retired |
| Fred Lynn O'Neal            | 6945  | Retired |
| Samuel B. Patterson         | 24763 | Retired |
| Thomas Stanton Piland       | 14839 | Retired |
| David Alan Prevost          | 19847 | Retired |
| Susan B. Rountree           | 11865 | Retired |
| John Godfrey Ryan           | 13606 | Retired |
| Robert E. Schnakenberg      | 17626 | Retired |
| Kathy Brydels Seger         | 14116 | Retired |
| Frederick Blanchard Sollars | 14222 | Retired |
| Thomas Ward Stallings       | 20336 | Retired |
| Ronald Ernest Stamper       | 10843 | Retired |
| Philip Lee Stern            | 15005 | Retired |
| Stephen Charles Sutton      | 15683 | Retired |
| Maurice Francis Tassin      | 10072 | Retired |
| Herbert Vessel              | 11720 | Retired |
| Allen Douglas Vickers       | 9525  | Retired |

|                           |       |         |
|---------------------------|-------|---------|
| Joseph Jacob Vizzini      | 24130 | Retired |
| Keith L. Voigts           | 10312 | Retired |
| Elizabeth Willis Waterman | 15406 | Retired |
| Charles Edward Wiggins    | 12918 | Retired |
| Annette Austin Williams   | 22199 | Retired |
| John David Wooldridge     | 19918 | Retired |

**B. Reinstatements of Certificates / Inactive Status That Expired March 2024  
Same Year Reinstatements**

The Executive Director informed the Board the following CPAs and CPA Inactive Status or Retired Registrants with expirations on March 1, 2024, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations as of April 22, 2024. **(140) Total: (13) Active; (99) Inactive; (28) Retired Status**

| <b>Name</b>               | <b>Credential Number</b> | <b>Certification Status</b> |
|---------------------------|--------------------------|-----------------------------|
| Emilio F. Alvarez         | 13085                    | Active                      |
| Alan B. Carroll           | 19486                    | Active                      |
| Robert Roy Eagle          | 28116                    | Active                      |
| Laura Cecilia Fisher      | 19752                    | Active                      |
| Anthony Gregorio          | 15239                    | Active                      |
| William Corbett Kostelka  | 17531                    | Active                      |
| Chasity Sibille Lavergne  | 28888                    | Active                      |
| John Arthur Parker        | 21723                    | Active                      |
| James Larry Porter        | 15636                    | Active                      |
| Randall K. Romero         | 17507                    | Active                      |
| Jeremy Michael Spears     | 25535                    | Active                      |
| Wesley David Wade         | 26074                    | Active                      |
| Michael Rene Wolf         | 29026                    | Active                      |
| Christopher Michael Abide | 21295                    | Inactive                    |
| Jeanne M. Albrecht        | 20175                    | Inactive                    |
| Susan Costanza Alfonso    | 22242                    | Inactive                    |
| John Blackman Ariail      | 17580                    | Inactive                    |
| Kathleen E. Bauer         | 6295                     | Inactive                    |
| Yolande Ascani Bernard    | 19954                    | Inactive                    |
| Bruce Steven Billeaud     | 16154                    | Inactive                    |
| Melissa Anne Bordelon     | 23927                    | Inactive                    |
| Mitchel Lloyd Brashier    | 19959                    | Inactive                    |
| Gary K. Braun             | 21545                    | Inactive                    |
| Gary Loftin Brewer        | 15833                    | Inactive                    |
| William Jack Brogdon      | 14907                    | Inactive                    |
| John Henry Brydels        | 1469                     | Inactive                    |
| Jerry Dean Carlisle       | 8350                     | Inactive                    |
| Mildred Square Carrethers | 12775                    | Inactive                    |
| Susan George Cazayoux     | 19463                    | Inactive                    |
| Patti Marie Clement       | 17670                    | Inactive                    |
| Tiffany Cordes Cohen      | 24436                    | Inactive                    |

|                           |       |          |
|---------------------------|-------|----------|
| John Frederick Collins    | 17672 | Inactive |
| Lawrence Aloyious Cramer  | 3614  | Inactive |
| Melanie Wentz Crawford    | 19978 | Inactive |
| Jimmy Ray Crotwell        | 15318 | Inactive |
| Christopher M. Cutitto    | 22063 | Inactive |
| Winnie Marie D'Angelo     | 16743 | Inactive |
| Brian John Ducote         | 18409 | Inactive |
| Andrew N. Duhon           | 15922 | Inactive |
| Richard Stephen Ensminger | 10334 | Inactive |
| Donald Weems Fairbanks    | 21136 | Inactive |
| Carla Anderson Feld       | 18959 | Inactive |
| Mark David Freneau        | 19903 | Inactive |
| Kathleen Schmitt Frey     | 22643 | Inactive |
| Jarrold Lee Gaither       | 24386 | Inactive |
| Monique Giroir Gideon     | 18002 | Inactive |
| Gary Gordon Graham        | 13621 | Inactive |
| David Stephen Gunn        | 10297 | Inactive |
| Michael Kevin Hand        | 23962 | Inactive |
| James Otis Harp           | 17404 | Inactive |
| Michael Brent Hicks       | 21846 | Inactive |
| William D. Hoffman        | 11697 | Inactive |
| Pamela Sims Holahan       | 17137 | Inactive |
| Susan F. Holland          | 22282 | Inactive |
| Tracie Hamer Hover        | 23044 | Inactive |
| Jessica Hebert Huval      | 20482 | Inactive |
| Jill Pepperman Incaprera  | 16791 | Inactive |
| William Houston Johnson   | 18813 | Inactive |
| Eugene Michael Jolivette  | 14157 | Inactive |
| Mary Pinckard Kincade     | 19032 | Inactive |
| John Ferdinand Kuchler    | 15934 | Inactive |
| Se Hing Lam               | 18310 | Inactive |
| Michael Harold Laufer     | 13869 | Inactive |
| Clifford Joseph Ledet     | 20280 | Inactive |
| Claire A Lemaire-McNabb   | 20491 | Inactive |
| Adam Frank Levine         | 18831 | Inactive |
| James Marshall Maddox     | 8364  | Inactive |
| Nina Barnett Marceaux     | 21402 | Inactive |
| Jeanne Marino             | 24260 | Inactive |
| Terry D. McCoy            | 18842 | Inactive |
| Greta Miller Meche        | 22134 | Inactive |
| Karl David Meche          | 23079 | Inactive |
| John Michael Morlier      | 21419 | Inactive |
| Robert J. Mouton          | 22382 | Inactive |
| Walter Ray Nope           | 16581 | Inactive |
| Patrick Joseph Norton     | 28737 | Inactive |
| Sally B. Owen             | 19439 | Inactive |
| Philip Jay Paley          | 15270 | Inactive |
| Jennifer Blank Parnon     | 17159 | Inactive |

|                            |       |          |
|----------------------------|-------|----------|
| Karen Alsbrooks Penny      | 15065 | Inactive |
| Stephen J. Planchet        | 21917 | Inactive |
| Mary Ann Plauche           | 24474 | Inactive |
| Kathy Blair Potter         | 20457 | Inactive |
| Susan Foreman Power        | 22162 | Inactive |
| Kathy Bienvenu Rauch       | 21430 | Inactive |
| Lauren Blossman Raymond    | 27678 | Inactive |
| Lisa Trapp Rebowe          | 18651 | Inactive |
| Peggy Ann Richard-Grace    | 21323 | Inactive |
| Kenneth Michael Sabathia   | 16286 | Inactive |
| Lisa Eckholdt Sammons      | 15763 | Inactive |
| George D. Sanders          | 15384 | Inactive |
| Darcia Studeman Senner     | 17414 | Inactive |
| Craig A. Shacklette        | 17785 | Inactive |
| Katherine Denise Smith     | 18899 | Inactive |
| Andrew Joseph St. Germain  | 19626 | Inactive |
| Charles Bruce Swindle      | 16851 | Inactive |
| Michelle Rae Switzer       | 19630 | Inactive |
| Marian Man-Yi Tang         | 22414 | Inactive |
| Barbara Ann Thompson       | 21959 | Inactive |
| Kelly B. Thorgeson         | 21542 | Inactive |
| Carolyn Dupuis Tolbert     | 26009 | Inactive |
| Alice Jean L. Trahan       | 15293 | Inactive |
| Stacie Trier               | 21906 | Inactive |
| Kety Motichek Troyer       | 20118 | Inactive |
| Mark A. Turner             | 16893 | Inactive |
| Valerie Lynn Van           | 22918 | Inactive |
| Frank Louis Walker         | 16645 | Inactive |
| Robert Jeffery Wand        | 16689 | Inactive |
| Katherine Gruenewald Watts | 17805 | Inactive |
| Barbara Ann Weiss          | 19411 | Inactive |
| Lindsey Pinckard Whinnery  | 26356 | Inactive |
| Duan Yang                  | 23132 | Inactive |
| Ralph James Boudreau       | 15308 | Retired  |
| John David Brady           | 15020 | Retired  |
| Robin Anderson Conrad      | 19524 | Retired  |
| Connie W. DeRouen          | 18488 | Retired  |
| Alexis Acosta Duval        | 22077 | Retired  |
| Daniel J. Fruge'           | 15503 | Retired  |
| Ronald Michael Gardner     | 15988 | Retired  |
| Terry Michael Gaston       | 11882 | Retired  |
| Harold L. Guilbeau         | 10341 | Retired  |
| Ronald L. Issler           | 18305 | Retired  |
| David Louis Johnston       | 3314  | Retired  |
| Dale H. Jones              | 19050 | Retired  |
| Coan I. Knight             | 4725  | Retired  |
| Frederick Ray Lafleur      | 16073 | Retired  |
| Edward P. Lambert          | 15692 | Retired  |

|                             |       |         |
|-----------------------------|-------|---------|
| Lionel O. Naquin            | 10472 | Retired |
| Fred Lynn O'Neal            | 6945  | Retired |
| Thomas Stanton Piland       | 14839 | Retired |
| Susan B. Rountree           | 11865 | Retired |
| John Godfrey Ryan           | 13606 | Retired |
| Robert E. Schnakenberg      | 17626 | Retired |
| Kathy Brydels Seger         | 14116 | Retired |
| Frederick Blanchard Sollars | 14222 | Retired |
| Stephen Charles Sutton      | 15683 | Retired |
| Maurice Francis Tassin      | 10072 | Retired |
| Herbert Vessel              | 11720 | Retired |
| Charles Edward Wiggins      | 12918 | Retired |
| John David Wooldridge       | 19918 | Retired |

**VI. CPA EXAMINATION**

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

**Q4 2023 – 668 sections; 498 candidates (1.34 section per candidate):**

|                           | AUD       |        | BEC        |        | FAR       |        | REG       |        |
|---------------------------|-----------|--------|------------|--------|-----------|--------|-----------|--------|
|                           | No.       | %      | No.        | %      | No.       | %      | No.       | %      |
| Louisiana                 |           |        |            |        |           |        |           |        |
| Passed                    | 59        | 54.13% | 114        | 31.84% | 34        | 32.37% | 53        | 55.21% |
| Failed                    | <u>50</u> |        | <u>244</u> |        | <u>71</u> |        | <u>43</u> |        |
|                           | 109       |        | 358        |        | 105       |        | 96        |        |
| <i>National pass rate</i> |           | 47.21% |            | 61.73% |           | 47.83% |           | 63.07% |

**Q3 2023– 444 sections; 354 candidates (1.25 section per candidate):**

|                           | AUD       |        | BEC       |        | FAR        |        | REG       |        |
|---------------------------|-----------|--------|-----------|--------|------------|--------|-----------|--------|
|                           | No.       | %      | No.       | %      | No.        | %      | No.       | %      |
| Louisiana                 |           |        |           |        |            |        |           |        |
| Passed                    | 52        | 54.17% | 80        | 50.31% | 41         | 34.45% | 36        | 51.43% |
| Failed                    | <u>44</u> |        | <u>79</u> |        | <u>78</u>  |        | <u>34</u> |        |
|                           | 96        |        | 159       |        | <u>119</u> |        | <u>70</u> |        |
| <i>National pass rate</i> |           | 45.64% |           | 54.90% |            | 44.08% |           | 58.99% |

**Q2 2023– 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% |

**Q1 2023– 281 sections; 235 candidates (1.2 section per candidate):**

|                           | AUD       |        | BEC       |        | FAR       |        | REG       |        |
|---------------------------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|
|                           | No.       | %      | No.       | %      | No.       | %      | No.       | %      |
| Louisiana                 |           |        |           |        |           |        |           |        |
| Passed                    | 47        | 58.02% | 43        | 62.32% | 31        | 38.27% | 32        | 64%    |
| Failed                    | <u>34</u> |        | <u>26</u> |        | <u>50</u> |        | <u>18</u> |        |
|                           | 81        |        | 69        |        | 81        |        | 50        |        |
| <i>National pass rate</i> |           | 46.35% |           | 57.33% |           | 44.95% |           | 59.92% |

**Q4 2022 – 392 sections; 327 candidates (1.2 section per candidate):**

|                           | AUD       |        | BEC       |        | FAR       |        | REG       |        |
|---------------------------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|
|                           | No.       | %      | No.       | %      | No.       | %      | No.       | %      |
| Louisiana                 |           |        |           |        |           |        |           |        |
| Passed                    | 46        | 47.92% | 29        | 41.43% | 48        | 37.5%  | 51        | 52.04% |
| Failed                    | <u>50</u> |        | <u>41</u> |        | <u>80</u> |        | <u>47</u> |        |
|                           | 96        |        | 70        |        | 128       |        | 98        |        |
| <i>National pass rate</i> |           | 45.04% |           | 60.28% |           | 40.70% |           | 57.61% |

**B. CPA Evolution Tentative Exam Score Release Dates**

Due to the implementation of CPA Evolution, the list of candidates who passed the Q1 2024 exam was not available. However, the tentative release of CPA Exam Core sections and Exam Discipline sections were outlined below:

| <b>Exam Dates</b>             | <b>Sections</b> | <b>Target Score Release Date</b> |
|-------------------------------|-----------------|----------------------------------|
| January 10- March 26, 2024    | AUD, FAR, REG   | June 4, 2024                     |
| January 10 - February 6, 2024 | BAR, ISC, TCP   | April 24, 2024                   |
| April 1 - June 25, 2024       | AUD, FAR, REG   | July 31, 2024                    |
| April 20 - May 19, 2024       | BAR, ISC, TCP   | June 28, 2024                    |
| July 1 - September 25, 2024   | AUD, FAR, REG   | October 31, 2024                 |
| July 1 - July 31, 2024        | BAR, ISC, TCP   | September 10, 2024               |
| October 1 - December 26, 2024 | AUD, FAR, REG   | January 29, 2025                 |

Please note that the above dates are tentative and subject to change.

The Core sections are Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Taxation and Regulation (REG). The Discipline sections are Business Analysis and Reporting (BAR), Information Systems and Control (ISC), and Tax Compliance and Planning (TCP). A candidate must pass the three core sections and one Discipline of their choice.

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

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley and unanimously adopted, the Board ratified the issuance of the following CPA Certificates. Mr. Bergeron stepped out and did not vote. (Items A. 1 & 2):

**1. Current CPA Applicants (Passed Exam After June 1999) (41)**

| <b>Name</b>             | <b>Certificate Number</b> | <b>License Issue Date</b> |
|-------------------------|---------------------------|---------------------------|
| Melissa Marie Jeffrey   | 29751                     | 01/12/2024                |
| Eric Joseph Roussel     | 29752                     | 01/12/2024                |
| Christine M. Bond       | 29753                     | 01/12/2024                |
| Hayden Dawson Livaudais | 29754                     | 01/12/2024                |
| Nathan Christoff Koenig | 29755                     | 01/12/2024                |
| Andrew Robert Grady     | 29756                     | 01/18/2024                |
| Andea Violet            | 29757                     | 01/18/2024                |
| Noah Paul Broussard     | 29758                     | 01/18/2024                |
| Tyler Joseph Hasson     | 29759                     | 01/18/2024                |

|                             |       |            |
|-----------------------------|-------|------------|
| Kyle Orlando Williams       | 29760 | 01/18/2024 |
| Tyler Christian Hall        | 29761 | 01/18/2024 |
| Andre' Marcel Boudreaux, Jr | 29762 | 01/18/2024 |
| Alyssa Danielle Stokes      | 29763 | 01/18/2024 |
| Jenney D. Ainsworth         | 29764 | 01/23/2024 |
| Makenzie Claire Methvin     | 29765 | 01/23/2024 |
| Alayna Renee Barker         | 29766 | 01/23/2024 |
| Meagan Diamond Giuffrida    | 29768 | 01/23/2024 |
| James Lee King              | 29769 | 01/23/2024 |
| Lindsay Cardwell Dolotina   | 29770 | 01/23/2024 |
| Joseph Douglas Briley, IV   | 29771 | 01/23/2024 |
| Helen Anne Mason            | 29772 | 01/23/2024 |
| Klaeborne Danyale Warren    | 29773 | 01/23/2024 |
| Adele Elizabeth Poche       | 29774 | 01/23/2024 |
| Nicholas Andrew Paganetti   | 29775 | 01/25/2024 |
| Israel Isaac Thacker        | 29776 | 02/02/2024 |
| Jose Manuel Cusco           | 29777 | 02/02/2024 |
| Benjamin William Thomson    | 29778 | 02/21/2024 |
| Sarah Marie Sonnier         | 29779 | 02/21/2024 |
| Claire Elizabeth Adams      | 29780 | 02/21/2024 |
| Ian Joseph Fincher          | 29782 | 02/21/2024 |
| Joshua John Nowakowski      | 29783 | 02/21/2024 |
| Elaria G. Abader            | 29784 | 02/21/2024 |
| Kerrie Layne Cammack        | 29785 | 02/21/2024 |
| Landon Bain Carpenter       | 29786 | 02/23/2024 |
| Jennifer Leah Brown         | 29788 | 02/28/2024 |
| Roberto Jose Bravo          | 29790 | 03/11/2024 |
| Kristen Michelle Kernion    | 29792 | 03/14/2024 |
| Chase Gregory Falgout       | 29793 | 03/18/2024 |
| Raegan Taylor               | 29794 | 04/01/2024 |
| Heaven Guillory             | 29795 | 04/01/2024 |
| Larisa Soboleva Stewart     | 29796 | 04/04/2024 |

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

| <b>Name</b>               | <b>Certificate Number</b> | <b>License Issue Date</b> |
|---------------------------|---------------------------|---------------------------|
| Mickey Darren McMorris    | 23078                     | 02/09/2024                |
| Mary Josephine Somerville | 21519                     | 02/07/2024                |



**B. Reinstatements of Prior Actives (Licenses) by Executive Director (3)  
Prior Year Reinstatement.**

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

Upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

| <b>Name</b>           | <b>Certificate No.</b> | <b>Active Certification Reinstatement Date</b> |
|-----------------------|------------------------|--|
| Lynne Jones Tardiff   | 24649                  | 03/18/2024                                     |
| Gregory James Shelton | 28446                  | 02/21/2024                                     |
| David Edward Verret   | 21519                  | 02/07/2024                                     |

**C. Reinstatement of Prior Active (Licenses) to Inactive by Executive Director  
Prior Year Reinstatement (6)**

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

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements of Prior Actives to Inactive) (Item C):

| <b>Name</b>           | <b>Certificate No.</b> | <b>Inactive Certification Reinstatement Date</b> |
|-----------------------|------------------------|--|
| Melissa Clayton       | 23213                  | 02/02/2024                                       |
| Brianna K. Gibson     | 28396                  | 01/22/2024                                       |
| Terry Simon Hightower | 19372                  | 02/02/2024                                       |
| Tyronne James         | 24649                  | 02/29/2024                                       |
| Jon LeBlanc           | 24660                  | 04/04/2024                                       |
| Walker Edward Manning | 24985                  | 02/02/2024                                       |

**D. Reinstatements of Prior Inactive (Certificates) by Executive Director  
Prior Year Reinstatement (1)**

Upon motion by Mr. Bergeron, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the re-issuance of the following CPA Inactive Certificate (License Reinstatements of Prior Inactive) (Item D):

| <b>Name</b>         | <b>Certificate No.</b> | <b>Inactive Certification Reinstatement Date</b> |
|---------------------|------------------------|--|
| Debra Dauzat Morris | 18856                  | 01/23/2024                                       |

**E. Approval of Reciprocal Certificates Issued by the Executive Director (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.

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

| <b>Name</b>           | <b>Certificate No.</b> | <b>Issue Date</b> | <b>Original State</b> |
|-----------------------|------------------------|-------------------|-----------------------|
| Nicklaus Myers        | S29750                 | 01/12/2024        | TX                    |
| Caspian Lamar Roberts | S29767                 | 01/23/2024        | GA                    |
| Peter Magistrale      | S29781                 | 02/21/2024        | NY                    |
| Mitchell Edward Webb  | S29787                 | 02/28/2024        | VA                    |
| Young Il Joo          | S29791                 | 03/13/2024        | FL                    |

**F. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (1)**

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

Upon motion by Mr. Langley, seconded by Mr. Bergeron and unanimously adopted, the Board ratified the issuance of the following CPA Certificate (Item F):

| <b>Name</b>      | <b>Certificate No.</b> | <b>Issue Date</b> |
|------------------|------------------------|-------------------|
| Tracy Terczynski | 29789                  | 03/07/2024        |

**G. Requests for Pre-approval of Community College Credits towards 150-hour Requirement**

1. Ms. Elizabeth Carrone submitted a request to the Board for pre-approval of courses to be taken at Delgado Community College after completion of her bachelor's degree to be used toward the 150 hours required for licensure.

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

Upon motion by Mr. Langley, seconded by Mrs. Lowe-Ardoin the Board pre-approved the completion of any or all of the requested courses to be taken at Delgado Community College to be used toward the 150-semester hour requirement.

2. Mr. Jacob Norton submitted a request to the Board for pre-approval of courses to be taken at Baton Rouge Community College after completing his bachelor's degree to be used toward the 150-semester hour requirement for licensure.

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh the Board pre-approved acceptance of the completion of the requested courses to be taken at Baton Rouge Community to be used toward the 150-semester hour requirement for licensure.

**H. Request for Pre-Approval of Experience Verification by an Inactive CPA and Family Member**

Daniel Grant Gunn passed the CPA exam in June 2023 and intends to apply for CPA licensure in Louisiana. His father, David S. Gunn, an attorney and Inactive CPA (#10297-IA) requested pre-approval of his son's work experience.

The request was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board pre-approved the experience verification for Daniel Grant Gunn by his father, David S. Gunn.

- I. **Request to Sit for the CPA Exam – Felony Conviction** ( Deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17)

**VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES****A. Expirations due to Non-Renewal (61)**

The Executive Director informed the Board the following firms failed to renew their CPA Firm Permit registrations for 2024, and accordingly, were notified by mail on March 8, 2024 that their Firm Permit registrations have expired. The Firms were removed from the Board's roll of registered firms with valid Permits.

| <b>Name</b>  | <b>Firm Permit No.</b> |
|--|------------------------|
| Ann S. Petras, CPA                                   | 63                     |
| Annette Thigpen, CPA                                 | 4209                   |
| Barbara J. Davis, CPA                                | 1305                   |
| Barbara J. Gowan, CPA, LLC                           | 5099                   |
| Bradley S. Bourgeois, JD, CPA LLC                    | 5387                   |
| Brett A. Long, CPA, LLC                              | 5456                   |
| Brignac & Brignac, Certified Public Accountants, LLC | 3551                   |
| Broadhurst, Hamilton, & Company, CPAs                | 2236                   |
| Bryan J. Dahlhauser, CPA, LLC                        | 4362                   |
| Buchbinder Tunick & Company LLP                      | 598                    |
| Burke Taylor CPAs, PLLC                              | 5384                   |
| Carl Hakenjos, CPA, LLC                              | 4990                   |
| Charles E. Scarbrough, CPA, APC                      | 68                     |
| Charles P. Quirk, Jr., CPA                           | 2112                   |
| Christopher R. Lewis, CPA                            | 3978                   |
| Clifton Gunderson LLP                                | 4319                   |
| Courtland A. Crouchet Sr., CPA, LLC                  | 4489                   |
| Dale P. LeJeune, CPA                                 | 3606                   |
| Denise Cioll Glennon, CPA                            | 1374                   |
| Donna B. McArthur, CPA                               | 3471                   |
| Earl F. Moran, CPA                                   | 4147                   |
| Gail Ledet Landry, CPA                               | 1474                   |
| George H. Comeau, CPA                                | 1280                   |
| Gerald Thibodeaux, Jr., CPA                          | 4367                   |
| Girouard, Melancon & Associates, LLC                 | 5491                   |
| Hanlon, Stirton & Midkiff, L.L.P.                    | 4575                   |
| Harold M. Herrmann, Jr., CPA                         | 3638                   |
| Iqbal A. S. Merchant, APC, CPA                       | 2269                   |
| J. Michael Kilcoyne, Jr CPA                          | 5549                   |
| James K. McClelland, CPA, LLC                        | 4834                   |
| John Franklin Winters, CPA                           | 1162                   |
| John J. Lin, CPA                                     | 2096                   |
| John L. McKowen, CPA, CFP                            | 4388                   |
| John M. Blackstock, CPA                              | 3407                   |
| Jonald J. Walker, III, CPA, LLC.                     | 4786                   |
| Jonathon J. Melancon CPA, LLC                        | 5283                   |
| Julie Cecile Chenier, CPA                            | 1272                   |
| Katherine B. Alford, CPA, LLC                        | 4858                   |

|                                    |      |
|------------------------------------|------|
| Kathleen Dorinda Knight, CPA, APAC | 4028 |
| Kathleen Hebert CPA, LLC           | 5375 |
| Linda Welch Via APAC               | 652  |
| Lori S. Berwick, CPA               | 1206 |
| Luis I. Ingles III, APAC           | 3345 |
| Magdalene S Clark CPA LLC          | 5184 |
| Marjorie R. Corcoran, CPA          | 798  |
| Mark Paul Wamsley, CPA             | 1725 |
| Michael K. Glover, CPA, APAC       | 2843 |
| Michel Latuso, CPA, LLC            | 5043 |
| Michelle K. Lambert, CPA           | 2926 |
| R. David Wascom, LLC               | 4454 |
| Rachel Nolen Nix, CPA              | 4787 |
| Randy Pinkley, CPA                 | 3934 |
| Romero & McGee, ACCPAs             | 2532 |
| Ronald D. King, II, CPA            | 1456 |
| Ronald P. Lege, CPA                | 4341 |
| Schnauffer & Walker, PC            | 4741 |
| Shelia A. Donahue, CPA             | 4303 |
| SKK CPA, LLC                       | 5698 |
| Spence Girouard CPA LLC            | 5490 |
| Thomas P. Ford, Jr., CPA, LLC      | 531  |
| Todd Wilson, CPA, LLC              | 4933 |

**B. Reinstatements of CPA Firm Permits that Expired March 1, 2024 (8)  
Same Year Reinstatement**

The Executive Director informed the Board the following Firms with expirations of March 1, 2024, reinstated their Firm Permit registrations.

| <b>Firm Name</b>              | <b>Firm Permit No.</b> | <b>Reinstatement Date</b> |
|-------------------------------|------------------------|---------------------------|
| Barbara J. Davis, CPA         | 1305                   | 03/11/2024                |
| Charles P. Quirk, Jr., CPA    | 2112                   | 03/11/2024                |
| Christopher R. Lewis, CPA     | 3978                   | 03/27/2024                |
| Harold M. Herrmann, Jr., CPA  | 3638                   | 03/11/2024                |
| John Franklin Winters, CPA    | 1162                   | 03/14/2024                |
| Michael K. Glover, CPA, APAC  | 2843                   | 04/12/2024                |
| Shelia A. Donahue, CPA        | 4303                   | 03/14/2024                |
| Thomas P. Ford, Jr., CPA, LLC | 531                    | 03/08/2024                |

### C. CPA Firm Permit Applications, Reinstatements & Name Changes

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. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items C1, 2, and 3):

#### 1. New Firm Permits (23)

| <b>Firm Name</b>                    | <b>Firm Location</b> | <b>Firm Permit No.</b> | <b>Issue Date</b> |
|-------------------------------------|----------------------|------------------------|-------------------|
| Kelli M Broussard, CPA, LLC         | LA                   | 5724                   | 01/12/2024        |
| Jacquelyn S. Daenen, LLC            | LA                   | 5725                   | 01/12/2024        |
| Michael W. Theriot, CPA, LLC        | LA                   | 5726                   | 01/12/2024        |
| Heather M Jayson CPA LLC            | LA                   | 5727                   | 01/12/2024        |
| Prime Accounting and Advisory, LLC* | LA                   | 5728                   | 01/23/2024        |
| Trey Laviolette, CPA, LLC*          | LA                   | 5729                   | 01/23/2024        |
| Jenna E. Frederic, LLC              | LA                   | 5730                   | 01/23/2024        |
| JLP, APAC                           | LA                   | 5731                   | 01/23/2024        |
| Purpera & Piland, LLC               | LA                   | 5732                   | 01/23/2024        |
| Grantlyn, LLC*                      | LA                   | 5733                   | 01/23/2024        |
| Richard J. Rumney, CPA, L.L.C.      | LA                   | 5734                   | 02/02/2024        |
| BlackStock, LLC                     | LA                   | 5735                   | 02/07/2024        |
| Julian P Brignac Jr CPA             | MS                   | 5736                   | 02/07/2024        |
| Alicia J. Knighton, LLC             | LA                   | 5737                   | 02/07/2024        |
| Andrew Grady, CPA, LLC              | LA                   | 5738                   | 02/15/2024        |
| M.G. DeHart, Ltd (APAC)             | LA                   | 5739                   | 02/15/2024        |
| Arthur Business Services LLC        | LA                   | 5740                   | 02/15/2024        |
| Bantaa, LLC                         | LA                   | 5741                   | 02/15/2024        |
| Chris Province, CPA, LLC            | LA                   | 5742                   | 02/15/2024        |
| Cypress Tax Services, LLC*          | LA                   | 5743                   | 02/15/2024        |
| Keaton Cole, CPA                    | LA                   | 5744                   | 02/15/2024        |
| Youngblood and Associates LLC       | LA                   | 5745                   | 02/29/2024        |
| James R. Washington III, LLC        | LA                   | 5746                   | 04/01/2024        |

\*Firm names approved at January 2024 Board Meeting.

#### 2. Reinstatement of Firm Permits Expired in Prior Years (3)

| <b>Firm Name</b>               | <b>Firm Location</b> | <b>Firm Permit No.</b> | <b>Issue Date</b> |
|--------------------------------|----------------------|------------------------|-------------------|
| John Mahnke CPA                | Kenner, LA           | 1508                   | 02/15/2024        |
| J. Brad Murret CPA             | New Orleans, LA      | 4262                   | 02/29/2024        |
| Brown Forensic Accounting APAC | New Orleans, LA      | 4812                   | 02/21/2024        |

**3. CPA Firms – Change in Name or Legal Entity (14)**

| <b>Firm Name</b>  | <b>Firm Permit No.</b> | <b>Change</b>  | <b>Issue Date</b> |
|---|------------------------|--|-------------------|
| Rita Belle Williams CPA LLC                             | 4173                   | Formerly Rita Belle Williams CPA                                 | 01/10/2024        |
| J. Curt Gautreau, APAC                                  | 1088                   | Formerly Gautreau & Derousselle, APAC                            | 01/11/2024        |
| Lonnie Hardy CPA A Professional Corporation             | 1093                   | Formerly Lonnie Gersin Hardy Jr., CPA                            | 01/11/2024        |
| LeMay Tax & Accounting, LLC                             | 5504                   | Formerly LeMay Tax & Accounting Services, LLC                    | 01/11/2024        |
| C.Anne Macedonio CPA, EA, MBA ~ Tammany Tax             | 5521                   | Formerly C.Anne Macedonio, CPA                                   | 01/11/2024        |
| Anselmo CPA, LLC  | 5713                   | Formerly Nicholas G. Anselmo, CPA, LLC                           | 01/26/2024        |
| Landreneau CPA LLC                                      | 5393                   | Formerly Landreneau Group LLC                                    | 02/05/2024        |
| Cressend CPA LLC  | 137                    | Formerly Rufus P. Cressend, CPA, L.L.C.                          | 02/05/2024        |
| Darla B. Perry, CPA, APC                                | 3786                   | Formerly Perry & Company, CPA's, APC                             | 02/15/2024        |
| ValureCPA 7036A, LLC                                    | 5349                   | Formerly Aldridge & Valure CPA, LLC                              | 02/15/2024        |
| Estess CPAs, LLC  | 4079                   | Formerly Estess & Associates LLC                                 | 04/01/2024        |
| Edwards Consulting LLC                                  | 4445                   | Formerly Brandt T. Edwards, CPA, LLC                             | 04/01/2024        |
| CTC CPAs & Advisors, LLC                                | 5641                   | Formerly Charles C. Theriot & Co., L.L.C.                        | 04/01/2024        |
| Langston & Associates, LLC Certified Public Accountants | 5703                   | Formerly Langston & Associates, Certified Public Accountants LLC | 04/11/2024        |

**D. CPA Firms Retired or Canceled (58)**

| <b>Firm Name</b>                  | <b>Firm Permit No.</b> | <b>Issue Date</b> |
|-----------------------------------|------------------------|-------------------|
| Ann M. Pham, CPA, LLC             | 4957                   | 12/08/2011        |
| Ann T. Boudreaux, CPA             | 2513                   | Prior to LAA      |
| B. Michael Grissom, CPA, APAC     | 9                      | Prior to LAA      |
| Bell & Company, PA                | 4458                   | 11/13/2007        |
| Berman, Hopkins CPAs & Associates | 4792                   | 09/08/2009        |
| Betty J. Deans, CPA               | 4600                   | 05/15/2007        |
| Carrigee Moore Levy & Flynn LLP   | 237                    | Prior to LAA      |
| Cheryl Renfrow Ballard, CPA       | 4416                   | 02/04/2005        |
| Connie J. Powell, CPA             | 1591                   | Prior to LAA      |

|  |      |              |
|--|------|--------------|
| Cynthia Avallone                                 | 1176 | Prior to LAA |
| D. Brooks & Associates CPAs                      | 5248 | 06/04/2015   |
| Daneen Henderson & Company                       | 4978 | 01/17/2012   |
| Daniel Hefner, CPA                               | 1412 | 09/10/2007   |
| Danny P. Pontiff, CPA                            | 4014 | 03/01/2001   |
| Dave V. John, LLC                                | 5259 | 08/08/2015   |
| David A. Levy, CPA, PC                           | 5131 | 01/13/2014   |
| David Lavoid Holloway, Jr.                       | 1101 | Prior to LAA |
| Dawn C. Rogers                                   | 4783 | 07/22/2009   |
| Deborah L. Sprague, CPA                          | 2740 | Prior to LAA |
| Debra Ann Byers CPA                              | 4414 | 01/21/2005   |
| Dwayne T. Goff, CPA                              | 3919 | 02/28/2000   |
| Edward L. Krielow (APAC)                         | 2594 | Prior to LAA |
| Frank J. Holzenthal, CPA                         | 1422 | Prior to LAA |
| James Dalton Dean, CPA                           | 1307 | Prior to LAA |
| James Holloway & Company                         | 307  | Prior to LAA |
| James Houssiere Dupuis, CPA                      | 1080 | Prior to LAA |
| Jan Byland, CPA                                  | 1250 | Prior to LAA |
| Janet Daniel Stelly, LLC                         | 5543 | 07/18/2020   |
| Janis C. Weber, CPA (APAC)                       | 3053 | Prior to LAA |
| Jay W. Alexander, CPA                            | 5581 | 02/19/2021   |
| John Michael. Estess, CPA                        | 1343 | Prior to LAA |
| John Wilson, CPA                                 | 5552 | 09/21/2020   |
| Joseph Failla, II, CPA                           | 1348 | Prior to LAA |
| Kim A. Lindsay, CPA                              | 3822 | 07/13/2000   |
| Kimberly W. Delatte, CPA                         | 3932 | 04/05/2000   |
| Legier & Company                                 | 2541 | Prior to LAA |
| Leo Jerome Kern, CPA                             | 2332 | Prior to LAA |
| LJC, CPA, LLC                                    | 4981 | 01/19/2012   |
| Logan Aldridge, CPA, APC                         | 3121 | Prior to LAA |
| Louis J. Wells, CPA                              | 721  | Prior to LAA |
| Louise C. Schreiner, CPA                         | 1641 | Prior to LAA |
| Madelyn A. Leckie, CPA, CBA                      | 4598 | 05/11/2007   |
| MCM CPAs & Advisors LLP                          | 4851 | 04/23/2010   |
| Michael Gerald DeHart, CPA                       | 1075 | Prior to LAA |
| Philip W. Marks, III, CPA                        | 1512 | Prior to LAA |
| Provost, Salter, Harper & Alford                 | 3646 | Prior to LAA |
| Ralph C. Cox, Jr. ,CPA, CGMA                     | 5303 | 01/12/2016   |
| Reynolds & Company, CPAs APC                     | 3201 | Prior to LAA |
| Richard Daigle                                   | 1300 | Prior to LAA |
| Robert Sebastian Angelico                        | 1169 | Prior to LAA |
| Scott J. Posecai, CPA                            | 1590 | Prior to LAA |
| Steven McKay, CPA, A Professional Accounting LLC | 5495 | 03/21/2019   |
| Thomas W. Kleinpeter Jr., CPA, APC               | 2853 | Prior to LAA |
| Tim Barfield Nielsen, CPA                        | 1131 | Prior to LAA |
| Vernon J. Kliebert, CPA, CGMA                    | 1458 | Prior to LAA |
| Youngblood & Hodges APAC                         | 123  | Prior to LAA |



Zoe P. Meeks, APAC

3800

Prior to LAA

**E. Firm Permit Name Requests**

1. The Board’s current rules regarding firm names read, in part, as follows:

“A firm name not consisting of the names of one or more present or former partners, members, or shareholders may not be used by a CPA firm unless such name has been approved by the board as not being false or misleading.” LAC, Title 46, §1707(C)(4).”

1. Mr. Patrick Pfiffner submitted the proposed Firm name of CrunchLabs Accounting LLC.

His request was provided for the Board’s review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board approved the firm name CrunchLabs Accounting LLC.

2. Mr. Peter Magistrale submitted the proposed Firm name of ResPublica CPA LLC

His request was provided for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel the Board approved the firm name ResPublica CPA LLC.

3. Mr. Travis Miglicco submitted the proposed Firm name of ImpAcct Advisory Services, LLC

His request was provided for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron the Board approved the firm name ImpAcct Advisory Services, LLC.

4. Mr. Jason Griffith submitted a Firm name change to Guardian CPA Group.

His request was provided for the Board’s review.

Upon motion by Mr. Hazel, seconded by Mr. Bergeron the Board approved the firm name Guardian CPA Group.

**F. Question: Is a ‘Firm within a Firm’ required to obtain a CPA Firm Permit in Louisiana?**

Ms. Benefield discussed the rules and statutes that apply to firm licensure. The general consensus was that the answer really depends on all of the facts of a particular situation. If the ‘Firm within a Firm’ does not use the CPA title, does not perform any attest services and does not have a majority interest in the parent Firm, then obtaining a Firm Permit may not be necessary.

**IX. PEER REVIEW ITEMS**

**1. Peer Review Oversight Committee (PROC) Reports**

Individual reports from the first quarter submitted by PROC Members on the AICPA Peer Review Program administered by the Society of Louisiana CPAs were provided for Board review.

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

| <b>Peer Review Oversight Committee Report</b>                   |             |             |             |             |
|---|-------------|-------------|-------------|-------------|
| <b>(reported below by calendar year of Peer Review Meeting)</b> |             |             |             |             |
|   | <b>2024</b> | <b>2023</b> | <b>2022</b> | <b>2021</b> |
| <b>Engagement Reviews</b>                                       | <b>6</b>    | <b>17</b>   | <b>35</b>   | <b>30</b>   |
| Pass  | 4           | 12          | 26          | 16          |
| Pass w/def.   | 2           | 2           | 8           | 9           |
| Fail  | 0           | 3           | 1           | 5           |
| <b>System Reviews</b>   | <b>25</b>   | <b>35</b>   | <b>55</b>   | <b>45</b>   |
| Pass  | 24          | 34          | 52          | 39          |
| Pass w/def.   | 1           | 1           | 3           | 5           |
| Fail  | 0           | 0           | 0           | 1           |
| <b>Grand Total</b>  | <b>31</b>   | <b>52</b>   | <b>90</b>   | <b>75</b>   |
| <b>Approved by Technical Reviewer</b>                           |             |             |             |             |
| <b>Engagement Reviews - Pass</b>                                | 11          | 24          | 49          | 35          |
| <b>No. PROC meetings during calendar year</b>                   | <b>2</b>    | <b>5</b>    | <b>8</b>    | <b>6</b>    |
|   |             |             |             |             |

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

|                         | Since<br>01/11/24<br>(Last Meeting<br>Reported) | Calendar<br>Year Jan.<br>2024 | Calendar<br>Year Jan.<br>2023 | Calendar<br>Year Jan.<br>2022 | Calendar<br>Year Jan.<br>2021 |
|-------------------------|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| # Practice Restrictions | 1   | 1                             | 1                             | 5                             | 11                            |
| # Extensions            | 2   | 2                             | 12                            | 15                            | 31                            |
| # Year End Changes      | 0   | 0                             | 1                             | 0                             | 0                             |
| # First Fail Letters    | 0   | 0                             | 5                             | 12                            | 3                             |

**X. RECURRING MATTERS AND DEFERRED ITEMS**

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

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

**B. Legislative Items**

SB60 – Universal Licensing. Ms. Benefield discussed the proposed Bill.

**C. NASBAs Professional Licensure Task Force Update**

Ms. Benefield discussed NASBA’s Structured Professional Program (SPP) model, which is a proposed 2-year program for applicants who have a bachelor's degree but do not meet the 150-hour educational requirement. The program would require participation from firms and CPAs, with the intent of providing candidates the necessary education, training, and experience equivalent to the additional 30 hours of education and the one year of experience required for licensure.

**XI. CPE ITEMS**

**A. Request for Approval of CPE for Published Material**

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.

Charles M Renwick, CPA (License No. 27652) submitted a request for approval of CPE credit for publication of a book:

1. “All the Presidents’ Taxes” published by Lioncrest Publishing on February 28, 2023.

Mr. Renwick’s request was provided 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 Charles M Renwick’s publication “All the Presidents’ Taxes”.

**B. Request for Approval of CPE for Certification Exam**

Travis Edward Markey, CPA (License No. 28687) submitted a request for approval of CPE for completion of the Certified Corporate Financial Planning & Analysis Professional (FPAC) exam sponsored by the Association for Financial Professionals (AFP).

Mr. Markey’s request was provided for the Board’s review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron the Board approved the request of 20 hours of CPE for Mr. Markey for the successful completion of the Certified Corporate Financial Planning & Analysis Professional (FPAC) exam sponsored by the Association for Financial Professionals (AFP).

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Langley the Board granted a blanket approval of 20 hours of CPE for all CPAs who successfully complete the Certified Corporate Financial Planning and Analysis Professional (FPAC) exam sponsored by the Association for Financial Professionals (AFP).

**C. 2023 CPE Extension Requests**

At the October 2023 Board Meeting the Board, as in previous years, adopted a standardized policy for requests for CPE extensions for the 2023 report year. Bomani Brown was appointed Investigating Officer for determination in those matters.

As of April 19, 2024, the following extension requests had been received:

|          |   |
|----------|---|
| 69       | CPE Extension Agreement (30-day extension to 1/31/24)                 |
| <u>9</u> | CPE Extension requiring a Consent Order (90-day extension to 3/31/24) |
| 78       | Total of CPE Extension requests                                       |

**D. CPE Compliance for 2023 Report Year (as of April 19, 2024)**

|              |   |
|--------------|---|
| 6,922        | - Number of CPAs required to complete CPE |
| <u>6,844</u> | - Number of CPE reports received          |
| 78           | - Missing CPE reports                     |

**E. 2023 CPE Reporting Form**

On March 6, 2024, an email was sent to Active CPAs who were missing their 2023 CPE reporting form. A follow-up email was sent on April 22, 2024, notifying CPAs who had not submitted a CPE form that their license status would be changed to Inactive effective May 15, 2024 if their 2023 CPE hours were not received.

**XI. NEW MATTERS**

**A. Professional Services Contracts, Legal Services for Fiscal Year Ending June 30, 2025.**

**1. Adams and Reese, LLP**

The professional service contract for Adams and Reese, LLP for fiscal year July 1, 2024 through June 30, 2025, in the anticipated budgeted amount of \$15,000 was presented to the Board for review and approval.

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, by a vote of six (6) to zero (0) the Board approved the professional service contract for Adams and Reese, LLP for the fiscal year July 1, 2024 through June 30, 2025, in the amount of \$15,000.

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

The following Motion and Resolution was offered by Mr. Hazel who moved for its adoption, and seconded by Mrs. Alizadeh at the April 2024 meeting of the State Board of Certified Public Accountants of Louisiana (the “Board”):

WHEREAS, obtaining legal representation is a necessity for the Board in order to effectively enforce the Louisiana Accountancy Act and the Board Rules of Professional Conduct; and

WHEREAS, the Board’s legal representation needs to be varied because of possible conflicts of interest in complaint cases where the Board would need a prosecuting attorney and an attorney to represent the Board’s interest; and

WHEREAS, the Board’s contract for legal services with Adams and Reese, LLP shall be executed for one fiscal year July 1, 2024 through June 30, 2025, at the following rates of pay, and not to exceed a maximum of \$15,000 for that period:

Three-Hundred Fifty and No/100 Dollars (\$350.00) per hour for the performance of such services by attorneys with 10 or more years of professional experience;

Two-Hundred Seventy-Five and No/100 Dollars (\$275.00) per hour for the performance of such services by attorneys with five or more but less than 10 years professional experience;

Two-Hundred Twenty-Five and No/100 Dollars (\$225.00) per hour for the performance of such services by attorneys with three or more but less than five years professional experience;

One Hundred Seventy-Five and No/100 Dollars (\$175.00) per hour for the performance of such services by attorneys with less than three years professional experience;

Eighty and No/100 Dollars (\$80.00) per hour for the performance of such services by non-attorney paralegals;

WHEREAS, this resolution shall take effect immediately.

WHEREAS in the event of claims brought in federal court seeking equitable relief, these claims may implicate the interests of the State of Louisiana, and so the Board agrees to provide advance written notice to the Louisiana Attorney General ten (10) business days before the next meeting and an opportunity for the Attorney General to express concerns directly to the Board in writing or in executive session before the Board:

(1) proposes a settlement, accepts a proposed settlement, agrees to a consent decree, or enters any other agreement with any party in any federal action for declaratory or injunctive relief that is going to be or has been filed; or

(2) files any document in any federal case in which (a) declaratory or injunctive relief has been granted against the Board, (b) final judgement dismissing the case has not been entered, and

(c) at least 3 years have passed since any party seeking relief, including the USDOJ in an amicus capacity, filed any document in the case.

Accordingly, the Board authorizes and directs the law firm to provide the required notice to the Attorney General, release such information and documentation as the Attorney General may request in response to the notice, and generally cooperate with the Attorney General in regard to the notice.

THEREFORE, BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana, pursuant to La. R.S. 42:262, does hereby retain and employ Adams and Reese, LLP as special counsel; and

BE IT FURTHER RESOLVED, that this Resolution and proposed contract described herein be submitted to the Attorney General for the State of Louisiana for approval.

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

YEAS: 6

NAYS: 0

ABSENT: 1

NOT VOTING: 0

Mr. Bergeron stepped out and did not vote.

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 25th day of April, 2024.

## **2. The Derbes Law Firm, LLC**

The professional service contract for the Derbes Law Firm, LLC for fiscal year July 1, 2024 through June 30, 2025, in the anticipated budgeted amount of \$50,000 was presented to the Board for review and approval.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, by a vote of six (6) to zero (0) the Board approved the professional service contract for the Derbes Law Firm, LLC for fiscal year July 1, 2024 through June 30, 2025, in the amount of \$50,000.

### THE STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

#### RESOLUTION

The following Motion and Resolution was offered by Mr. Hazel who moved for its adoption, and seconded by Mrs. Lowe-Ardoin at the April 2024 meeting of the State Board of Certified Public Accountants of Louisiana (the "Board"):

WHEREAS, obtaining legal representation is a necessity for the Board in order to effectively enforce the Louisiana Accountancy Act and the Board Rules of Professional Conduct; and

WHEREAS, the Board's legal representation needs to be varied because of possible conflicts of interest in complaint cases where the Board would need a prosecuting attorney and an attorney to represent the Board's interest; and

WHEREAS, the Board's contract for legal services with the Derbes Law Firm, LLC, shall be executed for one fiscal year July 1, 2024 through June 30, 2025, at the following rates of pay, and not to exceed a maximum of \$50,000 for that period:

Three-Hundred Fifty and No/100 Dollars (\$350.00) per hour for the performance of such services by attorneys with 10 or more years of professional experience;

Two-Hundred Seventy-Five and No/100 Dollars (\$275.00) per hour for the performance of such services by attorneys with five or more but less than 10 years professional experience;

Two-Hundred Twenty-Five and No/100 Dollars (\$225.00) per hour for the performance of such services by attorneys with three or more but less than five years professional experience;

One Hundred Seventy-Five and No/100 Dollars (\$175.00) per hour for the performance of such services by attorneys with less than three years professional experience;

Eighty and No/100 Dollars (\$80.00) per hour for the performance of such services by non-attorney paralegals;

WHEREAS, this resolution shall take effect immediately.

WHEREAS in the event of claims brought in federal court seeking equitable relief, these claims may implicate the interests of the State of Louisiana, and so the Board agrees to provide advance written notice to the Louisiana Attorney General ten (10) business days before the next meeting and an opportunity for the Attorney General to express concerns directly to the Board in writing or in executive session before the Board:

- (1) proposes a settlement, accepts a proposed settlement, agrees to a consent decree, or enters any other agreement with any party in any federal action for declaratory or injunctive relief that is going to be or has been filed; or
- (2) files any document in any federal case in which (a) declaratory or injunctive relief has been granted against the Board, (b) final judgement dismissing the case has not been entered, and
- (c) at least 3 years have passed since any party seeking relief, including the USDOJ in an amicus capacity, filed any document in the case.

Accordingly, the Board authorizes and directs the law firm to provide the required notice to the Attorney General, release such information and documentation as the Attorney General may request in response to the notice, and generally cooperate with the Attorney General in regard to the notice.

THEREFORE, BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana, pursuant to La. R.S. 42:262, does hereby retain and employ the Derbes Law Firm, LLC, as special counsel; and



BE IT FURTHER RESOLVED, that this Resolution and proposed contract described herein be submitted to the Attorney General for the State of Louisiana for approval.

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

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

Mr. Bergeron stepped out and did not vote.

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 25<sup>th</sup> day of April, 2024.

**3. Shows, Cali & Walsh, LLP**

The professional service contract for Shows, Cali & Walsh, LLP for fiscal year July 1, 2024 through June 30, 2025, in the anticipated budgeted amount of \$10,000 was presented to the Board for review and approval.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, by a vote of six (6) to zero (0) the Board approved the professional service contract for Shows, Cali & Walsh, LLP for fiscal year July 1, 2024 through June 30, 2025, in the amount of \$10,000.

THE STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA  
RESOLUTION

The following Motion and Resolution was offered by Mrs. Lowe-Ardoin who moved for its adoption, and seconded by Mr. Hazel at the April 2024 meeting of the State Board of Certified Public Accountants of Louisiana (the “Board”):

WHEREAS, obtaining legal representation is a necessity for the Board in order to effectively enforce the Louisiana Accountancy Act and the Board Rules of Professional Conduct; and

WHEREAS, the Board’s legal representation needs to be varied because of possible conflicts of interest in complaint cases where the Board would need a prosecuting attorney and an attorney to represent the Board’s interest; and

WHEREAS, the Board's contract for legal services with Shows, Cali & Walsh, LLP shall be executed for one fiscal year July 1, 2024 through June 30, 2025, at the following rates of pay, and not to exceed a maximum of \$10,000 for that period:

Three-Hundred Fifty and No/100 Dollars (\$350.00) per hour for the performance of such services by attorneys with 10 or more years of professional experience;

Two-Hundred Seventy-Five and No/100 Dollars (\$275.00) per hour for the performance of such services by attorneys with five or more but less than 10 years professional experience;

Two-Hundred Twenty-Five and No/100 Dollars (\$225.00) per hour for the performance of such services by attorneys with three or more but less than five years professional experience;

One Hundred Seventy-Five and No/100 Dollars (\$175.00) per hour for the performance of such services by attorneys with less than three years professional experience;

Eighty and No/100 Dollars (\$80.00) per hour for the performance of such services by non-attorney paralegals;

WHEREAS, this resolution shall take effect immediately.

WHEREAS in the event of claims brought in federal court seeking equitable relief, these claims may implicate the interests of the State of Louisiana, and so the Board agrees to provide advance written notice to the Louisiana Attorney General ten (10) business days before the next meeting and an opportunity for the Attorney General to express concerns directly to the Board in writing or in executive session before the Board:

(1) proposes a settlement, accepts a proposed settlement, agrees to a consent decree, or enters any other agreement with any party in any federal action for declaratory or injunctive relief that is going to be or has been filed; or

(2) files any document in any federal case in which (a) declaratory or injunctive relief has been granted against the Board, (b) final judgement dismissing the case has not been entered, and

(c) at least 3 years have passed since any party seeking relief, including the USDOJ in an amicus capacity, filed any document in the case.

Accordingly, the Board authorizes and directs the law firm to provide the required notice to the Attorney General, release such information and documentation as the Attorney General may request in response to the notice, and generally cooperate with the Attorney General in regard to the notice.

THEREFORE, BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana, pursuant to La. R.S. 42:262, does hereby retain and employ Shows, Cali & Walsh, LLP as special counsel; and

BE IT FURTHER RESOLVED, that this Resolution and proposed contract described herein be submitted to the Attorney General for the State of Louisiana for approval.

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

YEAS: 6

NAYS: 0

ABSENT: 1

NOT VOTING: 0

Mr. Bergeron stepped out and did not vote.

Whereupon the Resolution was declared adopted by the State Board of Certified Public Accountants of Louisiana on the 25<sup>th</sup> day of April, 2024.

**B. PROC Contracts**

Contracts for the current PROC members were prepared and ready for the PROC members' signature. The contracts are for \$150 per hour with a maximum of \$6,000.

The Board was asked to consider whether to offer the contracts to the PROC members, Mr. J. Charles Parker and Mr. George Kenneth Pavy, II for the period from July 1, 2024 – June 30, 2025 fiscal year. A sample contract was attached for review.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board approved the contracts for the PROC member Mr. J. Charles Parker for the fiscal year 2024 – 2025. Mr. Bergeron stepped out and did not vote.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board approved the PROC contract for Mr. George Kenneth Pavy, II for the period from– July 1, 2024- June 30, 2025. Mr. Bergeron stepped out and did not vote.

**C. Uniform CPA Examination Candidate Fees 2024-2025**

NASBA notified State Boards on March 6, 2024 regarding an increase in candidate fees for the CPA examination in 2024 and 2025. The cost per section will increase from \$257.64 to \$262.64 on January 1, 2025. This is a combination of an increase in the AICPA fee per examination section from \$130.00 to \$135.00 and NASBA fee per examination section increasing from \$27.00 to \$30.00.

The communication was provided for the Board's review.

**D. 2024-2025 State of Louisiana Travel Updates**

The Office of State Travel sent notification that the New Orleans Airport Parking has increased to \$20.00/day. The reimbursable options are listed below for a maximum of \$20 per day. This does not include the short-term or long-term garages.

Options:

- 1) Surface lot - \$20.00/day – located on airport property, previously \$18.00 per day
- 2) Airline Economy Garage - \$12.00/day – off property, remains the same.

The communication was provided for the Board’s review.

**E. Strategic Planning Discussion**

1. ADA: the Division of Administration issued an emergency rule on August 1, 2023, to address Disability Accommodations for Open Meetings (LAC 4:I: Chapter 8). It was later determined that state agencies must promulgate their own rules and the emergency rule was rescinded.

Each agency is obligated to provide for participation via electronic means on an individualized basis for people with disabilities.

The information was provided for the Board’s review.

2. NASBA Experience Verification Service

The Board asked the staff to obtain a sample report for the July meeting, that NASBA would give to a Board for the verification of an applicant's experience.

3. New Website Design

Ms. Benefield informed the Board that their website developer, Design The Planet, made some minor changes in March of 2024. One of these changes involved re-directing the License Lookup feature to the Board’s new database, Thentia.

**XIII. INFORMATION ITEMS AND ANNOUNCEMENTS****A. 2024 Renewals**

A reminder email was sent January 25, 2024 to all “active” CPAs and Firms that have not renewed as of that date, reminding them of the January 31, 2024 renewal deadline.

As of April 22, 2024, the Board had the following information:

|              | Expired    | Registered/Approved |
|--------------|------------|---------------------|
| CPA Active   | 73         | 7,179               |
| CPA Inactive | 306        | 2,210               |
| CPA Retired  | 38         | 392                 |
| Firms        | 53         | 1,774               |
| <b>Total</b> | <b>470</b> | <b>11,555</b>       |

**B. Equipment and Services**

1. The Board’s Comdial telephone system purchased in 2006 broke and was no longer serviceable. A new service for hosted VOIP telephone system was signed with Benecom Technologies under a current state contract. The new system was installed on April 4, 2024.

In addition to replacing the telephone system, the new service will replace AT&T local and long-distance telephone service as well as the Board’s fax machine (purchased in 2001). The old telephone system and fax machine will be transferred to state surplus.

2. A new contract for internet services was signed with Cogent on January 22, 2024. The new service was installed on February 23, 2024 with an installation fee of \$500.00 and a monthly fee of \$310.00. Cogent will replace Windstream as the Board’s Internet provider and will save over \$600 per month.
3. The Board’s firewall, SonicWall TZ205 stopped working on April 15, 2024 and had to be replaced. TL Data provided a loaner and a new SonicWall TZ270 was purchased on April 15, 2024 for \$673.12. It will be programmed and installed by TL Data. The old SonicWall TZ205 will be transferred to state surplus.

**XIV. REPORTS ON CONFERENCES**

- A. NASBA's 29<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel**  
March 25-27, 2024  
Nashville, TN

Mr. Brown and Ms. Soler attended.

- B. NASBA's 42<sup>nd</sup> Annual Conference for Executive Directors and Board Staff**  
March 25-27, 2024  
Nashville, TN

Ms. Benefield and Ms. Singleton attended.

**XV. FUTURE MEETING / CONFERENCE DATES**

- A. NASBA's Eastern Regional Meeting**  
June 4-6, 2024  
Louisville, KY

- B. NASBA's Western Regional Meeting**  
June 25-27, 2024  
Omaha, NE

Mrs. Hutchinson and Ms. Benefield plan to attend.

- C. PSHRA (Public Sector HR Association) Annual Conference**  
September 4-6  
Washington, DC

Ms. Singleton plans to attend.

- D. NASBA's 117<sup>th</sup> Annual Meeting**  
October 27-30, 2024  
Orlando, FL

Mrs. Hutchinson and Ms. Benefield plan to attend.

**XVI. UPCOMING STATE BOARD OFFICE HOLIDAYS**

May 27, 2024

Memorial Day

July 4, 2024

Independence Day

**XVII. NEXT BOARD MEETINGS**

**A. Future Board Meetings**

Thursday, July 25, 2024, and Friday July 26, 2024 had been previously reserved for the July 2024 Board meeting. If an administrative hearing is necessary, a date will be determined.

Monday, October 21, 2024 was previously reserved for the October 2024 Board Meeting, but the dates were changed to Tuesday and Wednesday October 22<sup>nd</sup> and 23<sup>rd</sup>. If an administrative hearing is necessary, a date will be determined.

Tuesday, January 28, 2025 and Wednesday January 29, 2025 were reserved for the January 2025 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 April 25, 2024 upon motion(s) made, as follows:

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the Board went into executive session on April 25, 2024 at 11:44 a.m. Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the executive session adjourned at 11:56 a.m.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh, the Board went into executive session on April 25, 2024 at 2:30 p.m. Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh, the executive session adjourned at 5:40 p.m.

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

File No. 2023-44  
File No. 2023-46  
File No. 2023-48  
File No. 2023-51  
File No. 2023-54  
File No. 2024-03  
File No. 2024-05  
File No. 2024-09  
File No. 2024-11

File No. 2023-45  
File No. 2023-47  
File No. 2023-50  
File No. 2023-52  
File No. 2024-02  
File No. 2024-04  
File No. 2024-06  
File No. 2024-10  
File No. 2024-12

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

**B. Files Recommended Closed with No Cause for Action**

File No. 2023-49

File No. 2023-53

File No. 2023-55

File No. 2023-56

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board changed the status of the above files from closed with no cause for further action to closed with no cause for action.

**C. Permission to Sit for the CPA Exam – Felony Conviction**

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 7 – 0 approved the request for pre-approval to sit for the CPA Exam.

**D.** 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. Lowe-Ardoin, seconded by Mr. Hazel, the Board accepted the above-described reports.

**XX. ADJOURNMENT**

**Thursday, April 25, 2024:**

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the meeting adjourned at 5:50 pm on Thursday April 25, 2024.