

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

January 11, 2024

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, January 11, 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 Uniform CPA Examination, review information concerning reinstatement of Certificates, consider applications for certification, consider Firm Permit applications and related issues, consider executive session matters, and to transact any other business that requires the Board's attention.

The following Members were present:

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

The following Members were absent:

Desireé Honoré Thomas, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member

Also present were:

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	Rachel H. Soler	-	Compliance Investigator
Guests:	Lisa Williams	-	LCPA Chief Operating Officer
	David Zoller	-	Director of Government and Political Affairs

The meeting was called to order by Chair Mrs. Hutchinson at 9:02 a.m. on Thursday, January 11, 2024, upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted.

I. CHAIR'S REPORT

A. Personnel

1. Tasha Anders accepted the position as Administrative Coordinator 3 and began working in the Board's office on November 27, 2023.
2. Ramzey Bunley, the Board's former CPE Coordinator, accepted the Accounting Technician position and began on December 18, 2023.
3. Janet Karen Watts, a temporary employee with Westaff, began working in the Board office on January 4, 2024 to help Board staff during renewal season. It is anticipated that this assignment will be needed through February of 2024.

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 October 2023 Board Meeting were previously sent to Board members for review.

By motion of Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board approved the October 2023 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

- A. The Louisiana Legislative Auditor completed the Audit for the fiscal year June 30, 2023 and published its report on November 29, 2023. A summary of the audit was presented for the Board’s review.
- B. Financial statements through September 30, 2023 were presented for the Board’s review.
- C. A proposed amended budget for the current fiscal year ending June 30, 2024 and a projected budget for fiscal year ending June 30, 2025 were presented for the Board’s review.

By motion of Mr. Hazel, seconded by Mr. Langley and unanimously adopted, the Board approved the proposed amended budget: revenue of \$1,051,855 and expenses of \$1,186,613 for a budgeted loss of \$134,758 for the current fiscal year ending June 30, 2024.

By motion of Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the Board approved the projected budget: revenue of \$1,041,445, expenses of \$1,266,368 for a budgeted loss of \$224,918 for fiscal year ending June 30, 2025.

By motion of Mr. Langley, seconded by Mr. Bergeron and unanimously adopted, the Board approved the Treasurer’s report as presented.

IV. DEATHS AND RESIGNATIONS

A. Deaths (37: 4 Active; 33 Inactive; 0 Retired)

Name	Certificate No.	Year Issued	Status
Timothy Ray Durr	16201	1983	Active
Warren Joseph Arcement	7013	1971	Inactive
Kirby John Braud	6973	1971	Inactive
Jesse Tobias Barfield	13784	1979	Inactive
Raymond Charles Beebe	11015	1976	Inactive
Vernon Ray Coon	15220	1981	Inactive
Jimmy D. DuVall	10037	1975	Inactive
Warren Joseph Fontenot	7013	1971	Inactive
John Henry Haslauer	6905	1971	Inactive
Michael Bryan Loveless	20951	1993	Inactive
Fritz Allen McCameron	2112	1961	Inactive
Frank Wilford Rush Jr.	B6116	1970	Inactive
Frank W. Russon Jr.	17775	1985	Inactive
Bonnie Young Thibodeaux	19923	1989	Inactive
Ronald Stephen Tilley	18216	1989	Inactive
C.W. Trevathan	16068	1982	Inactive

Lewis Octave Troxclair Jr.	16351	1983	Inactive
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DECEASED PRIOR TO 2022

Larry Dean Henagan	B6322	1970	Active
Charles E. Reed	B5876	1970	Active
Donald Charles Weiss	B7235	1972	Active
Robert L. Alexander	B7134	1971	Inactive
William Edward Allen	2092	1961	Inactive
Thornton L. Audrain	B5856	1970	Inactive
Wesley Clifton Browning Jr.	4932	1969	Inactive
Fred Yarbrough Clark	6120	1970	Inactive
Charles Sidney Comeaux	6942	1971	Inactive
Richard R. Foreman	7473	1972	Inactive
James Rudolph Herring	6362	1970	Inactive
Caroline Reeves Kiff	15540	1981	Inactive
Earl Charles Lairson	B7236	1972	Inactive
Judith Edmonds Milam	19827	1989	Inactive
Walter Morock	B1559	1959	Inactive
Herman Fred Randow	7492	1972	Inactive
Terrill Andre Raynal	6971	1971	Inactive
Donald Keith Reed	7034	1971	Inactive
Robert Edward Shapiro	6256	1970	Inactive
Joel C. Thomas	2118	1961	Inactive

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

B. Resignations (16: 5 Active; 9 Inactive; 2 Retired)

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

Name	Certificate No.	Year Issued	Status
Debra Anne Byers	18982	01/29/1988	Active
Dianne D. Cahanin	19969	01/23/1990	Active
George Hill Comeau	20428	01/28/1991	Active
Elizabeth Price LaFargue	24783	01/03/2003	Active
Connie J. Powell	15944	07/30/1982	Active
Michele Sternfels Bloss	18965	01/27/1988	Inactive
Blane Austin Daigle	16957	01/27/1984	Inactive
Sarah Weilbaecher Delatte	23737	02/11/1998	Inactive
Anthony F. Fasone	16208	01/28/1983	Inactive
Perry Kerner	14983	07/31/1980	Inactive
Jeffery Jude Neupert	17759	08/01/1988	Inactive
Laura Brady Twigg	21320	01/25/1993	Inactive

Deborah F. Wilson	17945	01/30/1986	Inactive
Kim Romero Remy	17124	07/30/1984	Inactive
Deborah Simoneaux Robichaux	22399	10/29/1998	Retired
Vicki Cook Simon	14918	02/04/1980	Retired

V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS

A. Reinstatement of Certificates / Inactive Status That Expired March 2023 (Same Year Reinstatements)

The Executive Director informed the Board the following CPAs and CPA Inactive Registrants with expirations on March 1, 2023, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last Board Meeting, but prior to December 31, 2023.

There were none since the last Board Meeting.

VI. CPA EXAMINATION

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

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%

Q3 2022 – 336 sections; 270 candidates (1.24 section per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
Louisiana								
Passed	34	43.59%	36	47.37%	49	47.57%	52	65.82%
Failed	<u>44</u>		<u>40</u>		<u>54</u>		<u>27</u>	
	78		76		47.57		79	
<i>National pass rate</i>		47.21%		61.73%		47.83%		63.07%

B. Candidates Passing Examination Sections–

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

Q3 – July 1 – September 30, 2023 (omitted from previous CPAES report) (17)**Name**

Christine Bond
Lindsay Dolotina
Laura Fontenot
Catherine Green
Nathan Koenig
Gregory Langham
Helena Schneider
Morgan Thomas
Rachel Vela

Name

Daniel Breaux
Ana Ensminger
Ryan Fontenot
Joudyn Hogan
Lance Landry
Erin Riecke Rowan
Aubrey Smith
Rafael Valentin

Q4 – October 1 – December 31, 2023 (59)**Name**

Elaria George Abader
Claire Adams
Jenney Ainsworth
Mckenzie Aucoin
Andre Marcel Boudreaux
Joseph Douglas Briley
Jennifer Leah Brown
Leni Gwendolyn Burk
Kerrie Layne Cammack
D’Ane Janae Chambers
Evan Cook
Kristan Marie Dufrene
Chase Gregory Falgout
Cody Giaviano
Michael Gonczi
Kedra Shuntell Gray-Bullock
Tyler Christian Hall
Anna Caldwell Heine
James Lee King
Hayden Dawson Livadais
Maria Marcelle Marmande
Joseph Martin

Name

Bashar Marwan Abu-Laban
Tabitha Adams
Robert Argote
Alayna Renee Barker
Michael Aaron Bretz
Noah Paul Yi Broussard
Kevin Bruce
Brandon Wade Burt
Landon Bain Carpenter
Alyssa Coleman
Jose Manuel Cusco
Austin Tyler Dunaway
Camille Louise Fanguy
Meagan Giuffrida
Andrew Robert Grady
Heaven Michelle Alise Guillory
Tyler Joseph Hasson
Kayela Herrington
Trent Phillip LeBlanc
Jansen Lormand
Blake Daniel Martin
Makenzie Claire Methvin

Gregory Natal
Brooke Olivier
Claudia Pickell
Louis Puissegur
Ethan Charles Simmons
Israel Isaac Comfort John Thacker
Sadie Lynn Fontenot West
Corinna Zengel

Joshua Nowakowski
Nicholas Paganetti
Brittany Nicole Prevost
James Daniel Schopp
Kymber-Lynn Story
Andrea Michelle Violet
Kyle Orlando Williams

C. Request for Approval of Community College Credits to Meet 150 Hour Requirement

Ms. Lindsay Dolotina was seeking the Board's approval for community college credits earned at Bossier Parish Community College after the completion of her bachelor's degree.

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

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board approved acceptance of the 18 semester hours taken at Bossier Parish Community College, as requested by Ms. Dolotina, for completion of the 150-semester hour requirement.

D. Request for Approval of Community College Credits towards 150-hour Requirement

Mr. Michael Gonczi submitted a request to the Board for pre-approval of 16 semester hours of courses offered by FEMA to be taken at Frederick Community College towards the 150-semester hour requirement for licensing.

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

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board approved acceptance of the sixteen specific courses at Frederick Community College totaling 16 semester hours, as requested by Mr. Gonczi, for pre-approval to be used towards the 150-semester hour requirement.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Actives Issued by the Executive Director

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

1. Current CPA Applicants (Passed Exam After June 1999) (36)

Name	Certificate Number	License Issue Date	City, State
Lance Richard Landry	29705	10/27/2023	Gretna, LA
Daniel Patrick Breaux	29706	10/27/2023	Baton Rouge, LA
Rachel Epstein Vela	29708	10/27/2023	Slidell, LA
Ryan Christopher Fontenot	29709	10/27/2023	Opelousas, LA
Laura Landry Fontenot	29711	10/27/2023	Lafayette, LA
Layne C. Fincher	29712	10/27/2023	New Orleans, LA
Helena Randel Schneider	29715	10/27/2023	Covington, LA
Gregory Arthur Langham	29716	11/07/2023	Natchez, MS
Tracy W. Herrmann	29717	11/09/2023	Cypress, TX
D'Ane J. Chambers	29719	11/13/2023	Port Allen, LA
Erin Riecke Rowan	29720	11/13/2023	Covington, LA
Anna Caldwell Heine	29722	12/07/2023	Baton Rouge, LA
Blake Daniel Martin	29723	12/07/2023	Montz, LA
Mckenzie Grace Aucoin	29724	12/07/2023	Morgan City, LA
Tabitha Renea Adams	29726	12/07/2023	Las Cruces, NM
Cody John Glaviano	29727	12/07/2023	Lafayette, LA
Corinna Jost Zengel	29728	12/07/2023	New Orleans, LA
Gregory Dominic Natal	29729	12/07/2023	Marrero, LA
Louis Jean Puissegur IV	29730	12/07/2023	Metairie, LA
Noelle Elyse Brent	29731	12/07/2023	Baton Rouge, LA
Joseph Jonathon Martin	29732	12/07/2023	River Ridge, LA
Jennifer Fiorella Perrin	29733	12/07/2023	Covington, LA
James Daniel Schopp	29736	12/20/2023	Central, LA
Jourdyn Maycee Hogan	29737	12/20/2023	Boutte, LA
Michael Slattery Hopkins	29738	12/20/2023	Mandeville, LA
Brandon Wade Burt	29739	12/20/2023	Baton Rouge, LA
Sadie Fontenot West	29740	12/20/2023	Ville Platte, LA
Maria Marcelle Marmande	29741	12/20/2023	New Orleans, LA
Kyle Joseph Barden	29742	12/20/2023	Harvey, LA
Andrew James Billeaud	29743	12/20/2023	Youngsville, LA
Megan McDonell	29744	12/20/2023	New Orleans, LA
Kevin William Bruce	29745	12/20/2023	Shreveport, LA
Jansen Jude Lormand	29746	12/20/2023	Breaux Bridge, LA
David Christopher Eads	29747	12/29/2023	Slidell, LA
Leni Gwendolyn Burk	29748	12/29/2023	Metairie, LA
Payton Michael Lange	29749	12/29/2023	Carriere, MS

**2. Reissuance of Certificates as Active (Licensed) (0)
(Previous CPA Examination - Passed Exam Before June 1999)**

There were none since the last Board Meeting.

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

**B. Reinstatements of Prior Active Certificates (Licenses)
Prior Year Reinstatement (5)**

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

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

Name	Certificate No.	Active Certification Reinstatement Date
Clayton Burton	21775	10/09/2023
Allison Blakely Chaumont	25948	12/24/2023
Brooke Bruns Drewes	26996	10/09/2023
Joseph John Imarata	27103	11/03/2023
Tanya Broussard Smith	21096	12/11/2023

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

There were none since the last Board Meeting.

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

There were none since the last Board Meeting.

E. Approval of Reciprocal Certificates Issued (7)

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

Name	Certificate No.	Issue Date	Original State
Catherine Grace Schlesinger	S29707	10/27/2023	TN
Anna Carlisle Duplechin	S29710	10/27/2023	TX
Mary Abigail Perdue	S29713	10/27/2023	AR
Crystal Marie Menza	S29714	10/27/2023	FL
Brad Martin Chibnick	S29718	11/09/2023	FL
Caroline Claire Hirschey	S29725	12/07/2023	TX
Molly Juneau Vincent	S29734	12/20/2023	GA

F. Approval of Transfer of Grades for Original Louisiana Certificates (2)

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

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Item F):

Name	Certificate No.	Issue Date
Jordan Henry Sandwisch	29721	12/07/2023
Aditi Doshi	29735	12/20/2023

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

**A. Reinstatements of CPA Firm Permits that Expired March 1, 2023 (1)
(Same Year Reinstatements)**

The following firm with expiration of March 1, 2023 reinstated their Firm permit registration prior to December 31, 2023.

Firm Name	Firm Permit No.	Reinstatement Date
Stockstill, CPA	5202	11/21/2023

B. New CPA Firm Permit Applications (13)

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

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Dona Manuel, CPA, LLC	LA	5711	10/24/2023
Encore Financials, LLC*	LA	5712	10/24/2023
Nicholas G. Anselmo, CPA, LLC	LA	5713	10/24/2023
EAG Public Sector LLP	LA	5714	10/24/2023
Onward Finance + Accounting, LLC*	LA	5715	10/24/2023
Rebekah Pullin, CPA	LA	5716	10/27/2023
Rachael L. Smith, CPA, LLC	LA	5717	10/27/2023
Barbara B. Hamilton	LA	5718	10/27/2023
Macias Gini & O'Connell	CA	5719	11/09/2023
Quinton J. Autin, CPA, LLC	LA	5720	12/07/2023
Nguyen CPA, LLC	LA	5721	01/03/2024
Britney M Benoit, CPA LLC	LA	5722	01/04/2024
Mitchell J. Bergeron, CPA, LLC	LA	5723	01/04/2024

*Firm name approved at October 2023 Board Meeting.

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
Shelly Brescher, CPA	Lake Charles, LA	4746	10/24/2023

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

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

Firm Name	Firm Permit No.	Change	Issue Date
BDO USA, P.C., A Professional Corporation	1009	formerly BDO USA, P.A., A Professional Corporation	10/25/2023
Christina L. Avant CPA, QKA, LLC	4939	Christina L. Avant CPA, LLC	01/01/2024
Breaux, CPA, A Professional Corporation	2316	formerly John L. Breaux, CPA, APC	01/01/2024
Steven W Hoffpauir, CPA LLC	5623	formerly Steven W. Hoffpauir, MBA, CPA, LLC	01/01/2024
Matthews, Beaty & Company, LLP	4552	formerly Matthews, Beaty & Company, CPAs, LLP	01/01/2024
KRS CPA Services LLC	5256	formerly KS CPA Services LLC	01/01/2024

E. CPA Firms Retired or Canceled (5)

Firm Name	Firm Permit No.	Issue Date
Alyce B. Landry, CPA, LLC	4325	03/08/2004

Joel J. Bruno, Jr., CPA	3855	10/29/1999
George E. McGovern III, CPA	3835	Prior to LAA
Sikes Accounting & Consulting, LLC	1516	01/10/2005
Craig M. Fabacher, CPA, LLC	5061	02/19/2013

F. Firm Permit Name Requests (5)

1. Trey Laviolette, CPA, LLC

Mr. Bernard Laviolette III submitted a request for the Board’s consideration and approval of his proposed firm name: Trey Laviolette, CPA, LLC.

His request was provided for the Board’s review.

Upon motion by Mr. Langley, seconded by Mrs. Alizadeh, the Board approved the firm name Trey Laviolette, CPA, LLC.

2. Prime Accounting and Advisory, LLC

Mr. Breaux submitted a request for the Board’s consideration and approval of his proposed firm name: Prime Accounting and Advisory, 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 Prime Accounting and Advisory, LLC.

3. My Stoney CPA, LLC

Ms. Claire Tinkler submitted a request for the Board’s consideration and approval of her proposed firm name, My Stoney CPA, LLC.

Her request was provided for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mr. Hazel, the Board denied the firm name My Stoney CPA, LLC.

4. Cypress Tax Services

Mr. Seth Maggio submitted a request for the Board’s consideration and approval of the proposed firm name, Cypress Tax Services.

His request was provided for the Board’s review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board approved the firm name Cypress Tax Services.

5. Grantlyn, LLC

Mr. James Griffin has a request for the Board's consideration and approval of his proposed firm name, Grantlyn, LLC.

His request was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Hazel the Board approved the firm name Grantlyn, LLC, subject to the limited use as requested.

IX. PEER REVIEW ITEMS

1. Peer Review Oversight Committee (PROC) Reports

Individual reports submitted by PROC Members were provided for the Board's review.

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

Peer Review Oversight Committee Report				
(reported below by calendar year of Peer Review Meeting)				
	2023	2022	2021	2020
Engagement Reviews	17	35	30	27
Pass	12	26	16	22
Pass w/def.	2	8	9	4
Fail	3	1	5	1
System Reviews	35	55	45	50
Pass	34	52	39	48
Pass w/def.	1	3	5	2
Fail	0	0	1	0
Grand Total	52	90	75	77
Approved by Technical Reviewer				
Engagement Reviews - Pass	24	49	35	29
No. PROC meetings during calendar year	5	8	6	6

3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 10/19/23 (Last Meeting Reported)	Calendar Year Jan. 2023	Calendar Year Jan. 2022	Calendar Year Jan. 2021	Calendar Year Jan. 2020
# Practice Restrictions	0	1	5	11	3
# Extensions	5	12	15	31	23
# Year End Changes	0	1	0	0	0
# First Fail Letters	0	5	12	3	4

X. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

Lisa Williams, LCPA Chief Operating Officer, reported on items of interest to the Profession.

B. Update on Request for an Advisory Opinion from the LA Attorney General Regarding Restitution Payments.

The LA Attorney General gave verbal confirmation that it is permissible for the Board to order restitution be paid by a respondent in a Board action. Once the opinion is published, it will be provided to the Board.

XI. CPE ITEMS

A. Audit of 2022 CPE Reported

CPE Coordinator, Jean Palmer, has completed an audit of CPE Report Forms for the 2022 reporting period. A total of 106* CPE Forms were selected for audit. 106 licensees have submitted supporting documentation as requested.

106 of 106 audit files received have been reviewed by Ms. Palmer.

The tentative breakdown of the audit results is as follows:

80 – 75.47 % Pass - No deficiencies or problems found
 16 – 15.09 % Pass with Deficiency - Some deficiencies but sufficient hours
 9 – 8.49 % Fail - Insufficient hours due, in part, to invalid documentation
1 – .94 % Inactive status – CPA requested
 106

*Original Audit pool was 107, but one of the CPAs selected for the audit passed away and was removed from the audit.

B. Request for Approval of CPE for Certification Exam

Melissa Ann Cooke, CPA (License No. 23629) submitted a request for approval of CPE for completion of the Certified Treasury Professional (CTP) exam sponsored by the Association for Financial Professionals (AFT).

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board approved the request of 20 hours of CPE for Ms. Cooke for the successful completion of the Certified Treasury Professional (CTP) exam.

Upon motion by Mr. Bergeron, seconded by Mr. Langley the Board approved 20 hours of CPE for any CPA that successfully completes the Certified Treasury Professional (CTP) exam.

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 January 11, 2024, the following extension requests were received:

30	CPE Extension Agreement (30-day extension to 1/31/24)
<u>0</u>	CPE Extension requiring a Consent Order (90-day extension to 3/31/24)
30	Total of CPE requests

XII. NEW MATTERS

A. NASBA Professional Licensure Task Force Update

NASBA's Professional Licensure Task Force Update webinar was held on Monday, January 8, 2024. The charge of the task force is to consider new concepts for CPA licensure that may be included in the UAA to update the current licensure model. Pending legislation in various states makes this a top priority to avoid the loss of substantial equivalency in these states for CPAs.

The webinar slides were provided for the Board's review.

B. Mileage Rate

The Board's office has been notified that the reimbursement rate for business travel using personally owned vehicles was increased from \$0.655 to \$0.67 effective January 1, 2024.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2024 Renewals

On October 27, 2023, the Board sent out an email notifying all licensees about a delay in the renewal process and informing them of upcoming changes to the process. The new portal for renewals became accessible on November 23, 2023, with an announcement emailed to all registrants on December 13, 2023 notifying them that the portal was open for the 2024 renewal season.

As of January 11, 2024, the Board has the following information:

	In Renewal	Registered/Approved
CPA	1665	5,652
CPA Inactive	1388	1,138
CPA Retired	210	171
Firms	723	1,140
Total	3,986	8,101

B. Database Conversion Updates

The new Thentia Database was launched on November 23, 2023. Board staff has been assisting licensees in navigating the new platform to renew their licenses and firm permits, report their CPE online, and working with Thentia to address any bugs or issues that arise.

XIV. REPORTS ON CONFERENCES /MEETINGS

A. NASBA’s 116th Annual Meeting

October 29 – November 1, 2023
New York, NY

Mrs. Hutchinson and Ms. Benefield attended.

B. Attorney General Good Government Program Training

December 12, 2023
Baton Rouge, LA

Ms. Benefield, Ms. Singleton, and Mr. Brown attended.

XV. FUTURE MEETING / CONFERENCE DATES

A. NASBA’s 29th Annual Conference for Board of Accountancy Legal Counsel

March 25-27, 2024
Nashville, TN

Mr. Brown and Ms. Soler plan to attend.

B. NASBA's 42nd Annual Conference for Executive Directors and Board Staff

March 25-27, 2024
Nashville, TN

Ms. Benefield and Ms. Singleton plan to attend.

C. NASBA's Eastern Regional Meeting

June 4-6, 2024
Louisville, KY

D. NASBA's Western Regional Meeting

June 25-27, 2024
Omaha, NE

E. PSHRA (Public Sector HR Association) Annual Conference

September 4-6
Washington, DC

Ms. Singleton plans to attend.

F. NASBA's 117th Annual Meeting

October 27-30, 2024
Orlando, FL

XVI. UPCOMING BOARD OFFICE HOLIDAYS

January 15, 2024	Martin Luther King, Jr. Day
February 13, 2024	Mardi Gras Day
March 29, 2024	Good Friday

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

Thursday, May 2, 2024 through Friday, May 3, 2024 had been previously reserved for the May Board Meeting, but the dates were changed to Thursday April 25, 2024 and Friday April 26, 2024. If an administrative hearing is necessary, a date will be determined.

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

B. October 2024 Board Meeting

Monday, October 21, 2024 was reserved for the October 2024 Board meeting. If an administrative hearing is necessary, it will be scheduled the morning of October 21, 2024.

XVIII. 2024 ETHICS COMMITTEE MEETING

The Ethics Committee received a total of 9 courses to be offered by 9 sponsors. One course is marketed by two sponsors. The full course proposals were reviewed by the Ethics Committee members (Mrs. Hutchinson, Ms. Alizadeh and Mr. Hazel). Courses reviewed by the Ethics Committee are as follows:

Sponsor(s)	Title	Delivery
Beacon Hill Financial Educators <i>developed by</i> David Freed	Ethics for Accountants: Louisiana	Self-study
Becker Professional Education <i>developed by</i> Timothy Gearty, CPA	Professional Ethics for Louisiana CPAs	Live, self-study, & webinar
Checkpoint Learning c/o Cerifi, LLC <i>written by</i> Raymond J. Clay Jr., DBA, CPA	2024 Ethics for Louisiana CPAs	Self-study
LCPA	2024 Ethics Course for Louisiana CPAs in Public Practice	Live, self-study, & webinar
LCPA	2024 Ethics Course for Louisiana CPAs Not in Public Practice	Live, self-study, & webinar
MasterCPE <i>developed by</i> DeltaCPE	Professional Ethics for Louisiana CPAs	Self-study
myCPE <i>developed by</i> Allison M. McLeod, LL.M., CPA	A CPA’s Guidebook to Ethical Behavior for Louisiana CPAs	Live, self-study, & webinar

1. Surgent McCoy CPE, LLC 2. CPASelfStudy <i>developed by Jack Castonguay, CPA</i>	Louisiana Ethics for CPAs	Live, self-study, & webinar
WebCE	Professional Ethics for Louisiana CPAs	Self-study

The Committee approved all of the courses but had some edits. Staff will communicate any recommended edits to the sponsors and the target date to have final courses approved and available for Louisiana CPAs is late January 2024.

XIX. 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 Thursday January 11, 2024 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board went into executive session on January 11, 2024 at 11:15 a.m.

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the executive session adjourned at 11:56 a.m.

XX. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION

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

A. Consideration of Consent Order – File No. 2022-65
(Investigating Officer Lowe-Ardoin)

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 5 - 0 approved the Consent Order in this matter. Mrs. Lowe-Ardoin was absent.

B. Consideration of Consent Order – File Nos. 2022-6, 2022-8, 2022-51, and 2023-15
(Investigating Officer Mr. Hazel)

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mr. Hazel abstained from voting.

C. Consideration of Consent Order – File No. 2023-44
(Investigating Officer Mrs. Hutchinson)

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

D. Consideration of Consent Order – File No. 2023-45
(Investigating Officer Mrs. Hutchinson)

Upon motion by Mrs. Alizadeh, seconded by Mr. Langley, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

E. Consideration of Consent Order – File No. 2023-46
(Investigating Officer Mrs. Hutchinson)

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

F. Consideration of Consent Order – File No. 2023-47
(Investigating Officer Mrs. Hutchinson)

Upon motion by Mr. Hazel, seconded by Mr. Bergeron, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

G. Consideration of Consent Order – File No. 2023-48
(Investigating Officer Mrs. Hutchinson)

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

H. Consideration of Consent Order – File No. 2023-50
(Investigating Officer Mrs. Hutchinson)

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

I. Consideration of Consent Order – File No. 2023-51
(Investigating Officer Mrs. Hutchinson)

Upon motion by Mr. Hazel, seconded by Mr. Langley, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

J. Consideration of Consent Order – File No. 2023-52
(Investigating Officer Mrs. Hutchinson)

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

K. Consideration of Consent Order – File No. 2023-54
(Investigating Officer Mrs. Hutchinson)

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 4 – 0 approved the Consent Order in this matter. Mrs. Hutchinson abstained from voting.

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

File No. 2023-38	File No. 2023-39
File No. 2022-52	File No. 2023-49
File No. 2023-53	File No. 2023-55
File No. 2023-56	

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

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

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

XXI. ADJOURNMENT

Thursday, January 11, 2024:

There being no further business to discuss, upon motion by Mr. Hazel, seconded by Mr. Bergeron and unanimously adopted, the meeting adjourned at 12:01 p.m. on Thursday, January 11, 2024.