

Minutes

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

July 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, July 25, 2024, in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana.

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

The following Members were present:

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

The following Member was absent:

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

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	Bomani Brown	-	Director of Compliance
	Rachel H. Soler	-	Compliance Investigator

Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director, LCPA
	Stacey Lockwood	-	Senior Director, Public Affairs and Practice Quality, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:07 a.m. on Thursday, July 25, 2024, upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh and unanimously adopted.

I. CHAIR'S REPORT

A. PROC Contracts

John Charles Parker, II and George Kenneth Pavy, II have both entered into 12-month PROC contracts with the Board, effective July 1, 2024 through June 30, 2025.

B. Legal Contracts 2024-2025

The Office of State Procurement approved the legal contracts for Adams and Reese, LLP; Shows, Cali & Walsh, LLP; and The Derbes Law Firm, LLC, on June 13, 2024, for the 2024 - 2025 fiscal year.

C. Market Pay Adjustments effective July 15, 2024

All classified employees who were actively employed six months prior to July 15, 2024 received a market adjustment of 4% effective July 15, 2024.

D. Personnel

1. Ms. Boudreaux, the Board's Licensing Analyst 1, was promoted to Licensing Analyst 2 effective July 29, 2024. This position is part of the State Civil Service Career Progression Group.
2. Ms. Soler, the Board's Compliance Investigator 1, reached permanent status on May 8, 2024. She was promoted to Compliance Investigator 2 effective July 29, 2024. This position is also part of the State Civil Service Career Progression Group.

E. Performance Evaluations for Unclassified Employees

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

F. Performance Evaluations for Fiscal Year 2023 – 2024

Performance evaluations, due August 31, 2024, for all classified employees that were employed with the Board at June 30, 2024 will be completed by August 31, 2024.

State Civil Service is transitioning from a fiscal year evaluation period to a calendar year evaluation period. Abbreviated ratings will cover the period from July 1 to December 31. All employees must be evaluated using the new Continuous Performance Management

(CPM) form between December 1 and December 31. Planning sessions for the 2025 calendar year will be conducted in January and February with a due date of March 1, 2025.

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

All Board Members (and staff) were reminded to complete one hour of education and training on the Louisiana Code of Governmental Ethics for 2024. This is an annual requirement. The course must be completed prior to December 31, 2024.

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

All Board Members (and staff) were reminded to complete a minimum of one hour of education and training on sexual harassment no later than December 31, 2024. This is an annual requirement. The course is available through the Department of Civil Service.

I. Reminder - Financial Disclosure Statements – Due On or Before May 15, 2025

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.

Members of Boards must file the disclosure form each year in which they hold office and by May 15 of the year *following the termination of the holding of such office*.

II. APPROVAL OF MINUTES

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

By motion of Mr. Bergeron, seconded by Mrs. Alizadeh, and unanimously adopted, the Board approved the April 2024 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

A. Financial statements for the period ended May 31, 2024 were presented for the Board’s review.

B. Financial statements for the period ended June 30, 2024 were not yet available. Actuarial information from OSRAP for pension and OPEB related entries were only recently received, so additional year-end entries are incomplete.

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

IV. DEATHS AND RESIGNATIONS

A. Deaths (7: 4 Active; 2 Inactive, 1 Retired)

Name	Certificate No.	Year Issued	Status
William Jefferson Cole	2412	1962	Active
Gary D. Salter	10473	1975	Active
Paul Jay Schultz	15582	1981	Active
Ronald Leroy Sykes	7039	1971	Active
David Ernest Donaldson	23225	1997	Inactive
James Albert Rammage	15377	1971	Inactive
William Ellis Albaugh	11972	1977	Retired

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

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

There were none since the last Board Meeting.

V. CERTIFICATE, INACTIVE & RETIRED STATUS EXPIRATIONS & REINSTATEMENTS

**A. Reinstatement of Certificates / Inactive / Retired Status that Expired March 1, 2024
Same Year Reinstatements Total (51): Active (3); Inactive Status (40); Retired (8)**

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. (Since April 11, 2024).

Name	Credential Number	Certification Status
Kieran J Harper	28128	Active
Richard Douglas Huber	11020	Active
Heather Robinson LeBlanc	25534	Active
Chad D. Adams	24632	Inactive
Lauren Kaye Askew*	27595	Inactive
McCall Baldwin	25048	Inactive
Andres Diaz Bergnes	10787	Inactive
William Edward Blakeman	10807	Inactive
Julianne Thompson Bonnacaze	7040	Inactive
Louis Joseph Bonnacaze	3900	Inactive
Reuben P. Broussard	4217	Inactive
James B. Burt	28260	Inactive
Morris Wayne Burt	18169	Inactive
David Randall Cook	21789	Inactive
Vivianne B. Denu	21129	Inactive
Mohamed Elmesewdy	17894	Inactive

Audra Lynn Ewens	23238	Inactive
Gerald Dennis Fink	23814	Inactive
Susan L. Fisher	18744	Inactive
John Byron Green	11200	Inactive
Frederick William Haacke	9448	Inactive
David S. Hart	16534	Inactive
Cherlynn King	21602	Inactive
Gregory Joseph Landry	23670	Inactive
Roger Keith Landry	20273	Inactive
Dennis Patrick Lauscha	23284	Inactive
Sonia Bergeron LeCoq	21041	Inactive
Gary Gustave Martin	12686	Inactive
Carlos Alejandro Morales	23505	Inactive
Laura Field Nelson	22239	Inactive
Stephanie Mounger Osborn	29091	Inactive
Paul Christian Pepiton	23093	Inactive
Michael W. Poarch	21660	Inactive
Michael Louis Rooney	23870	Inactive
Randy Roussel	15164	Inactive
Bruce Richard Starks	16631	Inactive
Jamie M. Tarpley	24183	Inactive
Robert K Tassin	28255	Inactive
Kathy M. Thompson	25563	Inactive
Roderick Paul Trahan	18654	Inactive
Leigh Ann Walk	19638	Inactive
Patricia Johnston Widener	17268	Inactive
Benjamin Carey Woods	24337	Inactive
Orrin Aldridge*	19457	Retired
Francis O. Bologna	11680	Retired
Francis Joseph Cascio*	4934	Retired
Lennis Smith Elston	7630	Retired
Milly Flores Everhardt	23237	Retired
Alan Drew Hebert	14796	Retired
Karen Leggio Nugent*	15374	Retired
Bret Joseph Roy*	19126	Retired

*Indicates a change in status.

B. Certificates / Inactive / Retired Status That Expired March 1, 2024 and have NOT renewed for 2024

A list of CPAs, CPA Inactive and Retired Registrants with expirations on March 1, 2024 who have **not** renewed for 2024 was provided for the Board's review.

VI. CPA EXAMINATION

A. Q1 2024 CBT Report

The implementation of the new CPA Exam in January of 2024 and NASBA’s new Gateway system has changed the reporting format for the exams. The new format was attached for the Board’s review.

B. Candidates Passing Examination Sections – Q1 2024 (25)

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

Name

Anna Armato
Cara Bacque
Jesslyn Durand
Antoinette Frith
Peyton Jacob
Slade Jones
Cynthia Lau
Pamela Mbeko
Kaine Newman
Jacob Norton
Chelsey Prewitt
Jeffrey Selig
Lindy Wilkinson

Name

Charles Austin
David Bougere
Alex Francois
Stephen Hogan
Rachel Jacobsen
Anne Lagarde
Madelyn LeJeune
Amanda Miranda
Thomas Nimmo
Mariah Peterson
Sayle Sanson
Scott Vaughan

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.

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

1. Current CPA Applicants (Passed Exam After June 1999) (27)

Name	Certificate Number	License Issue Date	City, State
David Joseph Moolekamp II	29797	04/26/2024	Metairie, LA
Claudia Ann Pickell	29798	04/26/2024	Baton Rouge, LA
Brittany N. Prevost	29799	04/29/2024	Ponchatoula, LA
John Jacob Phagan	29801	04/29/2024	Denver, CO
Xiangping Zhang	29802	04/29/2024	Baton Rouge, LA
Cynthia Lau	29803	05/14/2024	Kenner, LA
Alex Paul Francois	29804	05/14/2024	New Orleans, LA
Austin T. Dunaway	29805	05/14/2024	Monroe, LA
Thomas Joseph Nimmo	29806	05/16/2024	Metairie, LA
Catherine Sinclair Green	29808	05/23/2024	Baton Rouge, LA
Ethan Charles Simmons	29809	05/28/2024	Kenner, LA
Kristan Marie Dufrene	29810	05/28/2024	Barataria, LA
Jeffrey P. Selig	29811	06/17/2024	Youngsville, LA
Kaine Richard Newman	29812	06/17/2024	Covington, LA
Scott Henry Vaughn	29813	06/17/2024	Monroe, LA
David John Bougere	29815	06/20/2024	Ponchatoula, LA
Antoinette Duracher Frith	29817	06/20/2024	Lafayette, LA
Lindy Melissa Wilkinson	29818	06/20/2024	Greenwell Springs, LA
Charles F. Austin	29819	06/20/2024	Colfax, LA
Amanda Prochaska Miranda	29820	06/20/2024	Baton Rouge, LA
Sayle Olivia Sanson	29821	06/29/2024	Metairie, LA
Joseph James Kelley	29822	06/29/2024	Slidell, LA
Stephen Patrick Hogan	29823	06/29/2024	Lafayette, LA
Slade Tyler Jones	29824	06/29/2024	Youngsville, LA
Sarah Elizabeth Karam	29825	07/02/2024	New Orleans, LA
Mariah Dolese Peterson	29826	07/02/2024	Mandeville, LA
Anna Mary Armato	29827	07/02/2024	Patterson, LA

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

Name	Certificate No.	Issue Date
Christopher Wayne Daniel	23438	07/02/2024

B. Reinstatements of Prior Active Certificates (Licenses) (8) 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.

Name	Certificate No.	Active Certification Reinstatement Date
Joshua Thomas Adcock	27264	05/06/2024
Neysa Vanover Elliott	23234	06/07/2024
Jennifer Chaix Gibson	23427	04/26/2024
Matthew Aaron Malinsky*	27430	05/23/2024
Tyronne James	17715	04/29/2024
Paul Henry Kissgen	22116	04/26/2024
Allen Liu	27057	05/14/2024
Buckli Stanga	20103	06/07/2024

*Reinstated through Reciprocity

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

C. Reinstatements of Prior Active Certificates (Licenses) to Inactive (5) Prior Year Reinstatement

Name	Certificate No.	Inactive Reinstatement Date
Melissa Steudlein Adolph	24824	05/31/2024
William Morris Inabnet	15737	04/29/2024
Timothy Dale Karbowski	17720	04/26/2024
Angela Irene Taylor	25118	04/04/2024
Dillon Wright	25823	04/29/2024

D. Reinstatement of Prior Inactive (Certificate) Prior Year Reinstatement

There were none since the last Board Meeting.

E. Approval of Reciprocal Certificates Issued (6)

The following individuals submitted applications for Louisiana Reciprocal Certificates. The Executive Director evaluated the applications and approved the Reciprocal Certificates, subject to ratification by the Board.

Name	Certificate No.	Issue Date	Original State
Mary Therese Martin	29800	04/29/2024	TX
Nicole Victoria DiGiovanni	29807	05/23/2024	MS
Justin Glenn	29814	06/20/2024	TX
Joseph James Keck	29816	06/20/2024	FL
Tyler Joseph Hennety-Martin	29828	07/02/2024	TX
Lucas Allen Harjo	29829	07/02/2024	TN

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

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

There were none since the last Board Meeting.

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

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2024 (2) (Same Year Reinstatements)

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

Firm Name	Firm Permit No.	Reinstatement Date
Barbara J. Gowan, CPA, LLC	5099	04/17/2024
Earl F. Moran, CPA	4147	04/17/2024

B. CPA Firms that have Not Renewed for 2024

A list of CPA Firms that have **not** renewed for 2024 was provided for the Board’s review.

C. New CPA Firm Permit Applications (12)

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 following CPA Firm Permits:

Firm Name	Firm Location	Firm Permit No.	Issue Date
Courtney Farrington, CPA, LLC	LA	5747	04/29/2024
Morella & Morella LLC	LA	5748	04/29/2024
ImpAcct Advisory Services, LLC*	LA	5749	05/06/2024
Bradford M. Felger, CPA, LLC	LA	5750	05/06/2024
ResPublica CPA LLC*	LA	5751	05/07/2024
CrunchLabs Accounting LLC*	LA	5752	05/07/2024
Amanda H. Moss, CPA, LLC	LA	5753	05/20/2024
William M. Blanchet, Sr., CPA	LA	5754	05/20/2024
MP Accounting Services, LLC	LA	5755	05/29/2024
Dexter Duhon's Tax Services, Inc.	LA	5756	05/29/2024
Fernando Merino CPA LLC	LA	5757	07/02/2024
Sarah L Hebert CPA LLC	LA	5758	07/09/2024

*Name approved at April 2024 Board Meeting

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

Firm Name	Firm Location	Firm Permit No.	Issue Date
David W. Creswell, Jr., CPA, L.L.C.	LA	4684	04/29/2024
Tammy Lynne Walker, CPA	LA	5189	05/14/2024

E. CPA Firms – Change in Name or Legal Entity (7)

Firm Name	Firm Permit No.	Change	Issue Date
Barrios & Bihm, APAC	3316	Previously Peter P. Barrios, APAC	04/29/2024
Arsement Redd Gardner Benoit LLC	2875	Previously Arsement, Redd & Morella, L.L.C.	05/13/2024
Guardian CPA Group, LLC*	5633	Previously McNair Griffith & Co., LLC	05/13/2024

Conrad P Bourque CPA, LLC	2813	Previously Conrad P Bourque CPA	06/25/2024
Gothreaux, Daley, Meche, LLC	4318	Previously Gates & Company, LLC	07/02/2024
Forvis Mazars, LLP	4292	Previously Forvis, LLP	07/10/2024
Gillon Christian Mosby PLLC	4708	Previously The Gillon Group, PLLC	07/15/2024

*Name change approved at April 2024 Board Meeting

F. CPA Firms Retired or Canceled (2)

Firm Name	Firm Permit No.	Issue Date
Grant Thornton LLP	3432	Prior to LAA
Nancy Louise Decuers, CPA, APAC	1074	Prior to LAA

G. Firm Permit Name Request

The Board’s current rules regarding firm names reads, 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. Apex Accounting and Consulting, LLC

Ms. Wende Wilson submitted the proposed Firm Name of Apex Accounting and Consulting, LLC.

Her request was provided for the Board’s review.

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

IX. PEER REVIEW ITEMS

1. Peer Review Oversight Committee (PROC) Reports

Mr. Parker’s report was provided for the Board’s review.

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

Peer Review Oversight Committee Report				
(reported below by calendar year of Peer Review Meeting)				
	2024	2023	2022	2021
Engagement Reviews	10	17	35	30
Pass	7	12	26	16
Pass w/def.	3	2	8	9
Fail	0	3	1	5
System Reviews	32	35	55	45
Pass	31	34	52	39
Pass w/def.	1	1	3	5
Fail	0	0	0	1
Grand Total	42	52	90	75
Approved by Technical Reviewer				
Engagement Reviews - Pass	13	24	49	35
No. PROC meetings during calendar year	3	5	8	6

3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 04/25/24 (Last Meeting Reported)	Calendar Year Jan. 2024	Calendar Year Jan. 2023	Calendar Year Jan. 2022	Calendar Year Jan. 2021
# Practice Restrictions	1	2	1	5	11
# Extensions	1	3	12	15	31
# Year End Changes	0	0	1	0	0
# First Fail Letters	6	6	5	12	3

X. RECURRING MATTERS AND DEFERRED ITEMS**A. Society of Louisiana CPAs (LCPA)**

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

B. CPA Pipeline Initiatives**1. AICPA's National Pipeline Advisory Group (NPAG)**

This group is looking at ways to increase the pipeline by encouraging competitive salaries; proposing that students take CPA exam sections after completing a specific course; enhance the image of accounting; and move away from a specified college hours model and move to a model of measuring competency of students. The group is aiming to have their final report in late-July 2024.

2. NASBA's Professional Licensure Task Force

This task force has been working to establish an equivalent licensure pathway to the UAA. NASBA would create a uniform tracking system where a candidate could sign up, then conduct periodic self-assessments while working for a CPA supervisor who would verify the competencies. It would be a two-year program where both the "30" hours of education (through various accounting competencies) and the one year of experience could be obtained simultaneously.

C. AG Advisory Opinion Issued

In 2023, Board staff was authorized by the Board to seek an advisory opinion from the Louisiana Attorney General regarding the Board's authority to collect/enforce restitution payments in Board actions. The Attorney General's office issued the opinion on June 13, 2024. The opinion confirms the Board can order restitution and make it a condition for reinstating a license but cannot file an injunction in civil court if the Respondent fails to pay the restitution to a third party. The opinion was provided for the Board's review.

Ms. Benefield discussed.

D. NASBA's Experience Verification Service

At the April 2024 Board Meeting, NASBA's Experience Verification program was presented as a potential alternative for CPAs seeking to reinstate their licenses without verification from an actively licensed CPA.

The fee for domestic experience verification is \$600.00 and international is \$800.00. This service is currently available in the following jurisdictions: Arkansas, Guam, Kentucky, South Carolina, Michigan, Montana, New Hampshire, Virginia, Washington and Washington D.C. NASBA's sample report was provided for the Board's review.

Upon motion by Mr. Langley, seconded by Mr. Bergeron, the Board approved the use of NASBA’s Experience Verification Service by CPAs seeking to reinstate their expired/inactive certificates without an actively licensed CPA for verification. However, the Board would also continue to review experience on a case-by-case basis; the NASBA service would not be a requirement.

E. Strategic Planning Discussion

1. Website Redesign & Resolution

Board staff has reached out to Design The Planet, LLC regarding a complete redesign of the Board’s website. The first step in the contract process required by the Office of State Procurement is to have the Board approve a resolution authorizing the Executive Director to enter a contract with the vendor. A sample contract was provided for the Board’s review.

“BE IT RESOLVED: Lisa A. Benefield, Executive Director, is authorized, by her signature to enter into a contractual obligation with Design The Planet, LLC on behalf of this Board.”

By motion of Mr. Bergeron, seconded by Mr. Hazel, the Board unanimously adopted the above resolution.

XI. CPE ITEMS

A. Change to Inactive Status for Failure to Submit 2023 CPE (7)

The following CPAs failed to submit their 2023 CPE and were notified via certified mail sent April 30, 2024 that they would be switched to Inactive Status if the form was not received within 5 business days.

Name	Certificate No.
Scott Coleman	27960
Nicholas Derbes	27141
Benjamin Feazel	29473
M. Trost Friedler	20458
K. Justin Gibson	22811
Pasang Sherpa	28246
Brett Stoltz	21691

B. Audit of 2023 CPE Reported

The 2023 CPE Audit is underway. A random sampling method was applied, resulting in the selection of 73 CPAs for the audit. Audit notices were emailed on July 12, 2024 with a deadline of August 13, 2024 to submit supporting documentation. As of July 19, 2024, the following was known:

37 – Have submitted documentation
10 – Responded they will submit by deadline
26 – Have not acknowledged notification
73 Total

C. Proposed Board Appointment of an Investigating Officer: 2023 CPE Audit Fails

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

For the 2022 reporting period audit, Board Chair, Mrs. Hutchinson, served as the Investigating Officer for audit fails.

Board Chair, Mrs. Hutchinson, appointed Mr. Brown as the Investigating Officer assigned to 2023 CPE audit fail cases.

D. Reminder of Professional Ethics Requirement for 2024

On May 20, 2024, an email reminder was sent to 7,088 Actively licensed CPAs informing them of the requirement to complete a 3-hour Board-approved Professional Ethics course in 2024.

The email notification was provided for the Board’s review.

XII. NEW MATTERS

A. Changes to State Travel for New Fiscal Year

The State Travel and PPM 49 Updates became effective July 1, 2024, which the Board is required to follow unless specifically exempted. Included in the update are general travel specifications, ground transportation changes, lodging rate, meals & incidentals clarification and reimbursement for other expenses while in travel status.

On July 10, 2024, Louisiana State Travel approved the Board’s request to set the agency’s meal allowance limitation for Board Members (and staff when dining with Board Members) to the same dollar limitation as provided for in La. Admin. Code, Title 52, Part I §1703, which is \$77.00 as of July 1, 2024. The 2024-2025 Travel policy and updates were provided for the Board’s review.

B. Uniform CPA Examination Candidate Fees 2024-2025

NASBA notified State Boards on May 29, 2024 regarding an increase in candidate fees for the CPA examination in 2024 and 2025. The new schedule of testing fees, beginning January 1, 2025, for AUD, FAR, REG, BAR, ISC and TCP will be as follows:

AICPA \$135.00 per section

NASBA \$30.00 per section

Prometric \$22.72 per test hour, plus \$6.76 per section security fee (or \$97.64 for per section based on standard seat time of four hours).

Based on the above, the candidate cost per section (AUD, FAR, REG, BAR, ISC, TCP) will be \$262.64 in 2025.

The chart below shows the exam fees for 2023-2025.

Fee Schedule	NASBA Section Fee	AICPA Section Fee	Prometric Hourly Fee	Prometric Security Fee	Cost Per Section
2023	\$27.00	\$120.00	\$21.21	\$6.31	\$238.15
2024	\$30.00	\$130.00	\$22.06	\$6.56	\$254.80
2025	\$30.00	\$135.00	\$22.72	\$6.76	\$262.64

Source: NASBA Communications to Executive Directors on February 7, 2023 and May 29, 2024.

C. New International Testing Location

On July 2, 2024 NASBA notified CPA Candidates that the CPA Exam is now being offered at three Prometric testing centers in the Republic of the Philippines.

D. Election of Officers and Appointment of Investigating Officers

1. Election of Officers

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

Upon motion by Mrs. Hutchinson, and seconded by Mr. Bergeron, the Board elected Mr. Langley to serve as Board Secretary effective August 1, 2024. Mrs. Honoré Thomas stepped out and did not vote.

Upon motion by Mrs. Hutchinson and seconded by Mr. Bergeron, the Board elected Mr. Hazel to serve as the Board’s Treasurer effective August 1, 2024. Mrs. Honoré Thomas stepped out and did not vote.

2. Appointment of Investigating Officers

Chair Mrs. Hutchinson appointed the following Board Members as Investigating Officers for August 1, 2024 – July 31, 2025: Mrs. Honoré Thomas and Mrs. Lowe-Ardoin.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Digital Newsletter Inaugural Edition

The Inaugural edition of the digital newsletter was sent via email on July 11, 2024 to Active, Inactive, and Retired CPAs, NASBA’s Board of Directors, Executive Directors of all other Accountancy Boards, and on July 12th to current CPA Exam candidates. This service is offered by NASBA. Board staff intends to send three newsletters per year: Spring, Summer and Fall and highlight items of interest to the profession, employee spotlights, recognition of new CPAs, and disciplinary action.

B. Database Conversion Update

Staff continues to collaborate with Thentia to improve the system; efforts are focused on ensuring that the reports and other functionalities are fully operational and adding verbiage to the licensee-facing portals to clarify where certain information can be found. Additional training was provided to staff on July 11th and 12th, 2024, covering workflows, analytics, creating letter templates, and custom dashboards.

C. Civil Service Policy Update

An amendment to the Board’s Telework Policy was approved by State Civil Service effective July 9, 2024. Previously the Accounting Technician position was listed as not being eligible for telework. However, it has been determined that this position is now suitable for telework.

D. CPA, CPA Inactive, CPA Retired, and CPA Firm Registrants as of July 16, 2024.

	2024	2023		2022	2021	2020
	<u>Registered</u>	<u>Registered</u>	Change	<u>Registered</u>	<u>Registered</u>	<u>Registered</u>
Active	7,205	7,267	-62	7,287	7,446	7,444
Inactive	2,249	2,531	-282	2,608	2,627	2,725
Retired	401	378	+ 23	322	271	223
Firms	1,787	1,845	-58	1,863	1,923	1,926
TOTAL REGISTERED	11,642	12,021	-379	12,080	12,267	12,318

XIV. REPORTS ON CONFERENCES / MEETINGS**A. NASBA's Western Regional Meeting**

June 25-27, 2024

Omaha, NE

Mrs. Hutchinson and Ms. Benefield attended.

XV. FUTURE MEETINGS / CONFERENCE DATE**A. PSHRA (Public Sector HR Association) Annual Conference**

September 4-6, 2024

Washington, DC

Ms. Singleton plans to attend.

B. NASBA's 117th Annual Meeting

October 27-30, 2024

Orlando, FL

Mrs. Hutchinson and Ms. Benefield plan to attend.

XVI. UPCOMING BOARD OFFICE HOLIDAYS

September 2, 2024

Labor Day

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

Tuesday October 22, 2024 and Wednesday October 23, 2024 were previously reserved for the October 2024 Board Meeting. If an administrative hearing is necessary, a date will be determined.

Tuesday January 28, 2025 and Wednesday January 29, 2025 were previously reserved for the January Board Meeting. If an administrative hearing is necessary a date will be determined.

B. April 2025 Board Meeting

Thursday May 1, 2025 and Friday May 2, 2025 was reserved for the May 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 July 25, 2024 upon motions made, as follows:

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board went into executive session on July 25, 2024 at 1:38 p.m. Upon motion by Mr. Langley, seconded by Mr. Hazel, the executive session adjourned at 2:26 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. Consideration of Consent Order – File No. 2022-62
(Investigating Officer Mr. Bergeron)

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

B. Consideration of Consent Order – File No. 2023-01
(Investigating Officer Mr. Bergeron)

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

C. Consideration of Consent Order – File No. 2024-15
(Investigating Officer Mrs. Alizadeh)

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

D. Consideration of Consent Order – File No. 2024-16
(Investigating Officer Mrs. Alizadeh)

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

E. Consideration of Consent Order – File No. 2024-17
(Investigating Officer Mrs. Alizadeh)

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

F. Consideration of Consent Order – File No. 2024-18
(Investigating Officer Mrs. Alizadeh)

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

G. Consideration of Consent Order – File No. 2024-19
(Investigating Officer Mrs. Alizadeh)

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

H. CPA Exam Candidate – Misdemeanor Conviction

The Board did not vote on this matter.

I. Request for Reinstatement of Attest Practice

Upon motion by Mr. Langley, seconded by Mr. Hazel, the Board, by a vote of 6-0 approved the request for reinstatement of attest practice.

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

File No. 2022-06
File No. 2022-08
File No. 2022-51
File No. 2022-65
File No. 2023-15

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

K. Files Recommended Closed with No Cause for Action

File No. 2023-02
File No. 2023-03
File No. 2023-58
File No. 2024-08
File No. 2024-14
File No. 2024-21
File No. 2024-24

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

L. Performance Evaluations for Unclassified Employees

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board approved a 5.6% salary increase for unclassified employees.

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 Mr. Langley, the Board accepted the above-described reports.

XX. ADJOURNMENT

Thursday, July 25, 2024:

There being no further business to discuss, upon motion by Mr. Langley, seconded by Mr. Hazel and unanimously adopted, the meeting adjourned at 2:26 p.m. on Thursday July 25, 2024.