

Minutes

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

October 22, 2024

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Tuesday October 22, 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	-	Member
Michael D. Bergeron, CPA	-	Member
Desireé Honoré Thomas, CPA	-	Member

The following Members were absent:

Grady R. Hazel, CPA	-	Treasurer
Letti Lowe-Ardoin, CPA	-	Member

Also present were:

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	Bomani Brown	-	Director of Compliance
	Rachel H. Soler	-	Compliance Investigator
	Betsy Boudreaux	-	Licensing Analyst
Guests:	Stacey Lockwood	-	Director of Professional Oversight, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:08 a.m. on Tuesday, October 22, 2024, upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted.

I. CHAIR'S REPORT

A. Hurricane Francine

The Board's office was closed from September 11, 2024 through September 12, 2024, due to Hurricane Francine. The office sustained no damage and reopened on September 13, 2024.

B. Performance Evaluations for Fiscal Year 2023 – 2024

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

C. 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, 2025.

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.

D. 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.

E. Reminder - One Hour of Prevention 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 prevention of 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 July 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 July 2024 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

- A. Financial statements for the fiscal year, June 30, 2024, were presented for the Board's review.
- B. The Annual Financial Report (AFR) for FY24 was completed and filed online with the Office of Statewide Reporting (OSRAP) and emailed to the Legislative Auditor (LLA) on September 9, 2024.
- C. Audited Financials – The audit for the fiscal year ended June 30, 2024 is being performed by the Louisiana Legislative Auditor and is ongoing. They are expected to be finished by mid-November.

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

IV. DEATHS AND RESIGNATIONS**A. Deaths (140: 46 Active, 89 Inactive, 4 Retired)****Deaths in 2024 (24: 4 Active, 19 Inactive, 1 Retired)**

Brian Russell Blackwell	16873	1984	Active
Edgar Lawrence Chase III	15851	1982	Active
Julie Cecile Chenier	17450	1985	Active
James Thomas Vickers	14737	1980	Active
Cleve S. Banquer	16149	1983	Inactive
Bobbie Lynn Camp	15624	1981	Inactive
James Ricky Carter	15414	1981	Inactive
Louis Joseph Champagne III	19491	1989	Inactive
Daniel John Dembinski	19255	1986	Inactive
Denny Bartol Dennison	12279	1978	Inactive
Frederick H. Eccles	17162	1984	Inactive
David Letourneau	14174	1979	Inactive
Robert F. Link	16132	1982	Inactive
Eugene Doyle Maillet	16865	1984	Inactive
Anthony J. Matranga Jr.	18838	1987	Inactive
Karen Smallwood Matthews	16564	1983	Inactive
Robert Karl Rauscher	19594	1989	Inactive
Fred Gene Ray	1414	1957	Inactive
Loretta Ray Rivers	14207	1979	Inactive
Katie B. Roche	16597	1993	Inactive
Joan Carol Siebeling	19373	1990	Inactive
Diane S. Singletary	19614	1989	Inactive
Carl Williams	17021	1984	Inactive
Robert James Metz	13598	1979	Retired

Deaths Prior to 2024 (116: 43 Active, 70 Inactive, 3 Retired)

Name	Certificate No.	Year Issued	Status
Ronald E. Arnett	16083	1982	Active
Robert Lee Beacham	16452	1983	Active
Anne Suffern Bernard	18372	1986	Active
Jimmy L. Bradford	16747	1984	Active
Kenneth Powers Buzbee	16469	1983	Active
Mary Wells Caromdy	19557	1992	Active
Thomas L. Chambers Jr.	16087	1982	Active
David Paul Coshman	15619	1981	Active
David L. Crocram Sr.	19496	1989	Active
Percy C. Curtis	16062	1982	Active
Sandra Suzanne DeBaene	16495	1983	Active
Nancy Price Dowell	15921	1982	Active
Michael E. Dufrechou Sr.	15902	1982	Active
John Greer Duncan	16794	1984	Active
James M. Forinash	15986	1982	Active
John N. Goins	15336	1981	Active
Andrew Joseph Hargooa	14866	1980	Active
Malcolm Dale Harrington	13022	1978	Active
Paul Wade Hebert	12889	1978	Active
Nancy Henderson	18294	1986	Active
Robert Chasteen Holman	15189	1981	Active
James Thomas Knight	15894	1982	Active
Nelson Managan Lee	12897	1978	Active
John Eric Lindell	13661	1979	Active
George Prentiss Lusk	16014	1982	Active
Michael Todd Lyons	18562	1987	Active
George Michael Mackenroth	18036	1986	Active
Gary Lynn Martin	20055	1990	Active
James Edwin McBride	15261	1981	Active
James William McGraw	16116	1982	Active
Roger Sherrill Meek	13096	1979	Active
Glyn Richard Miller	16313	1983	Active
Dennis Alan Newman	12641	1978	Active
Beverly Bennett Oglesby	15792	1982	Active
Belinda S. Pellegrin	16287	1983	Active
Thomas Marion Peyton Jr.	16798	1984	Active
Michael J. Rice III	12778	1978	Active
Leonard Francis Rossbach	12765	1978	Active
Anne Christine Sanders	17778	1985	Active
Ben B. Sayle Sr.	12766	1978	Active
Stephen M. Stewart	15142	1980	Active
David Wayne Tinsley	19393	1988	Active
Joan M. L. Vieth	17412	1985	Active
Andree" Cousin Agnelly	19226	1988	Inactive

Dickey Leighton Alford	16446	1983	Inactive
Grace Au	19661	1989	Inactive
Jesse Tobias Barfield	13784	1979	Inactive
Julie Stephenson Barkurn	19144	1988	Inactive
Jan B. Bateman	17650	1985	Inactive
Ramon Vega Biggio	19466	1989	Inactive
Janice McCants Bouquet	17658	1985	Inactive
Danny Rex Bowlin	16408	1983	Inactive
Darrell E. Britt	15815	1982	Inactive
Emery E. Brown	13785	1979	Inactive
Donald J. Bugea Jr	16058	1982	Inactive
Nancy L. Burglass	19482	1989	Inactive
Kay Daniel Carter	18171	1986	Inactive
Richard Satish Chitkara	19252	1988	Inactive
W. Gray Clark	19725	1989	Inactive
Christopher Cunningham	19258	1988	Inactive
Mary Mitchell Delk	17082	1984	Inactive
Mary Lintot Dougherty	19296	1991	Inactive
William Turney Fox Dykes	13655	1979	Inactive
Linda L. Eastman	16507	1983	Inactive
Jerald Lee Gaughan	15508	1981	Inactive
Vincent Giuffre Jr.	18003	1986	Inactive
Henry H. Goldsby III	19283	1988	Inactive
Mary Robinson Haddad	15513	1981	Inactive
Steven T. Hardy	15516	1981	Inactive
Richard Walter Highsmith	18524	1987	Inactive
Virginia G. Hill	15124	1980	Inactive
Jack Vernon Jones Jr.	15045	1980	Inactive
Lowrey Kenenth Jones	17028	1984	Inactive
Neil Richard Juneau	16545	1983	Inactive
John N. Kluberg	17724	1985	Inactive
Erich A. Kraus	15048	1980	Inactive
Gary Paul Landry	13818	1979	Inactive
Stefan Alfred Leonpacher	17733	1985	Inactive
Charles Fuller Lyon	12861	1978	Inactive
John Albert Marshall	14095	1979	Inactive
Lori Allen McCormick	15363	1981	Inactive
John Lewis Meeks	15563	1981	Inactive
Dominic Michelli	19575	1989	Inactive
Harriett H. McCallum	16359	1983	Inactive
Maxine McCulloch	17301	1984	Inactive
William L. Montgomery	15830	1982	Inactive
Dorothy Hyatt Nicholson	17462	1985	Inactive
Jeffery Douglas Pettie	17830	1985	Inactive
John Charles Picone	16590	1983	Inactive
Robert Lane Pittard	19111	1988	Inactive
Carlos Rego	15745	1982	Inactive
Earl Cyril Reynolds	14865	1980	Inactive

George Frederic Risty	15708	1982	Inactive
Oscar Rochkind	12839	1978	Inactive
Frank Russon Jr.	17775	1985	Inactive
Arthur Newman Sample III	19360	1988	Inactive
Nancy Selzer	19210	1986	Inactive
Randall Keith Serrett	13705	1979	Inactive
Arthur Eugene Simpson	11924	1977	Inactive
Robert Wayne Simpson	17487	1985	Inactive
Herbert Slay Jr.	17862	1985	Inactive
Michael Floyd Smith	19452	1988	Inactive
Bernice Stewart	20074	1990	Inactive
Dora Seyfarth Summerell	15007	1980	Inactive
Roy Fletcher Taylor	15761	1982	Inactive
Ronald Stephen Tilley	18216	1986	Inactive
C. W. Trevathan	16068	1982	Inactive
Lewis Octave Troxclair Jr.	16351	1983	Inactive
Malvin Boyd Underwood	16069	1982	Inactive
Danny Joe Ware	14240	1979	Inactive
P. N. Waring	17448	1985	Inactive
Bernadette Wege	19164	1988	Inactive
Lynne Ethridge Young	15829	1982	Inactive
Richard Weills Hilland	17600	1990	Retired
Charles David Mathews	14989	1980	Retired
Leigh A. Traverse	12182	1977	Retired

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

B. Resignations (0)

There were none since the last Board Meeting.

V. CERTIFICATE, INACTIVE & RETIRED STATUS REINSTATEMENTS

A. Reinstatement of Certificates / Inactive / Retired Status That Expired March 2024 (Same Year Reinstatements)

The Executive Director informed the Board the following CPAs and CPA Inactive or Retired Registrants with expirations on March 1, 2024, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last board meeting. **(10: 2 Active, 6 Inactive, 2 Retired)**

Name	Credential Number	Certification Status
Bradley Michael Grissom *	14893	Active
Michel Latuso	5188	Active
Kevin Commander	25059	Inactive
Angela Gulley Hormberg	25828	Inactive
William Edwin McDonald	19219	Inactive

Jeffrey David Nicosia	20512	Inactive
Maria Luz Pagan	27035	Inactive
Cheryl Landry Streiffer	16008	Inactive
Leslie D. Kilpatrick	18817	Retired
Philip Lee Stern	15005	Retired

*Expired in error due to post office non-delivery.

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

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

VI. CPA EXAMINATION

**A. CBT Results Compared - Previous Windows and National Rates Performance
All candidates – By section. 2024 Q2**

The reports were provided for the Board’s review.

B. Candidates Passing Examination Sections – 2024 Q2 (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 experience and education requirements.

<u>Name</u>	<u>Name</u>
Braley Alexander	Andreas Atwi
Victoria Bourg	Grace Caubarreaux
Dylan Chesterman	William Crews
Wyatt Grantham	Dalton Hatten
Laura Huber	Ting Jiang
Brittany Ledet-Trosclair	Taylor Myers
Marlee Paulk	Finola Reed
Theresa Parker	Stephanie Pham
Brenden Taravella	Blake Tillman
Francis Toche	Morgan Toups
Daniel Vanderlick	Lonica Wallace
Jordan Willis	Isaac Woods
Aimee Zeringue	

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

Mr. Kyle Owens submitted a request to the Board for pre-approval of FEMA community college credits to be awarded at Frederick Community College toward the 150 earned semester hour education requirement for licensure.

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

Upon motion by Mr. Bergeron seconded by Mrs. Alizadeh the Board pre-approved completion of the requested community college credits totaling 10 semester hours, with the exclusion of the following two courses: FEMA 135 = (IS-244.b) Developing and Managing Volunteers and FEMA 158 = (IS-1026) Eligibility of Private Nonprofit Organizations.

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) (32)

Name	Certificate Number	License Issue Date	City/State
Daniel Francis Vanderlick II	29830	07/26/2024	Ville Platte, LA
Aubrey Smith	29831	07/26/2024	Shreveport, LA
Theresa Dianne Parker	29832	07/26/2024	Shreveport, LA
Stephanie Nguyet Pham	29833	07/26/2024	Lafayette, LA
Jacob Daniel Norton	29835	08/06/2024	Baton Rouge, LA
Christopher Jacob Koehl	29836	08/06/2024	Covington, LA
Brian Joseph Herry	29837	08/09/2024	Forney, TX
Wyatt M. Grantham	29840	08/13/2024	Mandeville, LA
Ting Jiang	29841	08/15/2024	Lafayette, LA
Laura Anna Huber	29842	08/15/2024	Houma, LA
Taylor Angelle Myers	29843	08/15/2024	Lafayette, LA
Marlee Katelyn Paulk	29844	08/20/2024	Alexandria, LA
Aimee Marie Zeringue	29845	08/20/2024	Thibodaux, LA
Grace Anne Caubarreaux	29846	08/20/2024	Bossier City, LA
Morgan Ann Toups	29848	08/20/2024	Thibodaux, LA
Mallory Wolfe Nash	29849	08/21/2024	Destrehan, LA
Madelyn LeJeune	29850	08/21/2024	Kaplan, LA
Braley Reid Alexander	29851	08/21/2024	Gonzales, LA
William Sheffield Crews III	29852	08/21/2024	Prairieville, LA

Dalton Scott Hatten	29854	08/26/2024	Columbia, LA
Dylan Michael Chesterman	29855	08/26/2024	River Ridge, LA
Brittany Ledet Trosclair	29856	08/27/2024	Harahan, LA
Victoria Marie Bourg	29857	08/27/2024	Norco, LA
Lonica Rhea Wallace	29858	08/27/2024	Slaughter, LA
Stevie Rae Goodyear	29861	09/17/2024	Breaux Bridge, LA
Trent Phillip LeBlanc	29864	09/19/2024	Lafayette, LA
Jesslyn Durand	29865	10/01/2024	Greenwell Springs, LA
Michael Gonczi	29866	10/01/2024	Metairie, LA
Rachel Jacobsen	29867	10/04/2024	Hattiesburg, MS
Aaron Landry	29868	10/04/2024	Lafayette, LA
Jordan Lee Willis	29869	10/07/2024	New Orleans, LA
Pamela Mbeko	29870	10/07/2024	Montreal, QC

**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. Bergeron, seconded by Mrs. Alizadeh, and unanimously adopted, the Board ratified the issuance of the above CPA 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. Bergeron, 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
Deborah Anne Rodriguez*	20087	07/26/2024
Robert Hamilton Schroeder, IV	26935	08/06/2024
Kendal Robinette Turner*	26409	08/27/2024
Aimee Suzette Jackson	27688	09/10/2024
William Gregory Stiehl*	29291	09/27/2024

*Reinstated through Reciprocity

**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)
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. Bergeron, seconded by Mrs. Alizadeh, and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

Name	Certificate No.	Issue Date	Original State	City/State
Timothy Andrew Smith	29834	08/06/2024	TX	Minden, LA
Logan LaDart	29838	08/13/2024	GA	Sterlington, LA
Jacquelyn Rachel Valdes	29839	08/13/2024	TX	New Orleans, LA
Chenghan Liu	29847	08/20/2024	NY	New York, NY
Kunal Verma	29853	08/26/2024	NC	Charlotte, NC
John Andrew Kuzma	29859	09/04/2024	NY	Kinder, LA
Emily Moffatt	29862	09/17/2024	TX	Monroe, LA

**F. Approval by the Executive Director of Transfer of Grades for Original
Louisiana Certificates (2)**

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

Upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron, and unanimously adopted, the Board ratified the issuance of the following Transfer of Grades Certificates:

Name	Certificate No.	Issue Date
Sarah Elisabeth Deano	29860	09/04/2024
Jose Gabriel Mazier	29863	09/17/2024

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

**A. Reinstatements of CPA Firm Permits that Expired March 1, 2024 (0)
(Same Year Reinstatements)**

There were none since the last Board Meeting.

B. CPA Firms that have Not Renewed for 2024 (51)

A list of CPA Firm Permits with expirations on March 1, 2024 who had **not** renewed for 2024 was provided for the Board’s review.

C. New CPA Firm Permit Applications (11)

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 Mrs. Alizadeh, 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
Mautner CPA & Advisory, LLC	LA	5759	07/26/2024
Dr. Lee CPA	LA	5760	07/29/2024
Apex Accounting and Consulting, LLC *	LA	5761	08/09/2024
Dylan M. Chesterman, CPA LLC	LA	5762	08/26/2024
Daigrepoint Gremillion Advisors, LLC	LA	5763	08/27/2024
M.N. Wilson CPA Services, LLC	LA	5764	09/10/2024
K Campbell, CPA, LLC	LA	5765	10/01/2024
Mariah D. Peterson, CPA	LA	5766	10/01/2024
Pisani & Associates, LLC	LA	5767	10/01/2024
Paul P. Prejean, CPA, LLC	LA	5768	10/01/2024
Fran Henderson, CPA, LLC	LA	5769	10/01/2024

*Name approved at July 2024 Board meeting

D. Reinstatement of Firm Permits Expired in Prior Years (0)

There were none since the last Board Meeting.

E. CPA Firms – Change in Name or Legal Entity (1)

Firm Name	Firm Permit No.	Change	Issue Date
Julie Armentor Kennedy, CPA, APAC	361	Formerly known as Armentor & Associates, APAC	10/08/2024

F. CPA Firms Retired or Canceled (0)

There were none since the last Board Meeting.

G. Firm Permit Name Request (Deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17)

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)				
	2024	2023	2022	2021
Engagement Reviews	17	17	35	30
Pass	14	12	26	16
Pass w/def.	3	2	8	9
Fail	0	3	1	5
System Reviews	50	35	55	45
Pass	47	34	52	39
Pass w/def.	2	1	3	5
Fail	1	0	0	1
Grand Total	67	52	90	75
Approved by Technical Reviewer				
Engagement Reviews - Pass	20	24	49	35

No. PROC meetings during calendar year	5	5	8	6
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3. Report on Selected Staff Activity Stemming from Peer Reviews

	Since 07/25/24 (Last Meeting Reported)	Calendar Year Jan. 2024	Calendar Year Jan. 2023	Calendar Year Jan. 2022	Calendar Year Jan. 2021
# Practice Restrictions	0	2	1	5	11
# Extensions	2	5	12	15	31
# Year End Changes	0	0	1	0	0
# First Fail Letters	0	6	5	12	3

X. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

Stacey Lockwood, Director of Professional Oversight, LCPA, reported on items of interest to the profession.

XI. CPE ITEMS

A. Audit of 2023 CPE Reported

CPE Coordinator, Jean Palmer, is in the process of completing an audit of CPE Reporting for the 2023 reporting period. A total of 73 CPAs were selected for audit. All 73 licensees have submitted supporting documentation.

Thus far, 61 of 73 audit files have been reviewed by Ms. Palmer.

The tentative breakdown of the audit results is as follows:

37	–	50.68%	Pass - No deficiencies or problems found
14	–	19.18%	Pass with Deficiency - Some deficiencies but sufficient hours
10	–	13.7%	Fail - Insufficient hours due, in part, to invalid documentation
<u>12</u>	–	16.44%	In-progress
73			

B. Request for Approval of CPE for Published Material

Perry Gail Wisinger, CPA (License No. 12044) submitted a request for approval of CPE credit for publication of an article:

1. Denver LEED Certification Multifamily Rent Premiums published by Real Estate Finance in the Summer 2024 issue.

The publication was provided for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board approved the request for 10 hours of CPE for Perry Gail Wisinger’s publication “Denver LEED Certification Multifamily Rent Premiums”

C. Proposed Board Policy: CPE Extension to Complete Required 2024 CPE

For the past several CPE reporting periods the Board has adopted a standard policy for CPE extension requests. Licensees would sign a Consent Order and pay a fine for an extension to complete their CPE requirements and continue to maintain their license in good standing. The Consent Orders were standardized relative to the length of extension requested, and the Investigating Officer had authority to grant waivers of fines for extenuating circumstances, with supporting documentation.

In the past, extensions to complete CPE would be granted for one month without a fine, but an extension agreement was required. Additionally, extension requests to complete CPE with a completion date after January 31 but by March 31 were generally granted with a set fine and a Consent Order.

An updated proposed CPE extension was provided for the Board’s review.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas the Board approved the 2024 CPE extension policy.

Board Chair, Mrs. Hutchinson, appointed Mr. Bomani Brown as the Investigating Officer assigned to the 2024 CPE extension cases.

XII. NEW MATTERS

A. Election of New Board Secretary

Chair Mrs. Hutchinson announced an election of a new Board Secretary was in order to replace Nicholas J. Langley who resigned effective October 4, 2024, after accepting appointment to the Louisiana Gaming Control Board.

Board Secretary for the year October 4, 2024 – July 31, 2025:

Upon motion by Mr. Bergeron, and seconded by Mrs. Alizadeh, the Board elected Mrs. Honoré Thomas to serve as Board Secretary effective October 4, 2024.

**B. Retiring Member - Resolution
Nicholas J. Langley, CPA**

The Board was asked to consider the following resolution expressing gratitude to resigned Board Member Nicholas J. Langley, CPA for his years of service to the Board:

“At its meeting of October 22, 2024, the State Board of Certified Public Accountants of Louisiana adopted the following **RESOLUTION**:

WHEREAS, our esteemed member, Nicholas J. Langley, CPA has contributed to the guidance and destiny of the profession of public accounting by giving over eight years of devoted service to membership on the State Board of Certified Public Accountants of Louisiana; and

WHEREAS, he has consistently demonstrated his integrity and resourcefulness in the acceptance and performance of his various responsibilities and duties as a member of this Board; and

WHEREAS, the current members of the Board realize how much he and his sound judgment will be missed;

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana does hereby express to, Nicholas J. Langley, CPA its profound gratitude for a job very well done; and

BE IT FURTHER RESOLVED that a copy of this resolution be presented to him in testimony thereof.”

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas, by a vote of 4 to 0 the Board approved the above Resolution for retired Board Member Nicholas J. Langley, CPA.

C. Appointment of Investigating Officer

Board Staff has requested all Enforcement cases for former Board Member, Mr. Langley, be assigned to a new Investigating Officer, or multiple Investigating Officers.

Chair Mrs. Hutchinson appointed the following Board Member as Investigating Officer(s) for Mr. Langley's enforcement files.

Investigating Officer: Mrs. Hutchinson for the following cases:

2020-64

2021-07

2023-60

Reassignment of the following cases will be deferred until the January Board Meeting:

2023-43

2023-59

2024-20

D. Exposure Draft of Competency-Based Experience Pathway

AICPA and NASBA have proposed an initiative aimed at helping CPA Candidates meet initial licensing requirements. The CPA Competency-Based Pathway would provide an additional option for candidates to demonstrate their professional and technical skills after earning a bachelor's degree and meeting their state's requirements for accounting and business courses. The communication and exposure draft were provided for the Board's review. Feedback was requested by December 6, 2024.

The communication was provided for the Board's review.

E. Proposed Uniform Accountancy Act (UAA) Changes

On September 30, 2024 AICPA and NASBA each approved for exposure changes to the Uniform Accountancy Act (UAA) that would essentially do the following:

- Specify the education required to sit for the CPA Exam
- Define the requirements for an additional pathway for licensure as a CPA
- Retain mobility for those licensed under a pathway defined in the UAA
- Provide a mechanism for those who are licensed under a pathway that is not defined in the UAA but who later meet the mobility requirements defined in the UAA

Comments were requested by December 30, 2024. A draft of the proposed changes was provided for the Board's review.

F. Occupational Licensing Review Program - LA Department of Justice

The Occupational Licensing Review Commission (OLRC) will be dissolved effective January 1, 2025. As a result, it is recommended that every Board and Commission that does not have public members enroll in the Department of Justice's Occupational Licensing Review Program. Currently, the program cost \$3.89/per licensee, which would cost this Board approximately \$28,000 per year. Ms. Benefield has consulted with Phil Bergeron, Esq. of Adams and Reese, LLP regarding this matter and discussed.

Information regarding the program was provided for the Board's review.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the Board's enrollment in the Occupational Licensing Review Program (OLRP).

G. Executive Directors Committee

Ms. Benefield has been reappointed as a member of the 2024-25 NASBA's Executive Directors Committee. The committee's charge is to support Executive Directors in their roles with Boards of Accountancy.

The communication was attached for the Board's review.

H. NASBA's CPA Mobile App Focus Group

Ms. Singleton has joined NASBA's CPA Exam App Focus Group, and attended her first meeting on October 14, 2024. The project is in its early stages, with plans to launch the app by July 2025. The app aims to enhance candidate experience by offering a more modern approach to the exam process, supplementing the existing CPA Portal. Ms. Singleton discussed.

I. Thentia Database Resolution

The Board was asked to consider the following resolution to authorize Lisa A. Benefield, Executive Director, by her signature, to enter into a renewal agreement with Thentia USA, Inc. on behalf of this Board.

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

By motion of Mrs. Alizadeh, seconded by Mrs. Honoré Thomas, the Board unanimously adopted the above resolution.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2025 Renewals

The 2025 Renewal Season begins November 1, 2024. Renewal Email Notification will be sent to the following:

7,250 Active Certificate Holders
2,256 Inactive Status Registrants
401 Retired Status Registrants
1797 Firm Permits
11,704 TOTAL

B. Website Redesign : Design The Planet

The State Board of CPAs of Louisiana authorized Ms. Benefield to enter into a contract with Design The Planet, LLC at the July 2024 Board Meeting. The contract has been signed and submitted to Office of State Procurement and is currently under review. The project is scheduled to kick off in early December 2024 with a go-live date in mid-2025.

XIV. REPORTS ON CONFERENCES / MEETINGS / TRAININGS

A. State Civil Service Comprehensive Public Training Program (CPTP) HR LASERS Agency Training
August 22, 2024
Virtual

Ms. Singleton and Ms. Bunley attended.

B. PSHRA (Public Sector HR Association) Annual Conference
September 4-6, 2024
Washington, DC

Ms. Singleton attended.

C. Council on Licensure, Enforcement and Regulation: Developing a Professional Attitude: Ethics for the Regulatory Investigator
September 6, 2024
Virtual

Rachel Soler attended.

D. Council on Licensure, Enforcement and Regulation: Communications and the Art of Persuasion

September 10, 2024

Virtual

Rachel Soler attended.

E. State Civil Service Comprehensive Public Training Program (CPTP) Workplace Investigations

September 17, 2024

Baton Rouge, LA

Ms. Singleton attended

F. LCPA Accounting Educators Update

September 20, 2024

Live Webinar

Ms. Benefield participated as a presenter.

G. State Civil Service Comprehensive Public Training Program (CPTP): Elevating Team Performance .

September 24, 2024

Baton Rouge, LA

Mr. Brown attended.

XV. FUTURE MEETING / CONFERENCE DATES

A. NASBA's 117th Annual Meeting

October 27-30, 2024

Orlando, FL

Mrs. Hutchinson and Ms. Benefield plan to attend.

B. Louisiana Chapter of the National Institute of Government Procurement Conference

December 3-6, 2024

Lake Charles, LA

Ms. Singleton plans to attend.

XVI. UPCOMING BOARD OFFICE HOLIDAYS

November 5, 2024	Election Day
November 11, 2024	Veteran’s Day
November 28, 2024	Thanksgiving Day
November 29, 2024	Acadian Day
December 24, 2024	Christmas Eve
December 25, 2024	Christmas Day
December 31, 2024	New Year’s Eve
January 1, 2025	New Year’s Day
January 20, 2025	Martin Luther King, Jr. Day

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

Tuesday, January 28, 2025, through Wednesday, January 29, 2025, had been previously reserved for the January meeting. If an administrative hearing is necessary, a date will be determined.

Thursday, May 1, 2025, through Friday, May 2, 2025, had been previously reserved for the May Board Meeting. If an administrative hearing is necessary, a date will be determined.

B. July 2025 Board Meeting

Thursday July 31, 2025, and Friday August 1, 2025, were reserved for the July 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 October 22, 2024 upon motion(s) made, as follows:

Upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron, the Board went into executive session on October 22, 2024 at 3:52 pm.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron, the executive session adjourned at 4:28 pm.

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. 2024-1
(Investigating Officer Mr. Hazel)

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

B. Consideration of Consent Order – File No. 2023-42
(Investigating Officer Mrs. Alizadeh)

Lacking a voting quorum, a vote on the Consent Order in this matter was deferred.

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

File No. 2019-2	File No. 2022-52
File No. 2024-17	File No. 2024-19

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

D. Files Recommended Closed with No Cause for Action

File No. 2024-22

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Alizadeh, the Board changed the status of the above file from closed with no cause for further action to closed with no cause for action.

E. Firm Permit Name Request

Upon motion by Mrs. Alizadeh, seconded by Mrs. Honoré Thomas the Board DID NOT APPROVE the firm name CAP Accounting, LLC.

F. 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. Bergeron, seconded by Mrs. Alizadeh, the Board accepted the above-described reports.

XIX. DISPOSITION OF MATTERS DISCUSSED IN EXECUTIVE SESSION

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

A. Acceptance of Reports

Upon motion by Mr. Bergeron, seconded by Mrs. Alizadeh, the Board unanimously accepted the reports made by each respective Investigative Officer on the status of their investigative file and other reports on status of matters provided by Board staff.

XX. ADJOURNMENT

Tuesday, October 22, 2024:

There being no further business to discuss, upon motion by Mrs. Alizadeh, seconded by Mr. Bergeron, and unanimously adopted, the meeting adjourned at 4:31 p.m. on October 22, 2024.