State Board of Certified Public Accountants of Louisiana

Autumn 2025

CONTACT US
601 Poydras Street, Suite 1770
New Orleans, LA 70130
Office hours: 7:30 a.m. to 4:30 p.m. – CST

Phone: (504) 566-1244
Fax: (504) 566-1252
Website: www.cpaboard.state.la.us
email: cpaboard.sitemaster@la.gov
Staff Emails = FirstName.LastName@la.gov

FUTURE BOARD MEETINGS
November 6-7, 2025
January 12-13, 2026

Happy Fall!

Please join me in welcoming five new Governor-appointed Members to the Board: Michele Avery, Christie Dunn, Kandace Mauldin, Dennis James and Daniel Brown! Their first Board Meeting will take place on November 6, 2025. Also, we can't adequately express how much our outgoing members are appreciated for their time, expertise and service on the Board for all of these years! Thank you to Desiree' Honore' Thomas, Sue Alizadeh, Michael Bergeron, Grady Hazel and Nicholas Langley for their dedicated service – we are forever grateful for the work that was accomplished.

Another update I'd like to share is the recent release of the Uniform Accountancy Act (UAA). Jointly published by NASBA and the AICPA, the UAA serves as a national model that state legislatures and Boards of Accountancy may adopt—either in full or in part—to meet the specific needs of their jurisdictions. The latest edition introduces an additional pathway to CPA licensure, designed to provide candidates with more flexibility while maintaining the profession's high standards of public protection. This new pathway allows candidates to qualify for licensure with:

- A baccalaureate degree that includes an accounting concentration
- Two (2) years of relevant experience
- Successful completion of the Uniform CPA Examination

The Louisiana CPA Board will be discussing this—along with other matters—at our upcoming Board Meeting on November 6th. We encourage you to join us for the discussion or share your input by reaching out to Lisa.Benefield@la.gov

Sincerely,
Lisa A. Benefield
Executive Director

On August 15, 2025 the LCPA held their 1st Annual 'Ledgers & Legends Ball' in New Orleans, LA. It was a fantastic event, complete with great food, friends & networking! See more on page 8.

CONGRATULATIONS TO OUR NEW CPAs

Robert C. Tylka	29973	05/07/2025
Yulet G. Silva	29974	05/07/2025
Adriel Medina	29975	05/07/2025
Kristen Vidrine	29976	05/07/2025
Cameron Lee Langston	29977	05/07/2025
Anna Katherine Breaux	29978	05/07/2025
Natalie Noelle Fonte	29979	05/08/2025
Brennan Cadard	29980	05/08/2025
Kye Marie Carter	29981	05/13/2025
Hagan Reed	29982	05/13/2025
Matthew Joseph Cantrelle	29983	05/13/2025
Cody Michael Knight	29984	05/27/2025
John Lanza	29985	05/27/2025
Amber Brondum Fanguy	29986	05/27/2025
Shelby Lea Hall	29987	05/27/2025
Gabrielle M. Wardlow	29988	06/02/2025
Henry Creel	29989	06/02/2025
Logan Schiro Brylski	29990	06/02/2025
Katie Lynne Allen	29991	06/02/2025
David Hoang Toca	29992	06/13/2025
Zachary Little	29993	06/13/2025
Kayela Freeman	29994	06/13/2025
Laurel Andrews	29995	06/13/2025
John Charles Gordon	29996	06/13/2025
Thea Briar Knowles	29997	06/13/2025
Wanlin Zhang	29998	06/13/2025
Anabelle Tedeschi	29999	06/13/2025
Christian Michael Fraught	30000	06/17/2025
Margaret Elizabeth Madden	30001	06/17/2025
Benjamin Hoffnung	30002	06/17/2025
Benjamin Brantley	30003	06/17/2025
Collin Carl Martin	30004	06/17/2025
Luke Joseph Paille	30005	06/20/2025
Hal Franklin Berman	30006	06/26/2025
Michelle Brunet Klingman	30007	07/01/2025
Jessica Smith Rockenbraugh	30008	07/01/2025
Samuel Marx Gibson	30009	07/02/2025
Pamela Loving	30010	07/02/2025
Luke David Bischoff	30011	07/07/2025
Isaac Woods	30012	07/14/2025
Rachel Ferguson	30013	07/14/2025
Amanda Jacobs Smith	30014	07/16/2025
Lucah Andre' Broussard	30015	07/16/2025
Rebekah Wales	30016	07/16/2025
Matthew William Batty	30017	07/16/2025
Olivia Guidry	30018	07/18/2025
Jill Catherine Munchausen	30019	07/21/2025
Blye Knowles Allen	30020	07/22/2025
Anne Villere Lagarde	30021	07/23/2025
Nicholas Joseph Castro	30022	07/23/2025
Ashton Queyrouze	30023	07/23/2025

Congratulations to Christian Fraught, CPA, the Board's 30,000 CPA! Christian was presented with his CPA Certificate at the Board's July 2025 Board Meeting. From Left to Right: Desiree Honore Thomas, CPA, Letti Lowe-Ardoin, CPA, Christian Fraught, CPA, Lynn Hutchinson, CPA (Board Chair), Sue Alizadeh, CPA, and Grady Hazel, CPA.

EMPLOYEE SPOTLIGHT: BOMANI BROWN, DIRECTOR OF COMPLIANCE

What are the most common questions you field on the phone or via email from the public in your role as the Board's Director of Compliance?
Great question! Every day brings something new, but some questions come up more often than others. People frequently ask about the timeline for resolving complaints, whether they can get a refund or compensation from a CPA who didn't complete services, or simply want an update on their case. The good news? All of these answers, and more, are available right on the Board's website under the Enforcement section. It's a great first stop for anyone looking for quick and clear information.

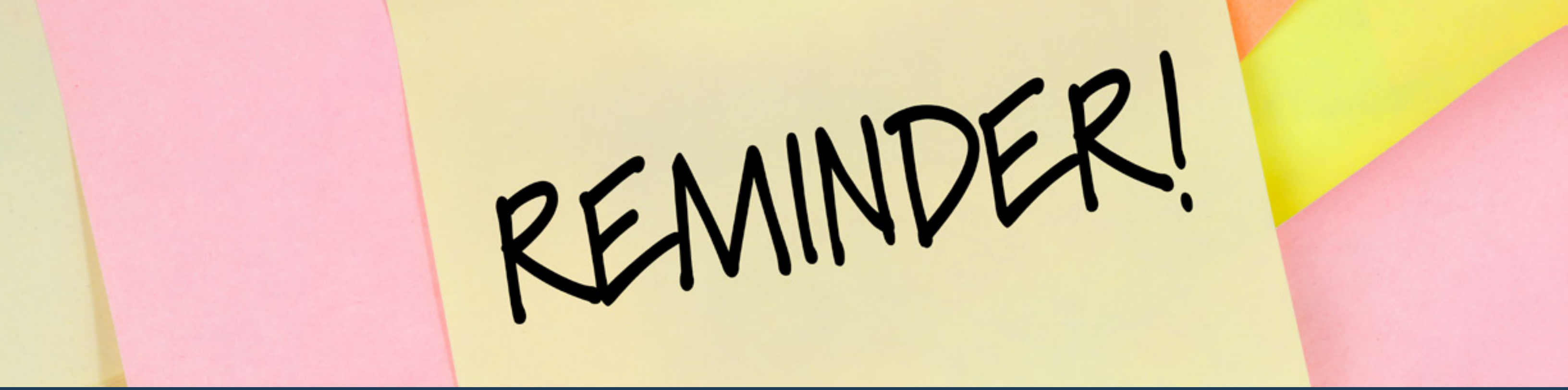
At the end of the day, I enjoy being a helpful resource and making sure the public understands how the Board supports accountability and professionalism in the CPA field.

What projects are you most proud of since you became the Board's Director of Compliance?
Since stepping into the role, one of the projects I'm most proud of has been collaborating closely with our incredible board staff, especially the enforcement team, to ensure CPAs across the board are meeting their Continuing Professional Education (CPE) requirements. Together, we've streamlined processes to not only improve efficiency but also strengthen accountability in a way that's both fair and transparent. It's been rewarding to help keep the CPA profession strong by making sure everyone follows the rules fairly and carefully.

What advice would you have for younger CPAs who are thinking about starting their own CPA Firm?
Starting your own firm is an exciting step and a big milestone, but make sure compliance is part of your plan from day one. It protects your license, your business, and your professional reputation. Here are key things to keep in mind:

- **Secure a Firm Permit:** If you plan to offer attest services or use the "CPA" title (even online), you must have a valid Firm Permit from the Louisiana State Board of CPAs. Using the title without one, even in an email signature, is a violation.
- **Get the Right Experience:** To sign or supervise attest reports, you need sufficient experience per AICPA Quality Control Standards. If you're not there yet, gain experience under a licensed CPA firm first.
- **Peer Review Is Required:** Firms offering attest services must undergo a Board-approved peer review every 3 years, with the first due within 18 months.
- **Follow Firm Structure Rules:** Your firm must meet ownership and participation standards, including active CPA involvement and proper public-facing materials.
- **Stay Current:** Renew your firm permit annually by December 31 and notify the Board within 30 days of any changes in ownership, firm name, office locations, or disciplinary actions.

What are your hobbies and/or favorite things to do when you aren't at work?
When I'm not at work, you'll most likely find me on a field or track, coaching youth sports, especially football and track. I love mentoring young athletes and helping them grow both on and off the field. It's a rewarding way to give back and stay active. I also enjoy spending quality time with my family, whether we're relaxing at home or taking the occasional trip to recharge and make memories together.



CPE RULES

Licensed CPAs in Louisiana are required to earn and report a MINIMUM of 20 hours of CPE annually for the license renewal to be complete for the following year – regardless of how many CPE hours you may have reported for the prior year. But, keep reading!

Louisiana CPAs are required to earn and report at least 80 hours of CPE every rolling two-year period. Every year will be the first half of a two-year period and the last half of a two-year period. There is no fixed 2- or 3-year CPE cycle.

ATTEST Engagements - Licensed CPAs who participate in attest engagements will be required to complete at least 8 hours of CPE in Accounting & Auditing annually.

Examples of Multiple-Year Reporting

2024		2025		2026
33.5 hours		46.5 hours		33.5 hours
	= 80 hours		= 80 hours	

2024		2025		2026
40.0 hours		40.0 hours		40.0 hours
	= 80 hours		= 80 hours	

2024		2025		2026
20.0 hours		60.0 hours		20.0 hours
	= 80 hours		= 80 hours	

It's Almost Renewal Time:
November 1st – December 31st is the renewal window!

Top Three 2026 Renewal FAQs

1. **Why do I have to renew by December 31st? I thought renewals were due by January 31st.**

   All Louisiana CPA licenses and Firm Permits expire on December 31st of each year. While the Board provides a 30-day grace period before assessing a late fee, the expiration date remains December 31st. It's best to renew on time to avoid interruptions or additional fees.

2. **How do I submit my 2025 CPE?**
   All CPAs can log in to their account and go to the CPE Reporting tab. From there, you can add your 2025 CPE. Please note that the deadline to enter CPE is January 31, 2026. Please see the CPE Reporting video found on our website and in this newsletter!

3. **I'd like to apply for Retired Status. Can I do that through the online portal?**
   Yes! Use your same log-in but instead of logging in to the Licensee Portal, log in to the Applications Portal. One of the applications available will be the Retired Status Application.

CLICK THE IMAGE BELOW TO VIEW THE CPE REPORTING TUTORIAL

STATE BOARD OF CPAS OF LOUISIANA

VS.

LOUISIANA SOCIETY OF CPAS (LCPA)

Role / Purpose

Government agency that regulates the practice of public accountancy in Louisiana

Key Functions

- Issues new and renewal CPA licenses (individuals and firms)
- Regulates and disciplines CPAs for violations of state laws/ regulations (including probation, suspension, or revocation of a license)
- Oversees administration of the CPA Exam in Louisiana (via NASBA)

Role / Purpose

Voluntary professional membership organization for CPAs

Key Functions

- Advocates for the profession and its future
- Lobbies for or against legislation impacting CPAs
- Provides networking, learning, and engagement opportunities
- Supports the CPA pipeline and future workforce

THINK REGULATION!

THINK ADVOCACY!

Melvin R. Schulthess
Schulthess & Associates, LLC
Jennings, Louisiana
File No. 2023-41

This matter was pending before the State Board of Certified Public Accountants of Louisiana ("Board") by the Respondents, Melvin R. Schulthess, CPA (“Respondent”), and Schulthess & Associates, CPA’s, LLC (“Firm”) for: failure to adequately supervise the firm’s activities related to the completion of engagements; failure to communicate with his client; and failure to ensure that firm staff provide competent professional services.

The Respondent agreed to a Consent Order to resolve the matter. Under the terms of the Order, the Respondent was formally reprimanded by the board, and assessed a fine in the amount of five-thousand dollars ($5,000). The Board ordered that a summary of the matter be published.

EFFECTIVE DATE: Consent Order effective July 28, 2025

Jay J. Rabalais
Hammond, Louisiana
File No. 2021-42 and 2022-3

This matter was pending before the State Board of Certified Public Accountants of Louisiana ("Board") by the Respondent, Jay J. Rabalais, (“Respondent”) for holding himself out to the public, offering CPA Services, and using the CPA title in association with his businesses CPA-Jay, LLC, and Savior Tax & Accounting Company after his license was expired.

The Respondent agreed to a Consent Order to resolve the matter. Under the terms of the Order, the Respondent was formally reprimanded by the Board and assessed a fine in the amount of two-thousand dollars ($2,000). The Board ordered the Respondent to refrain from using the CPA title until such time as he holds a valid active CPA certificate. The Board ordered that a summary of the matter be published.

EFFECTIVE DATE: Consent Order effective July 28, 2025

Respondent Name Withheld
New Orleans, Louisiana
File No. 2023-60

This matter was pending before the State Board of Certified Public Accountants of Louisiana ("Board") for administrative adjudication of alleged violations of the Louisiana Accountancy Act, La. R.S. 37:71 et seq., by the Respondents, (“Firm,” collectively “Respondents”), for: failure to perform an audit in compliance with professional standards.

More specifically, the Respondents are alleged to have violated the following provisions of the Louisiana Accountancy Act :

La. R.S. 37:79(A)(3): Revocation or suspension of, or a voluntary consent decree concerning, the right to practice before any state or federal agency or the Public Company Accounting Oversight Board.

The Respondent agreed to a Consent Order to resolve the matter. Under the terms of the Order, the Respondent was officially censured by the Board, and assessed a fine in the amount of two-thousand dollars ($2,000) which will be suspended and ultimately waived in two-years, provided that no further disciplinary action is taken against the Respondent and their next peer review results in a passing grade. The Board ordered that a summary of the matter be published.

EFFECTIVE DATE: Consent Order effective July 28, 2025

1ST ANNUAL LEDGERS & LEGENDS BALL

NASBA CPA MOBILE

AVAILABLE NOW!

The **CPA journey**—more organized, transparent and accessible **on the go!**

- Access and download the Notice to Schedule (NTS)
- View CPA Exam scores
- Manage payment coupons and international administration fees
- Receive reminders and alerts for critical deadlines
- Access jurisdiction-specific requirements and guidance
- Track Exam eligibility and application status (for jurisdictions that NASBA processes eligibility)

Download on the App Store

GET IT ON Google Play