

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

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

July 28-29, 2025

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Monday, July 28, 2025 and Tuesday, July 29, 2025, 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
Desireé Honoré Thomas, CPA	-	Secretary
Grady R. Hazel, CPA	-	Treasurer
Sue S. Alizadeh, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member

The following Member was absent:

Michael D. Bergeron, CPA	-	Member
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Also present were:

Staff:	Lisa A. Benefield	-	Executive Director
	Caren Singleton	-	Deputy Director
	Bomani Brown	-	Director of Compliance
	Tre' Mouriz	-	Compliance Investigator
	Betsy Boudreaux	-	Licensing Analyst
Guests:	Ronald A. Gitz, II, CPA	-	CEO/Executive Director
	Stacey Lockwood	-	Director of Professional Oversight, LCPA
	Ann Lupo	-	Director of Communications and Public Relations

The meeting was called to order by Chair Mrs. Hutchinson at 9:00 a.m. on Monday, July 28, 2025, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh and unanimously adopted.

The meeting was called to order by Chair Mrs. Hutchinson at 9:03 a.m. on Tuesday July 29, 2025, upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

I. CHAIR'S REPORT

A. PROC Contracts

George Kenneth Pavy, II and Neil Gibson Ferrari have both entered 12-month PROC contracts with the Board, effective July 1, 2025 through June 30, 2026.

John Charles Parker, II was offered a six-month PROC contract with the Board; however, he passed away on July 11, 2025.

B. Legal Contracts 2024-2025

The Office of State Procurement approved the legal contracts for Shows, Cali & Walsh, LLP and The Derbes Law Firm, LLC, on June 20, 2025, for the 2025 - 2026 fiscal year.

The legal contract for Adams and Reese was approved on July 2, 2025.

C. Market Pay Adjustments effective July 15, 2025

All classified employees who were actively employed six months prior to July 15, 2025 received a market adjustment of 3-4% effective July 15, 2025.

D. Personnel

Jean Palmer, the Board's CPE Coordinator, reached permanent status in her new position effective July 16, 2025. She has held several positions at the Board, initially starting on November 16, 2016 as the Board's Administrative Assistant 2, then Administrative Coordinator 3 on December 11, 2017.

Antonio "Tre" Mouriz begin employment as the Board's Compliance Investigator 1 on May 5, 2025. He previously worked as an Investigator with the Department of Children and Family Services.

E. Performance Evaluations for Unclassified Employees

Performance Evaluations for Unclassified Employees were deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17.

F. 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 2025. This is an annual requirement. The course must be completed prior to December 31, 2025.

G. 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, 2025. This is an annual requirement. The course is available through the Department of Civil Service.

H. Reminder - Financial Disclosure Statements – Due Annually On or Before May 15th.

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 each year.

II. APPROVAL OF MINUTES

The regular and executive minutes for the May 2025 Board Meeting were previously sent to Board members for review.

By motion of Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved the May 2025 regular and executive session minutes as drafted.

III. TREASURER'S REPORT

A. Financial statements for the period ended May 31, 2025 were provided for the Board’s review.

B. Financial statements for the period ended June 30, 2025 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 Mrs. Alizadeh, seconded by Mr. Hazel, the Board approved the Treasurer’s report.

IV. DEATHS AND RESIGNATIONS**A. Deaths (4: 3 Active; 0 Inactive, 1 Retired)**

Name	Certificate No.	Year Issued	Status
L. Delbert Crocker	9435	1974	Active
James Richard Faulk	1269	1978	Active
John Charles Parker II	6922	1971	Active
Frederick W. Grant	3615	1965	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, 2025
Same Year Reinstatements Total (21): Active (4); Inactive Status (11); Retired (6)**

The Executive Director informed the Board the following CPAs and CPA Inactive Status or Retired Registrants with expirations on March 1, 2025, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations. (Since the May 1, 2025 Board Meeting).

Name	Credential Number	Certification Status
Lydia Bruce	29559	Active
Timothy Causey	29209	Active
William Jennings	15250	Active
John Hartwell Smith	23896	Active
Rufus Ewing	10818	Inactive
Leslie Hebert	22330	Inactive
Bailee Jenee Lerette*	29347	Inactive
William Mote	22380	Inactive
Jonte' Murrey	18860	Inactive
Stephanie Osborn	29091	Inactive
Donald Shindler	14266	Inactive
Lauren Brooke Stone	27484	Inactive
Michelle Switzer	19630	Inactive
Joseph Webb	15010	Inactive
Hollie Williamson	27750	Inactive
Nancy Louise Decuers	21803	Retired
Richard Foreman	3852	Retired
David Hall	19289	Retired

Sally Herpin	14156	Retired
Frederick Lafleur	16073	Retired
John Wright	10374	Retired

**Indicates a change in status.*

B. Certificates / Inactive / Retired Status That Expired March 1, 2025 and have NOT Renewed for 2025

A list of CPAs, CPA Inactive and Retired Registrants with expirations on March 1, 2025 who have **not** renewed for 2025 was provided for the Board's review.

VI. CPA EXAMINATION

A. Q2 2025 CBT Report

The reports were provided for the Board's review.

B. CPA Exam Report from NASBA Western Regional Conference

The CPA Exam Report presented at NASBA's Western Regional Conference was provided for the Board's review.

C. Candidates Passing Examination Sections (33)

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

Blye Allen
Cody Arnaud
Benjamin Brantley
Logan Brylski
Henry Creel
Samuel Gibson
Barbara Herndon
Paige Johnson
Mengviseth Khuon
Michelle Klingman
Zachary Little
Margaret Madden

Name

Laurel Andrews
Matthew Batty
Lucah Broussard
Nicholas Castro
Christian Fraught
Olivia Guidry
Benjamin Hoffnung
Ashton Kennedy
Carizma Kinchen
Sandy Lin
Taylor Luquette
Collin Martin

Sydney Melder
Luke Paille
Amanda Smith
Rebekah Wales
Taylor Wilkinson

Jill Munchausen
Ashton Queyrouze
Kimberly Taylor
Gabrielle Wardlow

D. Requests for Extension of NTS due to Medical Hardship (5)

These requests were deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17.

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

Mr. Robert Andres submitted a request to the Board for pre-approval of community college credits to be taken at Delgado Community College. He graduated from University of Mississippi in August, 2023 with a bachelor's degree in Accounting, earning 130 semester hours.

He requested the Board's permission to take seven of the following 3-semester hour courses at DCC to fulfill the 150-semester hour requirement for licensure:

- ACCY 218 Payroll Accounting
- ACCY 222 Computerized Accounting
- ACCY 240 Excel for Accounting
- ACCY 275 Advanced Accounting Projects
- BUSG 121 Business Math with Excel
- BUSG 151 Stock Markets & Investing
- BUSG 252 Entrepreneurial Finance
- MANG 222 Small Business Management

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel the Board pre-approved completion of 21 semester hours from any of the eight courses listed to be taken at Delgado Community College to meet the 150-semester hour requirement for licensure.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Actives Issued by the Executive Director

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

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

1. Current CPA Applicants (Passed Exam After June 1999) (44)

Name	Certificate Number	License Issue Date	City, State
Yulet G. Silva	29974	05/07/2025	Denham Springs, LA
Adriel Medina	29975	05/07/2025	Metairie, LA
Kristen Vidrine	29976	05/07/2025	Washington, LA
Cameron Lee Langston	29977	05/07/2025	Youngsville, LA
Anna Katherine Breaux	29978	05/07/2025	Covington, LA
Natalie Noelle Fonte	29979	05/08/2025	Kenner, LA
Brennan Cadard	29980	05/08/2025	Slidell, LA
Hagan Reed	29982	05/13/2025	Many, LA
Matthew Joseph Cantrelle	29983	05/13/2025	Houston, TX
Cody Michael Knight	29984	05/27/2025	Kenner, LA
John Lanza	29985	05/27/2025	Niantic, CT
Amber Brondum Fanguy	29986	05/27/2025	Luling, LA
Shelby Lea Hall	29987	05/27/2025	Pearl River, LA
Gabrielle M. Wardlow	29988	06/02/2025	West Monroe, LA
Henry Creel	29989	06/02/2025	New Orleans, LA
Logan Schiro Brylski	29990	06/02/2025	Covington, LA
David Hoang Toca	29992	06/13/2025	Metairie, LA
Zachary Little	29993	06/13/2025	Ruston, LA
Kayela Freeman	29994	06/13/2025	West Monroe, LA
Laurel Andrews	29995	06/13/2025	LaPlace, LA
Thea Briar Knowles	29997	06/13/2025	Baton Rouge, LA
Wanlin Zhang	29998	06/13/2025	Broussard, LA
Anabelle Tedeschi	29999	06/13/2025	Metairie, LA
Christian Michael Fraught	30000	06/17/2025	Metairie, LA
Margaret Elizabeth Madden	30001	06/17/2025	Ponchatoula, LA
Benjamin Hoffnung	30002	06/17/2025	Stonewall, LA
Benjamin Brantley	30003	06/17/2025	Monroe, LA
Collin Carl Martin	30004	06/17/2025	Denham Springs, LA
Luke Joseph Paille	30005	06/20/2025	Covington, LA
Michelle Brunet Klingman	30007	07/01/2025	Houma, LA
Samuel Marx Gibson	30009	07/02/2025	Washington, DC
Pamela Loving	30010	07/02/2025	Shreveport, LA
Luke David Bischoff	30011	07/07/2025	Eunice, LA
Isaac Woods	30012	07/14/2025	Akron, OH
Amanda Jacobs Smith	30014	07/16/2025	Baton Rouge, LA
Lucah Andre' Broussard	30015	07/16/2025	Lafayette, LA

Rebekah Wales	30016	07/16/2025	Ruston, LA
Matthew William Batty	30017	07/16/2025	Madisonville, LA
Olivia Guidry	30018	07/18/2025	Baton Rouge, LA
Jill Catherine Munchausen	30019	07/21/2025	Brusly, LA
Blye Knowles Allen	30020	07/22/2025	Baton Rouge, LA
Anne Villere Lagarde	30021	07/23/2025	Charlotte, NC
Nicholas Joseph Castro	30022	07/23/2025	Metairie, LA
Ashton Queyrouze	30023	07/23/2025	New Orleans, LA

2. Presentation of Certificate #30000 to Mr. Christian Michael Fraught

Special presentation of CPA certificate #30000 to Mr. Christian Michael Fraught by Board Chair, Lynn Hutchinson.

3. Reissuance of Certificate as Active (Licensed) (0) (Previous CPA Examination - Passed Exam Before June 1999)

There were none since the last Board Meeting.

B. Reinstatements of Prior Active Certificates (Licenses) (4) 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
Mitchel E. Chauvin	26251	05/06/2025
Frank Joseph Mosby	27067	06/10/2025
Corey Edward Moore	27249	06/10/2025
Connie Bubrig Blanchard	24722	07/02/2025

Upon motion by Mrs. Alizadeh, 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 (3) Prior Year Reinstatement

Name	Certificate No.	Inactive Reinstatement Date
LaDonna Staggs Lynch	22173	05/07/2025

Charlotte Katherine Wright	24253	05/22/2025
Carolyn Eley Golding	27515	06/20/2025

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

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.

Name	Certificate No.	Issue Date	Original State
Robert C. Tylka	29973	05/07/2025	ME
Kye Marie Carter	29981	05/13/2025	WA
Katie Lynne Allen	29991	06/02/2025	TX
John Charles Gordon	29996	06/13/2025	AZ
Hal Franklin Berman	30006	06/26/2025	CA
Jessica Smith Rockenbaugh	30008	07/01/2025	GA
Rachel Ferguson	30013	07/14/2025	FL

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin 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 for Approval of Experience Verification by a Family Member

Ashton Alan Kennedy passed the exam in April 2025 and applied to be a Licensed CPA in Louisiana. Mr. Kennedy's father, Greg Kennedy CPA#19055, owns the firm, Greg A. Kennedy CPA, APAC, Firm #3535, which is where the applicant obtained his required work experience.

His request was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin the Board approved the experience verification by a family member for Mr. Kennedy's application for licensure as a CPA.

H. Request for NASBA Experience Verification Accepted to Reissue to Active

Mr. Mark Robinson, Inactive CPA, passed the CPA Exam and was issued an Inactive Certificate on January 23, 1995, but has never been actively licensed. He previously requested a waiver of the required experience at the January 2025 Board Meeting. The Board denied the request but indicated they would reconsider if he utilized NASBA's Experience Verification Service.

The applicant submitted a new application to reissue his certificate to active status, based on NASBA's evaluation of his experience. He requested the Board's approval to become an actively licensed CPA.

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

Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the Reissue to Active Status based upon NASBA Experience Verification for Mr. Robinson.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. Reinstatements of CPA Firm Permits that Expired March 1, 2025 (2) (Same Year Reinstatements)

The Executive Director informed the Board the following Firms with expirations on March 1, 2025, reinstated their Firm Permit registrations.

Firm Name	Firm Permit No.	Reinstatement Date
John M. Gathings, CPA	152	06/16/2025
John H. Smith, CPA LLC	4519	07/15/2025

B. CPA Firms that have Not Renewed for 2025

A list of CPA Firms that had **not** renewed for 2025 was provided for the Board's review.

C. New CPA Firm Permit Applications (5)

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 Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the following CPA Firm Permits:

Firm Name	Firm Location	Firm Permit No.	Issue Date
Chronicles of Numbers, LLC*	LA	5801	05/13/2025
Amaya CPA, LLC	LA	5802	06/13/2025
Anita M Zimmer CPA, LLC	LA	5803	07/01/2025
Mary Kathleen Dupree, CPA	LA	5804	07/01/2025
Madison Thompson, CPA, LLC	LA	5805	07/18/2025

*Name approved at May 2025 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.	Previous Firm Name:	Issue Date
Michael P. Terranova, CPA, LLC	1153	Terranova CPA Firm, LLC	06/14/2025

F. CPA Firms Retired or Canceled (3)

Firm Name	Firm Permit No.	Issue Date
Stockstill, CPA	5202	2014
Auld & Associates	55	Prior to LAA
Grant Thornton, LLP	3432	Prior to LAA

G. Firm Permit Name Requests (3)

1. FOCAL Advisory, LLC

Mr. William Kulick requested approval of the firm name: FOCAL Advisory, LLC. In his letter to the Board, he explains he chose the name FOCAL Advisory, LLC because the focus of the firm is advisory work in the Forensics, Outsource^d CFO, Consulting, Advisory and Litigation support areas.

His request was provided for the Board's review.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh the Board approved the firm name FOCAL Advisory, LLC.

2. Parish CPAs + Business Advisors, LLC

Mr. Jeromy Bourque submitted the proposed Firm name change of Jeromy T Bourque CPA, LLC (Firm #5658) to Parish CPAs + Business Advisors, LLC. He explains the name closely aligns with their branding and strategic direction as a firm.

His request was provided for the Board's review.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel the Board approved the firm name change of Parish CPAs + Business Advisors, LLC.

3. IKTP LLC

Ms. Mary Young submitted the proposed Firm name change to IKTP LLC and explains that the chosen name is for privacy reasons and it also stands for her favorite Bible verse; "I know the plan".

Her request was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin the Board approved the firm name change to IKTP LLC.

IX. PEER REVIEW ITEMS

1. Peer Review Oversight Committee (PROC) Reports

Mr. Pavy'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)

	2025	2024	2023	2022
Engagement Reviews	14	21	17	35
Pass	11	17	12	26
Pass w/def.	2	4	2	8
Fail	1	0	3	1
System Reviews	27	64	35	55
Pass	21	57	34	52
Pass w/def.	5	6	1	3

Fail	1	1	0	0
Grand Total	41	85	52	90
Engagement Reviews - Pass	20	32	24	49

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

	Since 5/01/25 (Last Meeting Reported)	Calendar Year Jan. 2025	Calendar Year Jan. 2024	Calendar Year Jan. 2023	Calendar Year Jan. 2022
# Practice Restrictions	0	2	2	1	5
# Extensions	3	6	6	12	15
# Year End Changes	0	0	0	1	0
# First Fail Letters	3	6	6	5	12

X. RECURRING MATTERS AND DEFERRED ITEMS

A. Society of Louisiana CPAs (LCPA)

Ronald A. Gitz II, CPA, CEO, LCPA, reported on items of interest to the profession.

B. Request for Acceptance of Credits from a Non-Board Recognized Accrediting Agency

This item was deferred from the May 2025 Board Meeting pending additional information.

Mr. Nicholas Carroll submitted a request for acceptance of classes taken at the University of Arkansas Grantham, a college that is accredited by Distance Education Accrediting Commission (DEAC), an accrediting agency that is not a board recognized accrediting agency.

The Distance Education Accrediting Commission (DEAC), is recognized by the U.S. Department of Education and the Council for Higher Education Accreditation (CHEA). The university has been continuously accredited by DEAC since 1961.

This request was deferred from the May 2025 Board meeting pending additional information regarding the school's accreditation.

An email from Michelle Holland, Associate Registrar for The University of Arkansas Grantham, explaining the DEAC accreditation process and institutional accreditors, is provided for the Board's review.

Additionally, an email from Tim Montgomery, Executive Director, Arkansas State Board of Accountancy confirming that their Board recognizes the University of Arkansas at Grantham is included for the Board's review.

Ms. Holland and Mr. Montgomery's emails and Mr. Carroll's original request were provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the classes completed by Mr. Carroll at University of Arkansas Grantham.

However, they did not approve Distance Education Accrediting Commission (DEAC) as a Board-Recognized Accrediting Agency, but will review on applicants with DEAC accredited schools on a case-by-case basis.

C. Credit Extension Requests to Follow District of Columbia Board's Decision

This item was deferred from the May 2025 Board Meeting pending additional information.

On February 19, 2025 NASBA sent out communication to all State Boards as a response to the decision by the District of Columbia and Indiana's Boards to automatically extend all credit from June 30, 2025 to December 31, 2025. Since the May Meeting, Montana has extended credit to September 30, 2025.

The Board's Office has received a large volume of requests from candidates requesting an extension of exam credits expiring on June 30, 2025. The Board did not vote to make any changes.

D. Exam Credit Extension due to Personal Hardship and Testing Difficulties

At the October 19, 2023 Board Meeting, the Board adopted the NASBA Credit Relief Initiative to extend credit periods through June 30, 2025 for CPA Examination Credits that expired from January 30, 2020 through December 31, 2023 that were not subsequently replaced by new credits for the same sections.

The following individuals have successfully passed 3 parts of the exam but have scores that expired on June 30, 2025.

1. Ms. Julia Madden has successfully passed 3 sections of the exam and requested an additional extension of her FAR credit to December 31, 2025, due to limited testing availability.

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

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved an additional extension for FAR exam credit for Ms. Madden until December 31, 2025.

2. Mr. Maillho has successfully passed 3 sections and requested an extension of his AUD and BEC credits to September 30, 2025, due to the personal hardship.

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

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh and unanimously adopted, the Board approved an additional extension of credit for Mr. Maillho's AUD and BEC exam credit until September 30, 2025.

XI. CPE ITEMS

A. Change to Inactive Status for Failure to Submit 2024 CPE (6)

The following CPAs failed to submit their 2024 CPE and were notified by email and via certified mail sent June 5, 2025 that they would be switched to Inactive.

Name	Certificate No.
Rhonda Briggs	20412
Carlton Forbes	26311
Diane Genre	23647
J. Adam Judice	25464
Alvin Perret	21495
Chelsie Walters	28356

B. Audit of 2024 CPE Reported

The 2024 CPE Audit is underway. A random sampling method was applied, resulting in the selection of 64 CPAs for the audit. Audit notices were emailed on July 8, 2025 with a deadline of August 7, 2024 to submit supporting documentation. As of July 22, 2025 the following was known:

43 – Have submitted documentation
6 – Responded they will submit by deadline
<u>15 – Have not acknowledged notification</u>
64 Total

Additionally, we have identified up to 278 CPAs who are potentially deficient on their 2024 CPE, so we are essentially adding them to the audit.

C. Proposed Board Appointment of an Investigating Officer: 2024 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 2023 reporting period audit fails, Director of Compliance, Bomani Brown, served as the Investigating Officer for audit fails.

Board Chair, Mrs. Hutchinson, appoints Mr. Brown as the Investigating Officer assigned to 2024 CPE audit fails, including the files that were found to be deficient outside of the actual audit.

D. Request for Board approval on CPE Credit for Published Article

Ann L. Watkins, CPA (License No. 20806) submitted a request for approval of CPE credit for a published article: Applying Regression Analysis in an Auditing Context: A Learning Strategy Published by American Accounting Association, May 2025.

The article was provided for the Board's review.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Alizadeh the Board approved the request for 10 (ten) hours of CPE for Ann L. Watkins' publication "Applying Regression Analysis in an Auditing Context: A Learning Strategy " for the 2025 reporting year.

E. Request for Approval of CPE for Certification Exams

Peyton Fine, CPA (License No. 29623) submitted a request for approval of CPE for completion of Chartered Financial Analyst (CFA) exam sponsored by the CFA Institute.

Ms. Fine's request was provided for the Board's review.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin the Board approved 20 hours of CPE for Ms. Fine.

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh the Board approved a blanket approval of 20 hours of CPE for all CPAs for the successful completion of Chartered Financial Analyst (CFA) exam.

F. Professional Ethics Requirement for 2026 – Update

The following Sponsors have responded to an invitation to submit a Questionnaire and Course Proposal for the 2026 Reporting Year Ethics by July 1, 2025.

1. Beacon Hill

2. Becker
3. Checkpoint Learning by CeriFi, LLC
4. CPA Self Study (Surgent McCoy CPE, LLC)
5. CPE Think
6. Kaplan
7. LCPA
8. MasterCPE (Surgent McCoy CPE, LLC)
9. My CPE
10. WebCE
11. Learn CPE

The Questionnaires and Course Proposals were provided to the 2026 Ethics Committee members (Mrs. Lowe-Ardoin, Mrs. Alizadeh and Mr. Hazel) via Smartsheet. The Ethics Committee will review and let Board staff know which providers they have chosen to continue in the process.

XII. NEW MATTERS

A. Changes to - State Travel and PPM 49 for New Fiscal Year

The State Travel and PPM 49 Updates became effective July 1, 2025. Key additions, changes, and clarifications to PPM49 include general travel specifications, methods of transportation, lodging, meals & incidentals, and international travel.

The State Travel Office, once again, approved our 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 currently \$79.00.

The 2025-2026 Travel policy and updates were previously provided for the Board's review via Smartsheet.

The summary of the changes was provided for the Board's review.

B. Academic Credentials Evaluation Institute, Inc, ACEI Global

ACEI-Global submitted a request to become a board-recognized foreign credential evaluating service. ACEI provides services to several U.S. state boards of accountancy, including those in California and Virginia, and are requesting the board's consideration.

Their request and documentation were provided via Smartsheet and were included for the Board's review.

Due to the current low demand for this type of service, the Board deferred this matter, but would review applicants with evaluation from a provider other than NIES or FACS on a case-by-case basis.

C. 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 Mrs. Honoré Thomas and the Treasurer Mr. Hazel

Upon motion by Mrs. Alizadeh and seconded by Mr. Hazel, the Board elected Mrs. Alizadeh to serve as Board Secretary effective August 1, 2025.

Upon motion by Mrs. Hutchinson and seconded by Mrs. Alizadeh, the Board elected Mrs. Honoré Thomas to serve as the Board's Treasurer effective August 1, 2025.

2. Appointment of Investigating Officers

The Board's current Investigating Officers are Mr. Bergeron for PROC cases and Mrs. Alizadeh.

Chair Mrs. Hutchinson appointed the following Board Member as Investigating Officer for August 1, 2025 – July 31, 2026: Mr. Hazel and requested this item be added to the November 2025 Agenda for selection of a second Investigating Officer.

XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Executive Orders by Governor Jeff Landry:

1. JML 2025-039 Hiring Freeze. The hiring freeze that was implemented for the period from April 11, 2025 to June 30, 2025 was not extended and expired effective June 30, 2025.

2. JML 2025-048 Return to In-Office Work. All state employees have been ordered to return to physical offices effective July 1, 2025, canceling any existing telework policy or arrangements without express approval by the Governor's Office. An exception was submitted but was rejected. All Board Staff returned to in-office work effective July 1, 2025.

B. New State Board of CPAs of Louisiana Website Launched

The State Board of CPAs of Louisiana authorized Ms. Benefield to enter a contract with Design The Planet, LLC at the July 2024 Board Meeting. The project has been completed and the new website was launched June 23, 2025. An email announcing the website launch was sent to all registered Active, Inactive and Retired CPAs on June 27, 2025.

C. Board Fee Increase Update

The Board voted to increase fees on the following items at the May 2025 Board Meeting with an effective date of July 1, 2025. The changes have been made in the database and went into effect on July 1, 2025.

Application Fees	New Fees Effective 7/1/2025
Reciprocal certification application	\$120.00
Reinstatement of certificate application	\$300 plus delinquent fees*
Firm permit application	\$150.00
Annual Fees	
Renewal of certificate	\$120.00
Registration CPA inactive status	\$50.00
Registration CPA retired status	\$50.00
Renewal of firm permit	\$50.00
Plus per owner over 10 not to exceed	\$25.00 \$2500.00
Notice of substantial equivalency	\$50.00
Other Fees	
Replacement of a CPA certificate	\$50.00
Transfer of grades transfer fee	\$50.00 plus application fee**
Written verifications	\$50.00
Pre-Exam Evaluations	\$50.00

Additional fees that were not considered at the January Board Meeting were the Firm Reinstatement Fee (\$100.00) and the CPA Retired Status Reinstatement Fee (\$30.00), although the fee to apply for a new CPA Firm was raised to \$150.00 and the renewal fee for CPA Retired Status has been raised to \$50.00.

Upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin the Board approved the following changes to the Board's fees: \$150.00 for a firm permit reinstatement and \$50.00 for CPA Retired Reinstatement fee to be effective July 28, 2025.

D. CPA, CPA Inactive, CPA Retired, and CPA Firm Registrants as of July 22, 2025.

	2025	2024		2023	2022	2021
	<u>Registered</u>	<u>Registered</u>	Difference	<u>Registered</u>	<u>Registered</u>	<u>Registered</u>
Active	7,160	7,205	-60	7,267	7,287	7,446
Inactive	2,083	2,249	-166	2,531	2,608	2,627
Retired	421	401	+19	378	322	271
Firms	1,724	1,787	-68	1,845	1,863	1,923
TOTAL REGISTERED	11,388	11,642	-275	12,021	12,080	12,267

E. Experience, Learn & Earn (ELE) Program Discontinued

NASBA and AICPA's Experience, Learn & Earn (ELE) pilot program will end at the conclusion of the fall 2025 semester. The program was launched in early 2024 to allow CPA candidates the opportunity to earn up to 30 semester credit hours towards the 150 credit hours needed for licensure. Changes in the market and profession since the pilot was launched have made the program unsustainable.

NASBA's communication was provided for the Board's review.

F. NASBA and AICPA Publish Ninth Edition of the Uniform Accountancy Act

The latest edition includes expansion of accountancy model legislation to include an additional path to CPA licensure. The optional path maintains public protection while providing added flexibility and options for CPA candidates.

NASBA's communication was included for the Board's review.

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

June 17-19, 2025

New Orleans, LA

Mrs. Hutchinson, Ms. Benefield and Ms. Singleton attended.

B. NASBA's Eastern Regional Meeting

June 25-26, 2025

Philadelphia, PA

Ms. Boudreaux attended virtually.

C. Accounting and Finance Women’s Alliance (AFWA)’s Business Meeting
New Orleans, LA
July 25, 2025

Ms. Benefield and Ms. Singleton presented as guest speakers.

XV. FUTURE MEETINGS / CONFERENCE DATE

A. PSHRA LA CHAPTER 1st QUARTERLY MEETING
August 14, 2025
Baton Rouge, LA

Ms. Singleton plans to attend.

B. PSHRA (Public Sector HR Association) Annual Conference
September 29- October 1, 2025
Cleveland, OH

Ms. Singleton plans to attend.

C. NASBA’s 118th Annual Meeting
October 26-29, 2025
Chicago, IL

Mrs. Hutchinson and Ms. Benefield plan to attend.

D. Louisiana Chapter of NIGP 2025 Educational Conference and Exposition
December 2-5, 2025
Lake Charles, LA

Ms. Singleton plans to attend.

XVI. UPCOMING BOARD OFFICE HOLIDAYS

September 1, 2025 Labor Day

XVII. NEXT BOARD MEETINGS

A. Future Board Meetings

Thursday, November 6, 2025 through Friday, November 7, 2025 was previously reserved for the October 2025 Board Meeting. If an administrative hearing is necessary, a date will be determined.

B. January 2026 Board Meeting

Monday, January 12, 2026 and Tuesday, January 13, 2026 was reserved for the January 2026 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 28, 2025 upon motion(s) made, as follows:

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board went into executive session on July 28, 2025 at 1:42 p.m.

Upon motion by Mrs. Alizadeh, seconded by Mrs. Honore' Thomas, the executive session adjourned at 3:48 p.m.

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board went into Executive session on July 29, 2025 at 9:03 a.m.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the executive session adjourned at 9:45 a.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. 2025-42
(Investigating Officer Mrs. Lowe-Ardoin)

Upon motion by Mrs. Alizadeh, seconded by Mr. Hazel, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mr. Bergeron was not present and did not vote.

B. Consideration of Consent Order – File No. 2025-43
(Investigating Officer Mrs. Lowe-Ardoin)

Upon motion by Mrs. Alizadeh, seconded by Mr. Hazel, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mr. Bergeron was not present and did not vote.

C. Consideration of Consent Order – File No. 2025-44
(Investigating Officer Mrs. Lowe-Ardoin)

Upon motion by Mrs. Alizadeh, seconded by Mr. Hazel, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mr. Bergeron was not present and did not vote.

D. Consideration of Consent Order – File No. 2021-42 & 2022-3
(Investigating Officer Mrs. Alizadeh)

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mr. Bergeron was not present and did not vote.

E. Consideration of Consent Order – File No. 2023-41
(Investigating Officer Mrs. Alizadeh)

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mr. Bergeron was not present and did not vote.

F. Consideration of Consent Order – File No. 2024-7
(Investigating Officer Mrs. Alizadeh)

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mr. Bergeron was not present and did not vote.

G. Consideration of Consent Order – File No. 2023-60
(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. Mr. Bergeron was not present and did not vote.

H. Consideration of Consent Order – File No. 2025-14
(Investigating Officer Mr. Brown)

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 4-0 approved the Consent Order in this matter. Mr. Bergeron was not present and did not vote.

I. Consideration of Consent Order – File No. 2025-18
(Investigating Officer Mr. Brown)

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 4-0 approved the Consent Order in the matter. Mr. Bergeron was not present and did not vote.

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

File No. 2023-1	File No. 2023-11	File No. 2025-4
File No. 2025-5	File No. 2025-7	File No. 2025-8
File No. 2025-9	File No. 2025-10	File No. 2025-11
File No. 2025-12	File No. 2025-13	File No. 2025-20
File No. 2025-24		

Upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin, 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. 2023-40
File No. 2024-44
File No. 2025-30

File No. 2024-26
File No. 2025-28

Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board found no cause for action and closed the above files.

L. Application to Become Licensed

Upon Motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 4-0 approved the application for Mr. Arnaud to become a CPA.

M. Request for Exam Credit Extension Due to Medical Hardship

1. Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel, the Board, by a vote of 4-0 approved the additional extension for the FAR exam credit for Ms. Nguyen to October 31, 2025.

2. Upon motion by Mrs. Alizadeh, seconded by Mr. Hazel, the Board, by a vote of 4-0 approved the additional extension for the BEC exam credit for Ms. Richard to September 30, 2025.

3. Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 4-0 approved the additional extension for the REG, AUD, and BEC exam credits for Ms. Bardell to October 31, 2025.

4. Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board, by a vote of 4-0 approved the additional extension for the FAR and REG exam credits for Ms. Fontenot to September 30, 2025.

5. Upon motion by Mr. Hazel, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 4-0 approved the additional extension for the AUD exam credit for Ms. Nehmeh to December 31, 2025.

N. Consideration of Settlement Offer from Ryan Vidal

Upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin, the Board, by a vote of 4-0, did not approve accepting the settlement offer made by Mr. Vidal.

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

Upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin the Board accepted the above-described reports.

P. Performance Evaluations for Unclassified Employees

Upon motion by Mr. Hazel, seconded by Mrs. Alizadeh, the Board approved a 5% salary increase for unclassified employees.

**Q. Formal Administrative Hearing
File No. 2023-57**

The Board Considered testimonial and documentary evidence presented at an Administrative Hearing held July 29, 2025. After deliberation, upon motion by Mrs. Hutchinson, seconded by Mr. Hazel, by a vote of 4-0, the Board rendered a Decision in this matter. Board Member Mrs. Sue Alizadeh, Investigating Officer on this matter, was present but took no part in the Hearing or deliberation of this matter.

XX. ADJOURNMENT

Monday, July 28, 2025:

There being no further business to discuss, upon motion by Mrs. Alizadeh, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 3:56 p.m. on Monday, July 28, 2025.

Tuesday, July 29, 2025:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Hazel and unanimously adopted, the meeting adjourned at 9:48 a.m. on Tuesday, July 29, 2025.