

## *Minutes*

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

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**November 6, 2025\***

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chair Mrs. Hutchinson on Thursday, November 6, 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
Letti Lowe-Ardoin, CPA	-	Member
Michele Avery, CPA	-	Member
Daniel P. Brown, CPA	-	Member
Christie Dunn, CPA	-	Member
Dennis E. James, CPA	-	Member
Kandace M. Mauldin, CPA	-	Member

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, LCPA
	Stacey Lockwood	-	Director of Professional Oversight, LCPA
	David Zoller	-	Director of Government & Political Affairs, LCPA

The meeting was called to order by Chair Mrs. Hutchinson at 9:00 a.m. on Thursday, November 6, 2025, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Brown and unanimously adopted.

*\*New Board Member Orientation was held on November 5, 2025 at 1:00 PM*

**I. CHAIR'S REPORT**

**A. Appointment of Board Members**

Governor Jeff Landry appointed five new Members to the Board as follows:

1. Daniel P. Brown, CPA

Mr. Brown is the owner of Daniel Brown CPA in Cottonport. He was appointed September 5, 2025, to replace Desireé Honoré Thomas to an at-large position; R.S. 37:74.

2. Dennis E. James, CPA

Mr. James is managing director of James, Lambert, Riggs and Associates, Inc. in Hammond. He was appointed September 5, 2025, to replace Letitia A. Lowe-Ardoin to an at-large position; R.S. 37:74.

3. Christine R. Dunn, CPA

Ms. Dunn is a partner at Darnall, Sikes & Frederick in Lafayette. She was appointed September 12, 2025, to replace Nicholas Langley's vacant position to represent parishes in the "other" parts of the state; R.S. 37:74 (B)(3).

4. Michele Avery, CPA

Ms. Avery is a partner at Carr, Riggs & Ingram, LLC in Metairie. She was appointed October 3, 2025, to replace Grady Hazel to represent parishes in the southeast portion of the state; R.S. 37:74 (B)(2).

5. Kandace M. Mauldin, CPA

Ms. Mauldin is Chief Financial Officer at Terrebonne Parish Consolidated Government. She was appointed October 3, 2025, to replace Michael Bergeron to represent parishes in the southeast portion of the state R.S. 37:74 (B)(2).

**B. Reappointment of Board Members**

1. Lynn V. Hutchinson, CPA

Mrs. Hutchinson serves as CFO and Secretary-Treasurer of Lincoln Builders, Inc. She was reappointed on September 12, 2025 to represent parishes in "other" parts of the state; 37:74 (B)(3).

2. Letti Lowe-Ardoin, CPA

Mrs. Lowe-Ardoin is an accounting instructor at Louisiana State University's E.J. Ourso College of Business. She was reappointed September 26, 2025 to replace Suemarie Alizadeh to represent the southeast portion of the state; R.S. 37:74 (B)(2).

**C. Office Closure**

The Pan American Life Building experienced a power outage for floors 11-20 at 10:00 a.m. on Tuesday, September 16, 2025 and power remained out until Thursday, September 18, 2025. Our office was without power & internet and was closed during this time.

**D. Staff Compensation**

Unclassified personnel received a 5% performance adjustment effective July 15, 2025 as was determined by the Board at the July 2025 Board Meeting.

**E. 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.

**F. 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.

**G. Reminder - Financial Disclosure Statements – Due Annually On or Before May 15<sup>th</sup>.**

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 session minutes for the July 2025 Board Meeting were previously sent to Board members for review.

By motion of Mrs. Hutchinson, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the July 2025 regular and executive session minutes as drafted.

**III. TREASURER'S REPORT**

**A.** Financial statements for the quarter and fiscal year ended July 31, 2025 were presented for the Board's review.

By motion of Ms. Dunn, seconded by Mr. James and unanimously adopted, the Board approved the financial statements.

- B.** The Annual Financial Report (AFR) for the 2024-25 fiscal year was completed and filed online with the Office of Statewide Reporting (OSRAP) and emailed to the Legislative Auditor (LLA), as required by State policy.
- C.** Audited Financials – the Louisiana Legislative Auditor is currently conducting its audit and should be done by November 30, 2025.
- D.** Bank Signature Authorizations

First Horizon and Chase have asked for a “resolution” making changes to the authorized signers on our bank accounts.

Staff requested that the Board make a blanket resolution acknowledging inactive board members (those no longer serving) should be removed as an authorized signers on the Board’s bank accounts and active board members (including any newly appointed members) should be added as an authorized signer on all of the Board’s bank accounts.

“At its meeting of November 6, 2025, the State Board of Certified Public Accountants of Louisiana adopted the following RESOLUTION:

WHEREAS, in order to transact the State Board’s legal fiscal business, all active board members should be an authorized signer of the Board’s bank accounts; and

WHEREAS, from time to time it is necessary to remove an authorized signer of the Board’s bank accounts when that board member is no longer serving as a board member; and

WHEREAS, it is in the Board’s best interest that all Board members actively serving have authority to approve, sign, and perform financial transactions with our bank partners;

THEREFORE BE IT RESOLVED, that the State Board of Certified Public Accountants of Louisiana hereby approves that all Board members actively serving shall become an authorized signer of the Board’s bank accounts; and

BE IT FURTHER RESOLVED, that all Board members no longer serving the Board as a Board member be removed as an authorized signer of the Board’s bank accounts; and

BE IT FURTHER RESOLVED that all board members actively serving shall have authority to approve, sign, and perform financial transactions with our bank partners.”

By motion of Ms. Mauldin, seconded by Mr. Brown, the Board unanimously adopted the above resolution.

By motion of Ms. Mauldin, seconded by Mr. Brown, the Board approved the Treasurer's report.

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

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Scott Jude Comeaux	17881	1986	Active
Kevin Charles Cox	26278	2009	Active
Larry Gene Johnson	9592	1974	Active
Christopher Louis Hufft	22828	2000	Inactive

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

**B. Resignations (1: 1 Active; 0 Inactive; 0 Retired)**

<b>Name</b>	<b>Certificate No.</b>	<b>Year Issued</b>	<b>Status</b>
Gary Russell Nelson	29439	05/04/2022	Active

**V. CERTIFICATE & INACTIVE STATUS REINSTATEMENTS****A. Reinstatement of Certificates / Inactive Status That Expired March 2025 (Same Year Reinstatements)**

The Executive Director informed the Board the following CPAs and CPA Inactive or Retired Registrants with expirations on March 1, 2025, reinstated their CPA Certificates or CPA Inactive or Retired Status registrations since the last board meeting. **(3 Total: 3 Active; 0 Inactive Status)**

<b>Name</b>	<b>Credential Number</b>	<b>Certification Status</b>
Roxenne Yi Jacob	27410	Active
Patrick William Suffern	16048	Active
Sandra Greene Whitehead	21973	Active

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

The reports were attached for the Board's review.

**B. Candidates Passing Examination Sections (44)**

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.

**Name**

Tonya Alamond  
Madeleine Claire Boudreaux  
Piush Choudhary  
Christopher Davis  
Adam France  
Nicholas Goscha  
Lauren Hampton  
Grant Connor Hickingbottom  
Luke Renard James  
Tobie Landry  
Arthur Abraham Lemann V  
Gabrielle Elizabeth McDonald  
Benjamin Mollere  
Megan Elizabeth Naquin  
Sean Quoc-Vuong Nguyen  
Reagan Osborne  
Maggie Peltier  
Jamie Schexnaydre  
Lawren Thompson  
Thinh Duc Trang  
Emma Westbrook  
Joe Zheng

**Name**

Sarah Bonura  
Laura Madeline Businelle  
Ethan Dartez  
Abigail Federroll  
Anna Gautreaux  
Natalie Gunter  
William Healy  
Luan Hoang  
Jacob Kerr  
Zachary LeBeouf  
Jason Lyon  
George Henry Mercer  
Anna Montanio  
Ken Nguyen  
Rachel Orr  
Kale Wayne Parks  
Christian Richard  
Emily Simons  
Thi Tran  
Abigail Wertz  
Corinne Zemmer  
Zijian Zhou

**C. Request for Exception to the Reference Requirement for CPA Candidate**

Ms. Elle Craft submitted a request to the Board for an exception to the reference requirement for the Louisiana CPA exam application, specifically the policy that a reference must be a Louisiana resident who has known the candidate for a period of at least 12 months. She is a recent college graduate who just moved to Louisiana and, while she now meets the 120-day residency requirement, she does not know any Louisiana residents for 12 or more months.

She requested an exception to the reference requirement for the Louisiana CPA exam application.

LA. R.S. 37:73 (7) Definition of "Good moral character": and LA. R.S. 37:75 (A) Good moral character requirement for a CPA certificate are included in addition to her request and documentation for the Board's review.

Upon motion by Ms. Avery, seconded by Mr. James the Board approved an exception to the reference requirement of having known the person for 12 months or more.

The Board was asked if they would consider removing the restriction altogether.

Upon motion by Ms. Lowe-Ardoin, seconded by Ms. Dunn, the Board approved removing the requirement for a first time applicant to provide three-character references to sit for the CPA Exam.

**D. Request for Approval of License Application –** *(Deferred to Executive Session pursuant to Open Meetings Law, La. R.S. 42:17)*

**E. Request for Approval to Apply to Sit for the CPA Exam –** *(Deferred to Executive Session Pursuant to Open Meetings Law, La. R.S. 42:17)*

## **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) (41)**

<b>Name</b>	<b>Certificate Number</b>	<b>License Issue Date</b>	<b>City, State</b>
Cody Arnaud	30024	07/30/2025	Austin, TX
Ashton Alan Kennedy	30025	07/30/2025	Walker, LA
Lakin Elizabeth Hawkins	30026	07/30/2025	Mandeville, LA
Christopher Davis	30027	08/07/2025	Metairie, LA
Madeleine Claire Boudreaux	30028	08/07/2025	Baton Rouge, LA
Abigail Federroll	30029	08/07/2025	New Orleans, LA
Zijian Zhou	30030	08/07/2025	Denham Springs, LA
Kaitlyn Bowlin Turnbull	30031	08/07/2025	Waco, TX
Jerri Anne Callahan	30032	08/07/2025	Gretna, LA
Kale Wayne Parks	30033	08/07/2025	Oakdale, LA
Emma Westbrook	30034	08/07/2025	New Orleans, LA
Megan Elizabeth Naquin	30035	08/07/2025	Denham Springs, LA
Adam France	30036	08/07/2025	Lafayette, LA
Sarah Bonura	30037	08/07/2025	Ponchatoula, LA
Mengviseth Prak Khuon	30038	08/07/2025	Terrytown, LA
Jamie Schexnaydre	30039	08/08/2025	Bentonville, AR
Arthur Abraham Lemann V	30040	08/08/2025	New Orleans, LA
Lauren Hampton	30041	08/08/2025	West Monroe, LA

Sean Quoc-Vuong Nguyen	30042	08/08/2025	New Orleans, LA
Ethan Dartez	30045	08/11/2025	New Orleans, LA
Cody Ryan Moore	30047	08/18/2025	Dallas, TX
Megan Weinmann	30048	08/19/2025	New Orleans, LA
Grant Connor Hickingbottom	30049	08/19/2025	Denham Springs, LA
Connor Haynes	30050	08/21/2025	Kenner, LA
Thinh Duc Trang	30051	08/22/2025	Marrero, LA
Amelie Zimmer Bond	30052	09/02/2025	Metairie, LA
Shelby Hughes	30053	09/05/2025	Marksville, LA
Kimberly Taylor	30054	09/15/2025	Covington, LA
Laura Madeline Businelle	30055	09/18/2025	New Iberia, LA
Piush Choudhary	30058	09/22/2025	Worcester, MA
Haley Rietschel	30060	10/08/2025	Covington, LA
Grant Edgar Cretin	30062	10/13/2025	Baton Rouge, LA
Luke Renard James	30064	10/16/2025	Baton Rouge, LA
William Michael Chemell	30065	10/22/2025	Metairie, LA
Christian Renee Richard	30066	10/22/2025	Lafayette, LA
Natalie Selene Gunter	30067	10/22/2025	Ponchatoula, LA
Luan Hoang	30068	10/22/2025	Baton Rouge, LA
Gabrielle Elizabeth McDonald	30069	10/22/2025	Marrero, LA
George Henry Mercer	30070	10/22/2025	Baton Rouge, LA
Janson C. Matte	30071	10/22/2025	Scott, LA
Rachel Orr	30072	10/22/2025	Calhoun, LA

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

<b>Name</b>	<b>Certificate No.</b>	<b>Re-issue to Active Date</b>
Mark Randall Robinson	22400	07/30/2025

Upon motion by Ms. Dunn, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Certificates. (Items A. 1 & 2)

**B. Reinstatements of Prior Active Certificates (Licenses) (2)**  
**Prior Year Reinstatement**

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. Brown, seconded by Mr. James and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):



<b>Name</b>	<b>Certificate No.</b>	<b>Active Certification Reinstatement Date</b>
Charlotte Katherine Wright	24253	08/07/2025
Amy W. Stricker	25252	09/24/2025

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

There have been none since the last Board Meeting.

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

There have been 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 Mrs. Lowe-Ardoin, seconded by Mrs. Mauldin and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates:

<b>Name</b>	<b>Certificate No.</b>	<b>Issue Date</b>	<b>Original State</b>
Christine Hurtado	30043	08/08/2025	TX
Matthew Lash	30044	08/08/2025	AL
Ashley Blair Hamilton	30046	08/18/2025	OK
Harland J. Hebert	30056	09/22/2025	TX
Courtney Nicole Hebert	30057	09/22/2025	TX
Aileen Yanlai Jiang	30059	10/01/2025	CT
Albert Lee Butler	30063	10/16/2025	GA

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

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

Upon motion by Mr. James, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following Transfer of Grades Certificate:

Name	Certificate No.	Issue Date	City, State
Merideth Wethern	30061	10/08/2025	New Orleans, LA
Grace-Anne Jones	30073	10/23/2025	Baton Rouge, LA

#### **G. Request for NASBA Experience Verification for Transfer of Grades Application**

Mr. Alejandro Gonzalez has applied for a Transfer of Grades certificate and, due to his place of employment not having an Actively licensed CPA on staff, he utilized the NASBA Experience Verification Service.

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

Upon motion by Ms. Dunn, seconded by Mr. Brown and unanimously adopted, the Board approved the experience verification provided by NASBA Experience Verification for Mr. Gonzalez.

#### **H. Request for Approval of Community College Credits to Meet 150 Hour Requirement**

Ms. Lauren Warren submitted a request to the Board for approval of community college credits taken at South Louisiana Community College. She requested the Board's acceptance of the 9 semester hours taken at South Louisiana Community College after the completion of her Bachelor's degree.

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Brown the Board approved acceptance of the 9 semester hours from at South Louisiana Community College, as requested by Ms. Warren for completion of the 150-semester hour requirement. Ms. Dunn recused herself from the vote.

### **VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES**

#### **A. Reinstatements of CPA Firm Permits that Expired March 1, 2025 (0) (Same Year Reinstatements)**

There have been none since the last Board Meeting.

#### **B. CPA Firms that have not renewed for 2025**

A list of CPA Firms that have not renewed for 2025 were provided listed 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 Ms. Mauldin, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits:

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
Rick Robert CPA LLC	LA	5806	08/07/2025
FOCAL Advisory, LLC **	LA	5807	08/07/2025
Briley Consulting Group LLC	LA	5808	08/07/2025
Tiffany E Ashley CPA LLC	LA	5809	08/22/2025
Ashley Hamilton CPA, LLC	LA	5810	09/03/2025
Sweet CPAs LLC	LA	5811	09/22/2025
Achilles D Williams CPA LLC	LA	5812	09/22/2025
PM Tax LLC	LA	5813	09/22/2025
Katy McClure, CPA, LLC	LA	5814	10/01/2025
Trevor P Bellard, CPA, CVA	LA	5815	10/01/2025
DRB CPA, LLC	LA	5816	10/23/2025

\*\* Name approved at July 2025 Board meeting

#### **D. Reinstatement of Firm Permits Expired In Prior Years (1)**

Upon motion by Mr. James , seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the reinstatement of the following firm permit:

<b>Firm Name</b>	<b>Firm Location</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
George E. McGovern III, CPA	Shreveport	2835	10/09/2025

#### **E. CPA Firms – Change in Name or Legal Entity (3)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Previous Firm Name</b>	<b>Issue Date</b>
IKTP, LLC *	5651	Mary Young, CPA, LLC	07/28/2025
Parish CPAs + Business Advisors, LLC *	5658	Jeromy T Bourque CPA, LLC	08/12/2025
Matthews Accounting Group, CPAs, LLC	4552	Matthews, Beatty & Company, CPAs, LLP	08/12/2025

\*Name approved at July 2025 Board meeting

#### **F. CPA Firms Retired or Canceled (1)**

<b>Firm Name</b>	<b>Firm Permit No.</b>	<b>Issue Date</b>
M. Carlene Dumas	3650	Prior to LAA

**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)**

	2025	2024	2023	2022
<b>Engagement Reviews</b>	<b>25</b>	<b>21</b>	<b>17</b>	<b>35</b>
Pass	21	17	12	26
Pass w/def.	2	4	2	8
Fail	2	0	3	1
<b>System Reviews</b>	<b>39</b>	<b>64</b>	<b>35</b>	<b>55</b>
Pass	30	57	34	52
Pass w/def.	8	6	1	3
Fail	1	1	0	0
<b>Grand Total</b>	<b>64</b>	<b>85</b>	<b>52</b>	<b>90</b>
<b>Engagement Reviews - Pass</b>	39	32	24	49

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

	Since 7/28/25 (Last Meeting Reported)	Calendar Year Jan. 2025	Calendar Year Jan. 2024	Calendar Year Jan. 2023	Calendar Year Jan. 2022
<b># Practice Restrictions</b>	1	3	2	1	5
<b># Extensions</b>	2	9	6	12	15
<b># Year End Changes</b>	0	0	0	1	0
<b># First Fail Letters</b>	2	8	6	5	12

**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.

**XI. CPE ITEMS****A. Audit of 2024 CPE Reported**

CPE Coordinator, Jean Palmer, is in the process of conducting an audit of CPE Reporting for the 2024 reporting period. A total of 68 CPAs were selected for audit. Supporting documentation has been submitted by 67 licensees.

Thus far, 11 of 68 audit files have been reviewed by Ms. Palmer.

The tentative breakdown of the audit results is as follows:

11 – 16.18%	Pass - No deficiencies or problems found
<u>57</u> – 83.82%	In-progress
68	

**B. Special Audit of 278 CPAs with a 2024 CPE Reporting Deficiency**

81 (29%)	Resolved – Documentation submitted, hours completed by 30-day grace period, or approved for Retired status
170 (61%)	Referred to IO –Consent Order (158 returned signed; 12 pending)
2 – (<1%)	Audit Pool – Selected for 2024 CPE audit review
<u>25</u> ( 9%)	Inactive – Moved to Inactive status
<b>278</b>	<b>Total</b>

**C. Changed to Inactive Status 2024 CPE non-compliance (25)**

The following CPAs, included in the special audit, were switched to Inactive for 2024 CPE non-compliance.

<b>Name</b>	<b>Certificate No.</b>
Lynne Campo Bird	18446
Alisha Bujol Bourgoyne	24583
Daniel Francis Burns	25877
David Scott Chategnier	25565
Phillip Troy Courville	20676
Amy Diane David	19983

Jonathan Colby Domingue	22534
Berta Galicia	28810
Phillip Jude Garzotto	18796
Leslie Aymond Hatchett	25233
Fallon Foti Kallenberger	28071
Marc Steven Katsanis	23277
Courtney A. LaBorde	27079
Joey Anthony Landry	27456
Chasity Sibille Lavergne	28888
Pamela Engelke Mosley	18595
Rachel Denise Neal	26368
Blake Matthew Nichols	28281
Edward B. O'Connor	21424
Donald E. Rosenberg	18206
Christin Vilardo	24924
Mark Paul Wamsley	11739
Robin Elaine Welch	24187
William Blake Wright	29217
Tammy Tullis Yandle	22203

#### **D. Returned to Active Status for 2025**

The following CPAs had been switched to Inactive Status then submitted documentation showing valid evidence of completion for the required 2024 CPE and were returned to Active Status.

Name	Certificate No.
J. Adam Judice	25464
Chelsie Walters	28356

#### **E. Proposed Board Policy: CPE Extension to Complete Required CPE**

For the past several CPE reporting periods the Board has adopted a standard policy for CPE extension requests, whereby the 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.

Upon motion by Ms. Mauldin, seconded by Mr. James the Board approved the CPE extension policy with a revision limiting each CPA to a single 30-day extension over the course of their career. If an individual requests a second 30-day extension, it would default to 90-day extension with a fine and consent order.

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

#### **F. Professional Ethics Requirement for 2026**

The following Sponsors have submitted for the 2026 Reporting Year Ethics.

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
12. Illumeo

Committee members (Mrs. Hutchinson, Mrs. Lowe-Ardoin and Ms. Dunn) have been provided information via SmartSheet for review. Staff will communicate any recommended changes to the vendors and the target date to have final courses approved and available for Louisiana CPAs is January 1, 2026.

#### **G. Request for Approval of CPE for Published Material**

Under Board Rule 1309(D), credit for writing published articles and books requires the Board's approval of hours in order to be claimed as CPE. The maximum credit allowed for preparation of articles and books cannot exceed 10 hours of CPE earned in a calendar year. Credit, if any, will only be allowed after the article or book is published.

Mia Catalanotto Celino, CPA (License No. 28863) submitted a request for approval of CPE credit for publication of a book:

1. Five-Point Alignment Method

The PDF version of the book was provided to the Board via Smartsheet and is included for the Board's review.

This vote was deferred until after lunch and research on a similar previous request.

Upon motion by Ms. Avery, seconded by Ms. Dunn the Board approved 8 hours of Personal Development CPE for Mia Catalanotto Celino's Book, "Five Point Alignment Method".

## **H. Request for Approval of CPE for Certification Exams**

Benjamin A. Broughton (License No. 28551) has submitted a request for approval of CPE for completion of Financial Planning & Analysis (CFPA) exam sponsored by Wharton & Wall Street Prep.

Mr. Broughton's request was provided for the Board's review.

This item was deferred to the January Board Meeting, pending additional information requested by the Board. If disallowed in January 2026, Mr. Broughton would be provided additional time to complete his 2025 CPE.

## **XII. NEW MATTERS**

### **A. ADA Web Accessibility Compliance**

In February 2025, Board Staff was notified by Rikki David, State ADA Coordinator, of the U.S. Department of Justice's final rule amending ADA Title II regulations to establish web and mobile accessibility standards for all state and local government agencies. The compliance deadline is April 24, 2026.

Staff has been meeting quarterly milestones, completing accessibility training, and evaluating our web properties. We submitted our action plan by the September 30 deadline and are actively implementing it. We have consulted with Design the Planet, Deque, Ansrsource, and USABLENet, thus far.

Staff will continue researching options and provide an update at the January 2026 Board Meeting.

### **B. Rules and Statutes Committee Selection**

A Rules and Statutes Committee will be assigned to review the Louisiana Administrative Code (Board Rules) and Statutes and identify and discuss any necessary updates or revisions.

The following Board Members were appointed as members of the 2026 Rules and Statutes Committee:

Mrs. Hutchinson, Mrs. Lowe-Ardoin, and Ms. Mauldin.

### **C. NASBA Releases CPA Mobile App for Future CPAs**

The National Association of State Boards of Accountancy (NASBA) announced on September 8, 2025 the launch of its new NASBA CPA mobile app, designed to give CPA Exam candidates a convenient mobile-friendly way to prepare for, apply to and stay informed about the Uniform CPA Examination.

A copy of the press release was provided for the Board's review.



**D. NASBA's Nominating Committee**

Mrs. Lynn V. Hutchinson has been selected as a member of NASBA's nominating committee, which is a two-year term.

**E. Executive Directors Committee**

Ms. Benefield has been reappointed as a member of the 2025-26 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.

**F. NASBA Relaunches CPAMobility.org**

The National Association of State Boards of Accountancy (NASBA) has relaunched CPAMobility.org, a modernized, online resource that helps Certified Public Accountants determine where and how they can practice across state lines.

A copy of the press release was provided for the Board's review.

**G. NASBA, AICPA Release Exposure Draft of Proposed Revisions to CPE Standards**

The National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) released for public comment an exposure draft of proposed changes to the Statement on Standards for Continuing Professional Education (CPE) Programs (Standards). Public comment is open until December 16, 2025.

The exposure draft was provided to the Board via Smartsheet and a copy of the press release was provided for the Board's review.

**H. Delegation of Purchasing Authority**

Ms. Benefield was notified on September 19, 2025 by the Office of State Procurement that pursuant to the release of Executive Order JML 25-104, Small Purchase Procedures, the maximum threshold of purchasing delegation for this Board has been raised to \$30,000.00. This was effective as of September 19, 2025.

A copy of the letter was provided for the Board's review.

**I. Retiring Members – Resolutions**

The Board was asked to consider the following resolutions expressing recognition and gratitude to each of the former Board Members:

**1. Desireé Honoré Thomas, CPA**

The Board was asked to consider the following resolution expressing gratitude to resigned Board Member Desireé Honoré Thomas, CPA for her years of service to the Board:

“At its meeting of November 6, 2025, the State Board of Certified Public Accountants of Louisiana adopted the following **RESOLUTION**:

**WHEREAS**, our esteemed member, Desireé Honoré Thomas, CPA has contributed to the guidance and destiny of the profession of public accounting by giving over twenty years of devoted service to membership on the State Board of Certified Public Accountants of Louisiana; and

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

**WHEREAS**, the current members of the Board realize how much she and her sound judgment will be missed;

**THEREFORE BE IT RESOLVED**, that the State Board of Certified Public Accountants of Louisiana does hereby express to, Desireé Honoré Thomas, CPA its profound gratitude for a job very well done; and

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Brown, by a vote of 6 to 0 the Board approved the above Resolution for retired Board Member Desireé Honoré Thomas, CPA.

Ms. Dunn stepped out and did not vote.

## **2. Michael D. Bergeron, CPA**

The Board was asked to consider the following resolution expressing gratitude to resigned Board Member Michael D. Bergeron, CPA for his years of service to the Board:

“At its meeting of November 6, 2025, the State Board of Certified Public Accountants of Louisiana adopted the following **RESOLUTION**:

**WHEREAS**, our esteemed member, Michael D. Bergeron, CPA has contributed to the guidance and destiny of the profession of public accounting by giving over seventeen 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, Michael D. Bergeron, 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 Mrs. Lowe-Ardoin, seconded by Mr. James, by a vote of 6 to 0 the Board approved the above Resolution for retired Board Member Michael D. Bergeron, CPA.

Ms. Dunn stepped out and did not vote.

### **3. Grady R. Hazel, CPA**

The Board was asked to consider the following resolution expressing gratitude to resigned Board Member Grady R. Hazel, CPA for his years of service to the Board:

“At its meeting of November 6, 2025, the State Board of Certified Public Accountants of Louisiana adopted the following **RESOLUTION**:

**WHEREAS**, our esteemed member, Grady R. Hazel, CPA has contributed to the guidance and destiny of the profession of public accounting by giving over nine 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, Grady R. Hazel, 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. Brown, seconded by Ms. Mauldin, by a vote of 6 to 0 the Board approved the above Resolution for retired Board Member Grady R. Hazel, CPA.

Ms. Dunn stepped out and did not vote.

### **4. Suemarie S. Alizadeh, CPA**

The Board was asked to consider the following resolution expressing gratitude to resigned Board Member Suemarie S. Alizadeh, CPA for her years of service to the Board:

“At its meeting of November 6, 2025, the State Board of Certified Public Accountants of Louisiana adopted the following **RESOLUTION**:

**WHEREAS**, our esteemed member, Suemarie S. Alizadeh, CPA has contributed to the guidance and destiny of the profession of public accounting by giving over nine years of devoted service to membership on the State Board of Certified Public Accountants of Louisiana; and

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

**WHEREAS**, the current members of the Board realize how much she and her sound judgment will be missed;

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

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Ms. Mauldin, by a vote of 6 to 0 the Board approved the above Resolution for retired Board Member Suemarie S. Alizadeh, CPA.

Ms. Dunn stepped out and did not vote.

The Resolutions are to be suitably formatted, printed on special Board Resolution letterhead, and signed by the current Board members for presentation to the former members.

A commemorative plaque, worded as is customary, was obtained for presentation to each of the five former Board members (to include Nicholas Langley who retired from the Board in October 2024) at a dinner on November 6, 2025.

## **J. 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 Board Secretary had been Mrs. Alizadeh and the Treasurer Mrs. Honoré Thomas, but both positions were vacant due to the reappointment of the Board.

Upon motion by Mrs. Hutchinson and seconded by Mr. Brown, the Board elected Mrs. Lowe-Ardoin to serve as Board Secretary effective November 6, 2025.

Upon motion by Mrs. Hutchinson and seconded by Mrs. Lowe-Ardoin, the Board elected Ms. Avery to serve as the Board’s Treasurer effective November 6, 2025.

Board Officers for the year November 6, 2025 – July 31, 2026:

## 2. Appointment of Investigating Officers

Chair Mrs. Hutchinson appointed the following Board Members to serve as 2025-2026 Investigating Officers to replace outgoing Board Members.

Investigating Officer: Ms. Avery  
 Investigating Officer: Ms. Dunn\*  
 Investigating Officer: Mr. Brown  
 Investigating Officer: Mr. James  
 Investigating Officer: Ms. Mauldin\*

\*Ms. Dunn and Ms. Mauldin will be the current year's Investigating Officers and assigned to new cases.

## XIII. INFORMATION ITEMS AND ANNOUNCEMENTS

### A. 2026 Renewals

The following renewal notices were emailed on November 6<sup>th</sup> :

7,175 Active Certificate Holders (licenses)  
 2,110 Inactive Status Registrants (unlicensed)  
 424 Retired Status Registrants  
1,734 Firm Permits  
 11,443 TOTAL

### B. State Board of CPAs of Louisiana Newsletters

Our Spring edition newsletter was emailed to all Active, Inactive and Retired CPAs on May 27, 2025 and our Fall edition was emailed on October 16, 2025, which included some renewal information.

### C. CPA, CPA Inactive, CPA Retired, and CPA Firm Registrants as of October 23, 2025.

	<b>2025</b>	<b>2024</b>		<b>2023</b>	<b>2022</b>	<b>2021</b>
	<u>Registered</u>	<u>Registered</u>	<b>Difference</b>	<u>Registered</u>	<u>Registered</u>	<u>Registered</u>
<b>Active</b>	7,175	7,205	-30	7,267	7,287	7,446
<b>Inactive</b>	2,110	2,249	-139	2,531	2,608	2,627
<b>Retired</b>	424	401	+23	378	322	271
<b>Firms</b>	1,734	1,787	-53	1,845	1,863	1,923
<b>TOTAL REGISTERED</b>	<b>11,443</b>	<b>11,642</b>	<b>-199</b>	<b>12,021</b>	<b>12,080</b>	<b>12,267</b>

**XIV. REPORTS ON CONFERENCES / MEETINGS**

**A. PSHRA LA Chapter 1<sup>st</sup> Quarterly Meeting**

August 14, 2025  
Baton Rouge, LA

Ms. Singleton attended.

**B. PSHRA (Public Sector HR Association) Annual Conference**

September 29-October 1, 2025  
Cleveland, OH

Ms. Singleton attended.

**C. LASERS Agency Open Forum**

October 14, 2025

Ms. Singleton and Ms. Bunley attended virtually.

**D. Louisiana Attorney General - Good Government Program**

October 14, 2025  
Baton Rouge, LA

Mr. Mouriz attended.

**E. New Orleans Civil District Court - Conducting a Chain of Title**

October 15, 2025  
New Orleans, LA

Ms. Benefield and Ms. Singleton attended.

**F. NASBA's 118<sup>th</sup> Annual Meeting**

October 26-29, 2025  
Chicago, IL

Mrs. Hutchinson, Ms. Dunn, Mr. Brown, Mr. James and Ms. Benefield attended in person.  
Ms. Singleton and Ms. Boudreaux attended virtually.

**XV. FUTURE MEETING / CONFERENCE DATES**

**A. PSHRA LA Chapter 2<sup>nd</sup> Quarterly Meeting**

November 13, 2025  
Baton Rouge, LA

Ms. Singleton plans to attend.

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

Ms. Singleton plans to attend.

**C. Louisiana Secretary of State's Office Records Management Training**  
December 10, 2025  
Baton Rouge, LA

Ms. Benefield, Ms. Singleton, Ms. Boudreaux and Mr. Mouriz plan to attend.

**D. NASBA 31st Annual Conference for Board of Accountancy Legal Counsel**  
March 24-26, 2026 (Tentative)  
Austin, TX

Mr. Brown and Mr. Mouriz plan to attend.

**E. NASBA 44<sup>th</sup> Annual Conference for Executive Directors and Board Staff**  
March 24-26, 2026 (Tentative)  
Austin, TX

Ms. Benefield & Ms. Singleton plan to attend.

**F. NASBA Western Regional Meeting 2026 (Includes Louisiana)**  
June 23-25, 2026 (Tentative)  
Park City, UT

**G. NASBA Eastern Regional Meeting 2026**  
June 9-11, 2026  
Rio Grande, PR

**H. NASBA's Annual Meeting**  
October 25-28, 2026  
Litchfield Park, AZ

**XVI. UPCOMING BOARD OFFICE HOLIDAYS**

November 11, 2025	Veterans Day
November 27, 2025	Thanksgiving Day
December 25, 2025	Christmas Day*
January 1, 2026	New Year's Day*

\*Note: The sitting Governor has at times declared additional holidays for Christmas and New Year's. No information has yet been received to indicate whether these additional holidays will be declared this year.

## **XVII. NEXT BOARD MEETINGS**

### **A. Future Board Meetings**

Monday, January 12, 2026 and Tuesday January 13, 2026 had been previously reserved for the January meeting, but the dates were changed to Thursday January 8, 2026 and Friday January 9, 2026, to better meet the availability of the newly appointed Board Members. If an administrative hearing is necessary, a date will be determined.

### **B. April 2026 Board Meeting**

Thursday April 23, 2026 and Friday April 24, 2026 were reserved for the April meeting. If an administrative hearing is necessary, a date will be determined.

### **C. July 2026 Board Meeting**

Thursday July 30, 2026 and Friday July 31, 2026 were reserved for the July meeting. If an administrative hearing is necessary, a date will be determined.

## **XVIII. EXECUTIVE SESSION MATTERS**

In order to conduct an administrative hearing, report on the status of compliance with Board Decisions and Consent Orders and status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chair Mrs. Hutchinson on November 6, 2025 upon motion(s) made, as follows:

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. James, the Board went into executive session on November 6, 2025 at 3:29 p.m.

Upon motion by Mrs. Lowe-Ardoin, seconded by Ms. Dunn, the executive session adjourned at 4:16 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 Orders – Multiple Files were Presented (Investigating Officer Mr. B. Brown)**

2025-46  
2025-49

2025-47  
2025-50

2025-48  
2025-51



2025-52	2025-53	2025-55
2025-56	2025-57	2025-58
2025-59	2025-60	2025-61
2025-62	2025-63	2025-64
2025-65	2025-66	2025-67
2025-68	2025-69	2025-70
2025-71	2025-72	2025-73
2025-74	2025-75	2025-76
2025-78	2025-79	2025-80
2025-81	2025-82	2025-83
2025-84	2025-85	2025-87
2025-88	2025-89	2025-90
2025-91	2025-92	2025-93
2025-94	2025-95	2025-96
2025-97	2025-98	2025-99
2025-100	2025-101	2025-102
2025-103	2025-104	2025-105
2025-106	2025-107	2025-108
2025-109	2025-110	2025-111
2025-112	2025-113	2025-114
2025-115	2025-116	2025-117
2025-118	2025-119	2025-120
2025-121	2025-122	2025-123
2025-124	2025-125	2025-126
2025-128	2025-129	2025-130
2025-131	2025-132	2025-133
2025-134	2025-135	2025-136
2025-137	2025-138	2025-139
2025-140	2025-141	2025-142
2025-143	2025-144	2025-145
2025-147	2025-148	2025-149
2025-150	2025-151	2025-152
2025-154	2025-155	2025-156
2025-157	2025-158	2025-159
2025-160	2025-161	2025-162
2025-163	2025-165	2025-166
2025-167	2025-168	2025-169
2025-171	2025-172	2025-173
2025-174	2025-176	2025-178
2025-179	2025-180	2025-183
2025-184	2025-185	2025-186
2025-188	2025-189	2025-191
2025-192	2025-193	2025-197
2025-198	2025-199	2025-200
2025-201	2025-202	2025-203
2025-204	2025-205	2025-208
2025-209	2025-210	2025-211
2025-212	2025-213	2025-214

2025-217  
2025-220  
2025-227

2025-218  
2025-221  
2025-235

2025-219  
2025-222

Upon motion by Mr. Dunn, seconded by Mr. James, the Board, by a vote of 6-0 approved the Consent Orders in this matter.

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

File No. 2021-42  
File No. 2024-7

File No. 2022-3  
File No. 2025-14

File No. 2023-41

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

**C. Files Recommended Closed with No Cause for Action**

File No. 2025-54  
File No. 2025-159  
File No. 2025-175  
File No. 2025-215

File No 2025-77  
File No. 2025-164  
File No. 2025-187

File No. 2025-153  
File No. 2025-170  
File No. 2025-195

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

**D. Application to Become Licensed**

Upon Motion by Mr. D. Brown, seconded by Mr. James, the Board, by a vote of 6-0 approved the application for Mr. Lyon to become a CPA pending confirmation that there are no outstanding matters in Louisiana.

**E. Application to Become Licensed**

The Board determined that Ms. Hall's matter did not meet the criteria requiring Board action; therefore, no vote was necessary.

**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 Mrs. Lowe-Ardoin, seconded by Mr. James the Board accepted the above-described reports.

**XX. ADJOURNMENT**

**Thursday, November 6, 2025:**

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Ms. Dunn and unanimously adopted, the meeting adjourned at 4:23 p.m. on November 6, 2025.