

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 28 - 29, 2010

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Wednesday, April 28, 2010 and Thursday, April 29, 2010 in the offices of the Board at 601 Poydras Street, Suite 1770, New Orleans, Louisiana, 70130.

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

The following Members were present:

Michael A. Tham, CPA	-	Chairman
Michael D. Bergeron, CPA	-	Secretary
Susan C. Cochran, CPA	-	Treasurer
Mark P. Harris, CPA	-	Member
Michael B. Bruno, CPA	-	Member
Lynn V. Hutchinson, CPA	-	Member

The following Member was absent:

Desireé W. Honoré, CPA	-	Member
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Also present were:

Staff:	Michael A. Henderson, CPA	-	Executive Director
	Clinton J. Cognevich	-	Director of Administration
Guests:	Grady Hazel, CPA	-	LCPA Executive Director
Attorney:	Albert J. Derbes, III, Esq.	-	Attorney for the Board

The meeting was called to order by Chairman Mr. Tham at 9:13 a.m. on Wednesday, April 28, 2010, upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Board Employees

1. Latasha Caffey Wilborn, Compliance Investigator 2, has been out of the office since December 28, 2009 due to issues with her pregnancy. She was granted FMLA leave without pay status to uses for maternity leave.
2. Temporary employee Holly Davis, continues to assist with administrative and clerical duties under contract with Westaff.

B. Suspension of State Employee Merit Raises

1. Classified Employees

On March 19, 2010, the Civil Service Commission adopted an emergency rule, signed by Governor Jindal, suspending all provisions of the Merit Increase Rule for the period July 1, 2010 through June 30, 2011. The Commission will hold a public hearing on May 5, 2010 to consider adoption of the emergency rule as a final rule. The rule suspends merit increases for all classified employees for the fiscal year 2010-2011 and granting merit raises retroactively after the fiscal year.

2. Unclassified Employees

Governor Jindal issued an Executive Order on March 19, 2010 prohibiting the granting of merit increases for all unclassified employees beginning immediately and continuing through June 30, 2011. The order also prohibits retroactively granting of these merit raises for unclassified employees after the fiscal year.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2010 Board Meeting were previously sent to Board members for review.

By motion of Mrs. Hutchinson, seconded by Mrs. Cochran and unanimously adopted, the Board approved the January 2010 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS

A. Deaths (3)

Name	Cert. No.	Year Issued	Cert. Status
Jonathan Lee Bookman	16795	1984	IA
Byron Marshall Cain	18750	1987	A
Gregory Martin Ellis	17469	1985	A

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

B. Resignations (14)

The Executive Director informed the Board that the following Certified Public Accountants and Inactive Status registrants requested that their CPA Certificates be voluntarily retired. Accordingly, their Certificates were placed in retired status.

Name	Cert. No.	Year Issued	Cert. Status
Verna Lee Anderson	19458	1989	A
Floyd Fred Beyersdorf	1738	1961	IA
Stanley Russell Bryan, Jr.	25644	2007	A
Brian Warren Cross	19979	2008	A
O. Brent Curry	B25439	2006	A
Bobbye Smith Hay	1054	1951	IA
Annette Parson Herrin	B23895	1998	A
John Wilcox Marshall, III	11730	1977	IA
Carl L. Nicholson, Jr.	B19929	1989	A
Ramon Nolan	17503	1985	A
Bishop B. Norris	B21491	1993	A
Belinda S. Pellegrin	16287	1987	A
Lee S. Piper	B25593	2006	A
Beth J. Stubblefield	B25150	2004	A

IV. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Expirations Due to Non-Renewal

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates or CPA Inactive Status registrations for 2010 and, accordingly, were notified by mail on March 1, 2010 (Active by certified mail, Inactive by first class mail) that their CPA Certificates or CPA Inactive Status registrations had expired. Their names were removed from the Board's roll of registrants with valid Certificates or Registrations. **(367 Total: 189 Active and 178 Inactive Status).**

Name	Certificate Number	2009 A / IA
Rodney L. Abels	10084	A
Christopher Michael Abide	21295	A
Suemarie Simon Alizadeh	20852	A
Richard Ross Anderson, Jr.	23602	A
Jody Alan Arceneaux	25047	A
Gregory Joseph August	20646	A
Jacqueline Brown Bachus	22749	A
Suzanne Vandiver Baer	13707	A

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Name	Certificate Number	2009 A / IA
Alicia Estelle Bantaa	24869	A
Michael Dean Beckel	20861	A
John W. Benzon	24219	A
Lauren Piper Berthelot	21916	A
Jennifer Rebecca Black	20655	A
William Louis Boasberg	22504	A
Melissa Anne Bordelon	23927	A
Henry Pavy Boudreaux	12877	A
John Alvin Bryant	15311	A
William Peter Buhler	16467	A
Robert Stinson Bundrick	17968	A
Bruce Anthony Candebat	19250	A
Addison C. Carey III	23624	A
Jana Kay Carley	20668	A
Amy Radle Carlson	24842	A
Keith Alan Carpenter, Sr.	24472	A
Hilda Schoeffler Carriere	23466	A
James Samuel Caskey	3846	A
Efleda De La Cruz Castillo	23795	A
Sean Cedar	26302	A
Martin Louis Chehotsky	15470	A
Noel Joseph Cipriano	23626	A
David Jay Cohn , III	23798	A
Narisa R. Cougar	25843	A
David L. Crocram Sr.	19496	A
Ann M. Curl	25152	A
Henry J. Curole	19497	A
George Francis Delaune	13575	A
William Carrere Dodenhoff	16193	A
William A. Dore'	10233	A
Dale Scott Dorsey	24245	A
Michael E. Dufrechou , Sr.	15902	A
Earl M. Duke, III	16824	A
Danny S. Duncan	25146	A
Angelle Judice Dunegan	21109	A
Robert Guy Dunn	1426	A
Kenneth J. Dupaty	24280	A
Tracie Breaux Dupuy	24281	A
Donny Troy Durr	20231	A
Jane Rohrback Dye	25480	A
Lennis Smith Elston	7630	A

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Name	Certificate Number	2009 A / IA
Jessica L.B. Engelhardt	26121	A
Michael David Foster	25871	A
Malcolm Elliott Fowler	2291	A
Thomas Hamilton Friou	21719	A
Orville Francis Garner	4153	A
K. Justin Gibson	22811	A
John N. Goins	15336	A
Bradford Lee Gore	24845	A
Barbara Jean Gowan	20696	A
Cassie Elaine Greer	26236	A
Marcus Jude Gremillion	25461	A
Dawn Geauthreaux Grenn	20005	A
Joseph Glenn Griffin	25409	A
Colleen Mulroy Griffin	23406	A
Wilbert E. Guilford , Jr.	19209	A
Kenneth L. Guthrie	24380	A
Samuel Joseph Guzzo	21155	A
Ronald Peter Hafner	25269	A
Robert Claire Hall	3906	A
Emile G. Haro , Jr.	771	A
Stephen L. Harris	23470	A
Bennett Harrod	25814	A
Heather E. Hatfield	26179	A
Brian Joseph Hebert	24751	A
Dale Coy Higgins, Jr.	13861	A
Frederick William Hipwell	24287	A
Ana-Marie Gertrudes Hof	21597	A
Jason Anthony Hooper	25174	A
William Morris Inabnet , Jr.	17537	A
Cynthia Killebrew Jackson	18019	A
James Lynn Jackson	10828	A
Daja Najon Jackson	24988	A
Brandy Jacobsen	24747	A
Roxanne Bonnette James	20385	A
Tyronne James	17715	A
Curtis Michael Johnston	20931	A
Donald Gregory Jones	20932	A
Troy Derral Jones	19052	A
Archie L. Jones	18137	A
J. Adam Judice , III	25464	A
Julie Garrett Keen	24593	A
James Thomas Knight	15894	A

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Name	Certificate Number	2009 A / IA
F. Cade Kohoutek	23464	A
Roland D. Kraushar	13594	A
Medha Upendra Kulkarni	19303	A
Russell Wickliffe Lambert, III	21608	A
Nancy Lynn LaGarde	24479	A
Ranie Johnson Landry	19307	A
Robert Patrick Levine	15549	A
Cathy Hymon Lockett	23833	A
Wanda Lea Lorenz	19909	A
Michael Todd Lyons	18562	A
Stacey Thiels Maddox	23984	A
Lori M. Madona	20733	A
Jessica M. Mahl	24707	A
Elizabeth Pernetta Mano	17410	A
Lawrence E. Mayeaux , II	21407	A
Shonda R. McCoy	26022	A
Zebee McCullough	25689	A
Thomas Scott McDaniel	22690	A
Randal Alexander McDonald	16565	A
Patricia O. McGee	25344	A
Clinton Neil McGrath , Jr.	22608	A
Stephen D. McNeal	20291	A
Jeanette Rayner McRight	16870	A
Lawrence Dalton McRight , Jr.	15263	A
Lynn Lowery Menard	20049	A
Kathryn Ann Mettelka	18850	A
Kelly Hart Mire	25548	A
Mary Breithaupt Moffett	17302	A
Debrann Lachney Monjure	17127	A
Kyle Alan Montero	21899	A
Thomas Charles Morgan	20973	A
Robert J. Morris	9579	A
Kenneth Michael Morrow	25651	A
Glenda C. Nation	12880	A
Julia Katherine Nations	25083	A
Marilyn Cobb Noble	8123	A
Stephen Christopher Norton	23998	A
Laurie Gray Percy	21373	A
Melissa Lipari Perroncel	17988	A
Matthew Charles Person	22159	A
Randall E. Placide	26019	A
Dwaine James Plauche	17283	A

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Name	Certificate Number	2009 A / IA
Donna Eileen Polledo	18897	A
Scott G. Price	24820	A
Chad Joseph Primeaux	24714	A
Vinay C. Puvvada	25292	A
James David Rasco	24008	A
Roderick Reed	14998	A
Charles Edward Reese	17335	A
Joseph Ribando , III	20317	A
Gloria Ann Ricchio	23740	A
Charles Jess Rice	25090	A
James Alan Roberts	16607	A
Sandra Jones Robertson	15383	A
Mary Lisa Ruparel	25666	A
Louis Anthony Russo , Jr.	18362	A
Ryan Joseph Russo	26093	A
Lisa Ryder-Landaiche	24125	A
Chad Evan Saltzman	25204	A
Charles Edward Scarbrough	10842	A
Arthur Trent Schelin	18364	A
Karl Edward Schwabauer	23872	A
Lauren C. Scruggs	18769	A
Eric Peter Sella	16994	A
Willia Dean H. Sewell	8107	A
Savita Sharma	24374	A
T. Michael Sibley	19618	A
Theresa Vuong Sigo	23123	A
William Richard Simpson	24456	A
Willie B. Sims , Jr.	24768	A
Danielle Blanchard Stafford	24136	A
Bruce H. Stagg	7493	A
Nathan Paul Stein	12911	A
Samuel W. Stevens, III	23157	A
Chester Orville Stewart	7237	A
Thomas Jeffery Sullivan	23876	A
Brian Francis Sullivan	19387	A
Virgie Ann Talley	18642	A
Lou Ann Taylor	25117	A
Darryl Darnell Thomas	20616	A
David W. Tinsley	19393	A
Douglas Paul Toups	15398	A
TuongVi Ngo Tran	23119	A
Robert Piotr Trempski	26096	A

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Name	Certificate Number	2009 A / IA
Jane Babst Truett	14234	A
Thomas Lee Trumble	24413	A
Kelly Keating Uddo	23056	A
Eric Joseph Vicknair	15294	A
Joan M. L. Vieth	17412	A
Kristi S. West	20127	A
Cheryl K. White	22673	A
David P. Whitman	25806	A
Paul Todd Williams	21707	A
Malcolm Dennis Wilson	6068	A
Reed G. Wood	25487	A
Enefaa Natrebo Wosu	23753	A
Stephen Andrew Yost	24185	A
Elizabeth Fitzgerald Zimanski	20454	A
Charles Wilfred Abadie , Jr.	7457	IA
Ahmed M. Abumarzouq	23408	IA
Gene Anthony Albarado	7133	IA
Rhonda Jungles Albritton	20638	IA
Mimi Louise Alciatore	15296	IA
James Stephen Alderdice	17285	IA
John Burton Anderson	19944	IA
Jeffery Dean Austin	7458	IA
Arthemise Bouligny Baldwin	14920	IA
Edward F. Baldwin	18421	IA
Sheri L. Bankston	21854	IA
Rachel Leigh Barker	17240	IA
Tommy Wayne Benefield	12059	IA
Julia Quinnelly Bickham	17201	IA
Francis O. Bologna	11680	IA
Peter Charles Borrello	16922	IA
Patrick Robert Bossetta	16458	IA
Julie Sarver Boucher	19128	IA
Temple Stevens Boudreaux	22880	IA
James Louis Bourgeois	20873	IA
Danny Rex Bowlin	16408	IA
Cynthia Ann Boyter	20925	IA
Kirby John Braud	6973	IA
Larry Allen Breaux	18165	IA
Leon Emile Breaux , III	17872	IA
James Joel Breeding	20197	IA
Louis Charlie Brister	11855	IA
Leo Emmet Broders , III	20199	IA

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Name	Certificate Number	2009 A / IA
Ronald J. Brown	17374	IA
David T. Buckley	21771	IA
Donald Earl Burns	7625	IA
Andre Brian Burvant	21102	IA
Peter J. Butler	2883	IA
Roy Cheri Casey	8114	IA
Cherie Pellerin Cazenavette	17064	IA
Kerry Paul Charlet	10435	IA
Carole B. Cheatham	5181	IA
Timothy Joseph Christiansen	15969	IA
Don Ervin Chunn	4374	IA
David Devant Cole	14127	IA
Diane A. Combs	23214	IA
Cristi Meades Cook	21113	IA
Lester Joseph Cormier, Jr.	13842	IA
Robert Lee Culumber	17816	IA
Jennifer Jan Curry	22787	IA
Dana G. Daigre	23220	IA
Shelby W. Davis	1048	IA
Allegra Ford Davis	22723	IA
Barron Delane Davis	21123	IA
Christopher C. Deville	21348	IA
Daniel John Dietrick	6207	IA
Robert F. Dombrowski	10465	IA
Angela Leleux Domingue	17493	IA
Gregory John Dugas	9488	IA
Linda L. Eastman	16507	IA
John Spears Ellett , II	7135	IA
Mohamed Elmesewdy	17894	IA
David J. Erath	11990	IA
Brian Joseph Fabacher	17144	IA
Theodore Michael Faddoul	25342	IA
Lucien H. Farmer	19996	IA
Cecilia A. Florent	17996	IA
Mark William Fry	22308	IA
James Donald Garvey, Jr.	21828	IA
Marvin J. Gay	7021	IA
Kenneth N. George	22312	IA
Deborah Desroche Gillen	20898	IA
Philip Stewart Goerner	22315	IA
Jennifer Odom Googe	24257	IA
David Jude Guglielmo	3905	IA

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Name	Certificate Number	2009 A / IA
David K. Guidry	19767	IA
Gary Franklin Hall	10044	IA
John Kennedy Harrison	1667	IA
Robert Gerard Hawkins	10253	IA
Bernie Anthony Hebert , Jr.	14979	IA
Leslie Jeanne Hebert	22330	IA
Charles Kenneth Henderson	4942	IA
Maunsel White Hickey	1306	IA
Michelle Meaux Higgins	20963	IA
James Blackman Hipple	2087	IA
Vicki H. Hitzhusen	19213	IA
Jeffrey Michael Howell	18017	IA
Lisa Daunoy Hudson	23266	IA
Judy Becnel Hurry	21380	IA
Joe Dan Hutchinson	7479	IA
Karl Fujio Iwane	17014	IA
Suette Jackson	23046	IA
Jan Rawls James	18528	IA
Darci R. Jones	23291	IA
Judith Elaine Juban	19301	IA
Rodney James Junker	20934	IA
Christopher Ross Kershaw	15538	IA
Tommie Scott Koontz	12935	IA
Kielli Brandy LaRose	25350	IA
Paul Joseph Lassalle	12896	IA
Gordon S. LeBlanc, Jr.	19559	IA
Thomas Gerard LeBon	19806	IA
Youngju Lee	24744	IA
Mary Pamela Lofaso	22695	IA
Bernard Timothy Long	15729	IA
William Henry Lucas	4727	IA
Shelley Ann Macnary	16778	IA
Frank D. Maggio	22127	IA
Michele Callaway Mangan	22772	IA
Mary Blacksher Martin	7712	IA
Kenneth H. Martin, II	16384	IA
Carl Guion Mayer	14991	IA
Maxine McCulloch	17301	IA
Joanna Hope McKnight	25079	IA
Jon Keith Miller	19086	IA
Forrest E. Mills, Jr.	18585	IA
Thomas Wayne Mitchell	7485	IA

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Name	Certificate Number	2009 A / IA
Karen Stier Moore	21418	IA
Vincent Rudolph Morici	1573	IA
Mary Elizabeth Munch	17311	IA
Mark I. Murovitz	12816	IA
Carlos J. Nieves	18142	IA
Ruthie Helms Nixon	20513	IA
Mark Allen Nycum	17760	IA
Lawrence Peter Oertling	14192	IA
Harold A. Paisant	16331	IA
Philip Jay Paley	15270	IA
Bartholomew Frank Palmisano	6259	IA
Scott Alan Patrick	17765	IA
Katherine Johnston Patrick	20520	IA
Stacey Lorraine Penningroth	15611	IA
Tamra Purvis Perise	21427	IA
Min Perry	23130	IA
William Alan Pesnell	19347	IA
Gerald Piltz	1057	IA
Stanley Howard Pipes	4731	IA
Richard Hayes Pipes, Jr.	16591	IA
Erma McMillon Pommier	15277	IA
Kyle Francis Pope	20760	IA
Barbara Jean Price	20761	IA
Barbara Ann Quinn	12751	IA
Richard J. Rau	16346	IA
Dwight Reginald Robinson	14208	IA
Gladys Margarita Sanchez	22172	IA
Joni Lynn Savoye	23339	IA
Laura Melvin Sawtelle	23528	IA
E. Michael Schofield	19860	IA
Sharon D. Sheffer	19545	IA
Ronald R. Shultz	19412	IA
George E. Simmons, Jr.	15586	IA
David Gerard Simoneaux, Jr.	24930	IA
Angela Michelle Smith	24016	IA
William W. Smith	24018	IA
Lawrence A. Smith	23114	IA
Michael Byron Smuck	9678	IA
Mary Ann Spell	17054	IA
Mark Allen Stafford	18902	IA
Deborah Stripling Stamatinos	15390	IA
Michael Joseph Strain, Jr.	24766	IA

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Name	Certificate Number	2009 A / IA
David C. Stroble	8507	IA
Stacy Strub	24939	IA
Robert Steckman Taylor	16636	IA
Salvador Irvin Todaro	7041	IA
William Torres Torres	19684	IA
Romayne Olivier Trahan	24344	IA
Michael Kelly Vidrine	22920	IA
Ferdinand Walker Tucei , Jr.	4247	IA
Connie Johnson Walden	17529	IA
George Gary Walp	3572	IA
Robert Clinton Washam , Jr.	22197	IA
Margaret Liebenow Weber	16765	IA
Samuel Weems	20807	IA
Mary Craven Welker	16822	IA
Robert I. White	1485	IA
Charles Donald Wiggins	14244	IA
Daniel Lewis Wigley	2406	IA
Debora Green Williams	15825	IA
Erica Lynell Williams	24360	IA
Frank Dotson Willoughby	20810	IA
Pamala Hardman Wilson	15960	IA
Susan Marie Winchester	21464	IA
Charles Carl Witkowski , Jr.	13104	IA
Steven Laurence Zirilli	23396	IA

B. Reinstatements of Certificates / Inactive Status That Were Expired March 2010

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 1, 2010, reinstated their CPA Certificates or CPA Inactive Status registrations. **(81 Total: 29 Active and 52 Inactive Status):**

Name	Certificate Number	2010 A / IA
Rodney L. Abels	10084	A
Christopher Michael Abide	21295	A
Keith Alan Carpenter, Sr.	24472	A
Martin Louis Chehotsky	15470	A
Tracie Breaux Dupuy	24281	A
Donny Troy Durr	20231	A
Barbara Jean Gowan	20696	A

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Name	Certificate Number	2010 A / IA
Cassie Elaine Greer	26236	A
Dale Coy Higgins, Jr.	13861	A
Archie L. Jones	18137	A
Troy Derral Jones	19052	A
F. Cade Kohoutek	23464	A
Roland D. Kraushar	13594	A
Lori M. Madona	20733	A
Jessica M. Mahl	24707	A
Randal Alexander McDonald	16565	A
Stephen D. McNeal	20291	A
Matthew Charles Person	22159	A
Dwaine James Plauche	17283	A
Roderick Reed	14998	A
Ryan Joseph Russo	26093	A
Lisa Ryder-Landaiche	24125	A
Eric Peter Sella	16994	A
Bruce H. Stagg	7493	A
Nathan Paul Stein	12911	A
Samuel W. Stevens, III	23157	A
TuongVi Ngo Tran	23119	A
Malcolm Dennis Wilson	6068	A
Elizabeth Fitzgerald Zimanski	20454	A
Rhonda Jungles Albritton	20638	IA
Mimi Louise Alciatore	15296	IA
John Burton Anderson	19944	IA
Sheri L. Bankston	21854	IA
Lauren Piper Berthelot	21916	IA
Francis O. Bologna	11680	IA
Melissa Anne Bordelon	23927	IA
Peter Charles Borrello	16922	IA
Julie Sarver Boucher	19128	IA
Larry Allen Breaux	18165	IA
Donald Earl Burns	7625	IA
Patrick Richard Carr	18985	IA
Timothy Joseph Christiansen	15969	IA
Diane A. Combs	23214	IA
Lester Joseph Cormier, Jr.	13842	IA
Jennifer Jan Curry	22787	IA
Dana G. Daigre	23220	IA
Barron Delane Davis	21123	IA
Christopher C. Deville	21348	IA
Mohamed Elmesewdy	17894	IA

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Name	Certificate Number	2010 A / IA
Kenneth N. George	22312	IA
David K. Guidry	19767	IA
Stephen L. Harris	23470	IA
Leslie Jeanne Hebert	22330	IA
Michelle Meaux Higgins	20963	IA
James Blackman Hipple	2087	IA
Lisa Daunoy Hudson	23266	IA
Kielli Brandy LaRose	25350	IA
Russell Wickliffe Lambert, III	21608	IA
Paul Joseph Lassalle	12896	IA
Gordon S. LeBlanc, Jr.	19559	IA
Thomas Gerard LeBon	19806	IA
Frank D. Maggio	22127	IA
Mary Blacksher Martin	7712	IA
Thomas Wayne Mitchell	7485	IA
Kyle Alan Montero	21899	IA
Karen Stier Moore	21418	IA
Mark Allen Nycum	17760	IA
Philip Jay Paley	15270	IA
Laura Gray Percy	21373	IA
Melissa Lipari Perroncel	17988	IA
E. Michael Schofield	19860	IA
George E. Simmons, Jr.	15586	IA
David Gerard Simoneaux, Jr.	24930	IA
Lawrence A. Smith	23114	IA
William W. Smith	24018	IA
Mark Allen Stafford	18902	IA
Gladys Reneé Stevenson	18370	IA
Michael Kelly Vidrine	22920	IA
Charles Donald Wiggins	14244	IA
Debora Green Williams	15825	IA
Susan Marie Winchester	21464	IA

B. Reinstatements of Inactive Status from Prior Years (8)

The Executive Director informed the Board that the following CPA Inactive Status Registrants, whose status expired in prior years, reinstated their Inactive Status registrations since the January 2010 Board Meeting.

Name	Certificate Number
Dexter Joseph	23664

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Name	Certificate Number
Charles Wesley Hart	23964
Claire Angelle LeMaire	20491
Sara Arlene Mayes	15361
Wendy Alyse Reynolds	21666
Belinda Williams Rider	17218
Diane L. Share	19637
Holly Kirkland Solomon	21869

V. TREASURER'S REPORT

Financial statements for the period ended March 31, 2010 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Mr. Bruno, the Board approved the Treasurer's report.

VI. CPA EXAMINATION

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

Jan-Feb 2010 – 403 sections; 337 candidates (1.2 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	45	41.67%	55	49.11%	33	38.37%	49	50.52%
Failed sect's	<u>63</u>		<u>57</u>		<u>53</u>		<u>48</u>	
	<u>108</u>		<u>112</u>		<u>86</u>		<u>97</u>	

National pass rate (not yet available)

Oct-Nov 2009 – 605 sections; 450 candidates (1.34 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	63	43.45%	65	39.16%	55	38.19%	64	42.67%
Failed sect's	<u>82</u>		<u>101</u>		<u>89</u>		<u>86</u>	
	<u>145</u>		<u>166</u>		<u>144</u>		<u>150</u>	

National pass rate 47.99% 45.65% 46.15% 46.57%

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Jul-Aug 2009 – 648 sections; 450 candidates (1.44 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	68	41.98%	89	47.34%	69	47.26%	76	50.00%
Failed sect's	<u>94</u>		<u>99</u>		<u>77</u>		<u>76</u>	
	<u>162</u>		<u>188</u>		<u>146</u>		<u>152</u>	
<i>National pass rate</i>		51.52%		52.27%		51.18%		52.41%

Apr-May 2009 – 451 sections; 334 candidates (1.35 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	52	46.85%	45	37.50%	39	36.45%	48	42.48%
Failed sect's	<u>59</u>		<u>75</u>		<u>68</u>		<u>65</u>	
	<u>111</u>		<u>120</u>		<u>107</u>		<u>113</u>	
<i>National pass rate</i>		51.79%		48.62%		50.58%		52.25%

Jan-Feb 2009 – 470 sections; 362 candidates (1.30 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	57	48.72%	52	41.94%	37	34.91%	47	38.21%
Failed sect's	<u>60</u>		<u>72</u>		<u>69</u>		<u>76</u>	
	<u>117</u>		<u>124</u>		<u>106</u>		<u>123</u>	
<i>National pass rate</i>		47.61%		46.23%		45.54%		47.96%

B. Candidates Passing Examination Sections – January / February 2010 (49)

The Executive Director informed the Board that the following candidates have passed the CPA examination. CPA Examination Services (CPAES) sent to these candidates a final grade letter (“passing” letter) with a CPA Certificate application enclosed, notifying them that they completed the examination and are eligible to apply for a Certificate if they have met the experience requirements.

(continued on next page)

Name	Name
Tiffany E. Ashley	Tami A. Barnes
Hab M. Barton	Kathryn Kingrey Blessington
Gay L. Brown	Tracye L. Browning
Nicole B. Bruchez	Marcus R. Bufford
Amber R. Burns	Stephanie T. Butler
Brian M. Coogan	Jonathan A. Courtney
Ashley E. Crause	Eric M. Dills
Brandon R. Dunphy	Roy F. Dussouy, Jr.
Mohammad S. Faisal	Stuart P. Fleming
Heather E. Gordon	Kelly M. Haden
Laurie P. Harmon	Howard J. Hebert, Jr.
David M. Hymel	Michael O. Kepper
Monica M. Kinney	Barbara A. Lagoe
Kayla K. Lambert	Mark D. Lambremont
Seth J. LeMay	Lian Xiang Liu
Chantelle M. Lyons	Elizabeth A. Maranto
John Joshua G. Moeller	Makenzie L. Morris
Albin L. Murtagh	Constantino R. Pasquier
Lester J. Richoux, III	Anthony M. Rutledge
Michael A. Sanchez	Marcy L. Savard
Molly M. Scott	Emilio Suarez
Mary W. Teague	Jeremy J. Thibodaux
Daniel R. Thomas	Leticia L. Timothy
Kendal R. Turner	John W. Whitty, IV
Sarah C. Yrle	

C. Notice to Schedule (NTS) Extension Requests

1. Ratification of Request Denied by the Board by E-mail

The Board considered and denied an April 2010 request for an NTS extension.

2. Ratification of Request Approved by the Board by E-mail

The Board considered and approved an April 2010 NTS extension request, due to hardship as a result of an accident that required surgery.

D. Ratification of Conditional Credit Extension Request

The Board considered and approved an April 2010 credit extension request, due to hardship as a result of terminal illness and death of a parent, as follows:

BEC credit extended from 2/23/10 to 8/31/10
AUD credit extended from 5/18/10 to 8/31/10

E. Requests for Military Credits

The following individuals have requested approval of their military credits toward the educational requirements to sit for the CPA Examination.

1. Request No. 1

Upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board disapproved this request at the present time, pending receipt of additional information from the University of Phoenix concerning 47 credits that were not included in the total hours on the university transcript.

2. Request No. 2

Upon motion by Mr. Harris, seconded by Mrs. Cochran and unanimously adopted, the Board approved the 36 hours of military credit toward the 150 hour requirement, but the credit may not be used toward the specific course requirements.

3. Request No. 3

Upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved 37 hours of military credit for the language courses (21 hours Czech, 16 hours German).

The Board also directed Mr. Henderson to make inquiries for future reference concerning Military Science (ROTC) credits, educational credits awarded by colleges and universities for military credit, and to study the consistency amongst universities for applying military credit.

F. Request Concerning Introductory Managerial Accounting Course at LSU

At the January 2010 Board Meeting the Board directed Mr. Henderson to obtain a syllabus on this course, Introductory Managerial Accounting, ACCT 2101, and more clarification on this request, and deferred the matter until the April 2010 meeting.

After reviewing the information obtained by Mr. Henderson, upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the Board approved the ACCT 21010 course as an acceptable elective toward the educational requirements for the CPA examination.

G. CBT-e and Revised Content and Skill Specifications

Mr. Henderson presented a summary of changes planned for the CPA examination in 2011. Some of the changes are the planned enhancements, called “CBT-e”, and others relate to the new specification outline that was developed by the AICPA based upon the results of the last practice analysis.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Ratification of Original Active Certificates Issued by the Executive Director

The Executive Director informed the Board that 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 Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Items A 1 & 2):

1. Current CPA Examination (Passed Exam After June 1999) (41)

Name	Certificate Number	Issue Date
Clint Daniel Mock	26366	February 2, 2010
Keri L. Colvin	26367	March 12, 2010
Rachel Denise Davis	26368	March 30, 2010
Mary V. Young	26369	March 30, 2010
Kelly Brooke Nelson	26370	April 21, 2010
Matthew William Van Devender	26371	April 21, 2010
Bridget Rene Kaigler	26372	April 22, 2010
Georgette L. Vercher	26374	April 22, 2010
Lori Mulhearn Aydell	26376	April 23, 2010
Tami Barnes	26377	April 23, 2010
Jeremy Bofman	26378	April 23, 2010
Gay Lynn Brown	26379	April 23, 2010
Stephanie Talazac Butler	26380	April 23, 2010
Elizabeth Ashby Campesi	26381	April 23, 2010
Jennifer W. Dunlap	26382	April 23, 2010
Lani B. Gallimore	26383	April 23, 2010
Brett Thomas Gummer	26384	April 23, 2010
David Michael Hymel, Jr.	26385	April 23, 2010
Kyle Long Judice	26386	April 23, 2010
Barbara Amanda Lagoe	26387	April 23, 2010
Kayla K. Lambert	26388	April 23, 2010
Albin Leonard Murtagh	26389	April 23, 2010
Jeanne Leveque Robinson	26390	April 23, 2010
Michael Anthony Sanchez	26391	April 23, 2010
Elizabeth S. Smith	26392	April 23, 2010
Wanda Kay Templet	26393	April 23, 2010
Jeremy John Thibodeaux	26394	April 23, 2010

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Name	Certificate Number	Issue Date
Sarah Yrle	26395	April 23, 2010
Amber Renee Burns	26399	April 23, 2010
Kathryn Kingrey Blessington	26400	April 23, 2010
Jonathan Andrew Courtney	26401	April 23, 2010
Erin McKnight Dry	26402	April 23, 2010
Monica Marie Kinney	26403	April 23, 2010
Lawrence L. Lemelle, Jr.	26404	April 23, 2010
Constsantino Roberto Pasquier	26405	April 23, 2010
Lester Joseph Richoux, III	26406	April 23, 2010
Anthony Miles Rutledge	26407	April 23, 2010
Leticia Legaspi Timothy	26408	April 23, 2010
Kendal Robinette Turner	26409	April 23, 2010
John Wadre Whitty, IV	26410	April 23, 2010
Chantelle Marie Lyons	26411	April 26, 2010

**2. Re-issuance of Certificates as Active (Licensed) (3)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate Number	Re-issue as Active Date
Lloyd Karl Goodman	20694	March 3, 2010
Sharon L. McVey	23502	April 22, 2010
Gretchen Hood Ockman	23510	April 22, 2010

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (11)

The Executive Director informed the Board that the following CPAs who were initially licensed, and later elected not to renew their licenses, submitted applications to reinstate to active status (Reinstatement of License). The Executive Director evaluated the applications and the applicants' experience and re-issued CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

Name	Number	Active Certificate Reinstatement Date
William B. Boeneke	23192	February 25, 2010
Robert J. Burlet	10291	February 25, 2010
Rodney Phillip Blanchard	15958	April 21, 2010

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Name	Number	Active Certificate Reinstatement Date
Ronnie Glynn Broussard	10030	April 21, 2010
Frederick Irvin Dymond, Jr.	14973	April 21, 2010
Nancy Virginia Evans	18787	April 21, 2010
Donna Talbot Guerra	18905	April 21, 2010
Dana L. Hart	24461	April 21, 2010
Jane Elizabeth Riley	20767	April 21, 2010
Mary Evans Stampley	15330	April 21, 2010
Peter Gene Villarrubia	16808	April 21, 2010

C. Approval of Reciprocal Certificates Issued by the Executive Director (5)

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

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item C):

Name	Certificate Number	Issue Date	Original State
John Njoroge	B26373	April 22, 2010	CO
Jenna Glass Percy	S26396	April 23, 2010	TX
Raechelle Marie Munna	S26397	April 23, 2010	AL
Michael R. Carron	S26398	April 23, 2010	MO
Russell O. Raulston	S26412	April 26, 2010	TX

D. Approval by the Executive Director of Transfer of Grades for an Original Louisiana Certificate (1)

The Executive Director informed the Board that the following individual submitted an application for a transfer of CPA examination grades to Louisiana for an original Louisiana CPA Certificate. The Executive Director evaluated and approved the application, as to the individual having met the residency, examination, educational, and experience requirements, and issued the Certificate, subject to ratification by the Board.

Upon motion by Mr. Harris, seconded by Mrs. Cochran and unanimously adopted, the Board ratifies the issuance of the following Certificate (Item D):

Name	Certificate Number	Issue Date
Jue Lin	26375	April 22, 2010

**E. Application for Initial Certificate for Board Consideration
Natalie Okunewick Spradling**

The Board considered the experience documentation submitted by Ms. Spradling. Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined that Ms. Spradling had met the experience requirements and approved her application for a CPA Certificate.

NATALIE OKUNEWICK SPRADLING
CERTIFICATE NO. 26413

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

A. CPA Firm Permit Expirations Due to Non-renewal

The Executive Director informed the Board that the following Firms did not renew their CPA Firm Permits for 2010. Accordingly, the Firms were notified by certified mail on March 1, 2010 that their Firm Permit had expired in accordance with LRS §37:77. **(2010 - 98 Firms):**

Firm Name	Firm Permit Number
Neuburger, Coerver & Goins, CPAs	12
Virgil C. Hilburn, CPA, PC	60
Lennis Smith Elston, CPA	154
James Samuel Caskey, CPA	195
Andrea L. Caston, CPA	862
K.R. Broussard & Associates, APC	902
Craig Charles Babineaux, CPA	1051
Peter Charles Borrello, CPA	1057
Lawrence Aloyious Cramer, CPA	1069
Robert Guy Dunn, CPA, LLC	1079
Joseph Peter Gaffney	1084
Harry Quitman Gahagan, Jr., CPA	1086
Gordon and Associates, ACCPA	1092
Donald W. Kelley, CPA	1109
Louis M. Murphy, Jr., CPA, APAC	1129
James Edward Perron, Jr., CPA	1134
Mark D. Thomas, CPA	1154
Eric Joseph Vicknair, CPA	1159
Nelson L. Bernard, CPA	1203
Jeffery Joseph Boudreaux, CPA	1216
Wayne L. Bourgeois, CPA	1222
William P. Buhler, CPA	1242
Edward K. Dwyer, CPA	1334

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Firm Name	Firm Permit Number
Ronald A. Gros, Jr., CPA	1386
Erich G. Loewer, Jr., CPA	1506
Jerry Mac Milner, CPA	1528
Eric John Montz, CPA	1532
Frank J. Oliveri III, CPA	1567
Joseph Ray Rosier, Jr., CPA	1618
Samuel W. Stevens, III, CPA	1668
James Patrick Turk, CPA	1711
Lorelei C. Walker, CPA, LLC	1723
H. Wayne Wilson, CPA	1747
Melissa L. Perroncel, CPA	1763
K. Justin Gibson, CPA, LLC	1776
James M. McQueen, CPA	2004
Richard G. Roberts, Jr., CPA	2110
Leonard J. Sintes, CPA	2281
Gene Moore, Cpa, APAC	2302
Anton P. Yrle, CPA	2322
Kay A. Rizzo, CPA	2330
Patrice Legeai Barnes, CPA	2350
William V. Bosch III, CPA	2462
Michael K. Glover, CPA	2843
Linda Lockard Freeman, CPA	2995
Earl M. Duke III, CPA	3235
Roland D. Kraushaar, CPA	3244
Wilbert E. Guilford, CPA, LLC	3273
William H. Dooley, CPA, APAC	3295
Mendive & Associates, LLC	3373
Herbert J. Anderson, CPA	3418
Rebowe & Company/Kushner LaGraize, LLC	3450
Curtis Michael Johnston, CPA	3473
Alton Dale Thornton Jr., CPA	3598
Tyronne James, CPA	3622
Veazey & Company, LLP	3624
Chad R. Blackwell, CPA, APAC	3689
Brupbacher & Associates, APAC	3710
William R. Hulsey, APAC	3778
C. Dennis Kalmbach IV, CPA, APC	3823
Dolores B. McCormick, APAC	3898
Herbert G. Perkins CPA, LLC	3901
Donna Marshall, CPA, LLC	3903
Philip S. LeJeune, CPA	3918
Null Lairson, P.C.	3933
Troy D. Jones, CPA, LLC	3938

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Firm Name	Firm Permit Number
Keith A. Carpenter, CPA	4053
George A. Mueller, CPA, LLC	4067
Stephen D. McNeal, CPA	4001
J. Andrew Bower, CPA	4116
A. Trent Schelin, CPA	4117
Stephen Yost, LLC	4136
Laurie Gray Percy, CPA	4137
Camille Guillot, L.L.C.	4139
McNorton Biel & Jones, P.C.	4174
Todd Lyons, LLC	4217
Steve A. Doss, CPA	4222
Sandra Q. Cambre, LLC	4244
Lisa K. Ryder-Landaiche, CPA	4249
Sheryl S. Dawkins, CPA	4329
Nicholas C. Ourso, CPA, CFP	4365
Chester Stewart CPA PC	4379
Julie G. Keen, CPA	4402
Patricia O. McGee, CPA	4477
Courtland A. Crouchet Sr., CPA, LLC	4489
Jessica M. Mahl, CPA	4535
Tobin Ruparel Konczak & Mundell, PC	4567
Robert P. Levine, CPA	4601
Tracey Y. Carney, CPA	4621
Baird & Stallings, CPAS, P.A.	4638
David G. Simoneaux, Jr., CPA LLC	4688
Nuttall & Company, Inc. CPAs	4707
Williams CPA Firm, PLLC	4710
Chilton & Medley, PLC	4732
Lucas Miles Income tax Service, LLC	4745
Jain & Jain, P.C.	4763
Toni Ladnier, CPA, LLC	4785
The Landry Firm, LLC	4798

B. Reinstatements of CPA Firm Permits that Expired in March 2010

The Executive Director informed the Board that the following CPA Firms, with expirations on March 1, 2010, reinstated their CPA Firm Permits (14):

Firm Name	Firm Permit Number
K.R. Broussard & Associates, APC	902
Joseph Peter Gaffney	1084
Harry Quitman Gahagan, Jr., CPA	1086

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Firm Name	Firm Permit Number
James Edward Perron, Jr., CPA	1134
Jeffery Joseph Boudreaux, CPA	1216
Frank J. Oliveri III, CPA	1567
Gene Moore, CPA, APAC	2302
Linda Lockard Freeman, CPA	2995
Herbert J. Anderson, CPA	3418
Rebowe & Company/Kushner LaGraize, LLC	3450
Stephen D. McNeal, CPA	4001
Keith A. Carpenter, CPA	4053
Sheryl S. Dawkins, CPA	4329
Jessica M. Mahl, CPA	4535

C. CPA Firm Permit Applications

The Executive director informed the Board that the following Firms submitted applications for CPA Firm Permits. The Executive Director and Director of Administration reviewed the applications and determined that the Firms satisfied all requirements. The Executive Director issued the Firm Permits, subject to Board ratification.

Upon motion by Mr. Harris, seconded by Mrs. Cochran and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1, 2 and 3):

1. New Firm Permits (23)

Firm Name	Firm Permit Number	Issue Date
M.E.L. CPAs, LLC	4830	02/08/2010
Brian R. Jones, CPA, LLC	4831	02/11/2010
Verla J. O’Keefe, CPA	4832	02/11/2010
Muslow & Muslow, LLC	4833	02/11/2010
James K. McClelland, CPA, LLC	4834	02/11/2010
Bonita L. Dupre, CPA, LLC	4835	02/11/2010
Bradley S. Bourgeois, CPA	4836	02/11/2010
Delhomme McDowell & Associates, LLC	4837	02/11/2010
Kolette L. McDowell, CPA, APAC	4838	02/11/2010
Joshua T. Hartman, CPA	4839	02/11/2010
Julia Samrow Verret, CPA, LLC	4840	02/12/2010
S.H. Kidder, LLC	4841	02/17/2010
Clint D. Mock, CPA, LLC	4842	02/23/2010

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Firm Name	Firm Permit Number	Issue Date
Sellers, Richardson, Holman & West, LLP	4843	02/23/2010
James E. Tonglet, CPA, LLC	4844	02/23/2010
Lattimore, Black, Morgan & Cain, PC	4845	04/20/2010
Bob Norton, APC	4846	04/20/2010
Elena C. Lavigne, CPA	4847	04/20/2010
J.R Aydell, LLC	4848	04/20/2010
Maggie M. Powell	4849	04/20/2010
Jennifer Gill, CPA	4850	04/20/2010
Mountjoy, Chilton, Medley, CPAs, LLP	4851	04/23/2010
John L. Rychel, CPA	4852	04/26/2010

2. Reissuance of Firm Permits (Due to Change in Legal Entity) (2)

Firm Name	Firm Permit Number	Issue Date
Laura J. East, CPA, LLC	2938	April 20, 2010
Brandy Westcott, LLC	4560	April 20, 2010

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

Firm Name	Firm Permit Number	Issue Date
Larry E. Hudnell, CPA	969	March 9, 2010
William Daniel McCaskill, CPA, APAC	3420	April 19, 2010

D. Change in CPA Firm Name for Board Consideration

BDO Seidman LLP, Firm Permit No 1009, submitted a request for a name change to BDO USA, LLP. The Board reviewed information concerning the name change that was submitted by the Firm at the request of Board staff.

Upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted, the Board approved the Firm's name change. The Board also directed Mr. Henderson to obtain information to determine whether the Firm's affiliated entities require Firm permits in accordance with the Affiliated Entities Rule.

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. NASBA

1. Vice Chair of NASBA

Mr. Henderson reported that Board Member Mr. Harris was nominated by the NASBA Nominating Committee to serve as Vice Chair of NASBA. Mr. Harris will be formally elected as Vice Chair at the NASBA Annual Meeting in October 2010 in San Antonio, Texas, to serve in NASBA's 2010-2011 operational year. By virtue of service as Vice Chair, he will accede to Chair in the subsequent operational year.

2. Other NASBA Items

Mr. Harris and Mr. Henderson reported on other NASBA matters. Mr. Henderson also discussed the NASBA "Communications Officer" concept, upon which Board Member Mrs. Hutchinson was appointed to serve as the Board's Communications Officer for NASBA.

B. Society of Louisiana CPAs (LCPA)

1. Report on Matters of Interest

Grady R. Hazel, CPA, Executive Director of the LCPA, discussed matters of interest to the Board and the profession.

2. 2010 Legislative Session

Mr. Hazel reported on the status of legislation in the current legislative session that may have an impact on the Board.

3. LCPA Annual Convention

Mr. Hazel reported that the LCPA Annual Convention will be held June 26 - 29, 2010 at Walt Disney World in Orlando, Florida.

C. Substantially Equivalent States - R.S. 37:94.A

At the April and July 2008 Board meetings, the Board authorized Mr. Henderson to make determinations on expanding the number of states deemed to be substantially equivalent to Louisiana in initial licensing requirements. Mr. Henderson has recently reviewed the NASBA listing of substantially equivalent states and recommends recognition of three additional jurisdictions, as follows:

Florida, Guam, and Hawaii

After discussion, upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved recognizing Florida, Guam and Hawaii as being substantially equivalent states.

C. Board Website

Mr. Henderson reported on items to be added or updated on the Board's website.

D. Peer Review Oversight Committee (PROC)

1. Report by Peer Review Oversight Committee

Mr. Henderson reported that Mr. Updegraff submitted a quarterly report on the AICPA Peer Review Program administered by the Society of Louisiana CPAs: The Peer Review acceptance subcommittee held three telephone conference calls from January 19, 2010 through April 9, 2010. Seven firms were given a *Fail* assessment.

2. Renewal of Contracts for Current PROC Members

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the contracts for the current PROC members, Mr. Lewis and Mr. Updegraff, for the fiscal year July 1, 2010 through June 30, 2011.

E. Peer Review Issues

1. Report on Firms that were in the Board's Review Program

Mr. Henderson reported on the Peer Review status of the 29 Firms that were in the Board's Review Program at the time it was discontinued, as follows:

- 16 completed Peer Review, are due for acceptance, or are in process
- 7 discontinued performing attest services - opted out of Peer Review
- 3 non-cooperation with Peer Review – referred to Investigating Officer
- 3 non-cooperation with Peer Review – pending

2. Firms Referred to Investigating Officer for Failure to Timely Participate in Peer Review

Mr. Henderson reported that in addition to the three Firms mentioned above that were referred to the Investigating Officer for failure to timely schedule the Peer Review, three other Firms (for a total 6) have been referred to the Investigating Officer for failure to timely schedule a Peer Review, and other compliance issues.

3. Letters Sent to Firms that Received a Fail Report

Mr. Henderson reported that, as previously approved by the Board, letters are being sent from the Board's office to the Firms that receive a first Fail report. To date "First Fail" letters have been sent to fourteen Firms identified on the secure website as having received Fail letters.

4. Deficiencies on First Fail Report that May Require Board Action

Since inception of Peer Review, Board action has been considered warranted when a firm receives two *Fail* reports in the Peer Review program. As previously discussed with the Board, some first *Fail* reports may contain deficiencies egregious enough for the Board's Investigating Officer to consider whether action is warranted on the First Fail received by the firm.

After reviewing a list of typical deficiencies, the Board determined that the Board member serving as Investigating Officer on Peer Review issues would review those first *Fail* reports that appear to contain deficiencies egregious for a determination as to whether action is warranted. If it is determined that action may be warranted, Board staff may consult with Board counsel on the procedures and the process on initiating such investigations.

5. Other Issues Concerning Peer Review Coordination

The Board considered and approved the following recommendations by Board staff to ensure compliance with Peer Review Program requirements:

- a. Requests for extensions for completion of Peer Review from CPA Firms must be submitted to the Board's office for approval.
- b. CPA Firms that request exemption from a scheduled peer review and/or have its enrollment terminated in the program due to ceasing performing attest services must enter into an Agreement with the Board exempting the Firm from peer review and formally restricting the firm's practice to non-attest services.
- c. The issue of CPA Firms having Peer Reviews while having expired CPA Firm Permits was discussed.

X. NEW MATTERS

A. CPE Items

1. Ethics Course for the 2010 – 2012 CPE Reporting Period

At the April 2009 Board Meeting, the Board determined it would use the same criteria and ethics courses for the current period, but the course will be updated.

Mr. Henderson reported that the LCPA will be reporting, at a future date, on what is to be updated in the AICPA / LCPA ethics courses. In addition, Dr. Raymond Clay, Pass Online, and Bisk Education have submitted drafts of *Ethics* courses and requested approval. Board staff will review the updates.

2. CPE Extensions

Mr. Cognevich reported that to date, a total of 70 CPE extensions have been granted, as follows:

For extenuating circumstances with documentation:	20
For 8 hours or less deficiency without Consent Order or fine:	41
Requiring Consent Order and payment of fine:	0

3. Review of CPE Reporting Forms

Mr. Henderson reported that Board Compliance Investigator Mr. Verges performed a desk review of approximately 6,260 CPE Reporting Forms for completeness, correct number of CPE hours, whether the correct ethics course was completed, and correct number of Accounting and Auditing hours (for those required).

4. Incomplete CPE Reporting Forms

Mr. Henderson reported that approximately 15% of CPE Forms were incomplete. The overwhelming majority of incompletes were failure to complete the Job Title and Job Description section and failure to answer the question concerning attest services.

5. CPE Reporting Forms - Exceptions Checked

Mr. Henderson reported that 76 Louisiana licensees checked the exception box for NASBA CPE Tracking and 396 licensees checked the exception box indicating that they report detailed CPE to another state.

6. Failure to Submit CPE Reporting Forms

Letters were mailed to 138 licensed CPAs on April 22, 2010 informing them that the Board's office had not received their completed CPE Reporting Form for the 2007 – 2009 reporting period. The CPAs were advised that if the completed CPE form was not received in the Board's office by May 15, 2010, their CPA Certificate would be expired.

7. Request for Substitution of Ethics Course due to Medical Reasons

The Board approved a request from a licensee to allow substitution of an 8 hour AICPA ethics course for one of the Board-approved ethics courses, due to medical reasons.

8. Request to Allow CPE Courses from the 2004 – 2006 Reporting Period for Reinstatement of License

The Board reviewed a request from Ms. Karen Aleta Hudson that she be allowed to submit CPE taken in the 2004 – 2006 reporting period for reinstatement of her Louisiana license, due to the fact that she was disabled to an airplane accident in March 2007, and has just recently returned to employment.

Upon motion by Mr. Harris, seconded by Mr. Bruno and unanimously adopted, the Board approved Ms. Hudson's request.

9. Request for Reconsideration of Board Determination on Waiver of CPE - Donald J. Courville, CPA

The Board considered a request from Mr. Courville for reconsideration of the Board's initial determination on his request for a waiver of 120 CPE hours due to medical reasons. The Board had initially waived 80 hours, subject to receipt of satisfactory medical documentation; granted an extension to June 30, 2010 for completion of the remaining 40 hours; the 40 hours must include completion of one of the required Board-approved ethics courses; and, the CPA must complete 40 hours of CPE for the requirement for the current three year reporting period (2010-2012) by December 31, 2010, and provide evidence of completion to the Board's office.

After review and discussion of Mr. Courville's request for reconsideration of its initial determination, upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the Board denied the request for reconsideration.

10. Audit of 2007-2009 CPE Reporting Forms

Mr. Henderson reported on the plans for the audit of CPE reporting forms for the 2007-2009 reporting period.

B. Professional Service Contracts, Legal Services for Fiscal Year Ended June 30, 2011

1. Adams & Reese, LLP

The professional service contract for Adams & Reese, LLP for the fiscal year July 1, 2010 through June 30, 2011, in the amount of \$15,000, was considered for Board approval.

2. Albert J. Derbes III

The professional service contract for Albert J. Derbes, III for the fiscal year July 1, 2010 through June 30, 2011, in the amount of \$75,000, was considered for Board approval.

3. Shows, Cali, Berthelot & Walsh, LLP

The professional service contract for Shows, Cali, Berthelot & Walsh, LLP, for the fiscal year July 1, 2010 through June 30, 2011, in the amount of \$15,000, was considered for Board approval.

Upon motion by Mr. Bergeron, seconded by Mrs. Cochran and unanimously adopted, the Board approved the above three professional service contracts for the fiscal year July 1, 2010 through June 30, 2011.

C. CAVU Corporation Acquired by Iron Data

Mr. Henderson reported that CAVU Corporation, developers of the Board's software regulatory "*elicense*" system, has been acquired by Iron Data as of April 5, 2010.

D. Change in "Louisiana Payment Gateway" System

Mr. Henderson reported that the Office of Information Services (OIS) has contracted with First Data Corp. (an affiliate or subsidiary of Bank of America) to utilize its PayPoint system, an online electronic payment processing interface, to replace the internally developed in-house system maintained by the Division of Administration for the Payment Gateway. Board staff is cooperating with this change and hopes to implement the new interface soon, prior to our next renewal period.

E. Electronic Reporting of CPE

Board Member Mr. Bergeron inquired as to whether electronic filing of CPE would be implemented for the end of the current reporting period in 2012, either through the Board's software licensing system or by other means.

Mr. Henderson will research options available to the Board for electronic reporting of CPE. LCPA Executive Director Mr. Hazel indicated that the LCPA may be able to develop a system, but the issue of non-LCPA members would have to be considered.

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Tribute to the First 100 African American CPAs in Louisiana

Board Member Mr. Bruno reported on a banquet held April 2, 2010 in New Orleans as a tribute honoring the first one hundred African American CPAs in Louisiana.

XII. REPORTS ON CONFERENCES / MEETINGS

A. LCPA Annual Educators Conference

March 19, 2010 - Lafayette Hilton - Lafayette, LA

Mr. Henderson spoke on the status of the CPA examination and upcoming changes. Approximately 25 educators were in attendance.

B. NASBA 28th Annual Conference for Executive Directors and State Board Staff

March 21 – March 24, 2010 - Nashville, Tennessee

Mr. Henderson attended.

C. NASBA 15th Annual Conference for State Board Legal Counsel

March 21 – March 23, 2010 - Nashville, Tennessee

Board staff was unable to attend.

D. UNO - Beta Alpha Psi Chapter

April 15, 2010 - UNO Campus, New Orleans

Mr. Henderson spoke on CPA licensing requirements and on the status of the CPA examination.

XIII. FUTURE MEETING / CONFERENCE DATES

A. AICPA Central Regional CPA Examination Forum

May 27, 2010 - Sheraton Grand DFW Hotel

Messrs. Tham and Henderson plan to attend.

B. NASBA Regional Meetings

1. Western Regional Meeting (Louisiana, in SW Region, participates)

June 23 – June 25, 2010

Seattle Marriott Hotel - Seattle, Washington

Mr. Tham, Mr. Harris and Mr. Henderson plan to attend.

2. Eastern Regional Meeting (not Louisiana –out of NASBA region)

June 9 – June 11, 2010

Francis Marion Hotel - Charleston, South Carolina

C. NASBA 103rd Annual Meeting

October 24 – October 27, 2010

Hyatt Regency - San Antonio, Texas

XIV. UPCOMING BOARD OFFICE HOLIDAYS

May 31, 2010

Memorial Day

July 4, 2010

Independence Day

XV. NEXT BOARD MEETING

Wednesday, July 28, 2010

Thursday, July 29, 2010

XVI. EXECUTIVE SESSION MATTERS

In order to 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 Chairman Mr. Tham upon motion(s) made, as follows:

Upon motion by Mrs. Cochran, seconded by Mr. Harris, the Board went into executive session on April 29, 2010 at 9:08 a.m. Out: Upon motion by Mrs. Cochran, seconded by Mr. Bruno, the executive session adjourned at 2:12 p.m.

**A. Philip Montelepre – CPA Certificate Revoked – Request for Reinstatement
File Nos. 2005-7, 2007-141, 2009-15**

Upon motion by Mr. Bergeron, seconded by Mr. Harris, by a vote of 4 – 1 (Mrs. Cochran voted No), the Board approved the reinstatement of Mr. Montelepre’s Certificate as an Inactive Status registrant effective one year from the date of the revocation. Board Member Mrs. Hutchinson, who was Investigating Officer on this case, did not vote and took no part in the consideration of Mr. Montelepre’s request.

B. Louis R. Bradley – Request for Rehearing

Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board denied Mr. Bradley’s request. Board Member Mr. Harris, Investigating Officer on this case, did not vote and took no part in the consideration of Mr. Bradley’s request.

**C. Consideration of Consent Order
Deke Carbo, CPA – File No. 2007-151**

Upon motion by Mr. Bergeron, seconded by Mrs. Cochran and unanimously adopted, the Board approved the Consent Order in this matter. Board Member Mr. Harris, Investigating Officer on this case, did not vote and took no part in the consideration of this matter.

**D. Consideration of Forwarding Matter to Board Attorneys to Pursue Enforcement of Board Decision in State District Court
Sandra Cranmer File No. 2007-160**

Upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board approved forwarding this matter to Board attorneys to pursue enforcement of the Board Decision in state district court. Board Member Mrs. Honoré, Investigating Officer on this case, not present at this meeting, did not vote and took no part in the consideration of this matter.

**E. Consideration of Forwarding Matter to Board Attorneys to Pursue Enforcement of Board Decision in State District Court
Randy Eugene Jackson File Nos. 2008-11, 2008-16, 2008-23**

Upon motion by Mrs. Hutchinson, seconded by Mrs. Cochran and unanimously adopted, the Board approved forwarding this matter to Board attorneys to pursue enforcement of the Board Decision in state district court. Board Member Mrs. Honoré, Investigating Officer on this case, not present at this meeting, did not vote and took no part in the consideration of this matter.

F. Files Closed With No Cause For Action

1. File No. 2007-150
2. File No. 2007-152
3. File No. 2007-153
4. File No. 2007-155
5. File No. 2008-07
6. File No. 2008-20
7. File No. 2009-18

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the Board found no cause for action and officially closed the above files.

G. File Closed With No Cause For *Further* Action

1. File No. 2006-26

Upon motion by Mr. Harris, seconded by Mrs. Cochran and unanimously adopted, the Board found no cause for further action and officially closed the above file.

H. Acceptance of Reports

Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, 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.

I. Authorization to Issue a Cease and Desist Order and/or pursue the Matter in Court File No. 2010-8

Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board authorized the issuance of a Cease and Desist Order in this matter and/or pursuing the matter in court, based on consultation with Board attorneys.

XVII. ADJOURNMENT

Wednesday, April 28, 2010:

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mr. Harris and unanimously adopted, the meeting adjourned at 4:30 p.m. on Wednesday, April 28, 2010.

Thursday, April 29, 2010:

There being no further business to discuss, upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the meeting adjourned at 2:38 p.m. on Thursday, April 29, 2010.