

MINUTES
STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANTS
OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 27, 2011 – April 29, 2011

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Wednesday, Thursday, Friday, April 27 - 29, 2011, 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, deliberate on formal administrative proceedings, consider other 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
Lynn V. Hutchinson, CPA	-	Secretary
Michael D. Bergeron, CPA	-	Treasurer (1:15 p.m. 4/28/11)
Susan C. Cochran, CPA	-	Member
Mark P. Harris, CPA	-	Member (9:30 a.m. 4/27/11)
Michael B. Bruno, CPA	-	Member
Desireé Honoré Thomas, CPA	-	Member

Also present were:

Staff:	Michael A. Henderson, CPA	-	Executive Director
	Clinton J. Cognevich	-	Director of Administration
	Roxie L. Jefferson-Brion	-	Compliance Investigator 2
	Christian W. Verges	-	Compliance Investigator 1
Guests:	Grady Hazel, CPA	-	LCPA Executive Director
	Suzanne Jolicoeur	-	AICPA Senior Manager State Regulation & Legislation

The meeting was called to order by Chairman Mr. Tham at 9:03 a.m. on Wednesday, April 27, 2011, upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:02 a.m. on Thursday, April 28, 2011, upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 8:00 a.m. on Friday, April 29, 2011, upon motion by Mr. Bruno, seconded by Mrs. Honoré Thomas and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Introduction of Suzanne Jolicoeur - AICPA

Chairman Mr. Tham introduced Suzanne Jolicoeur, the Senior Manager of the AICPA State Regulation & Legislation Division. Ms. Jolicoeur was in town for an IQAB meeting and attended the Board meeting while in New Orleans.

B. Suspension of State Employee Merit Raises for Fiscal Year 2011 - 2012

On April 6, 2011, the Civil Service Commission adopted a proposal to suspend the Merit Increase Rule for the period July 1, 2011 through June 30, 2012. The rule prohibits granting of merit increases to all classified employees for the fiscal year July 1, 2011-June 30, 2012 and/or the granting of these merit raises retroactively after the fiscal year. The Commission also urged all appointed and elected officials to suspend awarding of annual salary increases to unclassified employees for the 2011–2012 fiscal year.

C. Financial Disclosure Statement – Due on or before May 15, 2011

Mr. Tham reported that the “Tier 2.1 Personal Financial Disclosure Statement” must be filed with the Ethics Board by each individual Board member on or before May 15, 2011.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2011 Board Meeting were previously sent to Board members for review. By motion of Mr. Harris, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the January 2011 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS

A. Deaths (5)

Name	Cert. No.	Year Issued	Cert. Status
Gregory Martin Ellis	17469	1985	A
Elton Charles Lasseigne	1205	1954	IA
Eddie Patillo Mays	B3405	1964	IA
Rodney James Meyers	19826	1995	A
Anthony Joseph Russo	4733	1968	A

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

B. Resignations (2 Total: 2 Active and 0 Inactive Status):

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
Max Stephanie Duplant	B20382	1990	A
Phillip C. Piser	B25931	2008	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 2011 and, accordingly, were notified by mail on March 1, 2011 (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. **(263 Total: 95 Active and 168 Inactive Status).**

Name	Certificate Number	2010 A / IA
Christopher Michael Abide	21295	A
Abha Agrawal	26205	A
David Montgomery Anderson	15201	A
Nicholas George Apostolou	18107	A
Evelyn N. Audler	15299	A
Lamar Frantz Baker, Jr.	15416	A
Robert Cornelius Barrett, Jr.	15017	A
Michael Paul Biel	24682	A
Sarah J. Boyce	24584	A
David Allen Brabham	18164	A
Glenn Michael Broussard	22043	A
Carol E. Brown	20201	A
Louis William Burkart	10462	A
Gregory Francis Bursavich	9443	A
Kathryn Campbell Carpenter	17666	A
Megan Burleigh Castille	26192	A
Hilary Clark	25846	A
Juli Erin Comeaux	26105	A
Tracy L. Cummings	23944	A
Laralee A. DeHart	25558	A

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Name	Certificate Number	2010 A / IA
Dale P. DeSelle	18252	A
Tyrus A. Dolese, III	25390	A
Lewis Arthur Dulitz	22298	A
Jennifer W. Dunlap	26382	A
Frederick Irvin Dymond, Jr.	14973	A
Laurie MacDonald East	17090	A
Gregory Martin Ellis	17469	A
Lisa Perilloux Forsythe	23645	A
Nina Giddens Glorioso	21831	A
Richard A. Goldberg	25121	A
Lauren Beth Habbaz	26473	A
David Andrew Hall	19289	A
John A. Hawryluk	25109	A
Candace Hoffpauir	19542	A
William E. Hughes, Jr.	22109	A
William R. Hulsey	17267	A
Ashley Witt Israel	25662	A
Archie L. Jones	18137	A
Daniel W. Jones	24578	A
Donald Judice, Jr.	23276	A
Thomas Lindley Keefe	24579	A
Nicole Evette Kimes	25243	A
Stephanie Gruehl Knapp	24114	A
Patricia Duhon Lail	20723	A
Carl J. Lamarque	17606	A
Ranie Johnson Landry	19307	A
Dwayne P. Landry	22351	A
Mary Ann LeBlanc	23676	A
Louis Marvin Lee	24103	A
Phillip Shane LeJeune	23843	A
Marcel Gerard Lemoine	21175	A
Rickey Anthony Loescher	16263	A
Chantelle Marie Lyons	26411	A
Jessica M. Mahl	24707	A
Phillip Frank Mason	22132	A
James Edwin McBride	15261	A
Keith Thomas McCulloch	26226	A
Brian Scott Miller	25250	A
Jerry Mac Milner	12688	A
Richard Edward Mitchen	12001	A
Richard Wayne Nokes	9761	A
James Michael O'Neill, Jr.	25522	A

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Name	Certificate Number	2010 A / IA
George W. Payne, Jr.	23134	A
James Edward Perron, Jr.	15569	A
Thomas Marion Peyton, Jr.	16798	A
Dwain James Plauche	17283	A
Blair A. Robbins	26339	A
Jennie Engelhard Robichaux	16775	A
Kyle L. Robicheaux	25533	A
Richard Rodriguez	25875	A
John George Sarkies, Jr.	23109	A
Anthony David Schillage	20538	A
Sarrah Eloise Schoenewald	26070	A
Larry Erik Shannon	25483	A
Mary Jo Shaughnessy	8809	A
Timothy Blaine Shay	24730	A
Roland Fuller Sheehan	14898	A
Vicki E. Shreves	19817	A
Trisha Lynn Smith	24979	A
W. Robert Smith	13897	A
Monica Sonnier	17930	A
Bruce Richard Starks	16631	A
Rebekah Husband Summerville	23540	A
Kyle Michael Talbot	18083	A
Nicholas Joseph Tarantino	26263	A
James Michael Tate	24128	A
Marcus Kade Theunissen	24541	A
Latona Robertson Thomas	24748	A
Mark Edward Todd	19156	A
Theodore D. Vicknair	22426	A
Roy Thomas Wagner, Jr.	16943	A
Valerie Montelaro Webre	23371	A
Maurice Montais Wesley	25923	A
Thomas L. Wilson	25486	A
Ava Sue Yellott	21710	A
David Maxcell Yellott	25713	A
Ahmed M. Abumarzouq	23408	IA
Rhonda Jungles Albritton	20638	IA
Mimi Louise Alciatore	15296	IA
Alan Blaine Alford	17257	IA
William Edward Allen	2092	IA
Rodney Dirk Allison	13626	IA
Mark G. Alvarez	22244	IA
John William Ambrose	21298	IA

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Name	Certificate Number	2010 A / IA
Donna Simmons Armstrong	24895	IA
Millicent Bourg Anderson	4288	IA
Dale Spizer Aronson	16143	IA
Betty H. Bailliet	5533	IA
Suzanne Rucker Ball	5873	IA
Thomas Esrie Ball	5874	IA
Ronald John Bannister	1271	IA
Julie Stephenson Barkurn	19144	IA
Edward Allen Bealle	14108	IA
Anna Beck	24779	IA
Agnes L. Bennett	1270	IA
Lawrence Dean Berdon	4931	IA
Walter Jasper Berger, III	22256	IA
Thomas Glynn Blazier	14895	IA
Michael L. Bloom	6138	IA
Iris M. Blundell	21635	IA
Beverly Jean Bohanan	20869	IA
Peter Charles Borrello	16922	IA
William E. Boston	21092	IA
Kenneth J. Boudreaux	18966	IA
Janice McCants Bouquet	17658	IA
Leon Emile Breaux, III	17872	IA
James M. Brossett	18238	IA
Allen James Broussard	20413	IA
Billy Dean Bryan	3862	IA
Michelle J. Buchanan	23199	IA
Kristin Kirby Bucher	22343	IA
Richard Lee Burbig	21324	IA
James Kevin Burchfield	19247	IA
Nancy L. Burglass	19482	IA
Donald Earl Burns	7625	IA
Joe W. Burns	21774	IA
David Arthur Bybee	10399	IA
Ralph Luther Cadow, Jr.	3871	IA
Patti B. Carlos	20669	IA
Jesse Richard Cheatham, Jr.	15659	IA
Shih-mei Chiang	16480	IA
Diane A. Combs	23214	IA
Charles Sidney Comeaux, Jr.	6942	IA
Denise M. Costello	16742	IA
Jennifer Jan Curry	22787	IA
Dana G. Daigre	23220	IA

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Name	Certificate Number	2010 A / IA
Dina M. Dean	23775	IA
Christopher Robert Deans	15488	IA
Celene Christine Delgado	13994	IA
Christine Jacobson Delmar	21571	IA
Susan S. Demouy	23442	IA
Jennifer R. DeRouen	23807	IA
Rachel T. Diasselliss	25355	IA
Kirsten Corbello Dodson	20890	IA
Terence D. Doub, Jr.	10251	IA
Allison Lindsey Durant	22539	IA
Walton Glenn Eller, Jr.	24427	IA
Richard Stephen Ensminger	10334	IA
Dina K. Eppley	21133	IA
Jack Victor Eumont	1228	IA
Donald Weems Fairbanks	21136	IA
Gerald Mitchell Ford	19755	IA
Todd Medevielle Fritchie	18503	IA
Roger Patterson Friou	1589	IA
Mark William Fry	22308	IA
Cathy Woodard Gill	20245	IA
Kenneth N. George	22312	IA
David Franklin Gray	17255	IA
Brenda Whiddon Green	23463	IA
Raquel Harrison Hardy	23039	IA
Jack Withington Hart	8225	IA
Sandra Grant Henning	16537	IA
Richard Robert Herriman	16110	IA
Robert E. Hornick	18192	IA
Garlane Graham Howell	3600	IA
Dwain Howington, Jr.	19043	IA
Delores West Humphries	17261	IA
Harlan Timothy Humphries	10324	IA
Matthew Kevin Hunt	22340	IA
Alisa Dyer Johnson	23479	IA
Darci R. Jones	23291	IA
Lyda Lynn Jordan	23973	IA
Vicki VanBeek Karr	17825	IA
Ralph Joseph Keir	19794	IA
Alison W. Kern	18093	IA
Stephanie Kamelle Kershaw	15090	IA
Randy P. Kinchen	20487	IA
John P. Kirsch	21386	IA

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Name	Certificate Number	2010 A / IA
Adoraliese Johanna Klimkiewicz	18027	IA
Scott Anthony Landry	15546	IA
Kelli Brady LaRose	25350	IA
Thomas Gerard LeBon	19806	IA
Velda Laborde Lee	7525	IA
Howard Dean Lloyd, III	10055	IA
Michele E. LoBianco	22846	IA
Cheryl Davis Malkemus	22129	IA
James Peter Martin	14182	IA
Lorraine Sue Mayer	17320	IA
Bradley Adkins Mayo	14905	IA
Eddie Patillo Mays	3405	IA
Dolores B. McCormick	11021	IA
James Robert McLemore	5180	IA
Donald Mark Meltzer	17842	IA
Jennifer Diane Michale	24345	IA
Lisa Henley Mitchell	22569	IA
Vera M. Moncrieffe	18853	IA
Phillip Montelepre	20969	IA
Denise Lafitte Morvant	20298	IA
Eugene Patrick Murname	1530	IA
George Joseph Newton, III	7139	IA
Elizabeth Roy Orihel	18361	IA
Emory M. Ornelles	1081	IA
Jennifer Blank Parnon	17159	IA
Preston D. Pecue	19841	IA
Min Perry	23130	IA
Wayne Allen Pfeister	23518	IA
John G. Phillips	21295	IA
Buddy B. Presley, Jr.	18617	IA
Dale J. Prosperie	21921	IA
Cherie Lopez Quinn	22883	IA
Herman Fred Randow	7492	IA
David George Richardson	13889	IA
Gerald Wilbert Robichaux	22481	IA
Ronald James Rome, Jr.	20321	IA
Stella Gnyp Roy	17774	IA
David William Rush	6189	IA
John Robert Sachs	7503	IA
Angela M. Sarma	21441	IA
Seth Holden Schaumburg	20093	IA
W. Edward Schenkein	25359	IA

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Name	Certificate Number	2010 A / IA
Oscar Jacob Schmidt, Jr.	4959	IA
E. Michael Schofield	19860	IA
David Milner Shaffer	11190	IA
Lucian Hughes Shockey	15872	IA
Joan Carol Siebeling	19373	IA
Lisa Ridgway Slater	19657	IA
Brandon D. Smith	23347	IA
Ben Sour, Jr.	16630	IA
Mark Allen Stafford	18902	IA
Linda Jeanne Steinkraus	10183	IA
Mark Allan Stephens	16307	IA
Glenn Earl Sumners	15436	IA
Samuel M. Sussman	4736	IA
Pervis Thomas, Jr.	10263	IA
William Dorsett Trahan	4165	IA
Robert W. Turnbow	5400	IA
John C. Vaughn	21966	IA
Neil Gregory Vincent	18092	IA
William Keith Waldrop	12760	IA
Frank Louis Walker	16645	IA
P. N. Waring	17448	IA
Ava J. Warren	21267	IA
Marcus Ray Warren	22196	IA
Robert O. Warren	21493	IA
Gretchen M. Weinnig	24208	IA
Hampden Reily White	14867	IA
Mary Beth Whitman	22431	IA
Colleen Martin Williams	23557	IA
Mary Wilday Williams	15774	IA
Peter Griffin Williston	15176	IA
Maynard M. Woodhatch	1058	IA
J. Gregory Wyrick	17295	IA
Anthony Carl Yelverton	23888	IA
Randy Patrick Zinna	14252	IA

B. Reinstatements of Certificates / Inactive Status that Expired March 1, 2011

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 1, 2011, reinstated their CPA Certificates or CPA Inactive Status registrations. **(70 Total: 35 Active and 35 Inactive Status):**

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Name	Certificate Number	A / IA
Christopher Michael Abide	21295	A
David Montgomery Anderson	15201	A
Evelyn N. Audler	15299	A
Lamar Frantz Baker, Jr.	15416	A
Glenn Michael Broussard	22043	A
Carol E. Brown	20201	A
Gregory Francis Bursavich	9443	A
Kathryn Campbell Carpenter	17666	A
Dale P. DeSelle	18252	A
Lewis Arthur Dulitz	22298	A
Jennifer W. Dunlap	26382	A
Nina Giddens Glorioso	21831	A
Lauren Beth Habbaz	26473	A
David Andrew Hall	19289	A
William E. Hughes, Jr.	22109	A
William R. Hulsey	17267	A
Donald Judice, Jr.	23276	A
Nicole Evette Kimes	25243	A
Stephanie Gruehl Knapp	24114	A
Carl J. Lamarque	17606	A
Dwayne P. Landry	22351	A
Louis Marvin Lee	24103	A
Phillip Shane LeJeune	23843	A
Jessica M. Mahl	24707	A
Brian Scott Miller	25250	A
Jerry Mac Milner	12688	A
Richard Edward Mitchen	12001	A
James Edward Perron, Jr.	15569	A
Dwain James Plauche	17283	A
Richard Rodriguez	25875	A
Anthony David Schillage	20538	A
Trisha Lynn Smith	24979	A
Brett Matthew Stoltz	21691	A
Rebekah Husband Summerville	23540	A
Kyle Michael Talbot	18083	A
Suzanne Rucker Ball	5873	IA
Thomas Esrie Ball	5874	IA
Iris M. Blundell	21635	IA
Kenneth J. Boudreaux	18966	IA
Leon Emile Breaux, III	17872	IA
Allen James Broussard	20413	IA
Richard Lee Burbig	21324	IA

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Name	Certificate Number	2010 A / IA
Jennifer Jan Curry	22787	IA
Celene Christine Delgado	13994	IA
Allison Lindsey Durant	22539	IA
Richard Stephen Ensminger	10334	IA
Dina K. Eppley	21133	IA
Donald Weems Fairbanks	21136	IA
Cathy Woodard Gill	20245	IA
Raquel Harrison Hardy	23039	IA
Richard Robert Herriman	16110	IA
Matthew Kevin Hunt	22340	IA
Alisa Dyer Johnson	23479	IA
Lyda Lynn Jordan	23973	IA
Ralph Joseph Keir	19794	IA
Alison W. Kern	18093	IA
Randy P. Kinchen	20487	IA
James Peter Martin	14182	IA
Bradley Adkins Mayo	14905	IA
Donald Mark Meltzer	17842	IA
Phillip Montelepre	20969	IA
Jennifer Blank Parnon	17159	IA
Wayne Allen Pfeister	23518	IA
Stella Gnyp Roy	17774	IA
E. Michael Schofield	19860	IA
Brandon D. Smith	23347	IA
Mark Allen Stafford	18902	IA
Frank Louis Walker	16645	IA
Mary Beth Whitman	22431	IA
Maynard M. Woodhatch	1058	IA

C. Reinstatements of Inactive Status from Prior Years (1)

The Executive Director informed the Board that the following CPA Inactive Status Registrant, whose status expired in prior years, reinstated the Inactive Status registration since the January 2011 Board Meeting.

Name	Certificate Number
Latona Robertson Thomas	24748

V. TREASURER'S REPORT

- A.** Financial statements for the period ended March 31, 2011 were presented for the Board's review.

- B.** The Board has a two-year financial and compliance audit every other year performed by the Office of the Legislative Auditor. The audit will cover the last two fiscal years. The auditors are expected to send Board members correspondence and inquiries in connection with the audit. Field work is anticipated to begin in mid-July.

By motion of Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, 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 2011 – 401 sections; 331 candidates (1.21 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	41	41.41%	31	34.07%	39	39.80%	47	41.59%
Failed sect's	<u>58</u>		<u>60</u>		<u>59</u>		<u>66</u>	
	<u>99</u>		<u>91</u>		<u>98</u>		<u>113</u>	
<i>National pass rate</i>		43.88%		42.32%		42.43%		41.28%

Oct-Nov 2010 – 874 sections; 574 candidates (1.52 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	94	45.85%	117	44.83%	105	46.67%	88	48.09%
Failed sect's	<u>111</u>		<u>144</u>		<u>120</u>		<u>95</u>	
	<u>205</u>		<u>261</u>		<u>225</u>		<u>183</u>	
<i>National pass rate</i>		44.89%		44.27%		45.02%		47.29%

Jul-Aug 2010 – 758 sections; 531 candidates (1.43 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	96	49.23%	87	46.52%	121	52.38%	79	54.48%
Failed sect's	<u>99</u>		<u>100</u>		<u>110</u>		<u>66</u>	
	<u>195</u>		<u>187</u>		<u>231</u>		<u>145</u>	
<i>National pass rate</i>		49.40%		50.79%		52.71%		54.03%

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Apr-May 2010 – 478 sections; 356 candidates (1.34 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	____%	No.	____%	No.	____%	No.	____%
<u>Louisiana:</u>								
Passed sect's	58	53.70%	69	44.23%	53	48.62%	41	39.05%
Failed sect's	<u>50</u>		<u>87</u>		<u>56</u>		<u>64</u>	
	<u>108</u>		<u>156</u>		<u>109</u>		<u>105</u>	
<i>National pass rate</i>		50.77%		48.88%		48.39%		52.07%

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>	
<i>National pass rate</i>		46.86%		46.59%		44.95%		49.00%

B. Candidates Passing Examination Sections – January / February 2011 (48)

The Executive Director informed the Board that the following candidates 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.

Name	Name
Harrison M. Arcure	Irina G. Balashova
Fant W. Ball, IV	Kristi R. Berger
Kimpa H. Boyd	Sarah E. Brichetto
Ashley L. Carpenter	Lindsay R. Chappetta
Heather M. Chapron	Yu Mee Cho
Jesse F. Clower	Heath T. Crager
Jeanne M. Curran	Blair N. Daily
Joshua W. Dencausse	Jeremy B. Fleenor
Jenna E. Frederic	Ryan B. Gonzales
Christine A. Guidry	Corrie L. Gurucharri
Dorothy E. Hammett	Jeremy S. Hampton

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Name	Name
Kasey S. Henry	Jamie E. Hooper
Anna E. Hutto	Bryan K. Joubert
Ashley T. Laprairie	Justin A. Lavender
Corlin M. LeBlanc	Angela F. Lyons
Matthew J. McCullin	Brady A. Meaux
Alessandro N. Messiadeporado	Carole M. Moser
Sarah M. Nelson	Shaun L. Prestridge
Billy J. Rich, III	Roberty A. Roy, Jr.
Elizabeth S. Ryan	Amy M. Simmons
Michael E. Springer, Jr.	Jennifer L. Spurgeon
Crista M. Stokes	Melissa M. Tirado
Nga N. Trinh	Jaime L. Usey
Benjamin G. Vance	Wyatt K. Vial

**C. Motion Deferred until April 2011 Meeting
Concerning the Introductory Managerial Accounting Course at LSU**

This matter was deferred from the January 2011 Board Meeting, pending receipt of information to be obtained by Mr. Henderson and additional input from the LCPA Educators or the LCPA Accounting Issues Committee.

Based on the information obtained at the recent LCPA Educators Annual Conference, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Cochran and unanimously adopted, the Board determined that it would not allow LSU's introductory managerial accounting course as an accounting elective, and therefore overturned its previous decision made in early 2010 with respect to ACCT 2101 - Introductory Managerial Accounting.

D. Item Deferred Concerning Business Law Course – University of Phoenix

This matter was deferred from the January 2011 meeting, pending receipt of additional information and input from the LCPA Educational Committee and the University of Phoenix. Mr. Henderson reported that he had spoken with an advisor at the University of Phoenix, and Mr. Hazel raised the issue at the LCPA Educational Conference.

Based on the information obtained, upon motion by Mrs. Cochran, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board determined that it would not allow the University of Phoenix's BUS 415 to satisfy the Business Law requirement.

E. Request for Waiver of 150 Hour Requirement

Requests for waiver of the 150 hour requirement are considered by the Board pursuant to LRS §37:75(C)(3), which provides that an applicant who has attained a baccalaureate degree prior to January 1, 1992 from a Louisiana university shall not be subject to the 150 hour requirement in certain situations.

The Board considered information provided by the candidate. Upon motion by Mrs. Cochran, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the candidate's request for a waiver of the 9 additional hours that would otherwise be needed to meet the 150 hour requirement.

F. Approved Request for Extension of REG Credit

Upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified its decision to grant an extension of REG credit from May 16, 2011 to July 31, 2011 for a candidate who documented a medical hardship that had incapacitated him for several weeks.

G. Approved Request for Extension of BEC Credit

Upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified a decision made by Chairman Mr. Tham, who approved an extension of BEC credit from April 2 until April 30.

H. Approved Request to Take Exam while Last Course is Being Completed

Upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified its decision to allow the candidate to sit for the CPA Exam while she completes one more accounting elective.

I. Request for Extension of Credit

The Board considered a request by an exam candidate for a four month extension of the conditional credit on her REG Exam.

After reviewing the information provided by the candidate, upon motion by Mrs. Honoré Thomas, seconded by Mrs. Hutchinson and unanimously adopted, the Board denied the candidate's request.

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 Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Items A1 & A2):

(continued on next page)

1. Current CPA Examination (Passed Exam After June 1999) (48)

Name	Certificate Number	Issue Date
Victoria Kay Schmuker	26634	February 7, 2011
Nelius Alvah Favre, III	26635	February 17, 2011
Angela Marie Blount	26637	March 24, 2011
Jessica Gail Boudreaux	26638	March 24, 2011
Whitney Phillip Brown	26639	March 24, 2011
Van T. Bui	26640	March 24, 2011
Jonathan Allan Cameron	26641	March 24, 2011
Jessica R. Cormier	26642	March 24, 2011
Misty Lane Geer	26643	March 24, 2011
Casey W. Grimes	26644	March 24, 2011
Victoria Hart Hayes	26645	March 24, 2011
Brittany Elise Keltner	26646	March 24, 2011
Matthew Norman LaBorde	26647	March 24, 2011
Carly Alicia Leonards	26648	March 24, 2011
Dipesh J. Patel	26649	March 24, 2011
Staci Taylor Ritchie	26650	March 24, 2011
James Michael Salas	26651	March 24, 2011
Kerry Elizabeth Schrieffer	26652	March 24, 2011
Nicholas Drew Vidrine	26653	March 24, 2011
Jennifer Susan Berniard	26656	April 20, 2011
Joshua Wade Dencausse	26657	April 20, 2011
Jenny LeAnn Dupree	26658	April 20, 2011
Ashley Paul Fanfue	26659	April 20, 2011
Ryan B. Gonzales	26660	April 20, 2011
Christine Ann Guidry	26661	April 20, 2011
Samuel Wade Harrison	26662	April 20, 2011
Corlin M. LeBlanc	26663	April 20, 2011
Corrine Porr Mestayer	26664	April 20, 2011
Candice Marie Nesbit	26665	April 20, 2011
Matthew S. Sherwood	26666	April 20, 2011
Michael Edward Springer	26667	April 20, 2011
Wyatt Kyle Vial	26668	April 20, 2011
Kimpa Hayes Boyd	26670	April 21, 2011
Chad D. Carpenter	26671	April 21, 2011
Alessandro Messia dePrado	26672	April 21, 2011
Ping Guo	26673	April 21, 2011
Justin Anthony Lavender	26674	April 21, 2011
John Burton Lusk	26675	April 21, 2011
Matthew Jarod McCullin	26676	April 21, 2011
Robert Arthur Roy, Jr.	26677	April 21, 2011

(continued on next page)

Name	Certificate Number	Issue Date
Amy M. Simmons	26678	April 21, 2011
Benjamin Grey Vance	26679	April 21, 2011
Heather Chapron Wood	26680	April 21, 2011
Heath Thomas Crager	26684	April 25, 2011
Kyle Robert Funck	26685	April 25, 2011
Kristi Berger Marionneaux	26686	April 25, 2011
Brady Allen Meaux	26687	April 25, 2011
Asia Posy Durr	26688	April 26, 2011

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

Name	Certificate Number	Re-issue as Active Date
Bonny Linde Graves	23240	March 24, 2011
Russell Patrick Smith	21002	April 20, 2011

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (10)

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

Name	Number	Active Certificate Reinstatement Date
Moffett Dunn Wilson, Jr.	02122	February 18, 2011
Elaine Hudson Richard	16917	March 2, 2011
Donna Simmons Armstrong	24895	March 13, 2011
John D. Cate, II	21557	March 24, 2011
Walter Douglas LaCroix	10347	March 24, 2011
Glenn Gerard Smith	16303	March 24, 2011
Kent John Lachney	19802	March 29, 2011
Robert Michael Schmitz	16761	April 20, 2011
Consuelo Corripio Nodier	18603	April 21, 2011
Mark Towery	24520	April 21, 2011

C. Approval of Reciprocal Certificates Issued by the Executive Director (7)

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. Cochran and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item C):

Name	Certificate Number	Issue Date	Original State
Ann Cleland	S26636	March 21, 2011	TN
Lisa Marie Hackard	S26654	March 24, 2011	CO
Francis C. Weaver, Jr.	S26655	March 24, 2011	TN
John Scott Ertel	S26669	April 20, 2011	TX
Robert Keller Duggan	S26681	April 21, 2011	VA
Karen E. Laban	S26682	April 21, 2011	PA
Jorge A. Perez	B26683	April 25, 2011	PR

**D. Application for Initial Certificate for Board Consideration
Rhonda A. deJesus**

The Board considered the experience documentation submitted by Mrs. deJesus. Upon motion by Mrs. Cochran, seconded by Mr. Bergeron and unanimously adopted, the Board disapproved Mrs deJesus’ application, subject to receipt of clarification of the extent of licensee supervision. The Board authorized Mr. Henderson to approve the application contingent upon receipt of documentation of sufficient licensee supervision.

**E. Application for Initial Certificate for Board Consideration
Bryan Pundt**

The Board considered the experience documentation submitted by Mr. Pundt. Upon motion by Mrs. Cochran, seconded by Mr. Bergeron and unanimously adopted, the Board deferred action on this application, pending receipt of information on sufficient licensee supervision. The Board authorized Mr. Henderson to approve the application contingent upon receipt of documentation of sufficient licensee supervision.

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 CPA Firms did not renew their CPA Firm Permits for 2011. Accordingly, the Firms were notified by certified mail on March 1, 2011 that their Firm Permit had expired in accordance with LRS §37:77. **(65 Firms):**

Firm Name	Firm Permit Number
Hilliard & Hilliard, ACCPAs	80
Donald J. Courville, CPA	179
Phil T. Graham, CPA, APAC	231
Thomas P. Ford, Jr., CPA, LLC	531
James Edward Perron, Jr., CPA	1134
Michael J. Baldrige, CPA	1190
Dennis James Dugas, CPA	1331
Max Tephane Duplant, CPA	1333
John Aron Johnson, CPA	1445
Kecia Reis Ovella, CPA	1568
Nicholas C. Palermo, CPA	1572
Vicki E. Shreves, CPA	1651
Michael Trahan, CPA	1702
George A. Watson, III, CPA	1729
Ava Sue Yellott, CPA	1758
G. Barry Lynas, CPA	1779
Joseph J. Bernardi, APAC	2551
M. Crawford Plummer, CPA	2628
Barrett & Barrett, CPAs, APC	2769
James Levis Estes, CPA	2903
Hall C. Overall, CPA	3001
James E. McBride, CPA, LLC	3065
Terence P. Bradford, Sr., CPA	3356
Dennis M. Maciasz, CPA, APAC	3491
Sue Blouin Wild, CPA	3523
Michael F. Smith, CPA, APC	3542
Melissa W. Mysing, CPA, APAC	3583
Tracie D. Ellsworth, CPA	3611
Ronald A. Gitz, II, CPA	3673
Steven K. Coyle, CPA	3679
Richard W. Nokes, PC, CPA	3881
Sue Borcar, CPA	3899
Rhondda D. Gibson, CPA	4158
Rebekah H. Summerville, CPA, APAC	4186
James M. Fiorenza, CPA	4189
Timothy Blaine Shay, CPA, LLC	4238
William B. Boeneke, CPA	4267
Laurie Parks, CPA	4296
Benjamin A. Huxen II, CPA	4313
Kim Savoie Clement, CPA	4321
Alyce B. Landry, CPA, LLC	4325
Cashuk, Wiseman, Goldberg, Birnbaum & Salem, LLP	4343

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Firm Name	Firm Permit Number
Daniel C. Imbornone, CPA	4432
Jamie Tarpley, CPA	4447
Staffor & Stafford, CPA, LLC	4466
Matson, Driscoll & Damico, LLP	4502
Jessica M. Mahl, CPA	4535
Brian S. Miller, CPA	4540
Whitelaw, Juneau & Associates, LLC	4572
Loescher & Company, CPAs, APAC	4574
Kathryn Campbell Carpeneter, CPA	4583
George G. Long, III, CPA	4599
DKBujol, LLC	4656
Mark O'Malley & Associates, PC	4662
L. Fred Monroe, Jr., CPA	4686
Carol C. Cromwell, CPA	4695
Katherine L. Dodge, CPA	4712
Gregg & Company, CPAs	4766
Phillip C. May, CPA	4771
Kevin E. Alley, CPA	4795
Ahart & Associates, CPAs, LLC	4796
Lattimore Black Morgan & Cain, PC	4845
John L. Rychel, CPA	4852
Vicknair Accounting & Financial Advisory Services, APAC	4853
Nanette Domingo Orzech, CPA, LLC	4876

B. Reinstatements of CPA Firm Permits that Expired March 1, 2011

The Executive Director informed the Board that the following CPA Firms, with expirations on March 1, 2011, reinstated the CPA Firm Permits (20):

Firm Name	Firm Permit Number
Donald J. Courville, CPA	179
Phil T. Graham, CPA, APAC	231
James Edward Perron, Jr., CPA	1134
Michael J. Baldrige, CPA	1190
Dennis James Dugas, CPA	1331
G. Barry Lynas, CPA	1779
M. Crawford Plummer, CPA	2628
Terrence P. Bradford, Sr., CPA	3356
Dennis M. Maciasz, CPA, APAC	3491
Sue Blouin Wild, CPA	3523
Michael F. Smith, CPA, APC	3542

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Firm Name	Firm Permit Number
James M. Fiorenza, CPA	4189
Daniel C. Imbornone, CPA	4432
Stafford Accounting & Tax Services, LLC	4466
Brian S. Miller, CPA	4540
Kathryn Campbell Carpenter, CPA	4583
George G. Long, III, CPA	4599
L. Fred Monroe, Jr., CPA	4686
Katherine L. Dodge, CPA	4712
Phillip C. May, CPA	4771

C. CPA Firm Permit Applications

The Executive Director informed the Board that 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 Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1, 2 and 3):

1. New Firm Permits (7)

Firm Name	Firm Permit Number	Issue Date
Macdonald Page & Co., LLC	4908	February 14, 2011
McDonald & Associates, LLC	4909	February 14, 2011
Molly M. Scott, CPA, LLC	4910	February 14, 2011
B.G. Young, CPA	4911	March 22, 2011
Tara L. Hazelbaker, CPA	4912	March 23, 2011
Gianfranco Ricciardella, CPA, PC	4913	April 12, 2011
Caroline Boudreaux, CPA, LLC	4914	April 18, 2011

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

Firm Name	Firm Permit Number	Issue Date
Melissa W. Mysing, CPA, LLC	3583	March 31, 2011
Dixon Hughes Goodman, LLP	4089	April 21, 2011

3. Reinstatement of Firm Permits Expired In Prior Years (4)

Firm Name	Firm Permit Number	Reinstatement Date
Elaine H. Richard, CPA, APAC	3406	March 2, 2011

(continued on next page)

Firm Name	Firm Permit Number	Reinstatement Date
Eileen Shanklin Andrus, CPA, LLC	3875	March 22, 2011
Patrice Legeai Barnes, CPA	2350	March 24, 2011
Felicia J. Johnson, CPA, LLC	3843	April 21, 2011

D. Request for Approval of Firm Name

An out of state CPA Firm submitted an application for a CPA Firm Permit, with the Firm name of “Nonprofit Audit Services, LLC”. The name is not in compliance with the Board’s Firm Name rule. Any name not in compliance with the rule must be approved by the Board. Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Cochran and unanimously adopted, the Board disapproved the name “Nonprofit Audit Services, LLC”.

The Firm also requested that if the name “Nonprofit Audit Services, LLC” is not approved, the Firm proposed to use Schavey Audit Group, but only as a “dba”. Upon motion by Mrs. Honoré Thomas, seconded by Mrs. Cochran and unanimously adopted, the Board denied the use of the name Schavey Audit Group as a dba. The Board determined that a CPA Firm in Louisiana may not offer services using a dba, and that if Shavey Audit Group is an LLC it would be expected to be registered as such with the Louisiana Secretary of State.

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. NASBA Items

1. Nomination for Southwest Regional Director

The Board reviewed correspondence from NASBA Southwest Regional Director Janice L. Gray, requesting that the Board consider nominating her for another term as Southwest Regional Director.

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bergeron and unanimously adopted, the Board approved the nomination of Ms. Gray for another term as NASBA Southwest Regional Director.

2. UAA Exposure Draft on CPA Firm Names

Information on the UAA Exposure Draft was sent to Board Members via e-mail prior to the Board Meeting. The Board reviewed a copy of the Exposure Draft, the comments from the Missouri State Board of Accountancy, and proposed comments drafted by Mr. Henderson.

Upon motion by Mr. Bruno, seconded by Mrs. Cochran and unanimously adopted, the Board approved the submission of Mr. Henderson’s comments to the AICPA / NASBA UAA Committee.

3. Other NASBA Items

Mr. Harris, who is serving this year as NASBA Vice Chair, reported on other NASBA topics or items of interest.

B. Board Website

Mr. Henderson informed the Board that the new Board website designed by Design the Planet, LLC was launched March 1, 2011. Mr. Henderson, Mr. Cognevich, and Administrative Assistant Ms. Jackson received training from Design the Planet, the website designer, on procedures to update text on the website as necessary.

C. Peer Review Oversight Committee (PROC) - Annual Report

The Board reviewed the annual report submitted by PROC Members Mr. Updegraff and Mr. Lewis on the operations and effectiveness of the AICPA Peer Review Program administered by the Society of Louisiana CPAs for calendar year 2010.

D. 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. 2011 Legislative Session

Grady R. Hazel, CPA, Executive Director of the LCPA, discussed the status of legislative bills or his expectations regarding the upcoming Legislature session that may be of interest to the Board and / or the profession.

3. LCPA Centennial Annual Convention

It was reported that the LCPA Centennial Annual Convention will be held June 16 - 19, 2011 at Hotel Monteleone in New Orleans.

E. Peer Review Matters

1. Report on Peer Review Items

Board Compliance Investigator 1 Chris Verges provided the following report on Peer Review Issues (Items 1 through 6):

(continued on next page)

<u>Item</u>	<u>Since January 2011 Board Meeting</u>	<u>Total</u>
Agreement to Restrict Practice	7	29
Agreement to Restrict Practice to SSARS 8	1	2
Peer Review Extensions	0	6
Provisional Permits	0	5
Year End Changes	1	4
First Fail Letters	0	25

2. Procedures for Firms Dropped from the Peer Review Program

Mr. Henderson reported that a meeting was held in the Board’s office on April 13, 2011 to discuss what action may be taken by Board staff for Firms that are dropped from the LCPA Peer Review Program for non-payment of the annual Peer Review administration fee, and other related topics. Attending the meeting were Board Executive Director Mr. Henderson, Board Director of Administration Mr. Cognevich, Board Compliance Investigator (Peer Review Coordinator) Chris Verges, LCPA Executive Director Mr. Hazel, LCPA Peer Review Director Ms. Lockwood, and her assistant Ms. Snyder.

The proposed procedures that were outlined in instances of firms being dropped for non-payment of administrative fees are summarized as follows:

- After 30 days of the time Board staff is notified that a firm was dropped for non-payment, a *cautionary* letter will be sent to those firms reminding them of the requirement to participate in peer review and potential rule violations and emphasizing the necessity to timely complete its peer review by the due date.
- This initial *cautionary* letter requests a response as to whether the firm continues to perform attest services.
- A follow-up *final notification* letter will be sent to the firm, when they respond to the first letter, confirming their status as doing attest work, or if no response is received from the firm.
- If the firm responds and claims to have ceased doing attest work, an *agreement to restrict practice* exemption may be offered to the firm depending on the circumstances. (continued on next page)
- Board staff will monitor peer review due dates of those firms that have indicated that they continue to do attest work or who have not responded, and in the event a peer review is not completed by the due date, a *firm permit expiration* letter will be sent to the firm.

- The *firm permit expiration* letter also asks for explanations from the firm and the steps it is taking to stop practicing as a CPA firm.
- At such time, an investigative file will be opened to consider causes for action.

Information concerning this issue had been forwarded to Peer Review Investigating Officer Mr. Bruno for consideration, as is done with all new procedures involving monitoring of Peer Review by Board staff.

3. Other Topics Identified at the April 13th Staff Meeting with LCPA

Firms Dropped for Non-Cooperation in the period preceding the Peer Review:

Similar procedures to those listed above, but at an accelerated pace, were tentatively agreed upon by Board staff and LCPA staff in those cases where a firm is dropped for “not cooperating” with the scheduling of its peer review, which most likely would occur in the 6 month period preceding the due date.

During this six month period, a firm must undertake a number of steps and respond to LCPA communications in order to schedule its peer review. In the event a firm is dropped from the program for “non-cooperation” during this time and there remains sufficient time before the peer review due date, it is proposed that Board staff would immediately send a first *cautionary* letter, and then follow-up with a *firm permit expiration* letter after the peer review due date has passed. An investigative file may then be opened to consider causes for action.

In some cases the first *cautionary* letter may be enough to motivate a firm to take action to have its peer review done. In such cases, the Investigative Officer could consider whether to forgo expiration of the permit or to grant a provisional permit depending on the circumstances.

Instances where Peer Review is Completed Except for a Procedural Step:

Staff also proposed that a *cautionary letter* be sent before a *firm permit expiration* letter is sent to a firm, that would allow up to 30 days for the firm to comply with a peer review requirement in cases where such a warning may be appropriate.

This situation may arise when there is some incomplete procedural or routine step that the firm must take in order to finish the peer review and/or to have its peer review report issued.

One such case would be where virtually all peer review engagement matters are completed except that a firm does not sign-off on acceptance of the peer review results, and the peer review due date has arrived or has passed.

If the firm does not comply by a final deadline cited in the *cautionary* letter, the *firm permit expiration* letter would be sent. In addition, an investigative file may be opened to consider causes for action.

Board staff requested that the Board approve the procedures summarized above in items E(2) and E(3) above.

Upon motion by Mr. Bruno, seconded by Mrs. Cochran and unanimously adopted, the Board approved the procedures summarized above in Items E(2) and E(3).

4. Consideration of Board Policy on “Second Fail” Peer Reviews

Board staff stated that it is anticipated that there will be CPA Firms who will receive a Second Fail letter from the LCPA Peer Review Program, which will soon be posted on the AICPA secure website. Such firms would have previously already have received the Board’s “First Fail” letter that, among other things, states that an investigation will be opened.

The Board directed that information on those Firms that receive two fails in the Peer Review Program will be forwarded to the Board’s Peer Review Investigating Officer for the opening of an investigative file for consideration of issues involving failure to comply with professional standards or due competence.

5. Consideration to Allow Peer Review Investigating Officer to Approve Certain Consent Orders Related to Peer Reviews

Board staff requested consideration by the Board to allow the Investigating Officer for Peer Reviews to approve Consent Orders related to Peer Reviews that would require action by a certain date. Currently, the Consent Orders must be approved by the full Board at the next scheduled Board Meeting. This often allows for an inadvertent automatic extension for the CPA Firm.

Upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the Board approved allowing the Investigating Officer for Peer Reviews to approve Consent Orders related to Peer Reviews that would require action by a certain date.

X. NEW MATTERS

A. Request for CPE for the Certified Governmental Financial Officer Exam

The Board reviewed a request from a CPA that the Board grant CPE credit for the Certified Governmental Financial Officer (CGFO) examination. The CGFO designation is offered through the Louisiana Governmental Finance Officers Association (LGFOA). Mr. Verges reported that the designation requires that the candidate pass five exams. The average time for the exam is 2 hours. This would qualify each exam for 10 hours of CPE credit.

Upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board approved 10 hours of CPE credit for each CGFO examination of 2 hour length.

B. Applicability of Statements on Standards for Accounting and Review Services (SSARS)

Mr. Henderson requested Board guidance on the criteria for when a licensee must follow SSARS, which involve the “submission of” (or presenting) financial statements that have been “prepared” by the CPA. There can be differences of opinion on what constitutes submission and preparation. The determination on whether the SSARS apply to engagements has relevance with regard to whether a firm may be subject to peer review.

The issue arises when a CPA considers that they are doing “bookkeeping” on a client’s computer, either directly at the client’s office entering the transactions, or linked online, or by sending data files to the client to upload on its system. The CPA does not directly print, send, or discuss the financial statements with the client, even though statements are part of the software, the CPA may have set up the statement format and assigned the chart of accounts to the appropriate lines on the statements, and are available at all times to the client by accessing on the screen or by the client printing them out.

After discussion, the Board determined that the CPA must refer to applicable professional standards and exercise professional judgment. In the event such a matter is reviewed in connection with a complaint, investigation or enforcement proceeding, the Board would consider whether the practitioner complied with the applicable standards and reached the appropriate determination based on the circumstances.

C. Clarification of Policy on Extensions Due to Hardship

Board staff requested Board consideration of a written policy on extensions requested due to hardship, with uniform language to use in an inquiry to be sent to persons requesting an extension. The inquiry would be sent when a hardship is cited regardless of whether the request is related to CPE compliance, Peer Review, CPA exam credits, responding to Board communications or compliance audits, or other reasons.

After reviewing information provided by Board staff, upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the written policy on extensions due to hardship.

D. Requests for Waiver of Delinquent and Reinstatement Fees and Comments on Amount of Fees

The Board reviewed requests by several individuals’ whose CPA Certificate was expired for non-renewal in March 2011 for waiver of the delinquent and reinstatement fees, and/or comments on the amount of the fees to reinstate in the same year. The Board also reviewed information and statistics provided by Board staff that indicated that the amount of reinstatement fee seems to have had the effect of decreasing the number of expirations.

Upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board granted authority to the Executive Director to waive delinquent and/or reinstatement fees at his discretion if he deems that the CPA has a satisfactory record of renewing timely each year.

E. Consideration of Allowing Investigating Officer to Authorize Issuance of Cease and Desist Orders

Currently, issuance of a Cease and Desist Order is brought to the Board for authorization at its next scheduled meeting. Board staff requested consideration of allowing Investigating Officers to authorize the issuance of a Cease and Desist Order in any case in which they serve as Investigating Officer. This would allow these matters to be handled more efficiently and to have the illegal action corrected in a timelier manner.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved allowing Investigating Officers to authorize the issuance of a Cease and Desist Order in any case in which they serve as Investigating Officer.

F. Renewal of Contracts for Current PROC Members

The Board considered whether to offer the contracts to the current PROC members, Mr. Lewis and Mr. Updegraff, for the July 1, 2011 – June 30, 2012 fiscal year. The contracts are for \$150 per hour with a maximum of \$6,000.

Upon motion by Mr. Bergeron, seconded by Mrs. Cochran, the Board approved the contracts for the current PROC members for the fiscal year 2011 – 2012.

G. 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, 2011 through June 30, 2012, in the amount of \$15,000, was considered for Board approval.

2. The Derbes Law Firm, LLC

The professional service contract for The Derbes Law Firm, LLC for the fiscal year July 1, 2011 through June 30, 2012, 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, 2011 through June 30, 2012, in the amount of \$15,000, was considered for Board approval.

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the above three professional service contracts for the fiscal year July 1, 2011 through June 30, 2012.

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

There were no information items or announcements reported at this meeting.

XII. REPORTS ON CONFERENCES / MEETINGS

A. NASBA 29th Annual Conference for Executive Directors and State Board Staff

March 6 - March 9, 2011 - San Diego, California
Mr. Henderson attended.

B. NASBA 2011 CPE Conference

March 6 – March 8, 2011 - San Diego, California
Mr. Verges attended.

XIII. FUTURE MEETING / CONFERENCE DATES

A. NASBA Regional Meetings

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

June 22 – June 24, 2011
Marriott Grand Hotel – Point Clear, Alabama

Mr. Harris, Mr. Bergeron, Mrs. Honoré Thomas, and Mr. Henderson will attend.

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

June 8 – June 10, 2011
Hilton Omaha - Omaha, Nebraska

Mr. Harris will attend.

B. NASBA Fourth Annual International Forum

July 25 – July 26, 2011
Vancouver, British Columbia

C. CLEAR Conference - Regulatory Investigator Seminar

September 5 - 7, 2011
Pittsburgh, Pennsylvania

The Board authorized Mr. Henderson and Mr. Cognevich to decide whether the Board's Investigator(s) will attend the seminar.

D. NASBA 104th Annual Meeting

October 23 – October 26, 2011
Gaylord Opryland Resort - Nashville, Tennessee

XIV. UPCOMING BOARD OFFICE HOLIDAYS

May 30, 2011	Memorial Day
July 4, 2011	Independence Day

XV. NEXT BOARD MEETING

Wednesday, Thursday, Friday
July 20 – 22, 2011

XVI. EXECUTIVE SESSION MATTERS

In order to deliberate on a formal 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 Chairman Mr. Tham on Wednesday, April 27, 2011 and subsequent days as may be required, upon motion(s) made, as follows:

Upon motion by Mrs. Honoré Thomas, seconded by Mr. Bruno, the Board went into executive session on April 27, 2011 at 9:04 a.m. Upon motion by Mr. Bruno, seconded by Mrs. Cochran, the executive session adjourned at 6:25 p.m.

**A. Consideration of Consent Order
George Francis Delaune - File No. 2010-23**

Upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the Board approved the Consent Order to resolve this matter.

**B. Consideration of Consent Order
Charles Webb, CPA - File No. 2010-31**

Upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the Consent Order to resolve this matter.

**C. Consideration of Consent Order
Elaine Richard, CPA - File No. 2010-32**

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the Consent Order to resolve this matter.

**D. Consideration of Consent Order
Valecia Royers, CPA - File No. 2010-36**

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the Consent Order to resolve this matter.

**E. Consideration of Consent Order
Troy Jones, CPA - File No. 2011-3**

Upon motion by Mr. Bergeron, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board approved the Consent Order to resolve this matter.

F. Files Recommended to be Closed with No Cause for Action

1. File No. 2007-139
2. File No. 2008-19
3. File No. 2010-38
4. File No. 2010-39

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

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

1. File No. 2010-8
2. File No. 2010-9
3. File No. 2010-10
4. File No. 2010-30
5. File No. 2010-37
6. File No. 2010-42
7. File No. 2010-44
8. File No. 2011-1

Upon motion by Mrs. Cochran, seconded by Mrs. Honoré Thomas and unanimously adopted, the Board found no cause for further action and officially closed the above files.

H. File Recommended To Be Closed with the Stipulation that the Respondent's File be Noted Concerning Timely Completion of a Peer Review Upon Reinstatement

1. File No. 2010-14

Upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board closed the above File with the stipulation that the Respondent's File be noted concerning timely completion of a Peer Review upon reinstatement.

I. Acceptance of Reports

Upon motion by Mrs. Hutchinson, seconded by Mrs. Honoré Thomas 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.

J. Reconsideration of Closed File

The Board considered whether there was sufficient reason to have a closed file reviewed by Board attorneys or a different Investigating Officer after the complainant expressed dissatisfaction with the determination of no cause for action. After discussion, the Board determined that the matter would not be reconsidered or reviewed further.

XVII. ADJOURNMENT

Wednesday, April 27, 2011:

There being no further business to discuss, upon motion by Mr. Bruno, seconded by Mrs. Cochran and unanimously adopted, the meeting adjourned at 6:25 p.m. on Wednesday, April 27, 2011.

Thursday, April 28, 2011:

There being no further business to discuss, upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the meeting adjourned at 4:46 p.m. on Thursday, April 28, 2011.

Friday, April 29, 2011:

There being no further business to discuss, upon motion by Mr. Bruno, seconded by Mrs. Cochran and unanimously adopted, the meeting adjourned at 10:50 a.m. on Friday, April 29, 2011.