

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

November 10 - 11, 2010

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Wednesday, November 10, 2010 and Thursday, November 11, 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, conduct formal administrative hearings, 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
Susan C. Cochran, CPA	-	Member
Mark P. Harris, CPA	-	Member
Michael B. Bruno, CPA	-	Member
Desireé W. Honoré, 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

The meeting was called to order by Chairman Mr. Tham at 9:09 a.m. on Wednesday, November 10, 2010, upon motion by Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:15 a.m. on Thursday, November 11, 2010, upon motion by Mrs. Cochran, seconded by Miss Honoré and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Board Employees

1. Mr. Henderson and Mr. Cognevich discussed the position of Administrative Assistant 2 (front desk), which will remain vacant for the present time.
2. Reimbursement of school tuition and related fees for Board Staff:

Mr. Henderson had contacted all Board members on the matter of reimbursement of college tuition, up to a maximum amount, in situations where it would relate to the duties and responsibilities of a staff member's employment position with the Board. Some agencies have policies that permit such reimbursement. Mr. Henderson discussed the individual responses he received from Board members with respect to the Compliance Investigator 1 position. With an additional 13 to 15 semester hours, he could qualify to sit for the CPA exam.

Upon motion by Mr. Bruno, seconded by Mr. Bergeron and unanimously adopted, the Board approved reimbursement of college tuition and costs for the Compliance Investigator 1, up to a maximum of \$2,000.

B. Contract for Website Design – Design the Planet

Mr. Henderson reported that *Design the Planet, LLC* was engaged effective October 5, 2010 to provide custom website design, a content management system and related services, at a cost of \$5,000.

C. Comdial Telephone System Repair - Black Box Network Services

Mr. Henderson reported that the voice mail messaging component of the Board's Comdial telephone system ceased functioning in September. Black Box Network Services, which holds the state contract for the telephone system, was engaged to implement repairs. The repairs were completed in October at a cost of \$2,639.

II. APPROVAL OF MINUTES

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

By motion of Mr. Bergeron, seconded by Miss Honoré and unanimously adopted, the Board approved the July 2010 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS

A. Deaths (3)

Name	Cert. No.	Year Issued	Cert. Status
Walter Bernard Fleming	1417	1957	IA
Bill Rush Mosby, Jr.	B 6187	1970	A
Douglas J. Touchet	B 22229	1994	A

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

B. Resignations (4)

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
Brandon P. Cradeur	S 25633	2006	IA
Jean Elizabeth Finch	17955	1986	IA
Joseph Peter Gaffney	3904	1966	A
Mary Alice Larson	16010	1982	IA

IV. CERTIFICATE AND INACTIVE STATUS REINSTATEMENTS

A. Reinstatements of Certificates / Inactive Status that Expired in March 2010

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 2, 2010, reinstated their CPA Certificates or CPA Inactive Status registrations since the July 2010 Board Meeting. **(15 Total: 5 Active and 10 Inactive Status):**

Name	Certificate Number	2010 A / IA
Brian Cory Boh	25455	A
Roxanne Bonnette James	20385	A
Curtis Joseph Matthews	10471	A
Robert J. Morris	9579	A
T. Michael Sibley	19618	A
Julia Bickham	17201	IA
James Louis Bourgeois	20873	IA
Kerry Paul Charlet	10435	IA

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Name	Certificate Number	2010 A / IA
Isaac Louis Hanks	22098	IA
Judith Elaine Juban	19301	IA
Katherine Johnston Patrick	20520	IA
Tamra Purvis Perise	21427	IA
Erma McMillon Pommier	15277	IA
Angela Michelle Smith	24016	IA
Robert Steckman Taylor	16636	IA

B. 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 a prior year, reinstated the Inactive Status registration since the July 2010 Board Meeting.

Name	Certificate Number
Monica Mougeot	22267

V. TREASURER'S REPORT

- A.** Mr. Henderson reported that the Annual Financial Report (AFR) for the fiscal year ended June 30, 2010, reflecting total revenues of \$1,213,860 and expenses of \$911,240 with a increase in net assets of \$302,620, were sent by the August 31, 2010 due date to the appropriate agencies in Baton Rouge. Prior to the submission, Mrs. Cochran, Treasurer for fiscal year 2009 - 2010, read the financial statements and related supporting schedules prepared by staff and approved the release of the financial statements.
- B.** Financial statements for the period ended September 30, 2010 were presented for the Board's review.

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

VI. CPA EXAMINATION

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

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>	

National pass rate is not yet available.

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>	

National pass rate 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>	

National pass rate 46.86% 46.59% 44.95% 49.00%

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%

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>		<i>51.52%</i>		<i>52.27%</i>		<i>51.18%</i>		<i>52.41%</i>

B. Candidates Passing Examination Sections – July / August 2010 (67)

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
Mohamad T. Al-kawafha	Dawn E. Aydell
Jacob R. Bell	Kelly J. Breaux
Sean M. Brown	Aaron M. Cancienne
Allison M. Catoir	Julie A. Clayton
Ashlea L. Comeaux	John E. Copeland
Thao N. Dang	Lindsey S. David
Danica H. De Soto	Amanda S. Dillard
Wayne C. Dussel, Jr.	Jaime E. Esswein
Chrissy M. Eyde	Nelius A. Favre, III
Daniel R. Gerhold	Thomas M. Gordon, III
Nathan W. Harvey	Ashley R. Hebert
William J. Hinderberger	Thomas C. Hoffman
Meghan E. Holland	Kyle B. Kellner
Brittany E. Keltner	Jessica M. Kolwe
Beth A. Labrosse	Katie B. Maniscalco
Grayson A. Marloff	Jeffery H. Maxwell, Jr.
Adam S. Miller	Adrienne H. Moore
Keena B. Nolinske	Sara R. O'Brien
Melissa A. Paine	Salvatore J. Peraino, II
Peter M. Prevot, Jr.	Savithalaksh Rengakrishnan
Kerrie E. Rhody	Staci T. Ritchie
Charles L. Roberts	Candice M. Roche
Teri S. Seidel	David M. Six
Brad A. Skeen	Michael E. Soileau

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Name	Name
Stephen E. Sparks	Kevin R. Starns
Leon K. Stiel, III	Jonathan A. Stoltz
Stephen B. Stuart	Tammy L. Taylor
Kristie P. Templet	Latricia A. Thomas
Sarah M. Toups	Roy L. Viger
Brad D. Warren	Mallory A. Wesner
Leslie C. White	Leonard P. Wilfret
Aimee E. Willem	Blayne T. Wilson
Lorraine S. Woodard	Tristan G. Yopp
Chenfei Zhou	

C. Requests 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.

1. Request No. 1

Upon motion by Mr. Bruno, seconded by Miss Honoré and unanimously adopted, the Board approved a waiver of the additional hours needed to satisfy the 150 hour requirement.

2. Request No. 2

Upon motion by Miss Honoré, seconded by Mrs. Cochran and unanimously adopted, the Board approved a waiver of the additional hours needed to satisfy the 150 hour requirement.

D. Request for Acceptance of Transfer Credits

A potential candidate currently enrolled at the University of Phoenix requested that the Board accept 27 credits from Louisiana Technical College. After consideration of the information that was provided, upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board accepted 24 hours of the credit that had been accepted by the University of Phoenix.

E. Request for Acceptance of Military Credit

A candidate attended Spartan College, which is not accredited by one of the regional associations, while in the Coast Guard. The candidate requested that the Board consider accepting these hours toward the 150 hour requirement. (continued on next page)

Upon motion by Mrs. Hutchinson, seconded by Mrs. Cochran and unanimously adopted, the Board determined that it would reconsider the matter once it is determined that such military credits are accepted by an accredited university.

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. Hutchinson and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Item A1):

1. Current CPA Examination (Passed Exam After June 1999) (67)

Name	Certificate Number	Issue Date
Christopher Paul Perrodin	26475	August 5, 2010
Landon Allen Jordan	26480	September 15, 2010
Charles Matthew Ledoux	26481	September 15, 2010
Angela S. Malone	26482	September 15, 2010
Lasley D. Thomason, II, CPA	26483	September 15, 2010
Latoya M. Alexander	26484	September 16, 2010
Ross Michael Beasley	26485	September 16, 2010
Amy Melissa Caffarel	26486	September 16, 2010
Elizabeth G. McRae	26487	September 16, 2010
Trish Thibodeau	26488	September 16, 2010
Shannon Champagne Crews	26489	September 23, 2010
Tiffany L. Lagattuta	26490	September 23, 2010
Michael Boudreaux, Jr.	26492	October 7, 2010
Laurie Pansano Harmon	26493	October 7, 2010
Stephen Hamilton Hartman, II	26494	October 7, 2010
Tiffani L. McLain	26495	October 7, 2010
Ryan Edward O'Malley	26496	October 7, 2010
Heather Renee Sellers	26497	October 7, 2010
Theresa Smoorenburg Soulier	26498	October 7, 2010
Dowling Burke Stough	26499	October 7, 2010
Geralyn Elizabeth Suhor	26500	October 7, 2010
Adrienne Hebert Moore	26504	October 19, 2010
John E. Copeland	26505	October 19, 2010

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Name	Certificate Number	Issue Date
Allison M. Catoir	26506	October 19, 2010
Ashlea Lauren Comeaux	26507	October 19, 2010
Chrissy Bienvenu Eyde	26508	October 19, 2010
Ya'nan Li	26509	October 19, 2010
Kerrie Elizabeth Rhody	26510	October 19, 2010
Brad Allan Skeen	26511	October 19, 2010
Kevin Reid Starns	26512	October 19, 2010
Tammy Lynne Taylor	26513	October 19, 2010
Mallory Ann Wesner	26514	October 19, 2010
B. Trevor Wilson	26515	October 19, 2010
Julie Ann Clayton	26517	October 20, 2010
Danica Hoppes DeSoto	26518	October 20, 2010
Daniel Raymond Gerhold	26519	October 20, 2010
William Joseph Hinderberger	26520	October 20, 2010
Jessica Marie Kolwe	26521	October 20, 2010
Beth Adams LaBrosse	26522	October 20, 2010
Keena Bodin Nolinske	26523	October 20, 2010
Leon K. Steil, III	26524	October 20, 2010
Roy Lawrence Viger	26525	October 20, 2010
Mohamad Taiser Al-kawafha	26526	October 21, 2010
Lindsey Songy David	26527	October 21, 2010
Kyle B. Kellner	26528	October 21, 2010
Stephen E. Sparks	26529	October 21, 2010
Jonathan Aloysius Stoltz	26530	October 21, 2010
Brad David Warren	26531	October 21, 2010
Aaron Michael Cancienne	26532	October 22, 2010
Amanda Stewart Dillard	26533	October 22, 2010
T. Miller Gorgon, III	26534	October 22, 2010
Jeffery Hunter Maxwell, Jr.	26535	October 22, 2010
Melissa Ann Paine	26536	October 22, 2010
Aimee Elizabeth Willem	26537	October 22, 2010
Lorraine Sims Woodard	26538	October 22, 2010
Candace René Besse	26539	November 3, 2010
Marcus Ray Bufford	26540	November 3, 2010
Wayne Clarence Dussel, Jr.	26541	November 3, 2010
Leslie Boyd White	26543	November 3, 2010
Kelly Joseph Breaux	26544	November 3, 2010
Jaime Hill Esswein	26545	November 3, 2010
Thomas Carville Hoffman	26546	November 3, 2010
Katie Beth Maniscalco	26547	November 3, 2010
Leigh Ann Mathes	26548	November 3, 2010
Sara R. O'Brien	26551	November 3, 2010
Salvatore James Peraino, II	26552	November 3, 2010
Peter M. Prevot	26553	November 3, 2010

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

Upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates as Active:

Name	Certificate Number	Re-issue as Active Date
Andrew Jerry LeJeune, Jr.	21392	September 16, 2010
Sridevi Tanguturu Reddy	22635	November 4, 2010

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

Name	Number	Active Certificate Reinstatement Date
Edward Joseph McIntyre, III	24776	September 16, 2010
Victor Wayne Bruce	17967	September 16, 2010
Jennie Englehard Robicheaux	16775	September 23, 2010
Elaine Michelle Shall	19134	September 23, 2010
Laura Mailhes Shahrदार	19610	October 7, 2010
P. Vincent Milano	16386	October 7, 2010
Allen A. Laguaite	14986	October 18, 2010
Kristen Nell Balhoff	25049	October 22, 2010
Amelian LeBlanc Fuselier	19281	October 22, 2010
Isaac Louis Hanks	22098	November 3, 2010

C. Approval of Reciprocal Certificates Issued by the Executive Director (12)

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. Bruno, seconded by Miss Honoré and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates (Item C):

Name	Certificate Number	Issue Date	Original State
Nanette Domingo Orzech	B26476	August 6, 2010	CA
Michael Francis DeFalco	S26478	September 16, 2010	SC
Maria Camille Horton	S26479	September 16, 2010	TX
Duke Daughtery	S26491	September 23, 2010	IA
Sahib Hasan	S26501	October 7, 2010	MO
James K. McLennan, III	S26502	October 7, 2010	MD
Lisa Caroline Reeder	S26503	October 7, 2010	IL
Christine Trahan Fulton	S26516	October 19, 2010	TX
Michelle Moake Tabor	S26542	November 3, 2010	TN
Jonathan Delai Nyaku	S26550	November 3, 2010	TN
Kevin V. Wydra	S26554	November 3, 2010	IL
Stanley Fredrick Seat	S26555	November 8, 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 Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified the issuance of the following Certificate (Item D):

Name	Certificate Number	Issue Date
Daniel Robert Maranto	26477	August 18, 2010

**E. Application for Reissuance as Active (License) for Board Consideration
Barry B. Bleakley, Jr.**

The Board considered the experience documentation submitted by Mr. Bleakley. Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined that Mr. Bleakley had met the experience requirements and approved his application for Reissuance as Active (Licensed).

BARRY B. BLEAKLEY
CERTIFICATE NO. 19470

**F. Application for Reissuance as Active (License) for Board Consideration
Monica Mougeot (TAB 7)**

The Board considered the experience documentation submitted by Mrs. Mougeot. Mr. Cognevich reported that the Legislative Auditor would not provide Mrs. Mougeot with a letter confirming the audit of the agency by the Legislative Auditor's office and Mrs. Mougeot's participation as provided for in the Board Rules.

Upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted, the Board authorized the Executive Director to approve Mrs. Mougeot's application subject to his obtaining acceptable verification of licensee supervision.

G. Request to Apply as Transfer of Grades for Original Certificate

An individual requested that the Board consider accepting her college education under a transfer of grades application. She plans to move to Louisiana from California in the near future. The individual passed three sections of the CPA exam and has unexpired credits as a California candidate. She plans to take the last section in November. She attended the University of Wisconsin, American River College (community college where she obtained her accounting and business course credits), Bethany College, and California State University. Louisiana requires 24 hours of accounting (above principles) and 24 hours of business. The individual has completed 20 hours in business as the California Board allows accounting course hours as meeting the business hours. She has 29 hours of accounting coursework not counting principles. In addition, in Louisiana, community college study, after obtaining a bachelor's degree, requires prior Board approval.

After discussion, upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board determined it would accept the individual's college education under a transfer of grades application.

H. Application for Initial Certificate - Conviction

An individual passed the CPA exam in August of 2010 and submitted an application for an initial CPA Certificate. The individual indicated that she had been charged with a felony which was subsequently reduced to a misdemeanor, to which she pled guilty. This matter was discussed in executive session.

VIII. CPA FIRM PERMITS AND FIRM RELATED ISSUES

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

The Executive Director informed the Board that the following CPA Firm, with expiration on March 1, 2010, reinstated its CPA Firm Permit (1):

Firm Name	Firm Permit Number
Roland D. Kraushaar, CPA	3244

B. 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 Mrs. Cochran, 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 (12)

Firm Name	Firm Permit Number	Issue Date
Eric J. Broussard, CPA	4872	07/29/2010
Chil, Van Wagoner & Bradshaw, PLLC	4873	07/29/2010
Minda B. Raybourn, CPA	4874	08/09/2010
Willard M. Wade, CPA	4875	08/09/2010
Nanette Domingo Orzech, CPA, LLC	4876	08/24/2010
Henry & Peters, P.C.	4877	08/31/2010
Leigh V. Medders	4878	09/15/2010
Kayla Paul-Lindsey CPA Firm, P.C.	4879	09/23/2010
Kevin C. Cox, CPA, LLC	4880	09/23/2010
Jennifer Jones Doucet, CPA	4881	10/07/2010
Bryan P. LaCour, CPA, LLC	4882	10/07/2010
TMP, CPA, LLC	4883	10/07/2010

2. Reissuance of Firm Permits (Due to Change in Legal Entity) (0)

There were no Reissuance of Firm Permits due to change in legal entity since the July 2010 Board Meeting.

3. Reinstatement of Firm Permits Expired In Prior Years (1)

Firm Name	Firm Permit Number	Issue Date
Charles C. Gibson, III, CPA	2387	

**C. Request for Authorization for Continuation of Firm Single Owner Firm
- Death of Owner (TAB 9)**

Douglas James Touchet passed away on September 6, 2010. Mr. Touchet practiced as a CPA a sole owner – professional accounting corporation. La. Rev. Stat. §37:77.1 provides that authorization of the continuation of the firm for up to twelve months shall be granted by the Board when the required documents have been provided to the Board. Mr. Cognevich reported that the required documents were submitted to the Board's office.

Upon motion by Mrs. Hutchinson, seconded by Mr. Bruno and unanimously adopted, the Board granted authority for the Firm of Douglas James Touchet, CPA, APAC to continue to operate for a period of up to twelve months after Mr. Touchet's death, with Tanya L. Hebert, CPA designated as the licensed CPA to manage the Firm on the heir's behalf.

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. NASBA Items

Mr. Harris and Mr. Henderson reported on NASBA items of interest.

B. Society of Louisiana CPAs (LCPA)

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

C. Board Website

Mr. Henderson discussed changes being considered and implemented to the Board's website with Design the Planet LLC, which was engaged to provide custom website design, a content management system and related services.

**D. Peer Review Oversight Committee (PROC)
Quarterly Report**

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 one telephone conference call on October 28, 2010, in which there were 21 reviews, comprised of 11 system reviews and 10 engagement reviews. There was 1 system review that failed, 2 system reviews that were pass with deficiencies, and 2 engagement reviews that were pass with deficiencies.

E. Peer Review Items

Board Compliance Investigator 1 Chris Verges provided the following reports on Peer Review Issues:

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

Since the July 2010 Board meeting, the remaining 3 firms of the original 29 firms who were in the Boards Review Program who were due in November 2010 have been completed. Of the 7 firms who have discontinued attest services, 5 have signed the Agreement to Restrict Practice. One Firm entered into an agreement with the Board before the new standard agreement was drafted. One Firm has not responded.

2. Letters Sent to Firms that Received a Fail Report

To date “First Fail” letters have been sent to 19 Firms identified on the secure website as having received Fail letters. There have been 22 Fail reports since the monitoring began this year.

3. Agreement to Restrict Practice & Agreement to Restrict Practice to SSARS 8

There have been 10 Agreements to Restrict Practice sent to CPA firms. Two of the firms received a grade of fail on their peer reviews and have signed the agreement with the Board to restrict the firm’s practice. One of these Agreements has been modified to restrict the firm’s practice to SSARS 8. One firm has not responded and the case has been sent to the investigating officer. One firm has enrolled in Peer Review.

4. Provisional Permits

All CPAs who were issued such permits since 2009, up to the July 2010 Board Meeting, have completed their Peer Reviews. There is one CPA whose provisional permit expired October 31, 2010, and the peer review is not complete. That matter was forwarded to the Investigating Officer.

5. Peer Review Extensions

There have been seven extensions for completion of Peer Review requested and granted since the July 2010 Board Meeting.

6. Year End Change for Peer Reviews

There has been one additional year end change requested and granted since the July 2010 Board Meeting.

F. Audit of 2007 - 2009 CPE Reporting Forms

Information, statistics, and items for discussion concerning the Audit of the 2007-2009 CPE Reporting forms were provided for the Board's review.

Change in Rules on Prohibition of Fractions in CPE Reporting:

After considering information presented by Mr. Verges on use of fractions in CPE reporting, the Board determined that it would authorize a change in Board rules to eliminate the prohibition of fractions in CPE. The rule will be changed at the next opportunity for rule changes.

Change in Policy on Allowing Out of State Exemptions in CPE Reporting:

The Board had previously adopted a policy that allowed CPAs who live and work in another state, and report detailed CPE to that state, to be exempt from reporting detailed CPE to this Board, but the CPA was still required to comply with Louisiana CPE requirements. After considering information presented by Mr. Verges on the instances of non-compliance of individuals who selected out of state exemptions, the Board changed its policy. Out of state exemptions will no longer be allowed.

Consideration of Change in Board Rules on Prohibition of Carrying Over Hours:

Upon suggestion by Board Member Mr. Harris, the Board determined that it would consider a change in Board rules that would eliminate the prohibition of carrying over hours from one reporting period to the next. The rule change will be considered at the next opportunity for rule changes.

G. Ethics Courses for the 2010 - 2012 CPE Reporting Period

At the July 2010 Board Meeting, the Board appointed Mr. Bergeron to approve the following courses, if acceptable, on behalf of the Board after considering the results of the staff review of the final submissions of these courses:

AICPA - LA Ethics for Tax Practice Professionals
AICPA - LA Ethics for CPAs in Business and Industry

After discussion, upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the above ethics courses.

X. NEW MATTERS

A. Office Lease with Equastone

Mr. Henderson reported that the Board's office lease term is set to expire on August 31, 2011. There is an option to renew for 5 years and the Board can exercise this option within 60 days prior to the expiration of the lease. The state's Office of Facilities Planning and Control advised Mr. Henderson that a determination should be made now in the event the Board does not intend to renew.

Mr. Henderson requested confirmation that the Board wishes to renew the lease. The Board confirmed that it would renew the lease for the current office space.

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

A. 2011 Annual Renewals

Mr. Henderson informed the Board that renewal notice letters, containing each registrant's user ID and password for online renewal, were mailed to licensed CPAs, inactive status registrants, and Firm Permit holders on November 1, 2010. Paper renewal forms are available on the Board's website for those registrants who prefer to renew by paper.

6,768	Active Certificate holders (licensees)
3,415	Inactive Status registrants (unlicensed)
<u>2,186</u>	Firm Permits
<u>12,369</u>	Total

XII. REPORTS ON CONFERENCES / MEETINGS

A. NASBA 103rd Annual Meeting

October 24 – October 27, 2010
San Antonio, Texas

Mr. Harris and Mrs. Hutchinson attended.

XIII. FUTURE MEETING / CONFERENCE DATES

A. Association of Government Accountants

December 1, 2010
Embassy Suites – Baton Rouge, Louisiana

Mr. Henderson will speak on the status of the CPA Examination. The sponsor expects that there will be a number of CPA candidates in attendance.

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

March 6 – March 9, 2011
Loews Coronado Bay Hotel – San Diego, California

Mr. Henderson and/or Mr. Cognevich may attend.

C. NASBA 16th Annual Conference for State Board Legal Counsel

March 6 – March 8, 2011
Loews Coronado Bay Hotel – San Diego, California

Ms. Brion may attend.

D. NASBA 2011 CPE Conference

March 6 – March 8, 2011
Loews Coronado Bay Hotel – San Diego, California

Mr. Verges may attend.

E. NASBA Regional Meetings

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

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

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

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

XIV. UPCOMING BOARD OFFICE HOLIDAYS

November 11, 2010 Veterans Day (non-essential staff may be off)
November 25, 2010 Thanksgiving Day
November 26, 2010 Acadian Day
December 24, 2010 Christmas Eve (for Christmas Day)
December 27, 2010 Christmas (proclaimed by Governor)
December 31, 2010 New Years Eve (for New Years Day)
January 17, 2011 Martin Luther King, Jr. Day

XV. NEXT BOARD MEETING

Beginning Monday, January 31 and extending possibly through Friday, February 4, 2011, as may be needed.

XVI. DISCUSSION OF DELIBERATION ON HEARINGS

Mr. Tham discussed matters related to scheduling hearings and deliberations.

XVII. EXECUTIVE SESSION MATTERS

In order to report on the status of compliance with Board Decisions and Consent Orders and status of investigations; conduct administrative hearings; and, to address other executive session matters, an executive session was convened and called to order by Chairman Mr. Tham, as follows:

Upon motion by Mrs. Cochran, seconded by Mr. Bruno, the Board went into executive session on November 10, 2010 at 3:00 p.m. Out: Upon motion by Miss Honoré, seconded by Mr. Bruno, the executive session adjourned at 4:04 p.m.

Upon motion by Mr. Bergeron, seconded by Mr. Bruno, the Board went into executive session on November 11, 2010 at 9:33 a.m. Out: Upon motion by Miss Honoré, seconded by Mrs. Hutchinson, the executive session adjourned at 10:47 a.m.

A. Formal Administrative Hearing File No. 2010-10

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held November 11, 2010. Upon motion by Mr. Tham, seconded by Mr. Harris, the Board rendered a Decision in this matter by a vote of 6 - 0. Board Member Mr. Bruno, Investigating Officer on this matter, took no part in the Hearing or consideration of this matter.

B. Formal Administrative Hearing File No. 2010-12

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held November 11, 2010. Upon motion by Mr. Tham, seconded by Mrs. Cochran, the Board rendered a Decision in this matter by a vote of 6 - 0. Board Member Mr. Bruno, Investigating Officer on this matter, took no part in the Hearing or consideration of this matter.

C. Consideration of Consent Order Gregory Joseph August - File No. 2010-09

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 Michael F. Byrd - File No. 2010-13

Upon motion by Mrs. Hutchinson, seconded by Mr. Bruno and unanimously adopted, the Board approved the Consent Order to resolve this matter, to be modified as follows: a provision will be added that the Respondent will in the future timely respond to all Board

communications; and the provision to notify all Boards of Accountancy and other appropriate organizations will be removed.

**E. Consideration of Consent Order
Michael Floyd Smith, CPA - File No. 2010-24**

Upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted, the Board approved the Consent Order to resolve this matter, to be modified as follows: the provision to notify all Boards of Accountancy and other appropriate organizations will be removed.

**F. Consideration of Consent Order
Roland Kraushaar, CPA - File No. 2010-25**

Upon motion by Miss Honoré, seconded by Mr. Bruno and unanimously adopted, the Board approved the Consent Order to resolve this matter, to be modified as follows: the provision to notify all Boards of Accountancy and other appropriate organizations will be removed.

**G. Consideration of Consent Order
Leavence Peter Lirette, CPA - File No. 2010-27**

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the Consent Order to resolve this matter, to be modified as follows: the provision to notify all Boards of Accountancy and other appropriate organizations will be removed.

**H. Consideration of Consent Order
Michael Stephen May, CPA - File No. 2010-28**

Upon motion by Mr. Bruno, seconded by Miss Honoré and unanimously adopted, the Board approved the Consent Order to resolve this matter, to be modified as follows: the provision to notify all Boards of Accountancy and other appropriate organizations will be removed.

**I. Consideration of Consent Order
Susan Champagne Blakely, CPA - File No. 2010-34**

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the Consent Order to resolve this matter, to be modified as follows: the provision to notify all Boards of Accountancy and other appropriate organizations will be removed.

**J. Consideration of Consent Order
Larry Hudnell, CPA - File No. 2010-37**

Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved the Consent Order to resolve this matter, to be modified as follows: the

provision to notify all Boards of Accountancy and other appropriate organizations will be removed.

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

1. File No. 2008-22
2. File No. 2009-29
3. File No. 2010-6
4. File No. 2010-7

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

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

1. File No. 2009-20
2. File No. 2010-26

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

M. File Recommended to be Closed with the Stipulation that it may be Reopened, if additional information becomes available that would warrant further consideration

1. File No. 2009-16

Upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the Board closed the above file with the stipulation that it may be reopened if additional information becomes available that would warrant further consideration.

N. Acceptance of Reports

Upon motion by Mr. Bergeron, seconded by Mrs. Cochran 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.

O. Application for Initial Certificate - Conviction

After reviewing the information concerning the prior conviction, and the experience documentation submitted by the applicant, upon motion by Miss Honoré, seconded by Mr. Bergeron and unanimously adopted, the Board approved the individual's application for a CPA Certificate.

XVIII. ADJOURNMENT

Wednesday, November 10, 2010:

There being no further business to discuss, upon motion by Miss Honoré, seconded by Mr. Bruno, and unanimously adopted, the meeting adjourned at 4:15 p.m. on Wednesday, November 10, 2010.

Thursday, November 11, 2010:

There being no further business to discuss, upon motion by Miss Honoré, seconded by Mrs. Hutchinson, and unanimously adopted, the meeting adjourned at 11:30 a.m. on Thursday, November 11, 2010.