

## MINUTES

### STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770  
New Orleans, Louisiana 70130

**October 28, 2009 – October 30, 2009**

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Wednesday, October 28, 2009, Thursday, October 29, 2009, and Friday, October 30, 2009 in the offices of the Board at 601 Poydras Street, 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, and to transact any other business that required the Board's attention.

The following Members were present:

Michael A. Tham, CPA	-	Chairman
Michael D. Bergeron, CPA	-	Secretary (late arrival 10/28/09)
Susan C. Cochran, CPA	-	Treasurer
Mark P. Harris, CPA	-	Member
Michael B. Bruno, CPA	-	Member
Desireé W. Honoré, CPA	-	Member
Lynn V. Hutchinson, CPA	-	Member

Also present were:

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

The meeting was called to order by Chairman Mr. Tham at 2:05 p.m. on Wednesday, October 28, 2009, upon motion by Mr. Harris, seconded by Mr. Bruno and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:10 a.m. on Thursday, October 29, 2009, upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:15 a.m. on Friday, October 30, 2009, upon motion by Mrs. Cochran, seconded by Mr. Bergeron and unanimously adopted.

**I. CHAIRMAN'S REPORT**

**A. Board Employees**

1. Gail L. Cotton, Accounting Technician, received a 4% merit increase effective August 16, 2009, as was budgeted.
2. Mr. Henderson and Mr. Cognevich discussed the status of the Compliance Investigator 1 position for compliance / monitoring of Peer Review and CPE and for assistance with other compliance issues.

**II. APPROVAL OF MINUTES**

The regular and executive session minutes for the July 2009 Board Meeting were previously sent to Board members for review. By motion of Mr. Bergeron, seconded by Mr. Bruno and unanimously adopted, the Board approved the July 2009 regular and executive session minutes as drafted.

**III. DEATHS AND RESIGNATIONS**

**A. Deaths (1)**

Name	Cert. No.	Year Issued	Cert. Status
Fred Sidney Bamburg	13642	1979	A
James Pettway	10448	1975	IA

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

**B. Resignations (0)**

The Executive Director reported that there are no resignations to report since the July 2009 Board Meeting.

**IV. CERTIFICATE AND INACTIVE STATUS REINSTATEMENTS**

**A. Reinstatements of Certificates / Inactive Status That Were Expired March 2009**

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 2, 2009, reinstated their CPA Certificates or CPA Inactive Status registrations since the July 2009 Board Meeting. **(16 Total: 6 Active and 10 Inactive Status):**

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<b>Name</b>	<b>Certificate Number</b>	<b>2009 A / IA</b>
Tracy L. Cummings	23944	A
Richard Helams, Jr.	22567	A
Lawrence E. Mayeaux II	21407	A
Tina M. Mayerhafer	18572	A
Geoffrey Blaine Morris	23308	A
John Brewster Ohle, III	22151	A
Cherie Pellerin Cazenavette	17064	IA
Melissa Clayton	23213	IA
Kathleen Ann Coyle	16782	IA
Patricia S. Ketchum	17070	IA
Adoraliese Johanna Klimkiewicz	18027	IA
Joanna Hope McKnight	25079	IA
Robert Dietrich Munch, Jr.	19332	IA
Deborah Stripling Stamatinos	15390	IA
Larry Gene Taylor	10846	IA
Beverly A. Weigand	19077	IA

**B. Reinstatements of Inactive Status from Prior Years (2)**

The Executive Director informed the Board that the following CPA Inactive Status Registrants, whose status expired in prior years, reinstated their Inactive Status registrations since the July 2009 Board Meeting.

<b>Name</b>	<b>Certificate Number</b>
Kelle Kraft Dunaway	16888
Mark Edward Todd	19156

**V. TREASURER'S REPORT**

- A.** The annual financial statements for the fiscal year ended June 30, 2009, reflecting total revenues of \$780,410 and expenses of \$1,101,473, with a decrease in net assets of \$322,063, were sent, by the August 31 due date, to the appropriate agencies in Baton Rouge. Prior to the submission, Miss Honoré, Treasurer for fiscal year 2008-2009, read the financial statements and related supporting schedules prepared by staff and approved release of the Annual Financial Report (AFR).
- B.** The Board's two-year financial and compliance audit, performed every other year by the Mr. Henderson verified that Board Members had received from the Legislative Auditor's office the notice of release and the Internet link to the audited financial statements.
- C.** Financial statements for the period ended September 30, 2009 were presented for the Board's review.

By motion of Mrs. Hutchinson, seconded by Mr. Bruno 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**

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

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	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>	

*National pass rate -- not yet available*

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

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	52	46.85%	45	37.50%	39	36.45%	48	42.48%
Failed sect's	<u>59</u>		<u>75</u>		<u>68</u>		<u>65</u>	
	<u>111</u>		<u>120</u>		<u>107</u>		<u>113</u>	

*National pass rate 51.79% 48.56% 50.58% 52.25%*

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

	<b>AUD</b>		<b>BEC</b>		<b>FAR</b>		<b>REG</b>	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	57	48.72%	52	41.94%	37	34.91%	47	38.21%
Failed sect's	<u>60</u>		<u>72</u>		<u>69</u>		<u>76</u>	
	<u>117</u>		<u>124</u>		<u>106</u>		<u>123</u>	

*National pass rate 47.61% 46.23% 45.54% 47.96%*

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**Oct-Nov 2008 – 556 sections; 391 candidates (1.42 sections per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	54	42.19%	65	41.67%	61	45.19%	62	45.26%
Failed sect's	<u>74</u>		<u>91</u>		<u>74</u>		<u>75</u>	
	<u>128</u>		<u>156</u>		<u>135</u>		<u>137</u>	
<i>National pass rate</i>		47.00%		45.76%		46.40%		48.59%

**Jul-Aug 2008 – 557 sections; 389 candidates (1.43 sections per candidate):**

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	73	47.71%	61	40.13%	64	47.76%	63	53.39%
Failed sect's	<u>80</u>		<u>91</u>		<u>70</u>		<u>55</u>	
	<u>153</u>		<u>152</u>		<u>134</u>		<u>118</u>	
<i>National pass rate</i>		51.04%		49.60%		53.93%		51.15%

**B. Candidates Passing Examination Sections – July / August 2009 (56)**

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
Colleen S. Adams	Max A. Albert
Casey L. Ardoin	Elise K. Babineaux
Alison B. Barbier	Jonathan B. Barrow
Ross M. Beasley	Jeffrey J. Becker
Amy E. Blakesley	Chad M. Bollinger
Emily A. Brouillette	Jeremy P. Calix
Jonathan A. Cameron	Andrew Shelby L. Carnahan
Autumn M. Castille	Chantelle G. Coates
Kevin C. Cox	Derron O. Decker
Ashleigh E. Dugas	Cruse B. Flowers
Lindsay M. Fontenot	Conrad R. Fountain
Lauren M. Hannon	Luke A. Jenkins

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<b>Name</b>	<b>Name</b>
James I. Johannesen	Edwin K. Kago
Shelly R. Kahrs	Brett E. Kirkland
Vanessa M. Ladeira	Tiffany L. Lagattuta
Kevin D. Laird	Aaron S. Lebato
Gretchen N. Lozes	Bridget B. Mancuso
Katie S. Markey	Jaunicia B. Mercer
Stephanie A. Merrell	Ashli C. Mitchell
Margaret E. Mouton	Arron J. Pierre
Brandon D. Raborn	Francis A. Ragan III
Kelly A. Rasmus	Aaron C. Ready
Candice Q. Reinhardt	Christen E. Reinowski
Brandy J. Roberts	Benjamin Rodriguez
Sarah M. Schwindt	Theresa E. Smoorenburg
Michael D. Statham	Athen M. Sweet
Kristina L. Trosclair	Rachel E. Westbrook
Marc A. Williams	Mary W. Zachary

**C. Passed Candidate – Conviction of Felony (Executive Session)**

A candidate who passed the CPA exam had indicated on his exam application that he had been convicted of a felony. He provided the required written explanation, but the matter was not forwarded to the Board for consideration by CPA Examination Services, as required, until after the candidate passed all parts of the exam. The candidate applied for an Certificate as a CPA. Mr. Henderson reported that Board staff contacted the candidate for additional information and documentation. The matter concerning the conviction was discussed by the Board in Executive Session.

Mr. Henderson will send a letter to CPA Examination Services concerning the failure to forward the matter to the Board for consideration prior to sitting for the CPA examination.

**VII. APPROVAL OF CERTIFICATES (Issued / Reissued)**

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

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

Upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board ratified the issuance of the following CPA Certificates (Items A 1 & 2):

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**1. Current CPA Examination (Passed Exam After June 1999) (42)**

<b>Name</b>	<b>Certificate Number</b>	<b>Issue Date</b>
William David Ehricht	26241	August 27, 2009
Danielle Leigh Fabre	26242	September 2, 2009
Ratih Mutiasari Harun	26243	September 2, 2009
Lauren T. Stinson	26244	September 2, 2009
Justin John Baudoin	26248	September 3, 2009
Kimberly Danielle Blaise	26249	September 3, 2009
Jontel Claire Bourg	26250	September 3, 2009
Mitchel E. Chauvin	26251	September 3, 2009
Robby John Gaspard	26252	September 3, 2009
Stephanie Rose Lemoine	26253	September 3, 2009
Taylor L. Robertson	26254	September 3, 2009
Ryan Andre Jaubert	26257	October 2, 2009
Eleftherios N. Toras	26258	October 2, 2009
Gabriel Michael Mulé	26262	October 5, 2009
Nicholas Joseph Tarantino	26263	October 5, 2009
Christin Kimball Bercegeay	26265	October 9, 2009
Mandie Suire	26266	October 9, 2009
Max Andrew Albert	26271	October 20, 2009
Casey L. Ardoin	26272	October 20, 2009
Alison Briege Barbier	26273	October 20, 2009
J. Brent Barrow	26274	October 20, 2009
Jeffrey Joseph Becker	26275	October 20, 2009
Amy Elizabeth Blakesley	26276	October 20, 2009
Chad Michael Bollinger	26277	October 20, 2009
Kevin C. Cox	26278	October 20, 2009
Stephanie A. Merrell	26279	October 20, 2009
Brandy Juliann Roberts	26280	October 20, 2009
Rachel Elise Westbrook	26281	October 20, 2009
Chantelle Galentine Coates	26285	October 21, 2009
Lindsay Michelle Fontenot	26286	October 21, 2009
Conrad Russell Fountain	26287	October 21, 2009
Luke Allen Jenkins	26288	October 21, 2009
James Ingard Johannesen Jr.	26289	October 21, 2009
Vanessa Maria Ladeira	26290	October 21, 2009
Kevin Daniel Laird	26291	October 21, 2009
Bridget Bonds Mancuso	26292	October 21, 2009
Katie Sharbonno Markey	26293	October 21, 2009
Aaron Christopher Ready	26294	October 21, 2009
Michael Don Statham	26295	October 21, 2009
Kristina Lynne Trosclair	26296	October 21, 2009
Shuman Wang	26297	October 21, 2009
Marc Anthony Williams	26298	October 21, 2009

**2. Re-issuance of Certificates as Active (Licensed) (4)  
(Previous CPA Examination - Passed Exam Before June 1999)**

<b>Name</b>	<b>Certificate Number</b>	<b>Re-issue as Active Date</b>
Zamal Zee Mohamed	20507	September 2, 2009
Yvette LeBlanc Beamon	23412	September 3, 2009
Michael P. Bourque	22513	October 5, 2009
Mark Edward Todd	19156	October 20, 2009

**B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (9)**

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. Bruno and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates (License Reinstatements) (Item B):

<b>Name</b>	<b>Number</b>	<b>Active Certificate Reinstatement Date</b>
Edward Jules Comeaux, III	16485	September 15, 2009
Stacey Reneé Ballard	24521	September 28, 2009
Jana Johnston Goff	20265	September 29, 2009
Juventino Barrera	23604	October 5, 2009
Michelle Munro Jones	22575	October 5, 2009
Cuc-Mai Phan Nguyen	21196	October 5, 2009
Maureen Augenbaum	21374	October 7, 2009
William Robert Laurents	13624	October 20, 2009
John L. Piland	B25611	October 20, 2009

**C. Approval of Reciprocal Certificates Issued by the Executive Director (15)**

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

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

(continued on next page)

<b>Name</b>	<b>Certificate Number</b>	<b>Issue Date</b>	<b>Original State</b>
Anthony Jacob Phillips	S26246	September 2, 2009	AR
Julia A. Ozenberger	S26247	September 3, 2009	ID
Francisco Nazario III	S26255	September 3, 2009	MS
Paul David Beason	S26256	September 28, 2009	AL
Craig M. Black	S26259	October 2, 2009	IA
Gregory H. Brenan II	S26260	October 2, 2009	TN
Brett Mathias Parrish	S26261	October 2, 2009	TX
James Walker Coburn	S26264	October 5, 2009	MS
John Scott Christian	S26267	October 9, 2009	MS
Deidra Farr	S26268	October 9, 2009	GA
Mei Yu Xiao	S26269	October 9, 2009	NY
Christopher L. Schellman	B26270	October 20, 2009	FL
Linda D. Miller	S26282	October 20, 2009	WA
Walker Fleming Saik	S26283	October 20, 2009	NC
Wyatt Reid Smith	S26284	October 20, 2009	AR

**D. Approval by the Executive Director of Transfer of Grades for Original Louisiana Certificates (3)**

The Executive Director informed the Board that the following individuals submitted applications for a transfer of CPA examination grades to Louisiana for an original Louisiana CPA Certificate. The Executive Director evaluated and approved the applications, as to the individuals having met the residency, examination, educational, and experience requirements, and issued the 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 Certificates (Item D):

<b>Name</b>	<b>Certificate Number</b>	<b>Issue Date</b>
Elliot E.G. Brown	26240	August 27, 2009
Kathryn Dutra	26245	September 2, 2009
Cameron Jared Currie	26299	October 21, 2009

**E. Application for Initial Certificate for Board Consideration  
David Andrew Owens (TAB 2)**

The Board considered the experience documentation submitted by Mr. Owens. Upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted, the Board determined that Mr. Owens had met the experience requirements. The Executive Director was instructed to issue his CPA Certificate as follows:

DAVID ANDREW OWENS  
CERTIFICATE NO. 26300

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

**A. Reinstatements of CPA Firm Permits that Expired in March 2009**

The Executive Director informed the Board that the following CPA Firms, with expirations on March 2, 2009, reinstated their CPA Firm Permits since the July 2009 Board Meeting (2):

Firm Name	Firm Permit Number
Richard Helams, Jr, CPA	885
Louise B. Schreiner, CPA	1641

**B. CPA Firm Permit Applications**

The Executive Director informed the Board that the following Firms submitted applications for CPA Firm Permits. The Director of Administration and 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. Bruno, seconded by Miss Honoré and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1, 2 and 3):

**1. New Firm Permits (15)**

Firm Name	Firm Permit Number	Issue Date
W. Connor Brown, CPA, LLC	4788	August 4, 2009
Brimer, Perry & Associates	4789	September 2, 2009
William M. Rogers, P.A.	4790	September 2, 2009
Hogan Taylor, LLP	4791	September 2, 2009
Berman Hopkins Wright & LaHam, CPAs and Associates, LLP	4792	September 2, 2009
CPA – Jay, LLC	4793	September 10, 2009
Stadtmueller & Associates, P.S.	4794	September 17, 2009
Kevin E. Alley, CPA	4795	October 1, 2009
Ahart & Associates, CPA's, LLC	4796	October 2, 2009
Charles E. Reeves, CPA	4797	October 2, 2009
The Landry Firm, LLC	4798	October 2, 2009
Steven M. DeRouen	4799	October 2, 2009
April R. Devillier, CPA	4800	October 2, 2009
McDaniel & Associates	4801	October 6, 2009
Comeaux's Accounting Services, LLC	4802	October 20, 2009

**2. Reissuance of Firm Permits (Due to Change in Legal Entity) (3)**

<b>Firm Name</b>	<b>Firm Permit Number</b>	<b>Issue Date</b>
Hulsey, Harwood & Sheridan, LLC	2079	August 27, 2009
James E. Boyle, CPA, LLC	4312	October 2, 2009
J. R. Edwards & Associates, LLC	4030	October 2, 2009

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

<b>Firm Name</b>	<b>Firm Permit Number</b>	<b>Issue Date</b>
Larry D. Henagan, CPA	2609	October 2, 2009
Null Lairson, P.C.	3933	August 5, 2009
Shannon Summersgill, CPA, LLC	3998	September 2, 2009

**IX. RECURRING MATTERS AND DEFERRED ITEMS**

**A. NASBA**

Mr. Henderson reported on NASBA matters and NASBA Committee assignments. Mr. Harris was appointed as Voting Representative for the NASBA annual meeting.

**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. He reported that the *ethics* courses are expected to be updated by the sponsors. He hoped to make further progress with several firms who have needed to be peer reviewed that had not been members of the LCPA and bring the matter to resolution. He noted that 2010 will be a non-fiscal session of the legislature, and also mentioned the work of the Louisiana Streamlining Commission whose report will be released in December.

Chairman Mr. Tham formally acknowledged and thanked the Society for its support of the Board's centennial celebration.

**C. Board Website**

Mr. Henderson reported that Online Licensee Lookup has been added to the Board's website, which allows the public to obtain information from the Board's website as to whether an individual CPA is licensed or a Firm has a permit to practice in Louisiana. A search can be made by name or by license number (i.e., the certificate or permit number).

**D. Board's Office – Space at Benson Tower (formerly Dominion Tower)**

Mr. Henderson reported on the status of this matter.

**E. Report by Peer Review Oversight Committee (PROC)**

Mr. Henderson reported that PROC Member Mr. Updegraff submitted a quarterly report on the AICPA Peer Review Program administered by the Society of Louisiana CPAs: The Peer Review acceptance subcommittee held three telephone conference calls from July 16, 2009 through September 8, 2009, and one face-to-face meeting on September 16, 2009. Two Firms were given a Fail assessment.

**F. Peer Review Compliance**

Mr. Henderson discussed plans to communicate with CPA Firms:

- Firms that receive a Peer Review report of “Fail”
- Firms that have not timely completed a Peer Review
- Firms that are dropped from the AICPA (LCPA administered) program

Mr. Henderson provided drafts of letters to be sent to those Firms that have not timely completed a Peer Review, as may be required, and firms that receive a Peer Review report of “Fail”. The Board approved the drafts after some minor changes to the wording.

**X. NEW MATTERS**

**A. Further Discussion Concerning Timing of a pending Administrative Hearing**

Mr. Henderson and Mr. Cognevich discussed this matter further with the Board, and provided an update on the potential scheduling of a pending hearing, that had previously been continued by agreement of the parties.

**B. CPE Items**

**1. CPE Informational Bulletin**

The Executive Director informed the Board that the CPE Informational Bulletin approved by the Board at the July 2009 Board Meeting was mailed to all licensees during the first week of September 2009.

**2. Ethics Course for the 2010 – 2012 CPE Reporting Period**

At the April 2009 Board Meeting, the Board determined it would use the same criteria and ethics courses for the current period, but the course will be updated. Diane Jones of LCPA will be reporting, at a future date, on what is to be updated in the AICPA / LCPA ethics courses. Board Member Mr. Bergeron reviewed the Pass Online course and found that it was satisfactory. It, too, must be updated and approved before being offered for 2010-2012.

**3. Bisk Education, Inc. - CPE Ethics Course**

Bisk Education, Inc. is a large CPE provider. Mr. Henderson reported that, without the Board's knowledge, Bisk developed an "*Ethics Standards for Louisiana CPAs*" course and made it available at the beginning of October 2009 stating that it was acceptable for Louisiana. The course had never been approved by the Board.

Upon motion by Mrs. Hutchinson, seconded by Mr. Bruno and unanimously adopted, the Board determined that an additional 30 days after the December 31, 2009 due date would be granted to those CPAs who completed the Bisk ethics course to complete one of the Board-approved ethics courses. Mr. Henderson will obtain the names and addresses of the CPAs from Bisk CPE and send a letter to the CPAs.

**4. Board Policy on CPE Extensions**

Mr. Cognevich reported that for the past three CPE reporting periods the Board had adopted a standardized policy for requests for CPE extensions, whereby the licensees would sign a Consent Order and pay a fine for an extension to complete their CPE requirements and continue to maintain their license in good standing. The Consent Orders were standardized relative to the length of extension requested, and the Investigating Officer had discretion to waive fines or Consent Orders for extenuating circumstances.

The Board considered the following:

- a. Will the policy continue to require the signing of a *Consent Order and payment of a fine*, which is considered an action by the Board for violation of applicable rules and statutes requiring timely completion of CPE, and is a public record or will the policy be changed to provide for the signing of a *CPE Extension Agreement and a payment (for cost recovery)* that would not be considered a disciplinary action by the Board and may not be a public record?

The Board determined that the policy would continue to require the signing of a Consent Order and payment of a fine, which is considered an action by the Board for violation of applicable rules and statutes requiring timely completion of CPE, and is a public record. However, this would only apply in situations when the CPA is deficient more than 8 hours of CPE. If deficient less than 8 hours, the CPA would sign the informal agreement, without the assessment of a fine or action by the Board.

- b. The Board again adopted the policy, procedures and provisions for CPE extensions, as presented, with the exceptions noted above.
- c. Appointment of an Investigating Officer for determinations to be made in these matters. Chairman Mr. Tham appointed Director of Administration

Mr. Cognevich as Investigating Officer on these matters. Board Member Mrs. Cochran was appointed to assist in matters where it may not be clear whether the extenuating circumstances warranted an informal agreement or a Consent Order requiring assessment of a fine, etc.

**5. Request for Waiver of CPE**

CPA Certificate Number 23959 submitted a request for a waiver of 80 hours of CPE for the 2007 – 2009 reporting period, due to medical and other reasons.

After reviewing the information provided, upon motion by Mrs. Hutchinson, seconded by Mr. Bruno, the Board waived 40 hours of CPE. If the CPA is unable to complete the remaining hours, the CPA may request an extension under the Board's CPE extension policy, which would include the assessment of a fine.

**6. Request for Waiver of CPE or Deferment of Due Date**

CPA Certificate Number 8356 submitted a request for a waiver of 20 hours of CPE for the 2007 – 2009 reporting period, or a deferment of the due date to complete the required hours, due to medical reasons.

After reviewing the information provided, upon motion by Miss Honoré, seconded by Mr. Harris, the Board approved the request for a waiver of 20 hours of CPE.

**7. Request Concerning Required Ethics Course**

CPA Certificate Number 18377 submitted a request to allow substitution of the Texas ethics course for the Louisiana ethics course. The CPA lives and works out of state but is only licensed in LA, and therefore does not fall within the substitution policy previously adopted by the Board.

Upon motion by Mr. Harris, seconded by Miss Honoré, the Board denied the CPA's request.

**XI. INFORMATION ITEMS AND ANNOUNCEMENTS**

**A. 2010 Annual Renewals**

The Board was informed that renewal notices containing each registrant's user ID and password for online renewal will be mailed to Licensed CPAs, Inactive Status registrants, and Firm Permit holders in the first week of November 2009. Paper renewal forms will be available on the Board's website for those registrants who prefer to renew by paper. CPE Reporting Forms will be included in the mailing to licensed CPAs, who are required to report their CPE for the 2007 – 2009 reporting period by December 31, 2009.

The number of forms to be mailed are as follows:

6,919 Active Certificate holders (licensees)  
3,360 Inactive Status registrants (unlicensed)  
2,220 Firm Permits  
**12,499 Total**

**B. Office of Legislative Auditor Inquiry**

Mr. Henderson reported with regard to a request for financial information by a CPA who is on the staff of the Office of Legislative Auditor.

**XII. FUTURE MEETING / CONFERENCE DATES**

**A. NASBA 102<sup>nd</sup> Annual Meeting**

November 1 – November 4, 2009  
JW Marriott Desert Ridge - Phoenix, Arizona

**B. NASBA 28<sup>th</sup> Annual Conference for Executive Directors and State Board Staff**

March 21 – March 24, 2010  
Renaissance Hotel - Nashville, Tennessee

**C. NASBA 15<sup>th</sup> Annual Conference for State Board Legal Counsel**

March 21 – March 23, 2010  
Renaissance Hotel - Nashville, Tennessee

**D. NASBA Regional Meetings**

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

June 9 – June 11, 2010  
Francis Marion Hotel - Charleston, South Carolina

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

June 23 – June 25, 2010  
Seattle Marriott Hotel - Seattle, Washington

**E. NASBA 103<sup>rd</sup> Annual Meeting**

October 24 – October 27, 2010  
San Antonio, Texas

**XIII. UPCOMING BOARD OFFICE HOLIDAYS**

November 11, 2009	Veterans Day
November 26, 2009	Thanksgiving
November 27, 2009	Acadian Day
December 24, 2009	Christmas Eve
December 25, 2009	Christmas Day
January 1, 2010	New Year
January 18, 2010	Martin Luther King Day

**XIV. NEXT BOARD MEETING**

Monday, January 25, 2010  
Tuesday, January 26, 2010  
Wednesday, January 27, 2010

**XV. EXECUTIVE SESSION MATTERS**

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

Upon motion by Mr. Bruno, seconded by Mrs. Cochran, the Board went into executive session on October 28, 2009 at 2:06 p.m. Out: Upon motion by Mr. Bruno, seconded by Mrs. Hutchinson, the executive session adjourned at 3:47 p.m.

Upon motion by Mr. Bergeron, seconded by Miss Honoré, the Board went into executive session on October 29, 2009 at 3:05 p.m. Out: Upon motion by Mr. Bergeron, seconded by Miss Honoré, the executive session adjourned at 3:48 p.m.

Upon motion by Mrs. Cochran, seconded by Mr. Bergeron, the Board went into executive session on October 30, 2009 at 9:15 a.m. Out: Upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson, the executive session adjourned at 4:47 p.m.

**FORMAL ADMINISTRATIVE HEARINGS**

**A. Formal Administrative Hearing  
File No. 2007-160**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held October 28, 2009. Upon motion by Mr. Tham, seconded by Mrs. Cochran, the Board rendered a Decision in this matter by a vote of 5 - 0. Board Member Miss Honoré, Investigating Officer on this matter, took no part in the Hearing or consideration of this matter. Board Member Mr. Bergeron was not present for the entire Hearing, and therefore also took no part in the Hearing or consideration of this matter.

**B. Formal Administrative Hearing  
File Nos. 2008-11, 2008-14, 2008-16, and 2008-23**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held October 30, 2009. Upon motion by Mr. Tham, seconded by Mr. Bergeron, the Board rendered a Decision in this matter by a vote of 6 - 0. Board Member Miss Honoré, Investigating Officer on this matter, took no part in the Hearing or consideration of this matter.

**C. Formal Administrative Hearing  
File Nos. 2006-21 and 2006-23**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held October 30, 2009. Upon motion by Mr. Tham, seconded by Miss Honoré, the Board rendered a Decision in this matter by a vote of 6 - 0. Board Member Mr. Harris, Investigating Officer on this matter, took no part in the Hearing or consideration of this matter.

**D. File Closed With No Cause For Action**

1. File No. 2009-22

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

**E. File Closed with No Cause for Further Action**

1. File No. 2008-18

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

**F. File Closed with the Stipulation that It May Be Reopened if Additional Information Becomes Available That Would Warrant Further Consideration**

1. File No. 2008-9

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

**G. Files Closed with Cautionary Statement to be Issued to Respondent**

1. File No. 2009-23

Upon motion by Miss Honoré, seconded by Mr. Bergeron and unanimously adopted, the Board authorized that the above file be closed with a cautionary statement to be issued to the Respondent in the close-out letter.

**H. Consideration of Consent Orders**

1. File No. 2006-26
2. File No. 2009-8

Upon motion by Mrs. Hutchinson, seconded by Mrs. Cochran and unanimously adopted, the Board approved Consent Orders to resolve the above matters.

**I. Consideration of Felony Conviction**

After reviewing the information provided, upon motion by Mr. Bergeron, seconded by Mr. Harris and unanimously adopted, the Board approved the application.

**J. Authorization to Forward Matter to Board Attorneys to Enforce Board Decision**

1. File No. 2009-10

Upon motion by Mrs. Cochran, seconded by Miss Honoré, the Board authorized that this matter be forwarded to Board attorneys to enforce the Board's Decision.

**K. Acceptance of Reports**

Upon motion by Mr. Bruno, seconded by Miss Honoré 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.

**XVI. ADJOURNMENT**

**Wednesday, October 28, 2009:**

There being no further business to discuss, upon motion by Mr. Bruno, seconded by Mrs. Hutchinson and unanimously adopted, the meeting adjourned at 3:47 p.m. on Wednesday, October 28, 2009.

**Thursday, October 29, 2009:**

There being no further business to discuss, upon motion by Mr. Bergeron, seconded by Miss Honoré and unanimously adopted, the meeting adjourned at 3:48 p.m. on Thursday, October 29, 2009.

**Friday, October 30, 2009:**

There being no further business to discuss, upon motion by Mrs. Hutchinson, seconded by Mr. Bergeron and unanimously adopted, the meeting adjourned at 4:55 p.m. on Friday, October 30, 2009.