

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

January 25, 2010 – January 27, 2010

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Monday, January 25, 2010, Tuesday, January 26, 2010, and Wednesday, January 27, 2010 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 a formal administrative hearing, and to transact any other business that required the Board's attention.

The following Members were present:

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

The following Member was absent:

Michael B. Bruno, CPA	-	Member
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Also present were:

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

The meeting was called to order by Chairman Mr. Tham at 9:10 a.m. on Monday, January 25, 2010, upon motion by Mrs. Cochran, seconded by Mr. Bergeron and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:17 a.m. on Tuesday, January 26, 2010, upon motion by Mr. Bergeron, seconded by Miss Honoré and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 8:40 a.m. on Wednesday, January 27, 2010, upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Board Employees

1. The probationary employment of Patricia S. Moore, Administrative Assistant 2 (AS-607), was terminated effective December 15, 2009.
2. Christian W. Verges was hired as Compliance Investigator 1 (AS-612) effective January 16, 2010. The Compliance Investigator 1 position is for compliance / monitoring of Peer Review and CPE and for assistance with other compliance issues.
3. Latasha C. Wilborn, Compliance Investigator 2, has been out of the office and on FMLA leave since December 28, 2009 due to issues with her pregnancy.
4. One Weststaff temporary employee, Holly Davis, was engaged to assist with administrative and clerical duties effective December 28, 2009.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the October 2009 Board Meeting were previously sent to Board members for review. Mr. Cognevich reported that Board Member Mrs. Cochran had inquired about the recording in the executive session portion of the regular minutes of the rendering of a Decision by the Board after an Administrative Hearing.

After discussion, it was determined that Board minutes, as they relate to Board Decisions following Administrative Hearings, will be revised to include the following:

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held (date). Upon motion by _____, seconded by _____, by a vote of _____, the Board rendered a Decision in this matter. Board Member _____, Investigating Officer on this matter, took no part in the Hearing or consideration of this matter.

By motion of Mr. Harris, seconded by Miss Honoré and unanimously adopted, the Board approved the October 2009 regular and executive session minutes as revised.

III. DEATHS AND RESIGNATIONS

A. Deaths (19)

Name	Cert. No.	Year Issued	Cert. Status
Freddie Zane Boyer	6198	1970	A
Sinclair H. Crenshaw	17204	1984	IA
Eugene H. Darnall	989	1950	A
Donald Wade Deason	10086	1975	A
Louis Robert Dendinger	20223	1990	A
William Russel Durden	15231	1981	A
Michele Dantin Guidry	16258	1983	IA
Michael W. Grubbe	10043	1975	IA
Gerald I. Hebert	1004	1950	A
Richard Albert Kelly	3372	1964	IA
Robin Guy Nichols	16025	1982	A
Thomas Whitfield Moss, Jr.	B2346	1962	IA
Charles Ernest Patrick	7658	1972	A
Sidney Windham Rhame, Jr.	1576	1959	A
Jack J. Richison, Sr.	1446	1958	IA
Timothy Romero	19124	1988	A
Ralph Joseph Romig	1679	1960	IA
Edwin Joseph Rovira, Jr.	1203	1954	IA
Salvatore Mitchell Trombetta	3845	1966	A

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

B. Resignations (65)

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
Anthony J. Allison	B23765	1998	A
Jeffry Scot Andrews	B25177	2004	A
Allison Anne Ates	22268	1995	A
Paul N. Badgley	B25632	2006	A
Rondalyn Baker	18344	1986	IA
Bonnie Capper Benton	14858	1980	IA
Brian P. Bentz	B25591	2006	A
Elizabeth Lena Bomar	B25394	2005	A
Sarah Ann Bonsack	B24818	2003	A
Kristin Marie Borchardt	B25477	2006	IA

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Name	Cert. No.	Year Issued	Cert. Status
Charles W. Borresen, Jr.	B25027	2004	A
George E. Breazeal	1183	1953	IA
Benny Joseph Buras Jr.	25697	2007	A
Mark Timothy Burns	19966	1990	IA
Linda Bauer Caver	B15888	1982	IA
William Christopher Chesson	B25438	2006	A
Kenneth James Christopher	B25188	2004	A
James A. Cook, Jr.	22010	1994	IA
Charles Edwin Crouse, Jr.	B24062	1999	A
William B. Fincher	5360	1969	IA
David Lee French	B4058	1966	IA
Tonya Major Gauff	25588	2006	A
Harvey R. Glick	B25170	2004	A
George J. Gorman	B25636	2006	A
David S. Hallett	B25539	2006	A
James J. Hand, III	4722	1968	A
Lauren G. Harrison	B25661	2007	IA
Frederick Kurt Helfrich	B25561	2006	A
Jon P. Hillman	B24787	2003	A
Gene Hebert Johnson	B24866	2003	A
Ricky Harold Keen	B11253	1976	IA
Julie Armentor Kennedy	25631	2006	A
Frank P. Leggio, Jr.	B25481	2006	A
Donald Lee Luker	B23913	1999	A
Joe Macione, Jr.	12750	1978	IA
Robert Kingsland Marquess	1342	1956	IA
Heather Alger Maudlin	25742	2007	A
Christopher Mayzner	B15884	1982	IA
Gary Lee McCrary	11179	1976	A
Peter Richard Moore	21637	1993	A
Mark Niehaus	B25847	2007	IA
Stephen W. Parico	B25244	2004	A
Toye Collins Payne	B19444	1988	IA
William Clifton Penick, III	8492	1973	IA
August William Peterson	3619	1965	A
Anthony George Petrie	3555	1965	IA
Alfred William Platte, Jr.	2895	1963	IA
Margaret A. Poulet	B16419	1983	A
Carl Arthur Rausch, Jr.	7033	1971	IA
Kevin Dale Rayfield	B25482	2006	A
Robert L. Sandifer	18885	1987	A
Tom H. Schnack	23899	1998	IA
Gregory W. Schwartz	25616	2006	A

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Name	Cert. No.	Year Issued	Cert. Status
Terry Wayne Simon	B15157	1980	A
Leonard Joseph Sintes	1680	1960	A
David Bernard Spreafico	20335	1990	IA
Joseph Erik Strickler	S25569	2006	IA
Robert J. Szipszky	B25225	2004	A
Cameron Paul Terry	25474	2006	A
Benny Cobene Watkins	B25410	2005	A
Derek M. Webb	B25958	2008	A
Charles O. Williams	1435	1957	A
Cecil Mason Willis	20575	1991	A
Carla Lehnertz Wooley	21978	1994	IA
Kathleen M. Wright	14733	1980	IA

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 October 2009 Board Meeting. **(9 Total: 7 Active and 2 Inactive Status):**

Name	Certificate Number	2009 A / IA
Caryn Crochet Bernard	23434	A
Rodney Darryl Combs	24919	A
Marinela Florina Hill	25702	A
Savilla Kaltner	23695	A
John Hartwell Smith	23896	A
Billy Young Taylor, Jr.	21696	A
Stephen Andrew Yost	24185	A
Cynthia Ann Boyter	20925	IA
Michele E. LoBianco	22846	IA

B. Reinstatements of Inactive Status from Prior Years (5)

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 October 2009 Board Meeting.

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Name	Certificate Number
Walter Jasper Berger, III	22256
Vera Sable Berndt	1608
James Ellis Clement	18993
Jada Lauret Enloe	23488
Robert E. Hornick	18192

V. TREASURER'S REPORT

- A. Financial statements for the period ended December 31, 2009 were presented for the Board's review.
- B. A proposed amended budget for the current fiscal year ending June 30, 2010 and a projected budget for fiscal year ending June 30, 2011 were presented for the Board's review.

By motion of Mr. Bergeron, seconded by Miss Honoré and unanimously adopted, the Board approved the proposed amended budget for fiscal year ended June 30, 2010.

By motion of Mr. Bergeron, seconded by Miss Honoré and unanimously adopted, the Board approved the projected budget for fiscal year ending June 30, 2011 as presented.

By motion of Miss Honoré, 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**

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>	
<i>National pass rate</i>		47.99%		45.65%		46.15%		46.57%

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

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

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

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

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

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

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%

B. Candidates Passing Examination Sections – October / November 2009 (46)

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
Lori K. Aydell	Jacey L. Blanchard
Stephen I. Blitz	Jeremy Bofman
Kyle J. Bourgeois	Ryan M. Calub
Elizabeth A. Campesi	Keri L. Colvin
Charles B. Cummings	Rachel D. Davis
Andrea L. Dexter	Sally J. Diez
Jennifer J. Doucet	Erin M. Dry
James E. Durbin	Kyle R. Funck
Lani B. Gallimore	Steven S. Girouard
Lindsey P. Graham	Brett T. Gummer
Karianne Heins	Jonathan J. Howard
Kyle L. Judice	Bridget R. Kaigler
Stefanie W. Labauve	Shelly Landry-Bell
Lawrence L. Lemelle, Jr.	Jeanne M. Leveque
Yanan Li	Xiaomei Liu
Dean J. Martin, Jr.	Clint D. Mock
Kelly B. Nelson	Christina L. Parker
Joshua M. Parsons	Maggie M. Powell
James M. Salas	Heather R. Sellers
Khurram Shakir	Elizabeth S. Smith
Dowling B. Stough	Wanda K. Templet
Carrie S. Thompson	Heather N. Thompson
Matthew W. Van Devender	Bach Yen T. Vu

C. Requests for Waiver of 150 Hour Requirement

The following requests for waiver of the 150 hour requirement were considered by the Board pursuant to La. Rev. Stat. §37:75(C)(3), which provides that an applicant who has attained a baccalaureate degree prior to January 1, 1992 from a Louisiana university may be exempt from the 150 hour requirement in certain situations.

1. Request No. 1

Upon motion by Mr. Bergeron, seconded by Mrs. Cochran and unanimously adopted, the Board approved a request for a waiver of 21 hours toward the 150 hour requirement, and waived additional coursework, needed to sit for the CPA exam.

2. Request No. 2

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved a request for a waiver of 4 hours toward the 150 hour requirement needed to sit for the CPA exam.

3. Request No. 3

Upon motion by Mr. Harris, seconded by Mr. Bergeron and unanimously adopted, the Board approved a request for a waiver of 1 hour toward the 150 hour requirement needed to sit for the CPA exam.

D. Request for Extension of Conditional Credit

The Board considered a request for extension of conditional credit from a candidate who has had difficulty returning to the United States from his home country, where he was seeking prospective employment last year.

Upon motion by Mr. Harris, seconded by Mr. Bergeron and unanimously adopted, the Board granted extensions of AUD, BEC and REG credits until August 31, 2010, in the event that the candidate does not make a passing score on the FAR section that he was able to take on January 4, 2009.

E. Request Concerning Introductory Managerial Accounting Course at LSU

The Assistant Department Chair and Undergraduate advisor for the Accounting Department at LSU submitted correspondence to the Board's office concerning a curriculum change to the undergraduate accounting degree, requesting whether the Introductory Managerial Accounting course would qualify towards fulfilling the educational requirements to sit for the CPA examination.

After discussion, the Board directed Mr. Henderson to obtain a syllabus on this course and more clarification on this request, and it deferred the matter until its next meeting.

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):

(continued on next page)

1. Current CPA Examination (Passed Exam After June 1999) (43)

Name	Certificate Number	Issue Date
Elise Kathryn Babineaux	26304	January 8, 2010
Shelby Carnahan Andrews	26305	January 8, 2010
Alejandro Pelaez	26306	January 8, 2010
Aaron J. Pierre	26307	January 8, 2010
Jeremy P. Calix	26308	January 19, 2010
Autumn Marie Castille	26309	January 19, 2010
Derron Otto Decker	26310	January 19, 2010
Carlton Dehaney Forbes	26311	January 19, 2010
Lauren McGehee Hannon	26312	January 19, 2010
Lauren Renae Hightower	26313	January 19, 2010
Brett Ellis Kirkland	26314	January 19, 2010
Heather Marie Lambert	26315	January 19, 2010
Aaron Scott LeBato	26316	January 19, 2010
Mary Zachary May	26317	January 19, 2010
Jaunicia B. Mercer	26318	January 19, 2010
A'shli CieSearlia Mitchell	26319	January 19, 2010
Francis Avery Ragan III	26320	January 19, 2010
Kelly Ann Rasmus	26321	January 19, 2010
Candice Quigley Reinhardt	26322	January 19, 2010
Christen Elizabeth Reinowski	26323	January 19, 2010
Benjamin Rodriguez Abreu	26324	January 19, 2010
Jenna Carter Schexnayder	26325	January 19, 2010
Sarah Marie Schwindt	26326	January 19, 2010
Jacey Blanchard	26346	January 21, 2010
Stephen Isaac Blitz	26347	January 21, 2010
Kyle Joseph Bourgeois	26348	January 21, 2010
Ryan Matthew Calub	26349	January 21, 2010
Charles Bradley Cummings	26350	January 21, 2010
Andrea Lorraine Dexter	26351	January 21, 2010
Jennifer Jones Doucet	26352	January 21, 2010
Sally Jean Diez	26353	January 21, 2010
James Edward Durbin, Jr.	26354	January 21, 2010
Spence Girouard	26355	January 21, 2010
Lindsey Pinckard Graham	26356	January 21, 2010
Scott Douglas Gray	26357	January 21, 2010
Stefanie Wise Labauve	26358	January 21, 2010
Shelly Landry-Bell	26359	January 21, 2010
Dean J. Martin, Jr.	26360	January 21, 2010
Christina Lynette Parker	26361	January 21, 2010
Joshua Michael Parsons	26362	January 21, 2010
Maggie Marie Powell	26363	January 21, 2010
Carrie Stein Thompson	26364	January 21, 2010
Heather N. Thompson	26365	January 21, 2010

**2. Re-issuance of Certificates as Active (Licensed) (5)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate Number	Re-issue as Active Date
Richard Philip Bolner	17398	January 19, 2010
Jim Bruce Giffin	20916	January 19, 2010
Ricardo Martinez, Jr.	20056	January 20, 2010
Cherie Tarver McDonald	18843	January 20, 2010
Elizabeth Drewes Smith	18898	January 20, 2010

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (8)

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 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
Susan Eby Brown	20232	November 13, 2009
Frederick George Lake	2474	January 5, 2010
Teresa Lynn Cook	25295	January 19, 2010
Pamela Ginn Forestier	19517	January 19, 2010
Michael Thomas Pearson	21200	January 19, 2010
Angela Walker Picou	22627	January 19, 2010
Steven Michael Werner	20809	January 19, 2010
John Thomas Hanson, III	20473	January 20, 2010

C. Approval of Reciprocal Certificates Issued by the Executive Director (18)

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

(continued on next page)

Name	Certificate Number	Issue Date	Original State
Sean Cedar	B26302	November 20, 2009	FL
Jeremy Lane Hadley	S26303	January 8, 2010	TX
Rhonda Roark Bagby	S26327	January 19, 2010	MS
John C. Genz	S26328	January 19, 2010	NJ
Jennifer Barry Gill	S26329	January 19, 2010	TX
Tara Lea Hazelbaker	S26330	January 19, 2010	NC
Jamie M. Hearn	S26331	January 19, 2010	MS
Rodney R. Johnson, Jr.	S26332	January 19, 2010	VA
Bryan P. Lacour	S26333	January 19, 2010	AZ
Geoffrey Clifton Lees	S26334	January 19, 2010	TN
Tracie D. Leonhart	S26335	January 19, 2010	OK
Cheryl Bershen Metzger	S26336	January 19, 2010	TX
Devin Thomas Morgan	S26337	January 19, 2010	TX
Holly R. Powell	S26338	January 19, 2010	TX
Blair A. Robbins	S26339	January 19, 2010	NJ
Kristi Lee Robertson	B26340	January 19, 2010	FL
Edward Tillery Simmons	S26341	January 19, 2010	MS
Shannon M. Townsend	S26342	January 19, 2010	OK

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 Miss Honoré and unanimously adopted, the Board ratified the issuance of the following Certificates (Item D):

Name	Certificate Number	Issue Date
Rita Marie Reed	26343	January 20, 2010
Steven Michael Sommers	26344	January 20, 2010
Zhidan Zhu	26345	January 20, 2010

E. Application for Reissuance of Certificate as Active for Board Consideration

Claire Angelle LeMaire

The Board considered the experience documentation submitted by Ms. Le Maire. Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson and unanimously adopted, the Board approved Ms. LeMaire's application, pending further confirmation of licensed CPA supervision by Mr. Henderson.

F. Application for Reinstatement to Active Certificate (License Reinstatement) for Board Consideration - Joseph Michael Kilcoyne, Jr.

The Board considered the experience documentation submitted by Mr. Kilcoyne for reinstatement of his license.. Upon motion by Mrs. Hutchinson, seconded by Mr. Harris and unanimously adopted, the Board determined that Mr. Kilcoyne had met the experience requirements. The Executive Director was instructed to reinstate his active CPA Certificate.

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 October 2009 Board Meeting (2):

Firm Name	Firm Permit Number
John H. Smith, CPA, LLC	4519
Afranie Adomako, CPA	3455

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

1. New Firm Permits (27)

Firm Name	Firm Permit Number	Issue Date
Cherry, Bekaert & Holland, LLP	4803	November 18, 2009
Barr & Woodard, LLC	4804	December 16, 2009
Gretchen E. Vosbein, CPA, LLC	4805	December 30, 2009
Lonnie J. Hebert, CPA, APAC	4806	January 5, 2010
JB CPA Firm, LLC	4807	January 8, 2010
Marlena K. Darby, CPA	4808	January 8, 2010
Caron & Caron	4809	January 8, 2010
Sheryl M. Brady, CPA, LLC	4810	January 8, 2010

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Firm Name	Firm Permit Number	Issue Date
Donald J. Habetz, CPA	4811	January 8, 2010
Brown Forensic Accounting, APAC	4812	January 8, 2010
Suzanne Sherwood, CPA	4813	January 8, 2010
Jennifer A. Estay, CPA	4814	January 8, 2010
Rebekah Pullin, CPA	4815	January 8, 2010
Marcus A. Mire, CPA, LLC	4816	January 8, 2010
Phillip V. George, PLLC	4817	January 8, 2010
Lester L. Smith, CPA	4818	January 8, 2010
Vail, Warren & Knauth, LLP	4819	January 8, 2010
Moss Adams, LLP	4820	January 8, 2010
Browder & Associates, PC	4821	January 8, 2010
Sheptoff, Reuber & Company, PC	4822	January 8, 2010
Kenneth M. Bernard, CPA	4823	January 8, 2010
Carnahan Andrews, CPA	4824	January 8, 2010
Marsha Baptist Gwyn, CPA	4825	January 19, 2010
Joe Barlass, CPA	4826	January 19, 2010
Diane B. Allison, CPA	4827	January 19, 2010
Vorhoff, CPA, LLC	4828	January 19, 2010
Galliand & Hoblack, CPAs, LLC	4829	January 19, 2010

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

The Executive Director informed the Board that there were no Firm Permits applied for due to change in legal entity since the October 2009 Board Meeting.

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

Firm Name	Firm Permit Number	Issue Date
The Robertson Group, APAC	1608	January 5, 2010

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. NASBA

1. Nomination for Vice Chair of NASBA (TAB 8)

Executive Director Mr. Henderson informed the Board that Board Member Mr. Harris is currently serving his fourth year as NASBA Director at Large and has served as the Southwest Regional Director. The NASBA Nominating Committee is currently accepting nominations for Vice Chair.

Upon motion by Mr. Bergeron, with a unanimous second, the Board approved a draft of a letter to the NASBA Nomination Committee recommending Mr. Harris for Vice Chair of NASBA.

2. Other NASBA Items

Mr. Harris and Mr. Henderson reported on other NASBA matters.

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, such as:

IRS registration and testing of tax preparers
Mobility / Substantial Equivalency

Mr. Hazel also requested that the Board consider changing the due date for CPE reporting forms from December 31st to a subsequent date to allow time for completion of courses at the end of subsequent reporting periods.

Mr. Hazel also informed the Board that the LCPA ethics course is currently being updated for the 2010 – 2012 reporting period. He requested examples of cases or advisory opinions the Board may have issued.

C. Board Website

Mr. Henderson reported to the Board that he plans to update the CPE page on the Board's website to include an explanation that, with respect to self-study CPE, only "interactive" self study will be accepted. Interactive allows for one for one credit based on average hours whereas non-interactive only allowed CPE credit at one-half the average completion time. The Board asked that Mr. Henderson proceed with having the website redesigned and updated including a changing the layout and the color scheme that has been used for several years.

D. Board's Office – Space at Benson Tower

Mr. Henderson informed the Board that the Board's office received correspondence from Commissioner of Administration Angele Davis exempting the Board from having to relocate to Benson Tower.

E. Report by Peer Review Oversight Committee (PROC)

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 four telephone conference calls from October 9, 2009 through January 19, 2010. Six firms were given a *Fail* assessment. These firms will receive a letter from the Board as had been approved at the October 2009 Board meeting.

F. Peer Review Compliance

Mr. Henderson reported to the Board on communications to CPA Firms that have failed to timely complete their required Peer Review.

Board Member Mr. Bruno was assigned as Investigating Officer on cases relating to Firms with Peer Review issues.

G. Further Information Concerning Timing of an Administrative Hearing

Mr. Henderson and Mr. Cognevich discussed the timing of a potentially lengthy Administrative Hearing, currently tentatively scheduled for the April 2010 Board Meeting.

X. NEW MATTERS

A. CPE Items

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

Mr. Henderson reported that he had received updates from Dr. Clay and Pass Online for their ethics courses for the 2010 – 2012 reporting period. Mr. Bergeron reported that he had taken the Pass Online course and was satisfied with its coverage.

2. CPE Extensions

Mr. Cognevich reported that, to date, the following extensions have been granted.

Extensions for extenuating circumstances with documentation:	17
Extensions for 8 hours or less without Consent Order or fine:	6
Extensions requiring Consent Order and payment of fine:	0
One extension is pending, awaiting receipt of documentation.	

3. Requests for Waiver of CPE Considered Since October 2009 Meeting

a. CPE Waiver Request No. 1

Upon motion by Mr. Bergeron, seconded by Miss Honoré and unanimously adopted, the Board granted the CPA's request for a waiver of 79 hours due to medical situations.

b. CPE Waiver Request No. 2

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson, by a vote of 6 – 1, the Board determined there were insufficient reasons to grant a waiver of CPE in this matter, and therefore denied the CPA's request. Board Member Mr. Harris voted to approve the waiver.

4. CPE Waiver Request No. 3

A CPA submitted a request for a waiver of 120 hours of CPE for the 2007 – 2009 reporting period, due to medical reasons.

After reviewing the information provided by the CPA, upon motion by Mrs. Cochran, seconded by Mrs. Hutchinson and unanimously adopted, the Board waived 80 hours of the 120 hour requirement, subject to receipt of satisfactory medical documentation. The Board granted an extension to June 30, 2010 for completion of the remaining 40 hours of CPE. The 40 hours must include completion of one of the required Board-approved ethics courses. The Board also determined, as a condition for the waiver, that the CPA must complete 40 hours of CPE for the requirement for the current three year reporting period (2010 – 2012) by December 31, 2010, and provide evidence of completion to the Board's office.

5. CPE Waiver Request No. 4

A CPA submitted a request for a waiver of 20 hours of CPE for the 2007 – 2009 reporting period, due to medical reasons.

After reviewing the information provided by the CPSA, upon motion by Miss Honoré, seconded by Mrs. Hutchinson and unanimously adopted, the Board waived the 20 hours of CPE, subject to a doctor's verification of the CPA's medical issues.

**B. Request for Authorization for Continuation of Firm
Single Owner Firm – Death of Owner**

William Russell Durden passed away on December 16, 2009. Mr. Durden practiced as a CPA as a solely owned LLC. 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 Mr. Bergeron, seconded by Miss Honoré and unanimously adopted, the Board granted authority for the Firm of William R. Durden, CPA, APAC to continue to operate for a period of up to twelve months.

C. Amendment to Professional Service Contract - Albert J. Derbes III

Upon motion by Miss Honoré, seconded by Mr. Bergeron and unanimously adopted, ___, the Board approved an amendment to the professional service contract for Albert J. Derbes, III in the amount of \$40,000 for the July 1, 2009 – June 30, 2010 fiscal year.

D. Interpretation of Practice as a CPA

Mr. Henderson discussed a letter that was submitted to the Board's office for confirmation of experience for an applicant. The letter is from a licensed CPA who is employed in a non-CPA accounting firm owned by an unlicensed person(s), and raises some issues concerning practice as a CPA.

The Board determined that as long as the individual did not use the CPA title, or engage to prepare financial statements in his or her name or have final responsibility for the work product, a licensed CPA could be an employee of a non-CPA accounting firm that prepared and submitted financial statements to its clients.

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Change in Mileage Reimbursement Rate for Board Travel

Board members were informed that the state had reduced the amount of the mileage reimbursement rate for use of personal vehicles from \$.52 per mile to \$.48 per mile, effective December 21, 2009.

B. Mailing of 2010 Annual Renewal Notices

1. First Notices

Renewal notices were mailed to Licensed CPAs (with CPE Reporting form and instructions), Inactive Status registrants, and Firm Permit holders in the first week of November 2009. Paper renewal forms were available on the Board's website for those registrants who prefer to renew by paper.

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

This is an increase of 204 Active Certificate holders, a decrease of 127 Inactive Status registrants, and a decrease of 7 Firm Permit renewals, from the first mailing of 2009 renewals in November 2008. The Board asked the staff to consider options for reporting by electronic means.

2. Final Notices

Final Renewal notices were mailed to Licensed CPAs (with CPE Reporting form and instructions), Inactive Status registrants, and Firm Permit holders, who had not yet renewed, on January 15, 2010.

(continued on next page)

1,212	Active Certificate holders (licensees)
736	Inactive Status registrants (unlicensed)
<u>424</u>	Firm Permits
<u>2,372</u>	Total

This is a decrease of 314 Active Certificate holders, a decrease of 294 Inactive status registrants, and a decrease of 283 Firm Permit renewals, from the Final notice mailings in January of 2009.

3. Expiration Notices

The Certificates, Inactive status registrations, and Firm Permits that are not renewed on or before February 28, 2010 will be officially expired. Expiration notices are scheduled to be mailed on March 1, 2010.

C. Contributions to Joethel Gray Honoré Scholarship Fund

Mrs. Joethel Gray Honoré, the mother of Board Member Desireé Honoré, passed away suddenly in November of 2009. In lieu of flowers, Board Members and Staff contributed \$375 to a scholarship fund established in Mrs. Honoré's memory, the Joethel Gray Honoré Scholarship Fund.

A letter of appreciation was received from Miss Honoré.

XII. REPORTS ON CONFERENCES / MEETINGS

A. NASBA 102nd Annual Meeting

November 1 – November 4, 2009
Phoenix, Arizona

Board Member Mr. Harris attended.

XIII. FUTURE MEETING / CONFERENCE DATES

A. LCPA Annual Educators Conference

March 19, 2010
Lafayette, LA

Mr. Henderson will speak on the status of the CPA examination.

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

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

Mr. Henderson plans on attending.

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

March 21 – March 23, 2009
Renaissance Hotel - Nashville, Tennessee

Held in conjunction with the Annual Conference for Executive Directors and State Board Staff.

D. UNO - Beta Alpha Psi Chapter

April 15, 2010
UNO Campus

Mr. Henderson will speak on the status of the CPA examination.

E. NASBA Regional Meetings

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

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

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

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

F. NASBA 103rd Annual Meeting

October 24 – October 27, 2010
Hyatt Regency - San Antonio, Texas

XIV. UPCOMING BOARD OFFICE HOLIDAYS

February 16, 2010	Mardi Gras
April 2, 2010	Good Friday

XV. NEXT BOARD MEETING

The week of April 26, 2010 through Friday, April 30, 2010 was reserved. Additional days were tentatively scheduled for the April 2010 Board Meeting in the event it is necessary for an anticipated lengthy Administrative Hearing.

XVI. EXECUTIVE SESSION MATTERS

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

Upon motion by Miss Honoré, seconded by Mr. Bergeron, the Board went into executive session on January 25, 2010 at 3:42 p.m. Out: Upon motion by Mrs. Cochran, seconded by Mr. Harris, the executive session adjourned at 4:28 p.m.

Upon motion by Mr. Bergeron, seconded by Miss Honoré, the Board went into executive session on January 26, 2010 at 9:17 a.m. Out: Upon motion by Miss Honoré, seconded by Mrs. Hutchinson, the executive session adjourned at 5:30 p.m.

Upon motion by Mr. Bergeron, seconded by Mrs. Hutchinson, the Board went into executive session on January 27, 2010 at 8:40 a.m. Out: Upon motion by Miss Honoré, seconded by Mrs. Hutchinson, the executive session adjourned at 11:55 a.m.

A. Formal Administrative Hearing File Nos. 2005-7, 2007-141, 2009-15

The Board considered testimonial and documentary evidence presented at the Administrative Hearing held January 26, 2010. Upon motion by Mr. Tham, seconded by Mrs. Hutchinson, the Board rendered a Decision in this matter by a vote of 4 - 0. Board Member Mr. Harris, Investigating Officer on this matter, took no part in the Hearing or consideration of this matter. Board Members Mr. Bruno and Mrs. Cochran were not present for the Hearing, and therefore also took no part in the Hearing or consideration of this matter.

B. Files Closed With No Cause For Action

1. File No. 2007-154
2. File No. 2007-156
3. File No. 2007-157
4. File No. 2009-11
5. File No. 2009-12
6. File No. 2009-24

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

C. Files Closed with the Stipulation that They May Be Reopened if Additional Information Becomes Available That Would Warrant Further Consideration

1. File No. 2007-150
2. File No. 2007-155

Upon motion by Mr. Harris, seconded by Miss Honoré and unanimously adopted, the Board closed the above files with the stipulation that they may be reopened if additional information becomes available that would warrant further consideration.

D. George Rabb – CPA Certificate Revoked – Request for Reinstatement as CPA

Upon motion by Mrs. Cochran, seconded by Miss Honoré and unanimously adopted, the Board denied Mr. Rabb's request.

E. Acceptance of Reports

Upon motion by Mrs. Cochran, seconded by Mr. Bergeron and unanimously adopted, the Board accepted the reports made by each respective Investigating Officer on the status of their investigative files and other reports on status of matters provided by Board staff.

XVII. ADJOURNMENT

Monday, January 25, 2010:

There being no further business to discuss, upon motion by Mrs. Cochran, seconded by Miss Honoré, and unanimously adopted, the meeting adjourned at 4:50 p.m. on Monday, January 25, 2010.

Tuesday, January 26, 2010:

There being no further business to discuss, upon motion by Miss Honoré, seconded by Mrs. Hutchinson, and unanimously adopted, the meeting adjourned at 5:30 p.m. on Tuesday, January 26, 2010.

Wednesday, January 27, 2010:

There being no further business to discuss, upon motion by Mr. Bergeron, seconded by Miss Honoré, and unanimously adopted, the meeting adjourned at 12:40 p.m. on Wednesday, January 27, 2010.