

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 26 - 27, 2006

The regular meeting of the State Board of Certified Public Accountants of Louisiana [was](#) called to order by Chairman Mr. Tham on Wednesday and Thursday, April 26 – 27, 2006 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, consider applications for certification, and to transact any other business that required the Board's attention.

The following Members were present:

Michael A. Tham, CPA	-	Chairman
Michael B. Bruno, CPA	-	Secretary
Mark P. Harris, CPA	-	Treasurer
Susan C. Cochran, CPA	-	Member
Carol T. Barnes, CPA	-	Member
Desireé W. Honoré, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member

Also present were:

Staff:

Michael A. Henderson, CPA	-	Executive Director
Clinton J. Cognevich	-	Director of Administration
Jacqueline M. Sylvest, CPA	-	Director of Practice Monitoring

Board Attorney:

Albert J. Derbes III, Esq.	-	Attorney at Law (For Hearing April 27, 2006)
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Guests:

Grady R. Hazel, CPA	-	Executive Director, LCPA
Albert G. Kroeper	-	Independent Accountants
Calvin Lopes	-	Society of Enrolled Agents

The meeting was called to order by Chairman Mr. Tham at 9:04 a.m. on April 26, 2006, upon motion by Mrs. Cochran, seconded by Mr. Bruno. The meeting was called to order by Chairman Mr. Tham at 9:12 a.m. on April 27, 2006, upon motion by Mr. Bruno, seconded by Mrs. Lowe-Ardoin.

I. CHAIRMAN'S REPORT

A. Board Employees

1. Westaff temporary employee Leticher Randall was hired November 22, 2005 - December 20, 2005, re-hired on January 5, 2006, to assist with the preparation and mailing of annual renewal forms and second notice renewal forms, the opening and distribution of the large volume of mail, review and processing of renewal forms, and other clerical duties as may be necessary. State guidelines permit temporary employees to work a maximum of 680 hours. Mrs. Randall's last day with the Board was April 21, 2006.
2. Westaff temporary employee Mary Harris was hired January 30, 2006 to assist with the input of data, and other clerical duties as may be necessary. Based on the maximum of 680 hours, Mrs. Harris' last day with the Board is currently calculated to be June 2, 2006.
3. Gail L. Cotton was hired as Administrative Assistant 3, AS-609, effective February 16, 2006. Mrs. Cotton was initially a Westaff temporary employee working with the Board, from November 28, 2005 - February 15, 2006.
4. Amy Hemphill began employment with the Board on Wednesday, January 25, 2006 as Accounting Technician, AS-611, and worked through Friday, January 28, 2006. Mrs. Hemphill was hospitalized with serious illness, and was subsequently placed on Family Medical Leave. Mrs. Hemphill resigned her position with the Board effective March 17, 2006.
5. Joella M. Davis, Administrative Assistant 2, was on leave without pay through January 31, 2006. Ms. Davis was removed from state service through a non-disciplinary removal effective February 1, 2006.
6. Mr. Henderson and Mr. Cognevich will continue efforts to hire civil service employees for the remaining vacant positions in the Board's office (Accounting Technician, Administrative Coordinator 2 in Computer Department, and Administrative Assistant 2). Additional Westaff temporary employees may be hired in the interim.
7. Craig S. Laborde, Special Investigator, upon completion of six months employment became eligible for and received a 4% merit increase effective February 16, 2006.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2006 Board Meeting were previously sent to all Board members for review. By motion of Mrs. Lowe-Ardoin, seconded by Miss Honoré and unanimously adopted, the Board approved the January 2006 regular and executive session minutes as drafted.

III. DEATHS, RESIGNATIONS, AND REINSTATEMENTS

A. Deaths (11)

Name	Cert. No.	Year Issued	A / IA
Sidney L. Broussard	01317	1955	I
Raymond E. Granier	01053	1951	I
Horace E. James	17145	1984	A
Gilbert A. Johnson	00940	1949	I
David J. Norton	22148	1994	A
Travis L. Payton	09330	1974	I
Kenneth E. Perez	17924	1986	A
William D. Sandifer, Jr.	01085	1951	A
Lemuel E. Smith	00637	1941	I
Felino J. Valiente	03596	1965	A
Gerald Allen Walker	19887	1989	A

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

B. Resignations (9)

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

Name	Cert. No.	A / IA
Charles J. Curtis	10464	A
William R. Heck	01569	I
Franklin W. Hoffman	B12070	I
Daryl W. Jackson	B24362	A
Sautsen J. Lam	B23749	A
Gene G. Lenoux	10348	I
Dawn M. Manning	16562	I
Jeanne McGovern	B24529	A

C. Reinstatements From Prior Years (17)

The Executive Director informed the Board that the following CPA Inactive Status Registrants, whose status expired in prior years, reinstated their Inactive Status registrations in 2006.

Name	Cert. Number
Raymond Dan Beach	10459
Martha Kennon Comegys	23076
Howard E. Dupuis	19014
Deborah Desroche Gillen	20898
Rob Hunt	24095
Jan Rawls James	18528
Rae Hurry Marrero	21306
Michael J. Maurin	18840
Talmadge Ellsworth Mitchel	19578
Lori A. Neupert	20357
Alicia Hart Obermeyer	16772
Belinda Williams Rider	17218
James Alan Roberts	16607
Marcia L. Schmitz	16754
Steven Charles Serio	24716
Karolyn Kelinske Tusa	22916
Trinette Marcia Washington	24030

IV. TREASURER'S REPORT

- A. Financial statements for the period ended March 31, 2006 were presented for the Board's review.
- B. Mr. Henderson reported on the Pan American office lease proposal. The Board's current lease expires on August 31, 2006. The Board moved to this office space on September 1, 1996. The initial lease for 3,374 sq. ft was a seven-year term with a three-year renewal at \$17.62 (per 3,374 "usable" square feet (a computation under state leasing which essentially eliminates all common areas.) The new proposal is \$19.47 per usable foot which is a 10.5 % increase. It provides for either a five-year term or three-year term, and in each case provides a renewal of three years, at the then market rate. It also provides allowances for improvements. No annual operating cost escalations are included on state leases. Chairman Mr. Tham and Treasurer Mr. Harris will assist with lease negotiations if necessary.
- C. Mr. Harris, Treasurer for the 2005 – 2006 fiscal year, and Mr. Henderson discussed whether amendments are required to the budget for the current fiscal year, as a result of Katrina-related issues. Revenue declines because of the hurricanes would likely be exceeded by declines in payroll related expense from a smaller staff and from office rent abatement, it was decided that the budget would not have to be amended.

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

V. CPA EXAMINATION

A. CBT Results Compared - Previous Windows and National Rates

1. Performance – All candidates – By section

Jan-Feb 2006 – 271 sections; 228 candidates (1.18 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	33	42.30%	25	38.46%	23	35.38%	30	47.61%
Failed sect's	<u>45</u>		<u>40</u>		<u>42</u>		<u>33</u>	
	<u>78</u>		<u>65</u>		<u>65</u>		<u>66</u>	

Oct-Nov 2005 – 399 sections; 278 candidates (1.45 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	35	38.88%	32	34.40%	43	44.32%	48	40.33%
Failed sect's	<u>55</u>		<u>61</u>		<u>54</u>		<u>71</u>	
	90		93		97		119	

Jul-Aug 2005 – 323 sections; 244 candidates (1.32 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	27	38.0%	44	50.6%	39	49.4%	31	36.0%
Failed sect's	<u>44</u>		<u>43</u>		<u>40</u>		<u>55</u>	
	71		87		79		86	

April-May 2005 – 304 sections; 233 candidates (1.30 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed	30	44.1%	36	40.9%	27	40.9%	29	35.4%
Failed	<u>38</u>		<u>52</u>		<u>39</u>		<u>53</u>	
	68		88		66		82	
<u>National:</u>								
Pass rate		46.0%		43.0%		44.0%		42.0%

Jan-Feb 2005 - 230 sections; 181 candidates (1.26 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed	21	36.84%	20	33.89%	24	40.67%	19	34.54%
Failed	<u>36</u>		<u>39</u>		<u>35</u>		<u>36</u>	
	57		59		59		55	
<u>National:</u>								
Pass rate		40.0%		43.0%		36.0%		35.0%

B. Candidates Passing Examination Sections – Jan / Feb 2006 (26)

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 have completed the examination and are eligible to apply for a Certificate if they have met the experience requirements.

Name	Name
Dale M. Almond	Jeremy R. Aydell
Brandy L. Bangs	Jorge Bernal
Jessica H. Broadway	Joseph A. Coats
Wayne M. Durr Jr.	Rebecca A. Galliano
Rena M. Harris	Kevin P. Knight
Joel R. Landry	Robert M. Midkiff
Kelly H. Mire	Kenneth M. Morrow
Kellie A. Newton	Gary P. Radelat, Jr.
James B. Rhea	Mariana P. Robeaux
Kimberly G. Sanders	Leo L. Sayer
James S. Sheffield	Jeremy M. Spears
Xuemei Sun	David S. Tuckler
Thu Huong K. Vu	Jacqueline B. Windham

C. Requests For Credit Extensions

1. Recent Requests

The Executive Director informed the Board that the following exam candidates submitted requests for credit extensions due to the effects of Hurricanes Katrina and Rita (Batch 10: 4 responses/approvals to date).

Upon motion by Mrs. Barnes, seconded by Mrs. Cochran and unanimously adopted, the Board took the following actions on the recent requests for credit extensions.

a. Alejandro Pelaez - Metairie

Passed/Credit status:

AUD sat 7/07/05, credit expires 1/07/07

An NTS is open for the other 3 parts and will expire 12/29/06

The Board extended the AUD exam credit from 1/07/07 until 7/31/07, so that he may attempt the 3 other sections, BEC, FAR and REG, by that time. The Board also extended the NTS life for the 3 sections from 12/29/06 to 07/31/07 to provide him an appointment for these 3 sections, that he paid for, but has not yet taken.

b. Preston Ritchie - Metairie

Passed/Credit status:

AUD sat 10/22/04, credit expires 4/22/06

BEC sat 02/27/06, credit expires 8/27/07

REG sat 11/28/05, credit expires 5/28/07

An NTS is open for FAR and will expire 5/15/06.

The Board extended the AUD exam credit from 4/22/06 until 11/30/06, so that he may attempt the other section, FAR, by that time. The Board also extended the NTS life for the FAR section from 5/15/06 to 11/30/06 to provide him an appointment for this section, that he paid for but has not yet taken.

c. Eugene Ferniz - Metairie

"PBT transition candidate" with 3 years or 6 attempts, whichever came first, to finish remaining part(s).

Passed/Credit status:

AUD sat 11/02, credit expired 11/30/05

LPR sat 11/02, credit expired 11/30/05 (BEC)

ARE sat 11/02, credit expired 11/30/05 (REG)

Sat for FAR, 4 times so far

The Board reinstated and extended the 3 credits, AUD, LPR (BEC) and ARE (REG), from 11/30/05 to 8/31/06, providing 2 more testing windows (rest of APR-MAY & JUL-AUG) to pass FAR.

2. Previous Actions of the Board (for documentation purposes only)

- a. The Board previously approved credit extensions for the following:

Victor Robinson, Mandy Colombo, Christine Faris, Alicia Nodier, Chris Cheramie, Liz Baudin, Laura McBryde, Danielle Trahan, Amy Vizinat, Jessica English, Thuy Nugyn, Heather Strulose, Ashlee Lemons, Dan Pattison, Kevin Grace, Greg Beyer, Tiffany Boudreaux, Randalyn atthews, Wendolyn Anderson, Richard Tullier, Vynessie Wilburn, Oette Williams, Charles Hebert, Timothy Hemphill

- b. The Board previously denied a credit extension for the following:

Doris Brown

VI. APPROVAL OF CERTIFICATES (Issued / Reissued)

A. Certificates to Practice - Ratification of 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 to Practice. The Executive Director evaluated the applications and the applicants' experience and issued CPA Certificates to Practice, subject to ratification by the Board.

Upon motion by Mrs. Lowe-Ardoin, seconded by Miss Honoré and unanimously adopted, the Board ratified the issuance of the following CPA Certificates to Practice (Item A 1 & 2):

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

Name	Certificate Number	2006 Active (L) Control Number	Issue Date
Robert Joseph Durel	25451	3762	February 17, 2006
Mary Lynn Leach	25452	3763	February 17, 2006
Jeffrey Daniel Bertrand	25453	4807	March 6, 2006
Stephanie Autin Blank	25454	4808	March 6, 2006
Brian Corey Boh	25455	4809	March 6, 2006
Stacie Sanderson Bonck	25456	4810	March 6, 2006
Brian Wayne Bundy	25457	4811	March 6, 2006
Jeffrey Raymond Charrier	25458	4812	March 6, 2006
Amy Lynn Dufrene	25459	4813	March 6, 2006
Barbara Bordelon Frye	25460	4814	March 6, 2006
Marcus Jude Gremillion	25461	4815	March 6, 2006
Melinda Monnin Hachet	25462	4816	March 6, 2006
Michael Jones	25463	4817	March 6, 2006
J. Adam Judice, III	25464	4818	March 6, 2006

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Name	Certificate Number	2006 Active (L) Control Number	Issue Date
Joshua C. Langlois	25465	4819	March 6, 2006
Monique Marie Methé	25466	4820	March 6, 2006
Heidi Petit Pfeffer	25467	4821	March 6, 2006
Jason B. Pitts	25468	4822	March 6, 2006
Ernest Douglas Poindexter	25469	4823	March 6, 2006
Mona Mouton Romero	25470	4824	March 6, 2006
Heather Denise Rutherford	25471	4825	March 6, 2006
Ramsen E. Sayas	25472	4826	March 6, 2006
John M. Strausser	25473	4827	March 6, 2006
Cameron Paul Terry	25474	4828	March 6, 2006
Robert John White, Jr.	25475	4829	March 6, 2006
Kimberly Gayle Sanders	25490	6353	March 31, 2006
Christopher D. Courtney	25491	6354	March 31, 2006
Tia Talbot Barbera	25492	6355	April 13, 2006
Cherie Monteen Baldwin	25493	6356	April 13, 2006
Barbara Michelle Biermann	25494	6357	April 13, 2006
Jamie M. Coots	25495	6358	April 13, 2006
Karen Alissa Dawson	25496	6359	April 13, 2006
Justin M. James	25497	6360	April 13, 2006
Jessica Lin Lagasse	25498	6361	April 13, 2006
Kristen Hope Lee	25499	6362	April 13, 2006
Tressa O. Miller	25500	6363	April 13, 2006
Elaine G. Reyes	25501	6364	April 13, 2006
Amy Brinkerhoff Tynes	25502	6365	April 13, 2006
Brandy Lynn Bangs	25512	6426	April 20, 2006
Gary Paul Radelat, Jr.	25513	6427	April 20, 2006
Jason Joseph Tantillo	25514	6428	April 20, 2006

**2. Re-issuance of Certificates as Active (Licensed) (8)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate Number	2006 Active Control Number	Issue Date
Thomas Alva Brooks	20875	4916 (Void IA 1210)	March 6, 2006
Clay Anthony Stafford	21686	4917 (Void IA 4917)	March 6, 2006
Paul J. Talamo	23878	4918 (Void IA 3195)	March 6, 2006
Therese Miller Collins	22782	6429 (Void IA 2769)	April 21, 2006
Pamela Ryan Diez	20899	6430 (Void IA 3295)	April 21, 2006
Mark Louis Maheu	20495	6431 (Void IA 3071)	April 21, 2006
Scott Griffin Smith	22182	6432 (Void IA 2391)	April 21, 2006
Ellaine Lensing Mazziotti	18337	6438 (Void IA 3389)	April 21, 2006

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

The Executive Director informed the Board that the following CPAs who were initially licensed, but later elected not to renew their licenses to practice, 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. Bruno, seconded by Mrs. Barnes and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates to Practice (License Reinstatements) (Item B):

Name	Certificate Number	2006 Active (L) Control Number	Issue Date
Gail S. Asprodites	15785	4940 (Void IA 2721)	March 6, 2006
Margaret Coleman Murphy	19256	4941 (Void IA 2375)	March 6, 2006
Marcia L. Schmitz	16754	4942 (Void IA 2728)	March 6, 2006
June Hargrave Ainsworth	18423	6375 (Void IA 3410)	April 13, 2006
Holly Fisher Richard	24233	6376 (Void IA 2832)	April 13, 2006
James Alan Roberts	16607	6377 (Void IA 2727)	April 13, 2006
Paul Todd Williams	21707	6378 (Void IA 2731)	April 13, 2006
Howard E. Dupuis	19014	6433 (Void IA 3406)	April 20, 2006
Alisa Kincaid Hale	23058	6434 (Void IA 2353)	April 20, 2006

C. Approval of Reciprocal Certificates to Practice by the Executive Director (25)

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

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Cochran and unanimously adopted, The Board ratified the issuance of the following Reciprocal Certificates to Practice (Item C):

Name	Certificate Number	2006 Active (L) Control Number	Issue Date	Orig. State
Kristin Marie Borchardt	B25477	4858	March 6, 2006	MI
Jennifer C. Camp	B25478	4859	March 6, 2006	GA
Dixie L. Clark	B25479	4860	March 6, 2006	GA
Jane Rohrback Dye	B25480	4861	March 6, 2006	FL
Frank P. Leggio, Jr.	B25481	4862	March 6, 2006	OH
Kevin Dale Rayfield	B25482	4863	March 6, 2006	NC
Larry Erik Shannon	B25483	4864	March 6, 2006	WA

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Name	Certificate Number	2006 Active (L) Control Number	Issue Date	
Courtney Rene Shepler	B25484	4865	March 6, 2006	TX
Owen Edmonson Stratton	B25485	4866	March 6, 2006	MS
Thomas L. Wilson	B25486	4867	March 6, 2006	GA
Reed G. Wood	B25487	4868	March 6, 2006	TX
Jessica Sullivan Rakow	B25488	4869	March 9, 2006	TN
Kenneth Carl Rakow	B25489	4870	March 9, 2006	TN
Cara Marie Beston	B25503	6366	April 13, 2006	MA
Teresa S. Bowman	S25504	6367	April 13, 2006	MS
Paul Jeffrey Heran	B25505	6368	April 13, 2006	VA
Stephen C. Jennings	B25506	6369	April 13, 2006	KY
Margaret R. Magee	B25507	6370	April 13, 2006	NC
Leslie Lynn Mohr	B25508	6371	April 13, 2006	TX
Douglas E. Nisley	B25509	6372	April 13, 2006	IN
Ammon Martin Nunley III	B25510	6373	April 13, 2006	TX
John F. Tyska	B25511	6374	April 13, 2006	MA
Richard J. Call IV	B25515	6435	April 20, 2006	IL
R. Michael LaBounty	B25516	6436	April 20, 2006	GA
Tanya L. Ouellette	B25517	6437	April 20, 2006	NH

D. Transfer of Grades For an Original LA Certificate to Practice

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 to Practice. 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 to Practice, subject to ratification by the Board.

Upon motion by Miss Honoré, seconded by Mrs. Barnes and unanimously adopted, the Board ratified the issuance of the following Certificate to Practice (Item D):

Name	Certificate Number	2006 Active (L) Control Number	Issue Date
Robyn Letulle	25476	4830	March 6, 2006

E. Applications For Certificate to Practice For Board Consideration

1. Applications For Initial Certificate to Practice

The Executive Director informed the Board that the following individuals passed the CPA examination and submitted applications for an initial Certificate to Practice.

a. Christopher Lee Cheramie

Mr. Cheramie passed the CPA examination in December 2005. He submitted an experience letter from Tulane University and a letter from Deloitte & Touche LLP, as the CPA Firm that audits the financial statements for Tulane University.

The Board deferred action on Mr. Cheramie's application pending receipt of additional information on the number of audits that were performed by Deloitte & Touche and information concerning RPC, Inc. The Board authorized Mr. Henderson to approve the application if the additional information received warrants approval.

b. Dexter James Duhon

Mr. Duhon passed the CPA examination in December 2005. He submitted a letter requesting a waiver of the experience requirement and asked that the Board consider his experience as an accountant / bookkeeper in his accounting and tax service: Dexter Duhon's Tax Services, Inc. Mr. Duhon also submitted a letter from Christopher E. Bilski, CPA, a former employee of Dexter Duhon's Tax Services, Inc., and letters from Allen J. LaBry, CPA and Robert S. Carter, CPA of Kolder, Champagne, Slaven & Company, LLC.

Upon motion by Mrs. Barnes, seconded by Mr. Bruno and unanimously adopted, the Board determined that Mr. Duhon had met the experience requirements. The Executive Director was instructed to issue his CPA Certificate and assign a control number as follows:

DEXTER JAMES DUHON
CERTIFICATE NO. 25518
ACTIVE CONTROL NO. 6439

c. Stacey Lynn Richter

Mrs. Richter passed the CPA examination in December 2005. She submitted an experience letter from Sunland Construction, Inc. and a letter from Darnall, Sikes, Gardes & Frederick, ACCPAs, independent auditors for Sunland Construction, Inc.

Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board determined that Mrs. Richter had met the experience requirements. The Executive Director was instructed to issue her CPA Certificate and assign a control number as follows:

STACEY LYNN RICHTER
CERTIFICATE NO. 25519
ACTIVE CONTROL NO. 6440

2. Application For Reissuance of Certificate as Active

David Lynn Ahee

Mr. Ahee was issued a Reciprocal Certificate in Louisiana in 1989, as an unlicensed CPA. Mr. Ahee has maintained his status as an unlicensed CPA / Inactive Status registrant since that time. He submitted an experience letter from CenturyTel, and a letter from KPMG LLP as the CPA Firm that provided tax and accounting services for CenturyTel.

After discussion, upon motion by Mrs. Cochran, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board disapproved Mr. Ahee's application, due to lack of sufficient licensee supervision.

3. Applications For Reciprocal Certificate to Practice

a. Rachel Rollinson Villars – Re-application

Executive Director Mr. Henderson reported the following:

Mrs. Villars moved to the United States in the 1990s and is originally from Australia where she attended college. She also has been an Australian Chartered Accountant since 1998. She also holds a Colorado CPA license, having passed the CPA exam as a Colorado candidate in July 2001, and was licensed by CO in March 2002. Mrs. Villars did not have the 150 college hours to qualify for IQEX, so she took the CPA exam instead. At the time, she worked out of KPMG's New York office, and explained that she was assigned to work in Colorado. Neither New York nor Colorado has the 150 hour requirement. Louisiana has had the 150 hour requirement since 1997.

Mrs. Villars moved to Louisiana after her marriage Mrs. Villars previously applied for reciprocity in Louisiana in 2002. At the time, Mr. Henderson discussed the basis on which the Board might issue a Certificate to Mrs. Villars. She has been employed with two national CPA firms, and she was (and still is) with PricewaterhouseCoopers LLP in New Orleans. In 2002, the Board disapproved Mrs. Villar's application with a vote of 4 to 3. She did not have the 150 hours, and in the Board's view she did not meet the "4 in 10 year" experience that could substitute for the 150 hours of education. Mrs. Villars submitted an experience letter from PricewaterhouseCoopers LLP in New Orleans, where she has worked since 2001.

Upon motion by Miss Honoré, seconded by Mrs. Cochran and unanimously adopted, the Board determined that Mrs. Villars had met the experience requirements. The Executive Director was instructed to issue her CPA Certificate and assign a control number as follows:

RACHEL ROLLINSON VILLARS
CERTIFICATE NO. B 25521
ACTIVE CONTROL NO. 6489

In addition, the Board asked Mr. Henderson to submit to the full Board applications that purport to qualify under the "4 in 10 year" rule, such as Ms. Villars' and Mr. Moore's below, in cases where the applicant has worked in Louisiana during the four year qualifying period, or when there is some other question about whether the applicant might qualify.

b. Ryan Christopher Moore

Executive Director Mr. Henderson reported the following:

Mr. Moore is originally from Louisiana and moved to Virginia to attend the University of Richmond. He graduated with a Bachelor's Degree in accounting in May 1997 with 122 semester hours. He first sat for the CPA exam as a Virginia candidate in November 1997, and passed the exam in May 1998. Virginia has not implemented the 150 hour requirement.

Mr. Moore has several years of experience in Louisiana with Arthur Andersen and subsequently (and currently) with Ernst and Young LLP. In his final semester at college, Mr. Moore was interviewing in Virginia and the Washington, DC area. After graduation, his father (who is a CPA who lives in Metairie) had a stroke, and Mr. Moore returned to Louisiana because of his father's incapacity. Subsequently, after obtaining public accounting experience, Mr. Moore became licensed by Virginia in 2001.

Mr. Moore has worked in New Orleans at Arthur Andersen and then Ernst & Young LLP, over 4 years of the last 10 years and has been licensed in Virginia since March 2001. Ernst & Young LLP is requiring him to become licensed in Louisiana with his promotion to manager. Mr. Moore submitted an experience letter from Ernst & Young LLP.

The Board was asked to determine if the applicant meets the "4 in 10" requirement and is thus exempted from the 150 hour requirement.

Upon motion by Mr. Bruno, seconded by Mrs. Barnes and unanimously adopted, the Board determined that Mr. Moore had met the experience requirements. The Executive Director was instructed to issue his CPA Certificate and assign a control number as follows:

RYAN CHRISTOPHER MOORE
CERTIFICATE NO. B 25520
ACTIVE CONTROL NO. 6488

c. James Michael O'Neill, Jr.

Mr. O'Neill holds a valid Certificate to Practice in Connecticut. He submitted an experience letter from Deloitte Financial Advisory Services LLP.

Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved Mr. O'Neill's application, pending confirmation of sufficient licensee supervision by Mr. Henderson. Mr. Henderson was authorized to approve the application upon receipt of sufficient confirmation.

**4. Applications For Reinstatement of License to Practice
(Reissuance of Certificate as Active)**

a. Victor Wayne Bruce

Mr. Bruce was issued a Certificate and License in Louisiana in 1986. He was licensed for the years 1986-1991, unlicensed 1992-1995, licensed 1996, and unlicensed / CPA Inactive Status registrant 1997-2000. He submitted an experience letter from William D. Aman, Jr., CPA.

Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved Mr. Bruce's application, pending receipt of a letter from Mr. Bruce's employer confirming experience, verification that Mr. Aman is a licensed CPA, and verification that Mr. Bruce holds a reciprocal Certificate in North Carolina. Mr. Henderson was authorized to approve the application and re-issue Mr. Bruce's Certificate as active (reinstate license), upon receipt of sufficient confirmation.

b. Roland Fuller Sheehan

Mr. Sheehan was issued a Certificate and License in Louisiana in 1980. He was licensed for the years 1980-2001. He submitted letters from Conservation Management, Inc. and The Warren Group, confirming Mr. Sheehan's work as a contract financial advisor, forensic accountant, and litigation support consultant.

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board determined that Mr. Sheehan had met the experience requirements. The Executive Director was instructed to reissue his CPA certificate as active (reinstate license) and assign a control number as follows:

ROLAND FULLER SHEEHAN
CERTIFICATE NO. 14898
ACTIVE CONTROL NO. 6490

c. Ryan Tait Vidal

Mr. Vidal was issued a Certificate as an unlicensed CPA in Louisiana in 1999 and was issued a License in Louisiana in 2003. He was an Inactive Status registrant for the years 1999 – 2002, licensed for 2003. Mr. Vidal requested that the experience letter submitted with his 2003 license application, from Stewart Capital LLC, be considered for this reinstatement application.

After discussion, upon motion by Mrs. Cochran, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board disapproved Mr. Vidal's application, due to lack of sufficient licensee supervision.

d. Bruce Kevin Bickham (Executive Session)

Mr. Bickham submitted a request that the Board waive the requirement for confirmation of experience. The request contained information that is confidential; accordingly, this matter was considered in Executive Session.

After discussion in executive session, upon motion by Miss Honoré, seconded by Mrs. Barnes and unanimously adopted, the Board denied Mr. Bickham's request and asked that he obtain an appropriate letter confirming his experience. Mr. Henderson was authorized to approve Mr. Bickham's application upon receipt of sufficient confirmation of experience.

VII. CPA FIRM PERMITS AND OTHER FIRM ISSUES

A. 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 Mrs. Lowe-Ardoin, seconded by Miss Honoré and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items A 1, 2 and 3):

1. New Firm Permits (12)

Firm Name	Firm Permit Number	Issue Date
Amos Hutchison & Associates, PLLC, CPAs	4493	January 30, 2006
Dennis J. Berner, CPA	4494	January 30, 2006
Marcia D. Morgan, CPA	4495	January 30, 2006
Regier Carr & Monroe, LLP	4496	January 30, 2006
Carlson Accounting Services	4497	March 3, 2006

(continued on next page)

The attorneys submitted the information and documents required by the statute. William Pavey Gaines, CPA was designated as the licensed CPA to manage the Firm on the heir's behalf.

Upon motion by Miss Honoré, seconded by Mrs. Barnes and unanimously adopted, the Board granted authority for the Firm of Gerald A. Walker, CPA, APAC to continue to operate for a period of six months.

The Board granted authority to the Executive director to review and approve similar requests if all requirements are met, subject to ratification by the Board.

VIII. RECURRING AND DEFERRED ITEMS

A. Report of Board Rules Committee

1. Report on Status of Review of Rules

The Board Rules Committee met after the regular Board meeting on Wednesday, April 26, 2006. On April 27, 2006 the committee provided a report on the status of the review of Board rules.

The Rules Committee also reviewed college transcripts submitted by Tracy Triche, a future CPA exam applicant. She attended a community college, Nunez, and received a degree from Our Lady of Holy Cross.

The Rules Committee recommended that the Board change its policy with respect to junior colleges. The Board approved this recommendation and determined that it will now accept credit obtained from accredited "junior", "community" or "two-year" colleges after the completion of course work at a four-year institution provided that it is not of duplicative content of, or prerequisite content, of work already completed. Unchanged is the part of the policy that provides that junior college course work completed prior to, or concurrently with course work at a four-year institution will be accepted to the extent it is transferred to the four year school's official transcript as credit earned.

2. Status of Statute Changes - HB 932

House Bill 932, which contains statute changes requested by the Board, was presented to the Legislature's House Commerce Committee on April 18, 2006.

B. NASBA

1. Nominations

Mr. Harris and Mr. Henderson discussed possible nominations for positions with NASBA. Mr. Harris, who is serving his last year of three as the Southwest Regional Director may seek a position as Director at Large. The Board agreed to support this and to send a letter of recommendation if Mr. Harris decides to do so.

2. NASBA Education Committee

The Executive Director informed the Board that NASBA has re-formed its Education Committee. Billy Atkinson of Texas is the Chairman this year. He has written to all those who responded to last year's exposure draft on proposed revisions to Uniform Accountancy Rules 5-1 and 5-2. There were 178 responses from accounting educators, universities and other interested parties. A task force appointed by Mr. Atkinson is revisiting the current UAA education rules and exposure draft, which was tabled by NASBA's Board of Directors in October of 2005. The current plan is to present alternatives to a panel of the various stakeholder organizations, including NASBA, State Boards, AICPA, state societies, AAA, accrediting organizations, ethics experts and other regulators (SEC, PCAOB, GAO, etc.) sometime in late summer 2006. The task force has met several times and has recently distributed a "Framework for Revision – Rules 5-1 and 5-2" for further consideration. The task force is seeking input from those who commented on the prior proposal. The due date for this input is April 28, 2006.

Chair of the Board's Education Committee Mrs. Lowe-Ardoin and Executive Director Mr. Henderson will submit comments to the task force outlining the Board's position.

3. NASBA Information Tech Support

Mr. Henderson reported that he visited NASBA Information Services personnel in February, where he discussed the following: website changes and design; PC hardware and network issues; and, the potential of using NASBA IT personnel as a "system integrator" or "project manager" to assist with software acquisition and implementation of a major upgrade in our licensee database and with online renewal processing.

C. PCAOB Inspection Reports

Mr. Henderson discussed correspondence from NASBA and the AICPA regarding inspection reports.

D. New BellSouth Calling Cards

At the November 2005 Board Meeting it was reported that new Calling Cards are being sent to the Board without the pin numbers revealed. The Calling Cards were received, but the pin numbers (new pin numbers) are still on the cards. The new Calling Cards were distributed to Board Members.

E. Board Website

Mr. Henderson reported that the Board's website is being re-designed with a new look and new navigation. NASBA is making the changes. Some changes to be done are:

- Forms: Add "Non-resident CPA Info" button / page, for practice rights, provisional license form, and reciprocal license form and instructions (also will be under the "Forms" page)
- Add: Add "Staff" button and page with descriptions of duties
- Add: Post regular session minutes after adoption
- Add: Information on filing complaints
- Add: List of candidates that sat for / passed the CPA exam.
- Links: Add link to the ALD when NASBA is ready
- Consider: "Employment Opportunities" button and page

F. Professional Service Contracts – Legal Services

1. Adams & Reese, LLP

Upon motion by Mr. Bruno, seconded by Mrs. Barnes and unanimously adopted, the Board approved the professional service contract for Adams & Reese, LLP for the fiscal year July 1, 2006 through June 30, 2007.

2. Albert J. Derbes III, Esq.

Upon motion by Mrs. Lowe-Ardoin, seconded by Miss Honoré and unanimously adopted, the Board approved the professional service contract for Albert J. Derbes, III for the fiscal year July 1, 2006 through June 30, 2007.

G. Society of Louisiana CPAs (LCPA)

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

IX. NEW MATTERS

A. Substantial Equivalency

Previously, the Board approved the following nine (9) states as "substantially equivalent": AL, AR, KS, MS, MO, NM, OK, TN, and TX.

Mr. Henderson was asked at the last meeting to accelerate reviews of states. Mr. Henderson reported that he has reviewed the initial licensing and renewal requirements of the following sixteen (16) states and determined that their requirements appear to be substantially equivalent to Louisiana:

Alaska, Connecticut, Georgia, Idaho, Iowa, Kentucky, Maine, Montana, Nebraska, New Jersey, Oregon, Pennsylvania, South Carolina, South Dakota, Utah, and Washington.

Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board deemed the above states to be substantially equivalent with Louisiana.

B. CPA Examination Fee Increase June 15, 2006

Mr. Henderson reported on the increase of fees for the CPA Examination.

C. Report By Director of Practice Monitoring Mrs. Sylvest

1. NASBA's CPETracking

Mrs. Sylvest reported that NASBA is presently working on the issues found during research of the CPETracking program regarding Louisiana CPAs. If these issues are resolved before the July Board Meeting, CPAs may be able to use the CPETracking program to report their CPE to the Board. The CPE reporting form or the CPA active certificate renewal form can be altered to reflect such.

2. Society of Louisiana CPAs' CPE On-line Tracking

Mrs. Sylvest informed the Board that the conversion of the Society's database was delayed, with the expected conversion date changed from April 1st to May 1st of 2006. Therefore, their CPE tracking program was not evaluated

3. 2004-2006 Ethics Course from the Society

Mrs. Sylvest reported that no live ethics courses were offered by the Society between the January and April Board meetings.

4. 2004-2006 Ethics Course from PSI

Mrs. Sylvest informed the Board that PSI reported that eight (8) CPAs have passed the ethics course this quarter. The course was evaluated and received ratings of 9 or greater out of 10 for relevant categories from all eight participants.

5. 2007-2009 Ethics Course

Mrs. Sylvest reported that twenty (20) vendors or developers were informed of the Board's request for *Ethics* course submissions, and were informed that the deadline for responding was April 21, 2006. The Board's office received thirteen (13) submissions. After reviewing the information submitted, the Board selected the following CPE providers and courses:

Positive Systems, Inc. and Dr. Raymond Clay:
Personal and Professional Ethics for La CPAs

AICPA:

La. Ethics for Tax Practice Professionals

AICPA:

La. Ethics Overview, Non-Attest Services, Integrity and Objectivity

AICPA:

La. Ethics for Industry Members

Executive Education Inc.:

Cases in Corporate Ethics: Discussion of Real Life Conflicts

Federal Tax Workshops:

Ethics for Today's Tax Practitioner

Louisiana Legislative Auditor:

Ethics Course for Governmental CPAs

Board staff will contact these providers and seek proposed ethics courses for review by Mrs. Barnes and Mr. Bruno. Mrs. Cochran will assist if necessary. These providers have not been approved, but have only been selected to submit their courses for review.

6. CPE Requested For Completion of the Certified Fraud Examiners Exam

Mrs. Sylvest informed the Board that a CPA requested that the Board allow CPE for completion of the Certified Fraud Examiners Exam.

After considering information concerning the CPA's request, upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved allowing CPE for completion of the Certified Fraud Examiners Exam.

7. PROC Reports

Mrs. Sylvest informed the Board that Mr. Updegraff provided a quarterly report on the annual report on the AICPA Peer Review Program administered by the Society of Louisiana CPAs. The subcommittee held four teleconference calls. There were no "second adverse" peer reviews. There were no comments provided on the program according to the annual report. The peer review committee reviewed 197 reports for 2005 and 14 reports have been reviewed but are not yet accepted. They will be accepted in May 2006. The number of reviews conducted during 2005 totaled 211.

8. PROC Contracts

The Board considered whether to offer contracts to the current PROC members for the July 1, 2006 – June 30, 2007 fiscal year.

Upon motion by Mrs. Lowe-Ardoin, seconded by Miss Honoré, the Board approved the contracts for the current PROC members for the fiscal year July 1, 2006 through June 30, 2007.

X. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Mailing of Second Notice Renewal Forms for 2006

Second Notice Annual renewal forms were mailed on March 10, 2006 to 774 licensees and 552 Inactive status registrants. This is an increase of 20 licensees and a decrease of 94 inactive status registrants from the second notice mailings for 2005 renewals (January 15, 2006).

Second Notice Firm Permit renewals were mailed on March 10, 2006 to 350 CPA Firms. This is an increase of 65 second notice mailings for 2005 Firm renewals (January 15, 2006).

B. Expiration Notices

The Certificates, Inactive Status registrations, and Firm Permits that are not renewed by May 1, 2006 will be officially expired. Expiration notices will be mailed by certified mail on May 1, 2006.

XI. REPORTS ON CONFERENCES

A. NASBA Executive Director / Legal Counsel Conference

February 13 – 16, 2006 Tucson, Arizona

Mr. Henderson, Mr. Cognevich and Mr. Laborde attended.

B. LCPA Educators Annual Conference

March 24, 2006 Alexandria, Louisiana

The Executive Directors of the Board and the LCPA, Mr. Henderson and Mr. Hazel, were on the program as presenters. They reported on current professional and regulatory matters and updated the participants on the status of NASBA's Education Committee initiatives.

XII. FUTURE MEETING DATES

A. NASBA Meetings

1. Western Regional Meeting

May 31 – June 2, 2006
San Francisco, California
Palace Hotel

Mr. Harris will attend.

2. Eastern Regional Meeting

June 21 – June 23, 2006
Rio Grande, Puerto Rico
Westin Rio Mar Beach & Golf Resort & Spa

Mr. Tham and Mr. Henderson will attend.

3. NASBA - Center For the Public Trust

July 14, 2006
Pepperdine University

4. NASBA 99th Annual Meeting

October 29 – November 1, 2006
Atlanta, Georgia
Westin Peachtree Plaza

XIII. UPCOMING BOARD OFFICE HOLIDAYS

May 29, 2006	Memorial Day
July 4, 2006	Independence Day

XIV. FUTURE BOARD MEETINGS

July:

Wednesday, July 19, 2006
Thursday, July 20, 2006
Friday, July 21, 2006 depending on number of hearings (subsequently canceled)

Tentative Dates for October:

Monday, October 23, 2006
Tuesday, October 24, 2006
Wednesday, October 25, 2006 depending on number of hearings scheduled.

XV. EXECUTIVE SESSION MATTERS

In order to hear reports on the status of compliance with Board Decisions and Consent Orders, the status of investigations, and to address other executive session matters, an executive session was convened and called to order by Chairman Tham upon motion made, as follows:

Upon motion by Mrs. Barnes, seconded by Mrs. Cochran and unanimously adopted, the Board went into executive session on April 27, 2006 at 9:12 a.m. Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno and unanimously adopted, the executive session adjourned at 11:51 a.m.

**A. Formal Administrative Hearing
In the Matter of Millard Charles Peddy
(Certificate No. 18057, Expired 2001)
File No. 04-02-43
April 27, 2006 9:00 a.m.**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing in Executive Session on April 27, 2006.

In regular session, upon motion by Mr. Tham, seconded by Mrs. Lowe-Ardoin, by a vote of 6 – 0, the Board found the following Findings of Fact and Conclusions of Law, and ordered the following actions:

Findings of Fact

1. Millard Charles Peddy, Jr. was certified as a Certified Public Accountant ("CPA") by the Board as evidenced by CPA Certificate Number 18057, dated January 30, 1986. Mr. Peddy was also granted a license to practice as a CPA in 1986. Mr. Peddy's CPA Certificate and license to practice as a CPA expired effective January 1, 2001 due to non-renewal and have not been reinstated.
2. The CPA Firm of Peddy & Associates, CPAs was registered as a CPA Firm registered to practice in Louisiana and held a CPA Firm Permit to practice as a CPA Firm in Louisiana through calendar year 1999, as evidenced by Firm Permit No. 3190. The CPA Firm Permit for Peddy & Associates, CPAs expired in 2000 due to non-renewal and has not been reinstated.
3. Millard Charles Peddy, Jr. has represented himself to be a CPA and has engaged in practice as a CPA since January 1, 2001 without holding a current valid CPA Certificate and CPA Firm Permit.
4. The Firm of Peddy & Associates, CPAs has engaged in practice as a CPA since 2000 without holding a current valid CPA Firm Permit.
5. On February 9, 2004 the Board's office received a complaint against Millard Charles Peddy from Ms. Loretta J. Hayes.

6. Correspondence was mailed to Millard Charles Peddy, Jr. on March 1, 2004 from Board Compliance Administrator Clinton J. Cognevich, advising Mr. Peddy that a complaint had been filed with the Board's office and requesting a response to the information provided by the complainant, Ms. Hayes, and requesting a response concerning the issue of representation as and practicing as a CPA and CPA Firm without holding a current CPA Certificate and CPA Firm Permit. The letter was mailed by certified mail return receipt to the last preferred mailing address provided to the Board by Mr. Peddy: 4010 West Congress, Suite 110, Lafayette, Louisiana 70506. The certified mail return receipt card confirms that the letter was received at that address on March 2, 2004.
7. On March 22, 2004 the Board's office received a response from Millard Charles Peddy, Jr. to the March 1st letter. The Board's Investigating Officer on this matter reviewed Mr. Peddy's response and determined that additional information was required.
8. Correspondence was mailed to Millard Charles Peddy, Jr. on September 2, 2004 from Board Compliance Administrator Clinton J. Cognevich, advising Mr. Peddy that additional information was required in this matter. Mr. Peddy was asked to respond to questions requesting additional information on the complaint filed by Ms. Hayes and on Mr. Peddy's use of the CPA title and services offered and performed by Mr. Peddy and his Firm since the expiration of Mr. Peddy's CPA Certificate and the expiration of the CPA Firm Permit for Peddy & Associates, CPAs. The September 2, 2004 letter was mailed by certified mail return receipt to the preferred mailing address provided to the Board by Mr. Peddy. The certified mail return receipt card confirms that the letter was received at Mr. Peddy's address on September 7, 2004.
9. The Board's office did not received a response from Millard Charles Peddy, Jr. to the Board communication dated September 2, 2004 until November 12, 2004.
10. In his response dated November 12, 2004, Mr. Peddy states, "I have not used the CPA title in practice since December 2000." "I have not held myself out as a CPA or signed any tax returns as a CPA since December 2000."
11. The Board's Office is in possession of documents, listed as being revised on December 1, 2004, which identify Mr. Peddy as a CPA. Additionally, on February 22, 2005 documents were downloaded from <http://www.smartbridgepartners.com/>, which also list Mr. Peddy as a CPA.
12. The Board's Investigating Officer authorized the offer of a Consent Order to Mr. Peddy to address the alleged violations. The Order was prepared and sent by the Board's Director of Administrator, Clinton J. Cognevich; on April 5, 2005 via certified mail return receipt to Mr. Peddy's preferred address. Mr. Peddy was asked to review the Consent Order and either sign the Order accepting the provisions and return it to the Board's Office. Or, to return the Order unsigned

listing his objections. The return receipt card confirms that the letter was received at Mr. Peddy's address on April 7, 2005.

13. To date the Board's office has received no response from Millard Charles Peddy, Jr. to Board communication dated April 5, 2005.
14. On May 18, 2005, Mr. Cognevich, the Board's Director of Administration, sent a follow-up letter to Mr. Peddy's preferred address, again by certified mail return receipt. This letter reminded Mr. Peddy that his failure to respond to a Board Communication was a violation of the Board Rules of Professional Conduct and provided grounds for further action. He was asked to respond to the Board Communication of April 5, 2005 no later than June 1, 2005. The return receipt card confirms that the letter was received at Mr. Peddy's address on May 19, 2005.
15. To date the Board's office has received no response from Millard Charles Peddy, Jr. to Board communication dated May 18, 2005.
16. On August 24, 2005, a final attempt was made to obtain a response from Mr. Peddy. On this occasion, Craig S. Laborde, the Board's Special Investigator, sent a letter via certified mail return receipt to Mr. Peddy's preferred address. The letter urged Mr. Peddy to respond to the Consent Order offered on April 5, 2005. The letter indicated that the terms of the Consent Order were negotiable, but that he had to respond. His response was requested by September 6, 2005. The return receipt card confirms that the letter was received at Mr. Peddy's address on August 25, 2005.
17. To date the Board's office has received no response from Millard Charles Peddy, Jr. to Board communication dated August 24, 2005.

Conclusions of Law

Based on the foregoing Findings of Fact, the Board concluded as a matter of Law:

18. The Board's office did not receive a response from Millard Charles Peddy, Jr. to Board communication dated September 2, 2004 until November 12, 2004. Additionally, the Board's office has received no response from Mr. Peddy to Board communications dated April 5, 2005, May 18, 2005 and August 24, 2005, all in violation of La. Admin. Code §46:XIX.1707.H.
19. Millard Charles Peddy, Jr. continued to represent himself to be a CPA after the expiration of his CPA Certificate effective January 1, 2001, in violation of La. Rev. Stat. §37:83.C.
20. The Firm of Peddy & Associates, CPAs has continued to use the title "CPA" and engage in practice as a CPA Firm after the expiration of the Firm's CPA Firm Permit in 2000, in violation of La. Rev. Stat. §37:83.D.

21. The continued use of the CPA title by Millard Charles Peddy, Jr. and his engagement in practice as a CPA and CPA Firm without holding a current active CPA Certificate and a current valid CPA Firm Permit constitutes engaging in efforts to deceive or defraud the public, in violation of La. Rev. Stat. §37:79.A(11).
22. Millard Charles Peddy, Jr. provided the Board with false information in his correspondence to the Board dated November 12, 2004, in violation of La. Rev. Stat. §37:79.A(10).
23. The alleged violations of the above cited provisions of the Board Rules of Professional Conduct, rules promulgated by the Board, and the Louisiana Accountancy Act provide grounds for the Board to suspend, revoke, or impose probationary or other restrictions on Millard Charles Peddy's Louisiana CPA Certificate and CPA Firm Permit, or impose administrative fines or any other action the Board may deem appropriate, pursuant to La. Rev. Stat. §37:79.A(5) and La. Rev. Stat. 37:79.B.

Orders

Respondent Millard Charles Peddy, Jr., was found to have violated the above rules and law. In consideration of the foregoing and pursuant to the authority vested in the Board by La. Rev. Stat. § 37:71 *et seq.*, the Board ordered:

That Louisiana Certified Public Accountant Certificate number 18057 issued to Millard Charles Peddy, Jr. is hereby **REVOKED**. Such revocation shall be a full and complete revocation of the Respondent's Certified Public Accountant Certificate.

That Respondent Millard Charles Peddy, Jr. shall return his Louisiana Certified Public Accountant Certificate number 18057 to the Board's office, 601 Poydras Street, Suite 1770, New Orleans, Louisiana 70130, for cancellation, within thirty days of the rendering of this Decision by the Chairman of the Board.

That Respondent Millard Charles Peddy, Jr. shall satisfy and pay, or cause to be satisfied and paid, an administrative fine in the amount of one thousand (\$1,000) dollars, due and payable to the Board within forty-five (45) days of the rendering of this Decision by the Chairman of the Board.

That Respondent Millard Charles Peddy, Jr. shall satisfy and pay, or cause to be satisfied and paid, all costs and expenses incurred by the Board in this matter, within forty-five (45) days of the rendering of this Decision by the Chairman of the Board. The total amount of such costs shall be certified by the Executive Director of the Board.

That a summary of the Board's findings and action in this matter will be forwarded to the Society of Louisiana CPAs for publication in the newsletter *Lagniappe*. The publication of this matter will include the Respondent's name.

That a summary of the Board's findings and action in this matter will be forwarded to all State Boards of Accountancy, and other appropriate public authorities and private professional organizations.

Board Member Mark P. Harris, CPA, Investigating Officer on this matter, took no part in the Hearing or consideration of this matter.

B. Files Closed With No Cause For Action

1. File No. 05-12-25
2. File No. 05-06-10

Upon motion by Mrs. Barnes, seconded by Miss Honoré, the Board found no cause for action and officially closed the above files.

C. Files Closed With No Cause For *Further* Action

1. File No. 98-06-30
2. File No. 00-10-52
3. File No. 01-03-35
4. File No. 03-02-03
5. File No. 04-06-179

Upon motion by Miss Honoré, seconded by Mrs. Lowe-Ardoin, the Board found no cause for *further* action and officially closed the above files.

D. Files Closed With the Stipulation that It May Be Reopened If Additional Information Becomes Available That Would Warrant Further Consideration

1. File No. 05-03-04
2. File No. 05-07-018

Upon motion by Mr. Bruno, seconded by Mrs. Cochran, the Board officially closed the above files with the stipulation that they may be reopened if additional information becomes available that would warrant further consideration.

E. 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.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes, the Board accepted the above described reports.

F. Other Executive Session Actions

Bruce Kevin Bickham – Request for waiver of Experience Letter

Upon motion by Miss Honoré, seconded by Mrs. Barnes, the Board denied Mr. Bickham's request.

XVI. ADJOURNMENT

Wednesday, April 26, 2006:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes and unanimously adopted, the meeting adjourned at 4:20 p.m. on Wednesday, April 26, 2006.

Thursday, April 27, 2006:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes and unanimously adopted, the meeting adjourned at 12:11 p.m. on Thursday, April 27, 2006.

Michael A. Tham, CPA
Chairman

Michael B. Bruno, CPA
Secretary

Mark P. Harris, CPA
Treasurer

Susan C. Cochran, CPA
Member

Carol T. Barnes, CPA
Member

Desireé W. Honoré, CPA
Member

Letti Lowe-Ardoin, CPA
Member

April 26 - 27, 2006