

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

April 25 - 26, 2007

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 25 - 26, 2007 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 expiration and reinstatement of Certificates, consider applications for certification, and to transact any other business that requires the Board's attention.

The following Members were present:

Michael A. Tham, CPA	-	Chairman
Carol T. Barnes, CPA	-	Secretary
Michael B. Bruno, CPA	-	Treasurer
Susan C. Cochran, CPA	-	Member
Mark P. Harris, CPA	-	Member
Desireé W. Honoré, CPA	-	Member
Letti Lowe-Ardoin, CPA	-	Member (2 p.m.- Wed.)

Also present were:

Staff:	Michael A. Henderson, CPA	-	Executive Director
	Clinton J. Cognevich	-	Director of Administration
	Jacqueline M. Sylvest, CPA	-	Director of Practice Monitoring
Guests:	Grady Hazel, CPA	-	Executive Director, LCPA
	Diane Jones	-	CPE Manager, LCPA
	Albert G. Kroeper	-	Independent Accountants
	Craig Mills	-	Executive Director, Examinations -AICPA (Wednesday, 10 a.m.)
	Riley Busenlener	-	(Wednesday)

The meeting was called to order by Chairman Mr. Tham at 9:04 a.m. on April 25, 2007, upon motion by Mr. Bruno, seconded by Miss Honoré and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 8:40 a.m. on April 26, 2007, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Board Employees

1. Gail L. Cotton accepted the position of Accounting Technician. Civil Service rules provide for a salary increase of 7% to 10.5% for a two or more level promotion. Mrs. Cotton received a 10.5% increase.
2. There are three positions in the Board's office that are vacant: Administrative Assistant 3, Administrative Assistant 2, and Administrative Coordinator 2. The Administrative Assistant 3 position will be filled once Civil Service formally approves Mrs. Cotton's promotion to Accounting Technician. Mr. Henderson and Mr. Cognevich will discuss the necessity of filling the Administrative Assistant 2 position. Administrative Coordinator 2 will remain vacant pending future restructuring of the Board's office.
3. *Westaff* temporary employees have assisted with the opening and distribution of the large volume of mail, review and processing of renewal forms, and other clerical duties as may be necessary. At the peak of renewal period there were four temps processing renewal forms. There are now three temporary employees. They will be dismissed as soon as feasible.
4. Craig S. Laborde, Special Investigator, received a 4% merit increase effective February 16, 2007, as was budgeted.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the January 2007 Board Meeting were previously sent to all Board members for review. By motion of Mrs. Barnes, seconded by Mr. Bruno and unanimously adopted, the Board approved the January 2007 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS

A. Deaths (13)

Name	Cert. No.	Year Issued	A / IA
Arthur L. Brewer, CPA	1538	1959	IA

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Name	Cert. No.	Year Issued	A / IA
Edward A. Buckner, Jr.	864	1948	A
Rayeburn G. Cook	3971	1966	IA
Michael M. Fansler	B19904	1989	IA
Charles P. Levy	3304	1964	A
David R. Mathes, Jr.	1626	1960	A
Justin A. McCarthy	3617	1965	IA
David A. Morey	14770	1980	A
Samuel P. Peters, Jr.	984	1950	IA
Richard B. Sadler, III	3921	1966	IA
Leonard G. Smith, Jr.	2899	1983	A
Harry Thompson	B7570	1972	IA
Henry D. Ward	B1649	1960	IA

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

B. Resignations (18)

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

Name	Cert. No.	Year Issued	A / IA
John C. Alexander	B25404	2005	A
James A. Bangs	B25352	2005	A
Edward R. Bernier, Jr.	B20602	1991	IA
McKinley L. Bourg, Jr.	16156	1983	A
Michael Colosky	11161	1976	A
Shelby W. Davis, Jr.	17276	1984	IA
Andrew E. Galloway	4940	1969	IA
Marc J. Maddux	21887	1994	IA
Carrie A. Metz	24925	2003	A
Luther J. Mitchell	B24052	1999	A
Matthew J. Molbert	B25069	2006	A
Stan P. Moore	23306	1997	A
John F. Muller	1676	1960	IA
David Reznick	B9680	1974	A
Dom E. Reedy	22886	1996	IA
Steven H. Richards	B21052	1992	A
Anna R. Shoemaker	B17834	1985	IA
Richard N. Teng	B21721	1993	IA

IV. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Expirations Due To Non-Renewal

The Executive Director informed the Board that the following persons failed to renew their CPA Certificates or CPA Inactive Status registrations for 2007 and, accordingly, were notified by certified mail on March 2, 2007 that their CPA Certificates or CPA Inactive Status registrations had expired. Their names were removed from the Board's roll of registrants with valid Certificates or Registrations. (538 Total: 283 Active and 255 Inactive Status):

Name	Certificate Number	2007 A / IA
Christopher Michael Abide	21295	A
Sidney Abusch	B24615	A
Russell F. Agosta	B24865	A
James Stephen Alderdice	B17285	A
Brian Bannert Allen	15015	A
Terry M. Anderson	S25604	A
Andrew Joseph Aranyosi	17427	A
Aimeé Y. Arceneaux	24643	A
Carolyn Arnold	18223	A
John W. Atkinson	B25002	A
Irwin Lawrence Aucoin, Jr.	17951	A
Gregory Joseph August	20646	A
Susan W. Austin	15929	A
Gina Clair Baiamonte	25365	A
Karl Banquer	14106	A
Chris Edward Barrilleaux	18436	A
Cynthia Caroline Baugham	21085	A
Deborah R. Bauman	19854	A
Charles Theodore Beaulieu, III	25186	A
Terri Lynne Beigh	B25357	A
Julie Rogers Bell	15826	A
Nadine R. Bellows	B24153	A
Melinda Burleigh Bender	21758	A
Kent Alan Berger	19465	A
Margaret Ellen Binnings	22909	A
Jack H. Biven	14110	A
Jennifer Rebecca Black	20655	A
Lisa Doucet Blackmon	22404	A
John Andrew Blakeway	B17539	A
Louis Brent Blanchard, Jr.	14112	A
Brandie Schenk Borde	23871	A

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Name	Certificate Number	2007 A / IA
Lolita Maria Bouyer	23931	A
Carole J. Bozzelli	22763	A
Merwin McGehee Brandon, III	15740	A
Donna Mayeaux Breaux	20498	A
Paul C. Brou	3629	A
Edward Anthony Buckley	19481	A
Thomas Farris Bullock, Jr.	18980	A
Daryl Vincent Burckel	17536	A
Brian Michael Burns	16167	A
Michael F. Byrd	14965	A
Norman J. Cain	17664	A
Michelle Calhoun	22949	A
Lydia Jo Cascio	15992	A
Kelly Ann Castete	23001	A
Louis Joseph Champagne, III	19491	A
Catherine Yuen Chan	20207	A
Jesse M. Charlton, III	16176	A
William Christopher Chisholm	15472	A
Melissa S. Clayton	23123	A
Dan M. Cliffe	15474	A
Harry J. Clostio	1366	A
Sharon Raphael Cole	16601	A
Sandra Williams Collins	23128	A
Charles Frederick Comeaux	17200	A
Teresa Lynn Cook	25295	A
J. Eustis Corrigan, Jr.	18482	A
Christopher D. Courtney	25491	A
Michael Paul Crochet	14799	A
Scott Howard Croft	B15113	A
Terry Ann Croft	17056	A
Danielle Dinnat Crowther	23435	A
Dennis Patrick d'Aquin	21119	A
Margaret Ann d'Hemecourt	24562	A
Christopher Granahan Dalton	24972	A
Theresa DiFranco Danos	19988	A
Judy Ann Davis	B25312	A
Marie Curry Davis	23805	A
Vernon Henry Decossas, III	21802	A
Rose DeLay	24285	A
Lance W. Dickerson	21572	A
Sabrina Hawkins Didier	23012	A
Johanna H. Dixon	18033	A

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Name	Certificate Number	2007 A / IA
Dale Scott Dorsey	24245	A
Janet Augustin Dotson	17068	A
Kevin James Dufrene	25425	A
Melissa Young Duhon	20354	A
Lory Anne Dupuy	17179	A
Laurie MacDonald East	17090	A
V. Carlene Eddlemon	24458	A
Tracey Carney Edwards	24855	A
William Michael Elliott	12883	A
William T. Elliott	14140	A
Galen Lane Ellis, Jr.	B24902	A
Gregory Martin Ellis	17469	A
Lennis Smith Elston	7639	A
Robert Earl Ferrara	16748	A
Vincent Charles Ferrara, Jr.	9447	A
George Edward Florane, III	23025	A
Kenneth James Frahm	22804	A
Melinda Blanchard Francioni	18448	A
Lawrence C. Frederick	20689	A
Natalie Theresa Gaines	25429	A
Michelle Daigle Garbiras	24638	A
Bruce J. Gavioli, Jr.	B25560	A
Patrick G. Gernon, Jr.	20915	A
Skylar Dever Giardina	23956	A
K. Justin Gibson	22811	A
Rhonda D. Gibson	22530	A
Linda Casanova Giffin	14148	A
Cathy Woodard Gill	20245	A
Theresa Martin Gillen	16789	A
Dwayne T. Goff	20468	A
Michelle McNally Goff	20742	A
Cheryl Anne Golich	25323	A
William Roger Gregory, Jr.	23249	A
Bradley Michael Grissom	14893	A
Michael Joseph Guidry	13967	A
Rosary Hymel Guillot	21837	A
Kyle Britton Hagan	24828	A
Terry Ray Hall	18282	A
Gary Vernell Hamilton	16227	A

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Name	Certificate Number	2007 A / IA
Mary Pearson Hammatt	12847	A
Sandra Chance Harlan	24299	A
Jane A. Harrington	B20609	A
Keith Edward Harrison	24197	A
James E. Harvey	17704	A
Leslie Aymond Hatchett	25233	A
Randall Louis Haydel	15243	A
Brian Philip Hebert	24198	A
Windell Clark Hebert	B24467	A
Mark Thomas Hennen	21844	A
Robert Freeman Herring, III	19039	A
Gordon Brian Heslop	25326	A
James Allen Heurtin, Jr.	23260	A
Terry Simon Hightower	24985	A
Linh Khanh Nguyen Ho	B25637	A
Stephanie Brown Hodnett	B24468	A
Kimberly Ann Hoffman	22337	A
C. Michelle Hollan	19785	A
Johnny Daniel Holliday, II	B24450	A
Bobbie L. Howard	17712	A
William Cordell Huddleston, II	23832	A
Dale Lamar Hutchison	16811	A
William Neill Iverson	21381	A
Terrance A. Jablonski	B25270	A
Daja Najon Jackson	24988	A
Brandy Jacobsen	24747	A
Fredericka Ann James	B24247	A
Simone Leigh Jeansonne	21853	A
Monica Sonnier Jelley	17920	A
Renea Rogers Joiner	22574	A
Savilla Kaltner	23695	A
Sylvia Kelley Kerry	21867	A
Sharon A. Kirkpatrick	19547	A
William Germann Koonce	4946	A
Bryan Brightman Kornegay	22472	A
Amy Marie Krass	20031	A
Stefan H. Kupper	22348	A
Richard Sutton Lacour	23669	A
Gerard Andre Lagarde	6907	A
Brett S. Lala	24743	A
Russell Wickliffe Lambert, III	21608	A
Susan Hult Lankford	18195	A

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Name	Certificate Number	2007 A / IA
Jon A. Larimer	23841	A
Christopher Ashley Latiolais	23490	A
Scott P. Laughlin	20039	A
Jennifer Soucy LeBlanc	23067	A
Veronica Lyn LeBleu	25279	A
Jeff M. Lee	22360	A
Wai Tak Leung	20493	A
Natalie Marie Lively	24490	A
David Joseph Lukinovich	16557	A
Gregory Joseph Mack	20732	A
Lori M. Madona	20733	A
John Mariano	19318	A
Jorge Javier Martinez	17743	A
Arthur D. Matte	21890	A
Wayne A. Matthew	21183	A
William Decker McClure, Jr.	10834	A
Richard Wise McCranie, Jr.	4169	A
Joseph Michael McIlwain	B21995	A
Edward Joseph McIntyre, III	24776	A
Mary E. McKinley	B25111	A
Robert Paul McLamb	B17827	A
Jerry Lee McLemore	15562	A
Carl Louis Medus	20964	A
Bruce Randall Mehrrens	18848	A
Monique M. Miller	25316	A
Monica L. Mince	21894	A
Mickey Edward Minchew	19829	A
Mary Ellen Mitchell	16233	A
Gina M. Morello	20297	A
Laura A. Morse	24756	A
Charles Michael Murray	20749	A
Mary Kthryn Murray	21901	A
My-Khanh T. Nguyen	23313	A
Robin Guy Nichols	16025	A
Anne Marie Oestriecher	18336	A
Paul Murray Ordogne	17406	A
Stephen Gerard Orkus	15100	A
Dale Frederick Oser	15268	A
Tanya L. Ouellette	B25517	A
Ronald Joseph Parent	12948	A
Sidney Anthony Parfait	18053	A
William Andrew Pax	25008	A

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Name	Certificate Number	2007 A / IA
Walter Brent Pearson	18056	A
Herbert Gordon Perkins	22384	A
William Alan Pesnell	19347	A
Thy Minh Pham	24097	A
Angela Walker Picou	22627	A
Susan Pittman	18050	A
Jason B. Pitts	25468	A
Cynthia Diann Price	24975	A
Chad Joseph Primeaux	24714	A
Steven Leroy Pursley	16076	A
Louis Anthony Raspino, Jr.	9659	A
Jeffrey Klinger Raymond	20082	A
Charles Jess Rice	25090	A
Christopher W. Richard	18064	A
Sidney M. Rihner	1484	A
Martha Elizabeth Rose	22638	A
Chauncey Lake Royster, III	23335	A
Ashton J. Ryan, Jr.	8789	A
Jason Christopher Sanders	24307	A
Ronald J. Savoie	19363	A
Debbie Sue Sawyer	B23170	A
Jules Ronald Scallan, Jr.	7814	A
Stephen Schuetz	17059	A
Charlene Marie Scie	24729	A
Andrea Serino-Perkins	25206	A
Roland Fuller Sheehan	14898	A
Douglas Roy Simmers	18071	A
Brian Houston Smith	B19221	A
Jason Dewayne Smith	24126	A
Jeffrey Otto Smith	20547	A
Lori Baudin Smith	24765	A
Michael Floyd Smith	B19452	A
Stephanie Middleton Smith	B25246	A
Terry L. Snyder	B18953	A
Kevan Luke Spear	16047	A
Sammi Pannagl Spence	19839	A
Sean Patrick Spratt	S25038	A
John Louis Stansbury	22967	A
Allison Broussard Steigleder	24351	A
Kurt David Steiner	B5318	A
Jim Henry Stevens, Jr.	B8180	A
Joyce Patterson Stevens	16632	A

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Name	Certificate Number	2007 A / IA
Geralyn Zimmer Suhor	16833	A
Joseph L. Sullivan	24781	A
Thomas Jeffery Sullivan	23876	A
Kenneth Lee Sumner	S25617	A
James Phillip Sylvester	22911	A
Judith B. Terrell	B21279	A
Ann Elizabeth Thibodeaux	23359	A
Tiffany C. Thibodeaux	24311	A
Darryl Darnell Thomas	B20616	A
Neal J. Thompson	19154	A
Wayne D. Thompson	S25247	A
Jamie P. Trosclair	19880	A
Michael P. Trosclair	24548	A
David Santiago Tuckler	25555	A
John F. Tyska	B25511	A
Elmore Robert Verlander, Jr.	B7152	A
Eric Joseph Vicknair	15294	A
Remona Wade	B24883	A
Gregory John Waguespack	23550	A
Gerald Allen Walker	19887	A
Thomas Rothmer Walker, Jr.	8528	A
Cheryl Lynn Wallace	B24071	A
Lauri Paxton Walton	21970	A
Earl Edward Washington	18220	A
Stacey Hightower Watson	21015	A
Paula Sliger West	15951	A
Michael K. Whalen	16762	A
Lisa Nolen White	17589	A
John A. Wilgers	B25315	A
Lela Lea Wilkes	14245	A
Andrew J. Williams, III	19406	A
Bobbie W. Williams	17811	A
Glynn E. Williams, Jr.	B19201	A
Kevin Christopher Willis	25138	A
Frank Dotson Willoughby	20810	A
Elizabeth Culver Wilson	B16713	A
John T. Wilson	17946	A
Mary Jo M. Wink	16571	A
Alan J. Winters	10868	A
Merwin Dale Wood, Jr.	16776	A
Lloyd T. Woolley	4642	A
Michelle Peters Workman	24089	A

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Name	Certificate Number	2007 A / IA
William Steve Wright	24145	A
Roger Yang	B25597	A
Thomas Edward Zahn	15012	A
Peter A. Aghimien	19938	IA
Andréé Cousin Agnelly	19226	IA
Cynthia Marie Albert	25386	IA
Kathleen Davis Aldridge	17886	IA
Ronald Paul Aleman	7012	IA
Otis Boniface Alexander, III	20639	IA
Alma Smith Allen	19696	IA
William George Alt	23780	IA
Dan Waldron Anderson	B17571	IA
Mark Anthony Angerdina	24356	IA
Alisa DeAnn Applegate	22747	IA
Kathleen Mary Archer	21753	IA
Eric Lysle Aschaffenburg	4618	IA
Charles Lafayette Atwood	B10284	IA
Jean Pachankis Augustin	17106	IA
V. L. Auld	B1388	IA
Jeffery Dean Austin	7458	IA
Thomas Louis Avegno, III	19699	IA
William Dickson Baccich	18431	IA
Wayne Lawrence Bacino, Sr.	17076	IA
David Francis Baer	16147	IA
Donald Graham Baird	18724	IA
John Lucien Baltes, Jr.	B16115	IA
Dorothy C. Barnette	19701	IA
Gilbert Bergsman	B9296	IA
Ronald Robert Bernhard	8110	IA
Robert Clinton Best	B11490	IA
Bruce Steven Billeaud	16154	IA
Karen Lasseigne Blanche	15935	IA
Michael L. Bloom	B6138	IA
René Joweph Breaux, III	20410	IA
Dennis Padraic Brouphy	20200	IA
Clarence Ronald Brown	6954	IA
Rick Ballowe Brown	B23901	IA
Michelle J. Buchanan	23199	IA
David T. Buckley	21711	IA
Earl B. Bucks	17582	IA
Phillip Warren Burmaster	19717	IA
Elizabeth Kissgen Butler	15673	IA

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Name	Certificate Number	2007 A / IA
B. M. Byrd	926	IA
Charlotte Wright Calbert	24253	IA
Bobby R. Campbell	8501	IA
Sue L. Carpenter	23936	IA
Joni Gnann Cather	17878	IA
Ramon Miguel Cervantes	20206	IA
Junius Laws Chauvin	15469	IA
Christopher Bryan Chelette	16477	IA
Marian Christian	15731	IA
Jaquette Bliss Clemons	17880	IA
William Duane Cloud	1611	IA
Richard R. Clune	B24426	IA
Betty J. Colbert	22958	IA
Cosby A. Coleman	19977	IA
Lynette Maria Coleman	23275	IA
Everett Wayne Conner	11291	IA
Richard Henry Cook	8757	IA
Rita Sharon Counts	18564	IA
Joyce Marie Cox	23942	IA
Susan Flory Cox	18248	IA
Charles Dawson Curet	2885	IA
Scott Walker Curren	17981	IA
Dana G. Daigre	23220	IA
William M. Daniel	17884	IA
Daryl Winters Davis	21342	IA
Lloyd A. Davis	15486	IA
Carol Sattler Deas	15320	IA
Sandra Miller Deglandon	20443	IA
William John Delsa	17098	IA
Deborah Wright Diaz	22532	IA
Robert E. Diem	21806	IA
Cary James Dudenhefer	11031	IA
Dianne Brue Dumestre	17989	IA
Maureen Ann Dunne	B15186	IA
Jada Lauret Enloe	23488	IA
Yvonne Centanni Evans	20883	IA
James Calhoun Fairchild	8763	IA
Annette L. Faulk	19998	IA
Charles Ross Flaherty, Jr.	18790	IA
John Thomas Frazier, Jr.	21141	IA
Xenia Caballero Galvan	B23166	IA
Karen Campbell Gambino	19024	IA

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Name	Certificate Number	2007 A / IA
Jay A. Garzatto	16517	IA
Diane Peek Gieger	11707	IA
Joseph Paul Giorlando	21587	IA
Jamie Michelle Givens	21558	IA
John Edward Glynn, Jr.	18510	IA
Patsy Delony Goode	16525	IA
Bennie Bob Goodwin	1472	IA
Charles Malcolm Gordon	12673	IA
Michael Lloyd Gravois	14976	IA
Oliver Kerwin Gray	3563	IA
Charles Jackson Grayson, Jr.	928	IA
Ted D. Greer	24473	IA
Gary Christopher Griffith	16226	IA
Patrick Brian Gullatt	21153	IA
David Hackney	867	IA
Richard Jared Halprin	17113	IA
Robert Allan Hannaman	18285	IA
Christine Michelle Hayes	24424	IA
Nancy Sue Hayes	17138	IA
Leslie Jeanne Hebert	22330	IA
Anita Konieczka Heck	20013	IA
Howard Peyton Henderson	B17822	IA
Deborah M. Herrell	14260	IA
Leslie Ramond Hess	1570	IA
Mike Patrick Higgins	15757	IA
Sharon Morgan Hill	20015	IA
Rodney Thomas Holloway	16236	IA
Robert Leroy Hosea	B11641	IA
Karen Aleta Hudson	20715	IA
Debra R. Hunter	18018	IA
Denise A. Hurstell	23662	IA
Jerry L. Huson	8360	IA
Gregory Rankin Jackson	23271	IA
Richard Edward Jacob	19175	IA
Harold James	B1218	IA
Jan Rawls James	18528	IA
Susan Bonin Johnson	17122	IA
Brenda S. Jones	12908	IA
Darci R. Jones	23291	IA
Ralph Joseph Keir	19794	IA
William Louis Kelly	12892	IA
Adnan Khan	23666	IA

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Name	Certificate Number	2007 A / IA
Henry Morton Kirkpatrick	3635	IA
Theda Fuller Kittrell	21387	IA
Adoraliese Johanna Klimkiewicz	18027	IA
Laveria Ann Knowles	19553	IA
Malcolm Dwight Koy	10831	IA
Stephen G. Kromis	17265	IA
Andrea Patrice Krug	16244	IA
Ann Remmers Lagarde	14166	IA
Carol Eugenia Lambeth	19061	IA
Melissa Alcalen Lampert	18224	IA
Wallace Eugene Lancaster	2089	IA
Paul LaRosa, Jr.	12895	IA
Charles Earl LeBlanc	1528	IA
Wayne Michael LeBlanc	10256	IA
Thomas Gerard LeBon	19806	IA
Roxie Anne Legendre	20944	IA
Lisa Lucille Leingang	17146	IA
Claire Angelle LeMaire	20491	IA
Morris E. Levy	B10431	IA
Amy Lewis	B23590	IA
Gerald Alan Livingston	3402	IA
Debra Jean Lunn	16937	IA
David Michael Maggio	17210	IA
Sara Werts Marbach	17741	IA
Linda Patricia Marshall	16563	IA
Virginia Louise Martin	15816	IA
David Russell Mayeaux	11147	IA
Debra Ann McDougall	22371	IA
Robert Stephen McDuffie	13875	IA
Terri Lynn McField	19787	IA
Rebecca Norton McGoey	B19196	IA
Leland Chester McGraw	994	IA
John Eric McKellar	15834	IA
Joanna Hope McKnight	25079	IA
Kathryn McQueen	19324	IA
Donald Paul Mehrrens, jr.	18579	IA
Linda Michele Messa	21842	IA
Lisa Herpin Miller	22572	IA
Sally Sponable Moffet	15867	IA
Vincent Anthony Morella	10358	IA
John Michael Morlier	21419	IA
John L. Morrison, Jr.	B4067	IA

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Name	Certificate Number	2007 A / IA
Paul Eugene Morton	10707	IA
Clifton A. Morvant	808	IA
Shamila B. Nayar	B20151	IA
Gregory James Nelson	23312	IA
Stephanie Barras Neyland	23506	IA
A. J. Nolan	6931	IA
Mark Allen Nycum	17760	IA
Raymond A. G. Oalman	15375	IA
Amos John Oelking, III	21645	IA
Joseph Edward Oprosko, Jr.	B24430	IA
Fred Alton Palmer, III	11184	IA
Wiley Jennings Parham, III	18869	IA
Lonnie August Parker	22873	IA
Katherine Johnston Patrick	20420	IA
Gary M. Pecquet	22157	IA
Preston D. Pecue	19841	IA
Edward Samuel Peterson, Jr.	18343	IA
Anthony George Petrie	3555	IA
Kim Pham	23507	IA
Michael H. Plunkett	S14730	IA
Dana Potts-Lucas	B23774	IA
Warren Eugene Powell	18615	IA
Patrick C. Powers	14198	IA
Ada Frances Pratt	21206	IA
Richard H. Prescott	B17832	IA
Jose Prieto	19840	IA
Louis Quinn, Jr.	14908	IA
Cecily Anne Raiborn	B17860	IA
Carla D. Rainey	22164	IA
Cheryl Crowder Rials	23524	IA
David George Richardson	13889	IA
Belinda Williams Rider	17218	IA
Edrena J. Ritchey	13717	IA
Cynthia Gail Robidoux	21216	IA
Mark Randall Robinson	22400	IA
Lionel Eric Roché	13890	IA
Michele Clark Rodriguez	23332	IA
James Tunstall Rolls, Jr.	11187	IA
Michael Keith Romero	B16105	IA
Joseph Anthony Salpietra, Jr.	17434	IA
William Marshall Samples, II	18363	IA
Brooke Wayne Samuelson	B23587	IA

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Name	Certificate Number	2007 A / IA
Bradley Michael Sanford	23338	IA
Patricia A. Schroeder	B17017	IA
Barbara Worley Schultz	B22679	IA
Joel Cavaness Sellers	12187	IA
Maria Ramos Shamburger	15386	IA
Sharon D. Sheffer	19545	IA
George E. Simmons, Jr.	15586	IA
Mary Jane Skinner	806	IA
Angela Michelle Smith	24016	IA
Michael Paul Smith	21943	IA
Powell Smith, Jr.	14220	IA
Jarrette Curtis Spell, Jr.	1427	IA
Gladys Reneé Stevenson	18370	IA
Michael Joseph Strain, Jr.	24766	IA
John Robert Strom	B20597	IA
Karin W. Sugarman	B21508	IA
Dorothy Carol Swaner	B4764	IA
Kelly Colvin Tarricone	24942	IA
Philip Eric Tarver	16311	IA
Lisa Ann Tate	B22474	IA
Robert Daniel Theriot	12913	IA
Eric Wayne Thomas	20111	IA
Erling Kjell Thompsen	2903	IA
Tanya Davis Tingle	21457	IA
Stephen Edward Toney	18652	IA
Mark Andrew Towery	24520	IA
Julie Winn Turnbow	20811	IA
Chetan Ramesh Vagholkar	B23891	IA
Claudelle W. Vallette	22926	IA
Jay Matthew Venable	19884	IA
David Barthe Vicknair	17566	IA
John Louis Vigo, Jr.	14236	IA
Charles Ralph Villano	B22738	IA
Louis Francis Vonau, Jr.	10189	IA
Patricia Ann Walsh	19159	IA
Danny Joe Ware	14240	IA
Trinette Marica Washington	24030	IA
Margaret Liebenow Weber	16765	IA
Christopher Fate Whelan	15828	IA
Kyle Lynn Williams	B21985	IA
Steven Jay Willis	14248	IA
Joseph Charles Winkler, III	10193	IA

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Name	Certificate Number	2007 A / IA
Jesse J. Wolfe, Jr.	1631	IA
Barbara Edwards Womack	23887	IA
Robert S. Wynn	1223	IA
Leo Robert Yeager, Jr.	B8035	IA
Randy Patrick Zinna	14252	IA

B. Reinstatements of Certificates / Inactive Status That Were Expired March 2, 2007

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 2, 2007, reinstated their CPA Certificates or CPA Inactive Status registrations (109 Total: 44Active and 65 Inactive):

Name	Certificate Number	2007 A / IA
Terry M. Anderson	S25604	A
Gregory Joseph August	20646	A
Gina Clair Baiamonte	25365	A
Jennifer Rebecca Black	20655	A
Carole J. Bozzelli	22763	A
Dan M. Cliffe	15474	A
J. Eustis Corrigan, Jr.	18482	A
Christopher Granahan Dalton	24972	A
Vernon Henry Decossas, III	21802	A
Sabrina Hawkins Didier	23012	A
Laurie MacDonald East	17090	A
Tracey Carney Edwards	24855	A
Gregory Martin Ellis	17469	A
Robert Earl Ferrara	16748	A
Kenneth James Frahm	22804	A
Rhonda D. Gibson	22530	A
Cathy Woodard Gill	20245	A
Dwayne T. Goff	20468	A
Michelle McNally Goff	20742	A
Bradley Michael Grissom	14893	A
Rosary Hymel Guillot	21837	A
Kyle Britton Hagan	24828	A
Mary Pearson Hammatt	12847	A
Jane A. Harrington	B20609	A
Johnny Daniel Holliday, II	B24450	A

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Name	Certificate Number	2007 A / IA
Bobbie L. Howard	17712	A
Stefan H. Kupper	22348	A
Russell Wickliffe Lambert, III	21608	A
Lori M. Madona	20733	A
John Mariano	19318	A
Jorge Javier Martinez	17743	A
Bruce Randall Mehrrens	18848	A
Robin Guy Nichols	16025	A
Paul Murray Ordogne	17406	A
Steven Leroy Pursley	16076	A
Stephen Schuetz	17059	A
Michael Floyd Smith	B19452	A
James Phillip Sylvester	22911	A
Tiffany C. Thibodeaux	24311	A
Jamie P. Trosclair	19880	A
Cheryl Lynn Wallace	B24071	A
Lauri Paxton Walton	21970	A
Earl Edward Washington	18220	A
Kevin Christopher Willis	25138	A
Kathleen Davis Aldridge	17886	IA
Alisa DeAnn Applegate	22747	IA
Jeffery Dean Austin	7458	IA
Dorothy C. Barnette	19701	IA
Michelle J. Buchanan	23199	IA
Charlotte Wright Calbert	24253	IA
Joni Gnann Cather	17878	IA
Junius Laws Chauvin	15469	IA
Marian Christian	15731	IA
Lynette Maria Coleman	23275	IA
Joyce Marie Cox	23942	IA
Scott Walker Curren	17981	IA
George Edward Florane, III	23025	IA
Melinda Blanchard Francioni	18448	IA
John Thomas Frazier, Jr.	21141	IA
Karen Campbell Gambino	19024	IA
John Edward Glynn, Jr.	18510	IA
Patrick Brian Gullatt	21153	IA
Richard Jared Halprin	17113	IA
Robert Allan Hannaman	18285	IA
Leslie Jeanne Hebert	22330	IA
Robert Leroy Hosea	B11641	IA
Harold James	B1218	IA

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Name	Certificate Number	2007 A / IA
Jan Rawls James	18528	IA
Simone Leigh Jeansonne	21853	IA
Susan Bonin Johnson	17122	IA
Brenda S. Jones	12908	IA
Theda Fuller Kittrell	21387	IA
Malcolm Dwight Koy	10831	IA
Thomas Gerard LeBon	19806	IA
Lisa Lucille Leingang	17146	IA
Morris E. Levy	B10431	IA
Debra Jean Lunn	16937	IA
Virginia Louise Martin	15816	IA
Terri Lynn McField	19787	IA
John Eric McKellar	15834	IA
Joanna Hope McKnight	25079	IA
Linda Michele Messa	21842	IA
John Michael Morlier	21419	IA
Mark Allen Nycum	17760	IA
Amos John Oelking, III	21645	IA
Preston D. Pecue	19841	IA
William Alan Pesnell	19347	IA
Susan Pittman	18050	IA
Patrick C. Powers	14198	IA
Ada Frances Pratt	21206	IA
Cheryl Crowder Rials	23524	IA
Edrena J. Ritchey	13717	IA
Michele Clark Rodriguez	23332	IA
William Marshall Samples, II	18363	IA
Brooke Wayne Samuelson	B23587	IA
Bradley Michael Sanford	23338	IA
Joel Cavaness Sellers	12187	IA
George E. Simmons, Jr.	15586	IA
Gladys Reneé Stevenson	18370	IA
John Robert Strom	B20597	IA
Lisa Ann Tate	B22474	IA
Tanya Davis Tingle	21457	IA
Stephen Edward Toney	18652	IA
Julie Winn Turnbow	20811	IA
David Barthe Vicknair	17566	IA
Margaret Liebenow Weber	16765	IA
Frank Dotson Willoughby	20810	IA
Joseph Charles Winkler, III	10193	IA
Randy Patrick Zinna	14252	IA

C. Reinstatements of Inactive Status From Prior Years (10)

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 January 2007 Board Meeting.

Name	Certificate Number
Michael Joseph Alessi	23410
Barbara Marie Allen	20642
Rose Michelle Bernard	22756
Stephanie Bogle Hoover	24118
James Lynn Jackson	10828
William Francis Kelly	17473
Lisa Marie Klein	22838
David J. Mallery	14761
Christine Michel Parent	23621
Travis Tilmon Tynes	10075

D. Expirations Due To Failure To Respond To Incomplete Notices (5)

The Executive Director informed the Board that thirty-two individuals failed to respond to notices advising them that their 2007 renewal was incomplete and could not be processed. Final Notices were mailed to the individuals on April 13, 2007 advising them that if they failed to correct the problem with their renewal by May 1, 2007, their Certificate or Inactive Status registration would expire, and their names and Certificate numbers will be included in the minutes of this meeting.

The following five individuals failed to respond to the Final Notice. Accordingly, their Inactive status registration was expired effective May 1, 2007:

Name	Certificate Number	A / IA
Carolyn A. Doulens	B231434	IA
Laura Anne Gross	19285	IA
James Frederick Manning Jr.	20955	IA
Chamain DiPascal O'Mahoney	20073	IA
Nance Douroux Parmelee	10179	IA

V. TREASURER'S REPORT

Financial statements for the period ended March 31, 2007 were presented for the Board's review.

By motion of Mrs. Barnes, seconded by Miss Honoré and unanimously adopted, the Board approved the Treasurer's report.

VI. CPA EXAMINATION

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

Jan-Feb 2007 – 350 sections; 279 candidates (1.25 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	26	34.21%	32	30.76%	35	39.77%	33	40.24%
Failed sect's	<u>50</u>		<u>72</u>		<u>53</u>		<u>49</u>	
	<u>76</u>		<u>104</u>		<u>88</u>		<u>82</u>	

National pass rate – not yet available

Oct-Nov 2006 - 504 sections; 341 candidates (1.47 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	45	37.2%	50	35.5%	48	40.3%	56	45.5%
Failed sect's	<u>76</u>		<u>91</u>		<u>71</u>		<u>67</u>	
	<u>121</u>		<u>141</u>		<u>119</u>		<u>123</u>	

National pass rate 44.3% 43.2% 44.8% 42.0%

Jul-Aug 2006 - 447 sections; 329 candidates (1.36 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	59	47.96%	49	40.49%	48	48.97%	53	50.47%
Failed sect's	<u>64</u>		<u>72</u>		<u>50</u>		<u>52</u>	
	<u>123</u>		<u>121</u>		<u>98</u>		<u>105</u>	

National Pass rate 46.7% 46.3% 47.3% 45.2%

Apr-May 2006 – 233 sections; 202 candidates (1.15 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	28	38.88%	14	29.78%	19	41.30%	27	39.70%
Failed sect's	<u>44</u>		<u>33</u>		<u>27</u>		<u>41</u>	
	<u>72</u>		<u>47</u>		<u>46</u>		<u>68</u>	

National pass rate 43.5% 43.4% 42.9% 42.0%

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>63</u>	
<i>National pass rate</i>		40.6%		41.9%		42.2%		39.3%

B. Candidates Passing Examination Sections – January / February 2007 (38)

The Executive Director informed the Board 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
Amy L. Amberson	Lindsay O. Altazin
Frank Auberle	Michael W. Boudreaux, Jr.
Robert S. Champagne	Kellen R. Chiasson
Steen K. Croft	Becky B. Davidson
Phillip N. Deshotel	Dustin M. Doucet
Ashleigh B. Flower	Sarah W. Futch
James B. Griffin	Joshua T. Harrel
Jeanne C. James	Stacey G. Junot
William L. Landreneau	Ling Lin
Lindsay L. Chauvin	Donna C. Manuel
Kandance M. Mauldin	Taletha C. Moore
John R. Morgan	Jaci D. Morrow
Vanessa Mullins	Stacey L. Page
Alejandro Pelaez	Jonathan R. Percle
Dipti M. Ravichandran	Victor G. Robinson
Gregory W. Schilling	John M. Sitton
Michael J. Terrell	Georgette L. Vercher
Alicia L. Vidrine	Reneé K. Vinson
Sarah M. Vizer	Xing Xie

C. AICPA Sells Award

Mr. Henderson reported that he was informed by NASBA that a Louisiana candidate is under consideration for the 2006 Sells Award. NASBA asked permission to release the name and contact information to the AICPA. Mr. Henderson approved such release after he contacted the candidate who agreed to provide the information to the AICPA.

D. CPA Exam Credit Extensions

1. Recent Requests

The Executive Director informed the Board that the following exam candidates submitted requests for credit extensions due to disruption from the effects of Hurricanes Katrina and Rita or from personal circumstances. The requests were forwarded to Board Members by e-mail. The following extensions were granted by the Board.

- a. Caryl Ewing: Reinstate credits and extend AUD, BEC and REG to 8/31/07, so that Ms. Ewing can re-attempt FAR in this period.
- b. Heather O. Taylor: Reinstate credits and extend AUD and REG to 8/31/07, so that Ms. Taylor can re-attempt BEC and FAR in this period.

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

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

Kim Ramagos, Eugene Ferniz (2), Roy Taylor, April Carrell, Jessica LeBlanc, Elliot May, Ashleigh B. Flower (2), Victor Robinson (2), Mandy Colombo, Christine Faris, Alicia Nodier, Chris Cheramie, Liz Baudin, Laura McBryde, Danielle Trahan, Amy Vizinat, Jessica English, Thuy Nugyn, Heather Struliese, Ashlee Lemons, Dan Pattison, Kevin Grace, Randalyn Matthews, Wendolyn Anderson, Richard Tullier, Vynessie Wilburn, Odette Williams, Charles Hebert, Timothy Hemphill, Alejandro Pelaez, Preston Ritchie, Benjamin Amauwah, Judy Pyeatte, Michael Joseph, Billy J. Rich, Amber Matherne (2).

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

Doris Brown

E. Implementation of Changes in Candidate Fees

The Board reviewed a letter from NASBA concerning the implementation of changes in examination candidate fees for 2007.

F. Craig Mills - Executive Director, Examinations - AICPA (10 a.m.)

Dr. Craig Mills, Executive Director of the AICPA Exam Team met with the Board on April 25, 2007 at 10:00 a.m., to discuss matters of interest concerning the CPA Examination. Mr. Mills discussed communications, performance trends, fees, score reporting, and the current practice analysis among other topics.

G. AICPA Examination Re-scores from Oct-Nov 2006 Testing Window

Mr. Henderson and Dr. Mills discussed with the Board issues concerning the decision by the AICPA to re-score certain examination results from the October - November 2006 testing window.

In January 2007, the AICPA Exams team reported to the AICPA Board of Examiners (BOE) that a relatively small number of candidates in the Oct - Nov 2006 testing window attempted to provide responses to *written communication* questions in their simulations, but that the responses or the complete responses were not in the exam “results” files sent to the AICPA for scoring. The affected candidates had used the “Ctrl-V” keyboard combination to “paste” text, instead of using the *Paste* button as is described in detail in the exam instructions on how to copy text into a *written communication* response. Although there were not complete responses in the files returned to the AICPA for scoring, it was determined that the responses were recoverable in other data files (files which track a candidate’s computer keystrokes and that are used for other purposes).

Under long standing AICPA policy, a policy with which NASBA had concurred, scores are not automatically re-reported for “closed” testing windows. However, given the unusual nature of the circumstances and the timing of the discovery, the BOE sought input from NASBA and state boards. Representatives of 26 Boards of Accountancy participated in BOE conference calls on March 7 and 8. The issue was also discussed among representatives of 35 state boards that attended the NASBA Executive Directors’ Conference March 11-14. Based largely upon the opinions expressed at that conference, the BOE agreed to consider that the Oct-Nov test window had not “closed” and to re-report scores. Thus, despite the fact that candidates responded differently than instructed, the AICPA has reconstructed the complete response, re-scored, and reported scores from Qtr 4 of 2006 whose status changed from *fail* to *pass*. Prospectively, commencing in the January-February 2007 testing window, the AICPA has included the *written communication* responses in scoring that are recoverable from the other data files.

Louisiana did not have any candidates affected in Oct-Nov 2006 whose results with inclusion missing *written communication* responses would potentially change from a *fail* to *pass*. However, there are indications that some state boards may seek to have previous testing quarters re-evaluated, as the issue appears to have first arisen in April-May 2006. The NASBA Examination Review Board (ERB) will be reviewing the matter. Mr. Henderson will report the status at the next Board meeting.

As one consequence of this matter, the BOE has requested that its State Board Committee conduct a review of the issue and to recommend changes the BOE should consider to facilitate resolution of similar issues should they arise in the future.

H. AICPA Board of Examiners - 2006-2008 Practice Analysis

Mr. Henderson and Dr. Mills discussed the practice analysis that the AICPA conducts every few years. Mr. Henderson is a member of the Practice Analysis Oversight Group.

I. Student / Exam Candidate Request Regarding College Semester Hours

A CPA Exam candidate attends UNO full time and works for a CPA firm. She will graduate with a bachelor's in accounting in December. She will graduate with 121 earned hours in the accounting program. She requested that the Board accept 28 amnesty hours that were successfully completed previously, before she returned to school after a few years absence and changed her major. The 121 hours, plus these 28 hours, would give her 149 hours toward the 150 hour requirement.

Upon motion by Mrs. Barnes, seconded by Mr. Bruno and unanimously adopted, the Board granted the candidate's for acceptance of the 28 hours.

VII. 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 Mrs. Barnes 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) (38)

Name	Certificate Number	2007 Active Control Number	Issue Date
Cassidy Marie Albarado	25693	6315	March 23, 2007
Kristi Uransky Bergeron	25694	6316	March 23, 2007
Aimee Guilbeau Buchanan	25695	6317	March 23, 2007
Nga Hong Bui	25696	6318	March 23, 2007
Benny Joseph Buras Jr.	25697	6319	March 23, 2007
Aimee Lee Cook	25698	6320	March 23, 2007
Valeri Ann Grayson	25699	6321	March 23, 2007
Khalli Shawnette Hagan	25700	6322	March 23, 2007
Timothy Alan Hemphill	25701	6323	March 23, 2007
Marinela Florina Hill	25702	6324	March 23, 2007
Raymond Glenn Lewis	25703	6325	March 23, 2007
Laura Katherine McBryde	25704	6326	March 23, 2007
Lillian Christie Messenger	25705	6327	March 23, 2007

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Name	Certificate Number	2007 Active Control Number	Issue Date
Kenneth Luke Myers	25706	6328	March 23, 2007
Jacob C. Roberie	25707	6329	March 23, 2007
Betty Stafford Sibley	25708	6330	March 23, 2007
Daniel Paul Williams	25709	6331	March 23, 2007
Angela Williamson	25710	6332	March 23, 2007
Kimberly Ann Williamson	25711	6333	March 23, 2007
Katherine R. Willis-Muller	25712	6334	March 23, 2007
David Maxcell Yellott	25713	6335	March 23, 2007
Frank Auberle	25716	6387	April 10, 2007
Lynn Margaret Broussard	25717	6388	April 10, 2007
Margaret Gilder Cox	25718	6389	April 10, 2007
Eugene Gerard Ferniz	25719	6390	April 10, 2007
Jessica M. Hahn	25720	6391	April 10, 2007
Danielle M. Hymel	25721	6392	April 10, 2007
Kyna B. Larousse	25722	6393	April 10, 2007
Jennifer A. Monteleone	25723	6394	April 10, 2007
Rachel Schwehm Mullan	25724	6395	April 10, 2007
Collette Slavich Shamis	25725	6396	April 10, 2007
John Michael Sitton	25726	6397	April 10, 2007
Patrick Wayne Soden	25727	6398	April 10, 2007
Adrienne A. Tranchina	25728	6399	April 10, 2007
Reneé Kristine Vinson	25729	6400	April 10, 2007
Sarah Marlene Vizer	25730	6401	April 10, 2007
Bradley Todd Welch	25731	6402	April 10, 2007
Heather Alger Maudlin	25742	6425	April 19, 2007

**2. Re-issuance of Certificates as Active (Licensed) (6)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate Number	2006 / 2007 Active Control Number	Issue Date
Theda Fuller Kittrell	21387	6338 (Void IA 3510)	March 23, 2007
Debra Renae Knobloch	23061	6339 (Void IA 248)	March 23, 2007
Thomas Scott McDaniel	S22690	6340 (Void IA 3316)	March 23, 2007
Elizabeth Marie Briggs	21094	6413 (Void IA 177)	April 10, 2007
Melissa Andrews Bryan	23790	6423 (Void IA 2758)	April 10, 2007
Michele Clark Rodriguez	23332	6424 (Vois IA 3525)	April 19, 2007

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (12)

The Executive Director informed the Board that the following CPAs who were initially licensed, but 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 Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates to Practice (License Reinstatements) (Item B):

Name	Certificate Number	2006 / 2007 Active Control Number	Issue Date
Barbara Marie Allen	20642	6341 (Void IA 3599)	March 23, 2007
Amelia Dooley Campbell	21553	6342 (Void IA 1508)	March 23, 2007
James Andrew Carleton	B24425	6343 (Void IA 1500)	March 23, 2007
Robert Joseph Chappellie	15216	6414 (Void IA 2421)	April 10, 2007
James Lynn Jackson	10828	6415 (Void IA 3503)	April 10, 2007
Robert George Loisel	13025	6416 (Void IA 1605)	April 10, 2007
Deborah I. Moran	19581	6417 (Void IA 3201)	April 10, 2007
Frank Raymond Russo	15286	6418 (Void IA 3107)	April 10, 2007
Leasa Richardson Tomlin	22794	6419 (Void IA 3195)	April 10, 2007
Andrew David Williams	12169	6420 (Void IA 960)	April 10, 2007
Christy L. Chauvin	20953	6421 (Void IA 1452)	April 10, 2007
John Michael Olivier	24502	6422 (Void IA 2507)	April 10, 2007

C. Approval of Reciprocal Certificates to Practice by the Executive Director (11)

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 Mr. Bruno, seconded by Mrs. Cochran and unanimously adopted, the Board ratified the issuance of the following Reciprocal Certificates to Practice (Item C):

Name	Certificate Number	2007 Active Control Number	Issue Date	Orig. State
Allison Lane Plaisance	S25717	6337	March 23, 2007	TX
Bruce Douglas Bernstein	B25732	6403	April 10, 2007	NY
Peter Lewis Caspari	B25733	6404	April 10, 2007	AZ
Matthew John Claeys	B25734	6405	April 10, 2007	MN
Scott G. Ebert	B25735	6406	April 10, 2007	WI
Brett Elizabeth Hanselman	B25736	6407	April 10, 2007	OH
Donald S. Haugen	B25737	6408	April 10, 2007	MN
Russell D. Moore	B25738	6409	April 10, 2007	VA
Dorothy Lucille Morgan	S25739	6410	April 10, 2007	MS
Jessie Lee Peterson	S25740	6411	April 10, 2007	MS
Edmund J. Reinhard	B25741	6412	April 10, 2007	OH

D. Transfer of Grades For an Original LA Certificate to Practice (1)

The Executive Director informed the Board that the following individual submitted an application for a transfer of CPA examination grades to Louisiana for an original Louisiana CPA Certificate 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. Cochran and unanimously adopted, the Board ratified the issuance of the following Certificate to Practice (Item D):

Name	Certificate Number	2007 Active (L) Control Number	Issue Date
Sive Abednigo Mazibuko	25714	6336	March 23, 2007

E. Application For Board Consideration - Deborah Claxton Elder Reinstatement of Active Certificate (License Reinstatement)

Mrs. Elder was initially licensed, but later elected not to renew her license, and has now submitted an application to reinstate to active status (License Reinstatement). Mrs. Elder submitted a letter from Campbell Companies of Louisiana, Inc. and a letter from Smith Pugh and Company, LLP, CPAs, as the CPA Firm that prepares Federal and State tax returns for Campbell Companies of Louisiana, Inc.

Upon motion by Mrs. Barnes, seconded by Mr. Harris and unanimously adopted, the Board approved Mrs. Elder’s application, subject to receiving documentation of sufficient licensee supervision from Barbie M. Cannon, CPA. The Executive Director can approve the application upon receipt of sufficient documentation of licensee supervision.

VIII. CPA FIRM PERMITS

A. CPA Firm Permit Expirations Due To Non-renewal

The Executive Director informed the Board that the following Firms did not renew their CPA Firm Permits for 2007. Accordingly, the Firms were notified by certified mail on March 2, 2007 that their Firm Permit had expired in accordance with LRS §37:77 (140 Firms):

Firm Name	Firm Permit Number
B. Michael Grissom, CPA, APAC	9
Dave Mathes, CPA	33
Thomas E. Zahn, CPA, APAC	116
Lennis Smith Elston, CPA	154
Dale F. Oser, CPA, APC	228

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Firm Name	Firm Permit Number
Sidney M. Rihner, CPA	327
William Decker McClure, Jr., CPA	366
Frank J. Parrino, APAC	510
Harry J. Clostio CPA, APAC	692
Guidry & Chauvin & Taylor, CPAs, APAC	707
William N. Iverson, CPA, APC	815
Lloyd L. Woolley, CPA	995
Gregory Boyd Milton	1125
Eric Joseph Vicknair, CPA	1159
Andrew J. Aranyosi, CPA	1170
Roshandeep Singh Bains, CPA	1187
Chris E. Barrilleaux, CPA	1194
Louis B. Blanchard, Jr., CPA	1211
Christie M. Boutte, CPA	1224
Chris Bradley, CPA	1228
Weldon C. Brechtel, Jr., CPA	1230
Norman C. Cain, CPA	1256
Michelle Calhoun, CPA	1257
Lydia J. Cascio, CPA, LLC	1267
Sharon Raphael Cole, CPA	1279
Theresa D. Danos, CPA	1303
David Lee Doherty, CPA	1321
Melissa Young Duhon, CPA	1332
Daniel Richard Edmund, CPA	1336
John Michael Estess, CPA	1343
Robert Earl Ferrara, CPA	1354
Vincent Charles Ferrara, CPA	1355
Rosary Guillot, CPA	1390
Robert Freeman Herring III, CPA	1419
Dwain Leo Howington, CPA	1427
Carl J. Lamarque, CPA	1472
Lisa Doucet Blackmon, CPA	1475
Robert D. Larroque, CPA, APAC	1502
Erich G. Loewer, Jr., CPA	1506
Clifford William Parent, CPA	1574
Walter Brent Pearson, CPA	1577
Lisa N. Romano, CPA	1616
James R. Rountree, CPA	1620
Jules R. Scallan, Jr., CPA	1633
Gregory J. Waguespack, CPA	1722
Earl Edward Washington, CPA	1728
Paula Sliger West, CPA	1736
H. Wayne Wilson, CPA	1747

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Firm Name	Firm Permit Number
Melissa L. Perroncel, CPA	1763
K. Justin Gibson, CPA, LLC	1776
G. Barry Lynas, CPA	1779
Wade Hampton Adams, CPA	1787
Irwin L. Aucoin, Jr., CPA	1789
Bryan B. Kornegay, CPA	2023
Walter B. Fleming, CPA	2074
Pearson, Hammatt & Associates	2258
Michael F. Byrd, CPA, APAC	2303
Robinson & Williams, PLLC	2484
Mikel L. Nesom, CPA	2485
Calvin Martin & Company, LLC	2572
Steven L. Pursley, CPA	2588
John A. Blakeway, CPA	2634
Bonnie S. Jackson, CPA, LLC	2638
Sandra Ann Cranmer, CPA	2672
Ronald J. Parent, CPA	2700
James E. Harvey, CPA	2754
George P. Lusk, CPA	2755
Denise D. Oliva, CPA	2777
Robin G. Nichols, CPA, LLC	2847
Geralyn Z. Suhor, CPA	2954
Elliott & Associates, APAC	2963
Hall C. Overall, CPA	3001
Christopher W. Richard, CPA	3100
Jim H. Stevens, Jr., CPA, LLC	3193
A. Wolfe, CPA, LLC	3213
Terry R. Hall, LLC, CPA	3222
Sidney A. Parfait, CPA, APAC	3258
Deborah Anne Rodriguez, CPA	3266
Jennie E. Robicheaux, CPA, APAC	3303
Bobbie L. Howard, CPA, APAC	3362
John Mariano, CPA	3454
Comiskey & Company, PC, CPAs	3537
Michael F. Smith & Company, CPAs	3542
Stephen G. Orkus, CPA	3547
Scott H. Croft, CPA	3565
Arthur D. Matte, CPA	3675
Monica Sonnier Jelley, CPA	3695
Ken Frahm & Associates, PC	3815
Dale J. Prosperie, CPA, APC	3826
Cathy Woodard Gill, CPA	3835
Thomas Macke, CPA, APC	3863

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Firm Name	Firm Permit Number
Herbert G. Perkins, CPA	3901
Dwayne T. Goff, CPA	3919
Michael S. Sandstrum, CPA	3936
Tiffani Miller Dorsa, CPA	3937
Gregory J. August, CPA	3939
Chad M. Garland, CPA, LLC	3956
Gubby N. Rao, CPA	4000
Windell Hebert, CPA	4045
Estess & Associates, LLC	4079
Julie R. Bell, CPA	4098
Judith B. Terrell, CPA	4120
Geoffrey B. Morris, CPA	4128
Darryl D. Thomas, CPA	4144
Robert Perry Leslie, CPA	4157
William G. Koonce, CPA	4161
Mickey E. Minchew, CPA, LLC	4197
Suzanne Haggard, CPA	4219
Sara S. France, CPA	4253
Donna Breaux, CPA	4254
Mark Deason, CPA	4264
John E. Wade, II, CPA	4266
William B. Boeneke, CPA	4267
Laurie Parks, CPA	4296
Ernie W. Feieraband, CPA, LLC	4309
Cheryl B. Ortiz, CPA	4333
Paul Wolfe, CPA	4338
Michael K. Whalen, CPA	4360
Werlein & Harris, PC	4372
Kathryn Mettelka, CPA	4375
Kevin C. Willis, CPA, APAC	4384
Dawn D. Bonnecaze, LLC	4395
Sagona, Bourg, Lee, Matthew & Co., LLC	4397
Scheuermann & Wood, LLC	4420
Sidney Abusch, CPA	4424
Karen Kay Wilson, CPA	4437
Hodnett Company, CPA, PLLC	4442
James D. Rabalais, CPA, APAC	4443
Jamie Tarpley, CPA	4447
John D. Murray, CPA	4449
Mary B. LaValla, CPA, APC	4452
Vita Archie, CPA	4468
Alexander, Almand & Associates, LLP	4469
Patricia O. McGee, CPA	4477

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Firm Name	Firm Permit Number
Michelle L. Wade, CPA	4488
Herbert & Rabalais, CPAs, APAC	4491
Sandra Williams Collins, CPA	4509
Hebert & Carbo, APAC	4520
M. Dale Wood, Jr., CPA	4549

B. Reinstatement of CPA Firm Permits That Were Expired March 2, 2007

The Executive Director informed the Board that the following CPA Firms, with expirations on March 2, 2007 for non-renewal, reinstated their CPA Firm Permits. (41 Firms).

Firm Name	Firm Permit Number
B. Michael Grissom, CPA, APAC	9
Frank J. Parrino, APAC	510
David lee Doherty, CPA	1321
Daniel Richard Edmund, CPA	1336
John Michael Estess, CPA	1343
Robert Earl Ferrara, CPA	1354
Rosary Guillot, CPA	1390
Carl J. Lamarque, CPA	1472
Robert D. Larroque, CPA, APAC	1502
Erich G. Loewer, Jr., CPA	1506
Earl Edward Washington, CPA	1728
H. Wayne Wilson, CPA	1747
Melissa L. Perroncel, CPA	1763
G. Barry Lynas, CPA	1779
Pearson, Hammatt & Associates	2258
Mikel L. Nesom, CPA	2485
Steven L. Pursley, CPA	2588
Bonnie S. Jackson, CPA, LLC	2638
George P. Lusk, CPA	2755
Denise D. Oliva, CPA	2777
Robin G. Nichols, CPA, LLC	2847
Hall C. Overall, CPA	3001
A. Wolfe, CPA, LLC	3213
Deborah Anne Rodriguez, CPA	3266
Bobbie L. Howard, CPA, APAC	3362
John Mariano, CPA	3454
Michael F. Smith & Company, CPAs	3542
Ken Frahm & Associates, PC	3815
Cathy Woodard Gill, CPA	3835

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Firm Name	Firm Permit Number
Dwayne T. Goff, CPA	3919
Gregory J. August, CPA	3939
Estess & Associates, LLC	4079
Geoffrey B. Morris, CPA	4128
Mark Deason, CPA	4264
Laurie Parks, CPA	4296
Ernie W. Feieraband, CPA, LLC	4309
Kathryn Mettelka, CPA	4375
Kevin C. Willis, CPA, APAC	4384
Jamie Tarpley, CPA	4447
Mary B. LaValla, CPA, APC	4452
Hebert & Carbo, APAC	4520

C. 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 Mrs. Barnes and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items B 1, 2 and 3):

1. New Firm Permits (30)

Firm Name	Firm Permit Number	Issue Date
Robert S. Carter, CPA, APAC	4561	January 9, 2007
Francis S. Cascio, CPA, LLC	4562	February 2, 2007
Thomas E. Freel, CPA	4563	January 9, 2007
Hanlon Midkiff, LLC	4564	February 2, 2007
Hefner and Felterman, CPAs, LLC	4565	December 28, 2006
Gregory S. Hurst, CPA, LLC	4566	January 3, 2007
Tobin, Ruparel, Konczak, Mundell, PC	4567	January 30, 2007
John L. Istre, Jr., CPA, APAC	4568	February 2, 2007
Michael Pitts, CPA	4569	February 2, 2007
Tony Schillage, CPA	4570	February 2, 2007
The Koerber Company, PA Whitelaw, Juneau & Associates, LLC	4571	January 9, 2007
Stacey Edward Singleton, CPA, APAC	4572	February 2, 2007
	4573	February 5, 2007

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Firm Name	Firm Permit Number	Issue Date
Rickey A. Loescher, CPA	4574	December 28, 2006
Hanlon, Stirton & Midkiff, LLP	4575	February 2, 2007
John P. Briley, CPA, APAC	4576	February 23, 2007
Thomas A. Brooks, CPA	4577	February 23, 2007
PMB Helin Donovan, LLP	4578	February 23, 2007
Phillip P. LeBlanc, CPA, APAC	4579	February 23, 2007
Bruce W. Melder, CPA	4580	February 23, 2007
Howard C. Schoeffler, CPA, APAC	4581	February 23, 2007
Thomas Bill Sloan, APAC	4582	February 23, 2007
Kathryn Campbell Carpenter, CPA	4583	February 23, 2007
Arcement & Courcelle, CPAs, LLC	4584	March 20, 2007
Jean C. Findley, CPA	4585	March 20, 2007
Gross, Mendelsohn & Associates, PA	4586	April 11, 2007
Purpera & Sloan, LLC	4587	March 1, 2007
Elizabeth M. Smith, CPA	4588	March 20, 2007
Eide Bailly LLP	4589	April 10, 2007
Linsalata & Company, PC	4590	April 10, 2007

2. Reissuance of Firm Permits (Due to Change in Legal Entity) (7)

Firm Name	Firm Permit Number	Issue Date
Natalie M. Matthews, LLC	3706	December 20, 2006
Thibodaux, Hebert, Deshotels, LeBlanc, LLC	448	January 19, 2007
Joseph P. Vincent, Jr., CPA	2732	February 2, 2007
Harris CPA, LLC	3833	February 2, 2007
Zane Z. Szegfu, CPA, LLC	4252	February 2, 2007
Armentor & Associates, APAC	361	March 27, 2007
Stephen C. Himel, CPA, LLC	3429	April 11, 2007

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

Firm Name	Firm Permit Number	Issue Date
Sharon L. Buzzanca, CPA, APAC	1783	March 6, 2007
Dana L. Schimmel, CPA	4155	March 6, 2007
Thomas R. Walker, CPA	2310	March 6, 2007

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. Board Rules Committee

1. Draft of Letter to Firms Concerning “Affiliated Entities” Rule (TAB 4)

The Board reviewed a draft of a letter to be sent to CPA Firms prepared by Board staff. The letter explains the new “affiliated entities” provisions under the “Acting through others” rule (§1707.B(2)).

After consideration, the Board directed that the draft be modified to provide further information on how ownership of CPA Firms and affiliated entities may require compliance with the rule. The revised draft will be reviewed by Mrs. Barnes and Mrs. Cochran.

The Board also determined that the final draft of the letter would be sent to the Society of Louisiana CPAs for preparation of an article to publish in the Society’s newsletter *Lagniappe*. The Society’s staff will draft the article for review by Board staff before publication.

2. Consideration of Rule Revision on CPE Exceptions

The Board reviewed the results of CPE Reporting of exceptions from detailed reporting of CPE. The Board’s Rules Committee will add to its matters to review whether exceptions not only from detailed reporting, but also compliance with CPE rules, should be allowed for those CPAs who comply with CPE requirements of other states. And, the Committee will consider whether a rule may be necessary to adopt an exemption from compliance.

3. Rules Regarding CPA Mobility

At the January 2007 Board Meeting the Board approved language to be included in the Louisiana Accountancy Act which would allow the Board to adopt by rule the “no notification / no fee” provision and to address by rule the license (firm permit) requirements to be applied to out of state CPA firms. This was to be subject to further review and approval by the Board at the April or subsequent meetings.

The matter was referred to the Board’s Rules Committee for consideration of rule changes. Board staff will begin drafting proposed rule changes.

B. NASBA

1. NASBA Education Committee

Mrs. Letti Lowe-Ardoin and Mr. Henderson discussed. NASBA is holding a special conference on education issues on April 30, 2007.

2. NASBA Nominations

Mr. Henderson reported that Thomas J. Sadler, CPA has been named Vice Chair in 2007-2008 and will accede to Chair in 2008-2009. Also, at this year's 2007 Regional Meetings, designated voting representatives of states in the Mountain, Southwest, Great Lakes and Northeast Regions will elect a member and an alternate member (in the event the member cannot serve or complete his or her term) to serve on the Nominating Committee from 2007-2009.

3. NASBA CPA Mobility Task Force

Mr. Henderson reported on discussions concerning CPA Mobility at the 2007 NASBA Executive Directors Conference.

C. Society of Louisiana CPAs (LCPA)

1. Report by LCPA Executive Director

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

2. CPA Mobility Legislation

LCPA Executive Director Mr. Hazel reported on the status of legislation which would allow the Board to enact rules for the "no notification / no fee provision" and to address by rule the license (firm permit) requirements to be applied to out of state CPA firms, as approved by the Board at the January 2007 Board Meeting.

Board attorneys will review the statutes. This matter was also referred to the Board's Rules Committee for consideration of rule changes. Board staff will begin drafting proposed rule changes prior to the July 2007 Board Meeting.

3. Revisions to Accountancy Act Concerning Attest Services

Mr. Henderson and Mr. Hazel discussed these issues with the Board.

4. LCPA Recognition Dinners

Dates and information regarding recognition dinners for new CPAs were provided to the Board at the January 2007 Board Meeting. Board members participated in these events.

5. LCPA Annual Convention

Mr. Hazel reported that the LCPA's annual convention will be held June 16 -19, 2007 (and June 20 - 22 post-convention) at the New York Hilton.

D. Board Website

Mr. Henderson discussed items added to the website since the time of the January meeting:

“Contact Us” page:

A list of topics and staff to contact was added to the “Contact Us” page.

“Board” page:

Regular session minutes after adoption was added to the “Board” page.

Mr. Henderson also reported on future items for the website:

Add: “Staff” button / page with descriptions of duties

Add: Information on filing complaints

List of candidates that sat for / passed the CPA exam.

Update: CPE page for 2007-2009

Links: Add link to the ALD when NASBA is ready

Consider: “Employment Opportunities” button and page

X. NEW MATTERS

A. Pending Litigation – Louisiana Department of Agriculture

As reported at the January 2007 Board Meeting, the Board was made co-defendant in a suit filed against the Louisiana Legislative Auditor’s office by the Louisiana Department of Agriculture, concerning certain provisions of the Accountancy Act.

Mr. Henderson reported on further developments in Executive Session.

B. Professional Service Contracts – Legal Services

1. Adams & Reese, LLP

Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the professional service contract for Adams & Reese, LLP for the fiscal year July 1, 2007 through June 30, 2008, in the amount of 15,000.

2. Albert J. Derbes III

Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the professional service contract for Albert J. Derbes, III for the fiscal year July 1, 2007 through June 30, 2008, in the amount of 30,000.

C. Louisiana Property Assistance Agency (LPAA)

1. Moveable Property & Fleet Audit

Mr. Cognevich reported that the audit by LPAA was conducted March 14 – 15, 2007. The report on the audit was received in the Board’s office on April 4, 2007. The response is due April 30, 2007.

2. Individuals Using Personal Vehicles For State Business

Mr. Henderson and Mr. Cognevich discussed issues concerning this matter. Board members were asked to verify license and insurance coverage status and confirm with staff.

D. National Certified Investigator Training Program

Mr. Cognevich reported that the Council on Licensure, Enforcement and Regulation (“CLEAR”) provides a training program for investigators of regulatory agencies called National Certified Investigator Training Program (“NCIT”). There are two programs: basic and specialized (advanced). Mr. Cognevich attended the basic training seminar some years ago, and recommended that the Board authorize Special Investigator Mr. Laborde to attend the basic NCIT program scheduled for September 5 – 6, 2007 in Atlanta, Georgia.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Cochran and unanimously adopted, the Board approved Mr. Laborde’s attendance to the NCIT program.

E. Report by Director of Practice Monitoring Mrs. Sylvest

1. 2007 - 2009 Ethics Courses

Mrs. Sylvest reported that the following vendors were approved to offer *ethics* courses for the 2007 – 2009 CPE Reporting Period: AICPA, PSI, Dr. Ray Clay, and Executive Education, Inc. The *ethics* course presented by Federal Tax Workshop was not yet approved. The approved vendors were notified of Board approval on March 20, 2007 and were asked to wait until April 2007 to notify CPAs and advertise their courses to Louisiana CPAs, due to the CPE *ethics* extensions that were granted. The vendors were also informed of the Board’s decision regarding the changes for out of state CPAs.

After discussion on the issues with the Federal Tax Workshop *ethics* course, the Board determined that this *ethics* course would not be approved for the 2007 – 2009 reporting period, but the sponsor can submit an *ethics* course for the 2010 – 2012 reporting period.

2. Update of Board Website Concerning *Ethics* Courses

Mrs. Sylvest reported that the Board's website will be updated in late April with *ethics* requirement, CPE vendors, acceptable *ethics* courses and information regarding changes for out of state CPAs regarding *ethics*.

3. NASBA CPETracking

The Board reviewed information concerning CPETracking used by Louisiana CPAs for the 2004 – 2006 reporting period.

4. Out of State Exceptions On CPE Reporting Forms

The Board reviewed information concerning the number of CPAs that checked the Out of State Exceptions on the CPE Reporting Forms for the 2004 – 2006 reporting period.

5. CPE Extensions - Consent Orders and Informal Agreements

The Board reviewed a report on the Consent Orders and Informal Agreements executed for extensions to complete CPE requirements for the 2004 – 2006 reporting period.

6. Report on CPAs Who Failed to Timely Submit CPE Reporting Forms

Mrs. Sylvest reported that notices were sent to 61 licensees informing them that the Board's office had not received their CPE reporting forms for the 2004 – 2006 reporting period and that failure to submit the completed CPE Reporting Form would cause their CPA Certificate to expire. 52 licensees responded to the notice and submitted their CPE Reporting Form. The remaining 9 CPAs were called on April 19, 2007 to remind them that their license would expire if their CPE Reporting Form was not received by April 23, 2007. The names and Certificate numbers will be included in the minutes of this meeting.

The following individual failed to respond to the Notice concerning the CPE reporting form. Accordingly, the Certificate was expired. The expiration notice was mailed May 1, 2007:

Name	Certificate Number
Elizabeth Vallery Mulig	17369

7. Remaining Incomplete CPE Reporting Forms

Mrs. Sylvest informed the Board that 22 licensees failed to respond to notices advising them that their CPE Reporting Form for the 2004 – 2006 reporting period was incomplete. Mrs. Sylvest contacted the CPAs by telephone on April

18, 2007 and advised the CPAs that if the problem with their CPE Reporting Form was not resolved by May 1, 2007, their CPA Certificate would expire. The names and Certificate numbers of those whose status is expired will be included in the minutes of this meeting.

Name	Certificate Number
Jonathan Michael Fabian	B23736
Elizabeth Long Glaviano	24320
Keisha LéObia-Rondeno	25153
Stephen Vilac Mang	15557
Debra H. Pertuis	20310
Erma McMilon Pommier	15277

8. Requests For Approval of CPE for Reinstatement of Active Certificate

a. CPA Certificate No. 6199

The Board reviewed the information submitted by the applicant and the CPE submitted for reinstatement to active status.

The Board determined that it appears the applicant may meet the experience requirement for reinstatement. The applicant must submit documentation of his experience to determine whether it qualifies for reinstatement, before he may use this CPE option to reinstate. If the applicant's experience does not qualify, he will need an additional 16 hours of accounting and auditing classes to use the CPE option. The Director of Practice Monitoring may review and approve the courses.

b. CPA Certificate No. 23667

The Board reviewed the information submitted by the applicant and the CPE submitted for reinstatement to active status.

The Board determined that it appears the applicant may meet the experience requirement for reinstatement. The applicant must submit documentation of his experience to determine whether it qualifies for reinstatement, before he may use this CPE option to reinstate.

c. CPA Certificate No. 22674

The Board reviewed the information submitted by the applicant and the CPE submitted for reinstatement to active status.

The Board determined that it appears the applicant may meet the experience requirement for reinstatement. The applicant must submit documentation of his experience to determine whether it qualifies for

reinstatement, before he may use this CPE option to reinstate.

9. Request For Approval of CPE for Dissertation

CPA Certificate No. 13701 is a professor at the University of Louisiana at Lafayette who requested 96 hours of CPE for his dissertation entitled “The Effectiveness of Virtual Facilitation in Supporting GDSS Appropriation and Structured Group Decision Making”. As part of the research for the dissertation, the CPA presented an 8-hour CPE case study about using COBIT for complying with the Sarbanes-Oxley Section 404 provisions.

After discussion, upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board granted 96 hours of CPE for the CPA’s dissertation.

**10. Request For Approval of CPE for Published Articles
CPA Certificate No. 20806**

a. Article for Approval for 2004 – 2006 CPE Reporting Period

CPA Certificate No. 20806 requested 10 hours of CPE for a published article which she co-wrote entitled “Expanding Ethics Education: Professionals Can Participate”. The article was published in The CPA Journal.

Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board granted the CPA 2 hours of CPE for the article.

b. Article for Approval for 2007 – 2009 CPE Reporting Period

CPA Certificate No. 20806 has also written an article entitled “An Accountability View of Accounting” which was published in The CPA Journal in February 2007. The CPA is requested approval of CPE for this article for the 2007 – 2009 reporting period.

Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board granted the CPA 8 hours of CPE for the article.

11. Request For Waiver of CPE

CPA Certificate No. 22097 completed 80 hours of CPE in the 2004 – 2006 CPE reporting period. The CPA was unable to complete CPE in 2006 due to very serious illness. She requested a waiver of the remaining 20 hours, including the required *ethics* course. The Board agreed to waive 20 CPE hours for the 2004 – 2006 reporting period, including the *ethics* course.

12. Request For CPE For Reading a Textbook and For Acceptance of Texas Ethics Course

CPA Certificate No. B6589 requested 191 hours of CPE for reading a college textbook and answering the problems. The CPA also requested that the Board accept the Texas *ethics* course as meeting the Louisiana *ethics* course requirement although he lives and works in Louisiana. The Board reviewed information concerning the CPA's request.

After discussion, upon motion by Miss Honoré, seconded by Mrs. Barnes and unanimously adopted, the Board denied the CPAs request for CPE for reading the college textbook and answering the problems, as not in compliance with Board rules. The Board also denied the CPAs request for acceptance of the Texas *ethics* course. Mrs. Sylvest will draft a letter to the CPA citing applicable rules.

13. Consideration of a Change For CPAs That Reinstate License In the Same Year Using CPE Taken in That Year

CPAs whose licenses expire for non-renewal and who then reinstate in the same year do so by submitting the completed renewal form and payment of the renewal fee, delinquent fee, and reinstatement fee. In CPE reporting years, the CPA must also submit the completed CPE reporting form, and some CPAs use CPE taken in that year, which is after the end of the CPE reporting period.

The Board considered whether these CPAs should be required to request an extension for completing the CPE outside of the reporting period, and be offered the standard CPE compliance consent order (which includes payment of a fine unless there are extenuating circumstances), as other CPAs whose license renewal is timely filed and have a deficiency in mandatory CPE hours.

After discussion, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes and unanimously adopted, the Board determined that CPAs whose licenses expire for non-renewal and then reinstate in the same year, and submit CPE taken after the end of the CPE reporting period, must request an extension for completing the CPE outside of the reporting period, and sign a consent order with payment of a fine (unless there are extenuating circumstances), as is the typical procedure for licensees who request an extension. This requirement will be commence with the license expiration notice date, expected to be in March 2010, the date that 2007 – 2009 CPE reporting must be submitted.

The Board directed staff to draft appropriate policy changes and related issues for Board review at a subsequent Board Meeting.

14. PROC Reports

a. Annual Report

The Board reviewed an annual report on the AICPA Peer Review Program administered by the Society of Louisiana CPAs, prepared by Mr. Updegraff of the Board's Peer Review Oversight Committee.

b. Quarterly Report

The Board reviewed a quarterly report on the AICPA Peer Review Program administered by the Society of Louisiana CPAs, prepared by Mr. Updegraff of the Board's Peer Review Oversight Committee.

c. Selection of New PROC Member

The Board discussed the selection of a new member of its Peer Review Oversight Committee, to fill a vacant position.

d. Renewal of Contracts for Current PROC Members

Upon motion by Mrs. Cochran, seconded by Mrs. Lowe-Ardoin, the Board approved the contracts for the current PROC members for the fiscal year July 1, 2007 through June 30, 2008.

15. AICPA Peer Review Exposure Draft

Mrs. Sylvest reported that on April 18, 2007 the Board was notified of an exposure draft, which proposes to create one set of Standards and Interpretations within the AICPA Peer Review Program for all AICPA members subject to Peer Review. This would include members' Firms currently enrolled in the Center for Public Company Audit Firms (CPCAF) Peer Review Program. Other proposals include a re-engineered reporting process, changes to engagement and report reviews, and more principles-based Standards. The comment deadline is June 30, 2007. Board staff will review and provide comments for Board review.

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

There were no Information Items or Announcements at this time.

XII. REPORTS ON CONFERENCES

A. AICPA – BOE - Practice Analysis Oversight Group (PAOG)

January 24 - 26, 2007
Phoenix, Arizona

Mr. Henderson attended.

B. Tulane Beta Alpha Psi Professional Meeting

Mr. Henderson spoke at one of the Professional Meetings for Tulane Beta Alpha Psi at their March 30 meeting on campus. His presentation was “CPA Licensing Requirements: The Three E’s...Education, Examination, Experience.”

C. NASBA 24th Annual Executive Directors Conference

March 11 – March 14, 2007
Las Vegas, Nevada

Mr. Henderson attended.

D. NASBA 12th Annual Legal Counsel Conference

March 11 – March 13, 2007
Held in conjunction with Executive Director’s Conference

Mr. Laborde attended.

E. NASBA 2007 CPE Conference

March 12 – March 14, 2007
Held in conjunction with Executive Director’s Conference

Mr. Henderson attended part of the meeting.

XIII. FUTURE MEETING / CONFERENCE DATES

A. NASBA Regionals

1. Western Regional Meeting (Louisiana of NASBA SW Region included)

June 20 - 22, 2007
Colorado Springs, Colorado

Hotel Reservation Deadline is April 27, 2007.
NASBA registration fee increases after May 11, 2007.

Mr. Harris and Mr. Henderson are planning to attend.

2. Eastern Regional Meeting (for members who cannot attend Western)

June 6 - 8, 2007
Williamsburg, Virginia

Hotel Reservation Deadline is May 4, 2007.
NASBA registration fee increases after May 11, 2007.

B. NASBA 100th Annual Meeting

October 28 - 31, 2007
Maui, Hawaii

No Hotel Reservation Deadline or NASBA registration deadline is currently provided by NASBA.

XIV. UPCOMING BOARD OFFICE HOLIDAYS

May 28, 2007	Memorial Day
July 4, 2007	Independence Day

XV. NEXT BOARD MEETING

Wednesday, July 25, 2007
Thursday, July 26, 2007

XVI. 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 Mr. Tham upon motion(s) made, as follows:

Upon motion by Mrs. Cochran, seconded by Mrs. Barnes and unanimously adopted, the Board went into executive session on April 26, 2007 at 10:20 a.m. Upon motion by Mrs. Barnes, seconded by Mrs. Cochran and unanimously adopted, the executive session adjourned at 12:28 p.m.

A. Files Closed With No Cause For Action

1. File No. 05-07-20
2. File No. 06-06-17
3. File No. 06-11-27
4. File No. 07-01-02

Upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Harris, the Board found no cause for action and officially closed the above files.

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

1. File No. 05-12-24
2. File No. 06-06-18

3. File No. 06-08-22
4. File No. 07-02-19
5. CPE Extensions
 - a. File No. 07-02-03
 - b. File No. 07-02-04
 - c. File No. 07-02-05
 - d. File No. 07-02-06
 - e. File No. 07-02-07
 - f. File No. 07-02-08
 - g. File No. 07-02-09
 - h. File No. 07-02-10
 - i. File No. 07-02-11
 - j. File No. 07-02-12
 - k. File No. 07-02-13
 - l. File No. 07-02-15
 - m. File No. 07-02-16
 - n. File No. 07-05-21
 - o. File No. 07-02-22
 - p. File No. 07-02-24
 - q. File No. 07-02-25
 - r. File No. 07-02-26
 - s. File No. 07-02-27
 - t. File No. 07-02-28
 - u. File No. 07-02-29
 - v. File No. 07-03-34
 - w. File No. 07-03-36
 - x. File No. 07-03-37
 - y. File No. 07-03-39
 - z. File No. 07-03-40
 - aa. File No. 07-03-44
 - bb. File No. 07-03-45
 - cc. File No. 07-03-46
 - dd. File No. 07-03-50
 - ee. File No. 07-03-51
 - ff. File No. 07-03-52
 - gg. File No. 07-03-56
 - hh. File No. 07-03-58

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

C. Investigating Officer Mr. Bruno requested authorization from the Board to close the following files with No Cause for *Further* Action once the Respondents have returned their CPA Certificates to the Board's office for cancellation.

1. File No. 03-07-20
2. File No. 05-08-22

Upon motion by Mrs. Barnes, seconded by Mr. Harris, the Board authorized Investigating Officer Mr. Bruno to officially close the above files once the Respondent has returned his CPA Certificate to the Board's office for cancellation.

D. Request for reconsideration of the Board's Final Decision in the matter of Kenneth Louis Shutt (Board File 04-03-133).

Upon motion by Mrs. Cochran, seconded by Mr. Bruno, the Board denied Mr. Shutt's request for reconsideration of the Board's Decision.

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 Miss Honoré, the Board accepted the above-described reports.

F. Investigating Officer Mrs. Barnes requested authorization from the Board to close the following file with No Cause for Action once the Board's office receives certified court documents verifying that all criminal charges have been dropped against the Respondent in this matter.

1. File No. 03-12-34

Upon motion by Mrs. Cochran, seconded by Miss Honoré, the Board authorized Investigating Officer Mrs. Barnes to officially close the above file once the Board's office receives certified court documents verifying that all criminal charges have been dropped against the Respondent in this matter.

XVII. ADJOURNMENT

Wednesday, April 25, 2007:

There being no further business to discuss, upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin, and unanimously adopted, the meeting adjourned at 5:13 p.m. on Wednesday, April 25, 2007.

Thursday, April 26, 2007:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes, and unanimously adopted, the meeting adjourned at 12:38 p.m. on Thursday, April 26, 2007.

Michael A. Tham, CPA
Chairman

Carol T. Barnes, CPA
Secretary

Michael B. Bruno, CPA
Treasurer

Susan C. Cochran, CPA
Member

Mark P. Harris, CPA
Member

Desireé W. Honoré, CPA
Member

Letti Lowe-Ardoin, CPA
Member

April 25 - 26, 2007