

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

July 19 - 20, 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, July 19 – 20, 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 July 20, 2006)
Guests:	Grady R. Hazel, CPA	-	Executive Director, LCPA
	Al Suffrin, CPA	-	Director of Public Relations, LCPA
	Diane Jones	-	CPE Manager, LCPA
	Elizabeth R. Scully	-	Marketing Director, Postlethwaite & Netteville
	Albert G. Kroeper	-	Independent Accountants

The meeting was called to order by Chairman Mr. Tham at 9:02 a.m. on July 19, 2006, upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 8:35 a.m. on July 20, 2006, upon motion by Mrs. Cochran, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

I. CHAIRMAN'S REPORT

A. Board Employees

1. Regina Bush, Information Technology Office Specialist 2, received a 4% merit increase effective July 12, 2006, as was budgeted.
2. Clinton J. Cognevich, Director of Administration, received a merit increase effective July 1, 2006.
3. Jacqueline M. Sylvest, CPA, Director of Practice Monitoring, received a merit increase effective July 1, 2006.
4. Michael A. Henderson, CPA, Executive Director, received a merit increase effective July 1, 2006.
5. Westaff temporary employee Mary Harris was hired January 30, 2006 to assist with the input of data for annual renewals, and other clerical duties as may be necessary. Based on the maximum of 680 hours, Mrs. Harris' last day with the Board was June 15, 2006.
6. There are currently three positions in the Board's office that remain vacant: Accounting Technician, Administrative Coordinator 2 in the Computer Department, and Administrative Assistant 2. Mr. Henderson and Mr. Cognevich continue to review options to fill the positions.
7. One or more Westaff temporary employees will be hired within the next few weeks for general clerical duties.

B. Purchase of Office Equipment

1. Telephone System

Mr. Henderson and Mr. Cognevich met with representatives of BlackBox Network Services, the company that holds the state contract for telephone equipment, on June 20, 2006 to discuss options for a new telephone system for the Board's office. A new telephone system was ordered on June 27, 2006. Installation is expected by mid-August.

State Contract No. 404135 \$8,093

2. Future Purchase or Lease - Postage Machine

The U.S. Postal Service has mandated the use of a new postage system. This will require that the Board purchase a new postage machine and meter to be in use no later than December 31, 2006. Mr. Henderson and Mr. Cognevich met with representatives of Pitney Bowes on June 9, 2006 to discuss options available to the Board, including the mailing of annual renewal forms.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the April 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 April 2006 regular and executive session minutes, with corrections of typographical errors.

III. DEATHS AND RESIGNATIONS

A. Deaths (5)

Name	Cert. No.	Year Issued	A / IA
Earl D. Bennett	920	1948	IA
Leo J. Giroir, Jr.	6054	1970	IA
Lawrence J. Goodson	10339	1975	A
John L. Schwab	15583	1981	IA
Andrew H. Stephens	1108	1952	IA

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

B. Resignations (0)

The Executive Director informed the Board that since the April 2006 Board Meeting there were no Certified Public Accountants who requested that their CPA Certificates be voluntarily retired.

IV. CERTIFICATE AND INACTIVE STATUS EXPIRATIONS AND REINSTATEMENTS

A. Expirations

1. 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 2006 and, accordingly, were notified by certified mail on May 1, 2006 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. (407 Total: 174 Active and 233 Inactive Status):

Name	Certificate Number	2006 A / IA
Keith Howard Alderman	B25327	A
Katherine Annette Ayme	22031	A
Robert Day Behrens, Jr.	16453	A
Barbara Babb Belaire	23607	A
Betty Kilpatrick Bell	15046	A
Yolande Ascani Bernard	19954	A
Jeanne Marino Betbeze	24260	A
James G. Bethard Jr.	25304	A
Nicole Palozzola Blanchard	12065	A
William B. Boeneke	23192	A
John D. Boyd	18458	A
Jason Dennis Boyles	24559	A
Jennifer Marie Bradley	23932	A
Michael James Breath	21766	A
Barney Jude Breaux	22515	A
James Joel Breeding	20197	A
Shelly Traina Brescher	22995	A
Alan Jay Brown	21548	A
Kenneth Powers Buzbee	16469	A
Michael F. Byrd	14965	A
Keith Alan Carpenter Sr.	24472	A
Patrick Richard Carr	18985	A
Prentiss B. Carter	2466	A
Beth Ann Casanova	24195	A
Debra Smith Cash	15290	A
James C. Castille	22520	A
Mortina L. Castillo	S25353	A
Cecil Jean Cavanaugh	9455	A
Noel Preston Caver	B23893	A
Donald Keith Chunn	17879	A
Gerald Joseph Clark	16482	A
John S. Cook	21114	A
Dwayne Dale Cormier	20891	A
David Paul Coshman	B15619	A
Michael Paul Crochet	14799	A
Terry Ann Croft	17056	A
Jack Franklin Crow	16183	A
Marie Curry Davis	23805	A
Alfred Clement Delaune, Jr.	19009	A
Michelle Ann Diaz	19989	A
Etta Dovith Dimitry	10088	A
Marc Christopher Dougherty, Sr.	24232	A

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Name	Certificate Number	2006 A / IA
Davie E. Dought	18260	A
Frederic Eastman Drew III	18493	A
Melissa Young Duhon	20354	A
Brandt T. Edwards	23233	A
William Michael Elliott	12883	A
Deborah Kay Ellis	B25108	A
Jack W. Ellis II	B20157	A
Ronald Joseph Falgoust	20236	A
John James Ferguson	24750	A
James Nolan France	21363	A
Patrick Brian Funk	24739	A
Donna Helene Garcia	22310	A
Deborah Lynne Genin	20243	A
John Gerrets	20691	A
Lester Lamar Gibson, Jr.	16520	A
Edward R. Grady, Jr.	16071	A
R. Dean Graves	B22218	A
Sindy Foster Guarino	23206	A
Rosary Hymel Guillot	21837	A
Paul Joseph Guirovich	22093	A
Samuel Joseph Guzzo	21155	A
Laurie Roberts Hamner	22097	A
William Keith Haney	7543	A
Wayne J. Haristy	23255	A
Sandra Chance Harlan	24299	A
Michael F. Hartsell	23825	A
Thomas John Heath, Jr.	23040	A
Brian Philip Hebert	24198	A
Kirk Anthony Hebert	16299	A
Jennifer J. Hefner	24589	A
Daniel Gordon Hellmers	22332	A
Michael Forrest Henagan	23966	A
Mary Elizabeth Herbert	22571	A
Misty E. Hickman	24551	A
Terry Simon Hightower	24985	A
Gretchen Kreller Hiley	22347	A
Julia Gates Hines	S25004	A
David Linn Huffman	21379	A
Tammy M. Hyde	21897	A
William Neill Iverson	21381	A
Brian M. Johnson	24421	A
Troy Derral Jones	19052	A
Kelly Marie Keating	23056	A

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Name	Certificate Number	2006 A / IA
Kevin Patrick Kitchen	21603	A
Medha Upendra Kulkarni	19303	A
Glen Mitchel LaBorde	23667	A
Walter Douglas LaCroix	10347	A
Alexander K. Lakhanpal	25184	A
Christopher Ahsley Latiolais	23490	A
Randy James LeBlanc	17732	A
Jason K. Lee	B24789	A
Martha Elizabeth Levy	17197	A
Peter Jay Levy	B24657	A
Karole F. Lloyd	B25314	A
W. Lynn Loden	B25171	A
Brenda Sullivan Lopiccolo	B21028	A
George Michael Mackenroth	18306	A
Lori M. Madona	20733	A
Kristen Green Mahaffey	24523	A
Mark Thomas Maher	20288	A
Elizabeth Pernetta Mano	17410	A
Henry Lawrence Masson	6974	A
Bernella Gail McCumber	22996	A
John Henry McDonald	11999	A
Clinton Neil McGrath, Jr.	22608	A
Lawrence Dalton McRight, Jr.	15263	A
Carl Louis Medus	20964	A
Kelly Liford Melancon	25080	A
Mark Edward Meye	B21504	A
Craig Vincent Miller	B25272	A
Gina Trapani Moore	18380	A
Judy Plum Moore	B23898	A
Robert Errol Morrow	20066	A
Cynthia Perceval Nash	22145	A
Karen Kelty Nichols	17616	A
Maura M. Nobile	24909	A
Wendy Roberts O'Brien	24711	A
Aileen T. O'Donovan	B25148	A
Dale Frederick Oser	15268	A
Kecia Reis Ovella	19586	A
Robert Neil Percy	19108	A
Glenn Francis Peltier	13884	A
Susan Gumm Pena	24332	A
Scott Patrick Perkins	23094	A
Lan Thi Pham	24851	A

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Name	Certificate Number	2006 A / IA
Vinay C. Puvvada	25292	A
Sheikh Fazlur Rahman	11734	A
Stanley James Raichel, Jr.	3920	A
Charles Jess Rice	25090	A
Elaine Hudson Richard	16917	A
David Andrew Robison	25120	A
Richard L. Rollins	B25273	A
Archie B. Sanchez, Jr.	20325	A
Ronald J. Savoie	19363	A
Marcus Leyburne Schillings	22642	A
Karl James Schram	15946	A
Andrea Serino-Perkins	25206	A
James E. Shields, Jr.	20096	A
Joan Carol Siebeling	19373	A
Angela D. Smith	24443	A
Jason Dewayne Smith	24126	A
Michael Floyd Smith	B19452	A
Stuart Graves Sonnier	B25115	A
Bruce Richard Starks	16631	A
Sandra Victoria Steward	B24685	A
Lawrence W. Stoulig, Jr.	23750	A
Colista Ann Strand	B25211	A
Lynden Clay Swayze	24876	A
Charles Bruce Swindle	16851	A
Karen Marie Tabiolo	24451	A
Kyle Michael Talbot	18083	A
Virgie Ann Talley	18642	A
Sylvia Beth Tanner	23357	A
Billy Young Taylor, Jr.	21696	A
Marcus Kade Theunissen	24541	A
Michael P. Trosclair	24548	A
Joseph Paul Tumminello	24371	A
James Patrick Turk	15783	A
William H. Urban, III	10076	A
David Verret	24660	A
Eric Joseph Vicknair	15294	A
Cheryl Lynn Wallace	B24071	A
Kemberley J. Washington	25154	A
Barry Paul Webb, Sr.	16358	A
Stephanie Marie Webb	24115	A
Deborah Roberts Webber	B25332	A
Elizabeth Thomas White	16651	A

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Name	Certificate Number	2006 A / IA
Lela Lea Wilkes	14245	A
J. Richard Williamson	16655	A
Alan J. Winters	10868	A
Merwin Dale Wood, Jr.	16776	A
Elaine Grace Zoller	21255	A
Charlotte A. Acosta	18422	IA
Michael Joseph Alessi	23410	IA
John Edward Alexander	4142	IA
Sue E. Andrieu	13644	IA
Henry Scott Armstrong	10026	IA
Nicole Suzanne Arseneaux	21303	IA
Fredric Joseph Attermeier	B9752	IA
Donald Graham Baird	18724	IA
Wayne M. Baquet	21305	IA
Josef Kurt Baumgardner	20184	IA
Ileana Patricia Beatty	23331	IA
Francisco Javier Beguiristain	12768	IA
Rose Michelle Bernard	22756	IA
Thomas Floyd Bickham	1657	IA
Bruce Steven Billeaud	16154	IA
Walter Joseph Blache, Jr.	11154	IA
Charles Paul Blanchard	16751	IA
Alvin Bledsoe	B13977	IA
Robert A. Bloxham	13962	IA
Robert Lyons Blum	23190	IA
Michael Warren Boies	14804	IA
Aylie A. Boitman	15307	IA
John Leo Bosch	B18413	IA
Kenneth J. Boudreaux	18966	IA
Penny Bourgeois	21763	IA
Walter Scott Bowling, Jr.	6104	IA
Bernadine Krantz Boyett	17114	IA
William Scott Bozzell	18459	IA
Danny J. Brasseaux	17062	IA
Leon Emile Breaux III	17872	IA
Emery E. Brown	B13785	IA
Mark A. Brown	23423	IA
Minette J. Bruce	16729	IA
Robert Neil Buchanan	B8278	IA
Glenn August Burger	7462	IA
Thomas Lee Burke	16166	IA
Shelley St. Pierre Cameron	21231	IA

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Name	Certificate Number	2006 A / IA
William Michael Cameron	17423	IA
Jennifer Kinler Campbell	23204	IA
Giancarlo Giuseppe Campi	21777	IA
Jerry Dean Carlisle	8350	IA
Kenneth L. Carney	B13201	IA
Anthony Gerard Carter	23937	IA
David Eugene Cashen	B21280	IA
Gregory Paul Cavalier	20670	IA
Lucien S. Charlot, Jr.	23003	IA
Hua Chen	21785	IA
Amy Clark	23651	IA
Georgia Adams Clark	17256	IA
Roger Greenville Clarke	7611	IA
Robert Edwin Danner	16186	IA
Lenny Paul Dantin	11163	IA
Diane Hart Davis	18781	IA
Seth Dwayne Dawson	20441	IA
Mary Lou Denenea	15978	IA
Elizabeth M. Denny-Abernathy	23443	IA
Vivianne B. Denu	21129	IA
Jennifer R. DeRouen	23807	IA
David Paul Deslatte	21347	IA
Donna L. Drude	18823	IA
Elmer Marcel Ducorbier	17890	IA
Kelle Kraft Dunaway	16888	IA
Christopher Wade Duncan	22797	IA
Richard Allen Duncan	8802	IA
Lisa G. Edwards	16788	IA
Charles Robert Fagot	23453	IA
Paul John Falgoust	17993	IA
Terry Bartley Farrell	16065	IA
Michael Robert Fereday	23241	IA
William J. Ferry	15235	IA
Larry Eugene Fontenot	B21505	IA
Mark David Frenaux	19903	IA
Xenia Caballero Galvan	B23166	IA
Orlando Colon Garcia	B16960	IA
Jerry Wallace Garner	16070	IA
Johnny R. Garner	15760	IA
Susanne Millet Geldart	22997	IA
Johnny J. George	15990	IA
Paula McGartlin Gigoux	22317	IA

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Name	Certificate Number	2006 A / IA
Jamie Michelle Givens	21588	IA
Amy Elizabeth Goodrich	23462	IA
Darlene L. Graham	14872	IA
Taylor Wayne Griffin	18515	IA
Gary Christopher Griffith	16226	IA
Leroy Francis Guidry, Jr.	14911	IA
Richard Jared Halprin	17113	IA
Eric Paul Halter	19530	IA
Isaac Louis Hanks	22098	IA
Robert Allan Hannaman	18285	IA
Krista K. Hare	19773	IA
Jason K. Harpe	B24051	IA
Lauri Davis Harris	23823	IA
Eligious H. Heap	B18154	IA
Doyle Eugene Hendricks	2127	IA
Vicki Grimm Herbert	19536	IA
John Heurtin III	23829	IA
Robert Russell Hicks	B13764	IA
Robert Michael Hodge	22336	IA
Daniel Ronald Hoffman	11172	IA
Stephanie Bogle Hoover	24118	IA
Mary Brodeur Hope	B22477	IA
James R. Hoskins, Jr.	22338	IA
Jeffrey Michael Howell	18017	IA
James Frederic Hughes	3371	IA
Rob Hunt	24095	IA
Denise A. Hurstell	23662	IA
Robert James Hymel	B15895	IA
Todd Hymel	23269	IA
Robert Daniel Idzi	6057	IA
Maureen Clancey Jackson	19436	IA
Patrick W. Johnson	21861	IA
Warren Paul Jones	17602	IA
Dexter Joseph	23664	IA
Alison W. Kern	18093	IA
David Duke Kerin	15539	IA
Randy P. Kinchen	20487	IA
Amy Bernhardt King	18444	IA
Lisa Marie Klein	22838	IA
Suzanne Perret Kneidinger	22344	IA
William Shaw Knight	B955	IA
Douglas Knowlton	11128	IA

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Name	Certificate Number	2006 A / IA
John Victor Krentel	1672	IA
Carol Eugenia Lambeth	19061	IA
Joy Landry	23838	IA
John Walter Lappin	B21990	IA
William Christopher Leach	B18123	IA
Michele M. LeBlanc	21874	IA
Ching-Chi Lee	21878	IA
David C. Lee	B18704	IA
Youngju Lee	24744	IA
Claire Angelle LeMaire	20491	IA
Claire Angela Letourneau	14900	IA
Pamela Forrest Leydon	13596	IA
Dean Michael Liljeberg	22592	IA
David Michael Maggio	17210	IA
Frank P. Maggio	22127	IA
Christa Riggs Manning	21927	IA
James Frederick Manning, Jr.	20955	IA
Karen Smallwood Matthews	16564	IA
Lorraine Sue Mayer	17320	IA
Hilliard B. McClendon	2113	IA
Lori Allen McCormick	15363	IA
James Matthew McDermott	22856	IA
Donna Sinquefield McInnis	20959	IA
Thomas E. McLaughlin III	18202	IA
Vicki Fanning McLean	16803	IA
Carlton Keith McLeod	23077	IA
Kathryn McQueen	19324	IA
Donald Paul Mehrrens Jr.	18579	IA
Shirley L. Miller	22376	IA
Con C. Mills	B1594	IA
Arleen Manuel Mink	15057	IA
Braxton I. Moody, IV	10386	IA
Steven Kent Myers	23311	IA
Gregory James Nelson	23312	IA
Justine Phuong Nguyen	22869	IA
Jeffrey David Nicosia	20512	IA
Consuelo Corripio Nodier	18603	IA
Jacqueline O'Neal	21425	IA
Tomas J. Ogazon	B10647	IA
Elizabeth Roy Orihel	18361	IA
Angie Olivia Ostrom	18052	IA
Jaime N. Palencia	1021	IA

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Name	Certificate Number	2006 A / IA
Alfred Alton Parden, Jr.	6909	IA
Rebecca Suzanne Pathoumthong	22874	IA
Stacey Lorraine Penningroth	15611	IA
Jan Kathleen Pepperman	12902	IA
Albert Bernard Petrie, Jr.	10840	IA
Wayne Allen Pfeister	23518	IA
James Frank Pittman, Jr.	2385	IA
Charles N. Porter	B12418	IA
Dana Potts-Lucas	B23774	IA
Larry Clyde Rabun	3556	IA
Eddy Oscar Ramirez	17386	IA
Richard J. Rau	16346	IA
Joseph Shane Recile	23867	IA
Valerie Dawn Reed	16807	IA
Wendy Alyse Reynolds	21666	IA
Lora Mixon Richard	18508	IA
Clinton Joint Rivet	24142	IA
Lawrence C. Robert, Jr.	10327	IA
Barbara Ann Robinson	23105	IA
Dwight Reginald Robinson	14208	IA
Mark Randall Robinson	22400	IA
Michele Clark Rodriguez	23332	IA
Charles J. Rogers	8373	IA
Michael Keith Romero	B16105	IA
Thomas L. Rosenzweig	1577	IA
Charles J. Rowe, Jr.	18882	IA
Lane R. Rushing	20533	IA
Joseph Anthony Salpietra, Jr.	17434	IA
William Marshall Samples, II	18363	IA
Zoé Pomes Scherf	16289	IA
Timothy Wayne Schmidt	23529	IA
Bonnie Ann Schnadelbach	18365	IA
E. Michael Schofield	19860	IA
Louis Gravois Schott	21937	IA
Warren Menning Schultz, Jr.	23110	IA
James Richard Seba	22645	IA
Huey Paul Simon	908	IA
Phyllis D. Sims	21229	IA
Melissa Winslow Skrmetta	22181	IA
Ansel Harris Smith, Jr.	18896	IA
Enrique Soriano	18075	IA
Shari Lee Springer	13898	IA

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Name	Certificate Number	2006 A / IA
Barbara Shunk Taylor	8234	IA
Roy Fletcher Taylor	15761	IA
Annetta Larsen Teske	16077	IA
Gwendolyn Cuneo Theriot	18646	IA
Madonna Honoré Thibodeaux	18086	IA
Erling Kjell Thompsen	2903	IA
Charles Timothy Thompson	11719	IA
Karen Magee Tiemann	13040	IA
Gregory Paul Trahan	18653	IA
Joy St. Julien Traylor	6196	IA
Karolyn Kelinske Tusa	22916	IA
Malvin Boyd Underwood	16069	IA
Valerie Lynn Van	22918	IA
Jason S. Vangilder	23122	IA
Judith W. Vicknair	20123	IA
Ryan Tait Vidal	24028	IA
Lori Telford Voisin	22416	IA
Christopher Lloyd Vordick	23885	IA
Trinette Marica Washington	24030	IA
Donald Clark Watts	15746	IA
James Elbart Webb	B21993	IA
Robert Leslie Wilkinson	4166	IA
Mary E. Williams	12712	IA
William Benjamin Williams	10387	IA
Eric Charles Williamson	23558	IA
Bobby Ray Wimberly	19168	IA
Otray J. Woods, Jr.	1728	IA
Wensheng Zhang	22436	IA

2. Expirations Due To Failure To Respond To Incomplete Notices

The Executive Director informed the Board that the following individuals failed to respond to notices and telephone calls from Board staff advising them that their 2006 renewal was incomplete and could not be processed. They therefore failed to correct the problem with their 2006 renewal and failed to renew for 2006. Accordingly, their CPA Certificates or CPA Inactive Status registrations were expired effective July 7, 2006. (11 Total: 4 Active and 7 Inactive Status):

Name	Certificate Number	2006 A / IA
Shawana Jenelle McGee	24745	A
Shannon H. Moore	B22024	A

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Name	Certificate Number	2006 A / IA
Parag Vidyut Parikh	24661	A
Dennis Lee Warren	17134	A
Arlean Abells-Wehle	20808	IA
Donna F. Frank	18501	IA
Mary Hollis Green	17711	IA
Patricia Wirsching Kreher	15544	IA
Ann Remmers Lagarde	14166	IA
C. Denver Mullican III	21194	IA
Charles Creighton Nope	15942	IA

3. Cancellation of Expirations And Waiver of Fees (12)

The Executive Director informed the Board that the CPA Certificates or CPA Inactive Status registrations for the following individuals were initially expired on May 1, 2006 due to non-renewal, but the individuals subsequently submitted their renewal forms with requests for a waiver of the delinquent and reinstatement fees because of Hurricane-related issues. The requests were considered by Board staff and were forwarded to Chairman Mr. Tham, who approved the cancellation of the expirations and waiver of fees.

Name	Certificate Number	2006 A / IA
Gerard J. Conard	22525	A
Regina Griffin Graff	21870	A
Emile G. Haro, Jr.	771	A
Kimberly Nixon Human	21969	A
Michelle Guy Johnson	23482	A
Harris R. Meaux	23300	A
Todd Joseph Melerine	20743	A
Kyle Alan Montero	21899	A
Thomas Ward Stallings	20336	A
Kristina M. Johnson	19325	IA
Eric Wayne Thomas	20111	IA
April Smith Walker	24749	IA

B. Reinstatements of Certificates / Inactive Status That Were Expired May 1, 2006

1. The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on May 1, 2006, reinstated their CPA Certificates or CPA Inactive Status registrations (150 Total: 62 Active and 88 Inactive):

Name	Certificate Number	2006 A / IA
Katherine Annette Ayme	22031	A
Robert Day Behrens, Jr.	16453	A
James G. Bethard, Jr.	25304	A
William B. Boeneke	23192	A
Shelly Traina Brescher	22995	A
Keith Alan Carpenter, Sr.	24472	A
Patrick Richard Carr	18985	A
James C. Castille	22520	A
Noel Preston Caver	B23893	A
Gerald Joseph Clark	16482	A
Michael Paul Crochet	14799	A
Marie Curry Davis	23805	A
Alfred Clement Delaune, Jr.	19009	A
Michelle Ann Diaz	19989	A
Marc Christopher Dougherty, Sr.	24232	A
Davie E. Dought	18260	A
Melissa Young Duhon	20354	A
William Michael Elliot	12883	A
Ronald Joseph Falgoust	20236	A
John James Ferguson	24750	A
Donna Helene Garcia	22310	A
John Gerrets	20691	A
Lester Lamar Gibson, Jr.	16520	A
Rosary Hymel Guillot	21837	A
William Keith Haney	7543	A
Michael F. Hartsell	23825	A
Mary Elizabeth Herbert	22571	A
Misty E. Hickman	24551	A
Gretchen Kreller Hiley	22347	A
Tammy M. Hyde	21897	A
Troy Derral Jones	19052	A
Kevin Patrick Kitchen	21603	A
Medha Upendra Kulkarni	19303	A
Alexander K. Lakhanpal	25184	A
Lori M. Madona	20733	A
Elizabeth Pernetta Mano	17410	A
John Henry McDonald	11999	A
Lawrence Dalton McRight, Jr.	15263	A
Carl Louis Medus	20964	A
Judy Plum Moore	B23898	A
Dale Frederick Oser	15268	A
Kecia Reis Ovella	19586	A

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Name	Certificate Number	2006 A / IA
Scott Patrick Perkins	23094	A
Lan Thi Pham	24851	A
Vinay C. Puvvada	25292	A
Ronald J. Savoie	19363	A
James E. Shields, Jr.	20096	A
Jason Dewayne Smith	24126	A
Michael Floyd Smith	B19452	A
Bruce Richard Starks	16631	A
Lawrence W. Stoulig, Jr.	23750	A
Lynden Clay Swayze	24876	A
Karen Marie Tabiolo	24451	A
Kyle Michael Talbot	18083	A
Sylvia Beth Tanner	23357	A
Marcus Kade Theunissen	24541	A
Michael P. Trosclair	24548	A
Joseph Paul Tumminello	24371	A
James Patrick Turk	15783	A
William H. Urban, III	10076	A
Eric Joseph Vicknair	15294	A
Cheryl Lynn Wallace	B24071	A
Charlotte A. Acosta	18422	IA
Henry Scott Armstrong	10026	IA
Donald Graham Baird	18724	IA
Francisco Javier Beguiristain	12768	IA
Betty Kilpatrick Bell	15046	IA
Bruce Steven Billeaud	16154	IA
Charles Paul Blanchard	16751	IA
Kenneth J. Boudreaux	18966	IA
Leon Emile Breaux III	17872	IA
Glenn August Burger	7462	IA
Giancarlo Giuseppe Campi	21777	IA
Jerry Dean Carlisle	8350	IA
Gregory Paul Cavalier	20670	IA
Lucien S. Charlot, Jr.	23003	IA
Amy Clark	23651	IA
Georgia Adams Clark	17256	IA
Lenny Paul Dantin	11163	IA
Seth Dwayne Dawson	20441	IA
Mary Lou Denenea	15978	IA
Elizabeth M. Denny-Abernathy	23443	IA
Vivianne B. Denu	21129	IA
Jennifer R. DeRouen	23807	IA

(continued on next page)

Name	Certificate Number	2006 A / IA
David Paul Deslatte	21347	IA
Richard Allen Duncan	8802	IA
Terry Bartley Farrell	16065	IA
William J. Ferry	15235	IA
Orlando Colon Garcia	B16960	IA
Johnny R. Garner	15760	IA
Deborah Lynne Genin	20243	IA
Johnny J. George	15990	IA
Paula McGartlin Gigoux	22317	IA
Jamie Michelle Givens	21588	IA
Gary Christopher Griffith	16226	IA
Sindy Foster Guarino	23206	IA
Leroy Francis Guidry, Jr.	14911	IA
Richard Jared Halprin	17113	IA
Robert Allan Hannaman	18285	IA
Lauri Davis Harris	23823	IA
Doyle Eugene Hendricks	2127	IA
Vicki Grimm Herbert	19536	IA
Robert Russell Hicks	B13764	IA
Robert Michael Hodge	22336	IA
Daniel Ronald Hoffman	11172	IA
Jeffrey Michael Howell	18017	IA
Denise A. Hurstell	23662	IA
Robert Daniel Idzi	6057	IA
Warren Paul Jones	17602	IA
Alison W. Kern	18093	IA
David Duke Kervin	15539	IA
Randy P. Kinchen	20487	IA
Suzanne Perret Kneidinger	22344	IA
Douglas Knowlton	11128	IA
John Victor Leclere Krentel	1672	IA
Joy Landry	23838	IA
Claire Angelle LeMaire	20491	IA
Pamela Forrest Leydon	13596	IA
Dean Michael Liljeberg	22592	IA
Frank D. Maggio	22127	IA
Lorraine Sue Mayer	17320	IA
Hilliard B. McClendon	2113	IA
Donna Sinquefield McInnis	20959	IA
Vicki Fanning McLean	16803	IA
Carlton Keith McLeod	23077	IA
Kathryn McQueen	19324	IA

(continued on next page)

Name	Certificate Number	2006 A / IA
Donald Paul Mehrtens, Jr.	18579	IA
Robert Errol Morrow	20066	IA
Gregory James Nelson	23312	IA
Justine Phuong Nguyen	22869	IA
Consuelo Corripio Nodier	18603	IA
Elizabeth Roy Orihel	18361	IA
Alfred Alton Parden, Jr.	6909	IA
Stacey Lorraine Penningroth	15611	IA
Jan Kathleen Pepperman	12902	IA
Albert Bernard Petrie, Jr.	10840	IA
Dana Potts-Lucas	B23774	IA
Larry Clyde Rabun	3556	IA
Clinton Joint Rivet	24142	IA
Dwight Reginald Robinson	14208	IA
Michael Keith Romero	B16105	IA
Lane P. Rushing	20533	IA
William Marshall Samples, II	18363	IA
Bonnie Ann Schnadelbach	18365	IA
Phyllis D. Sims	21229	IA
Erling Kjell Thompsen	2903	IA
Charles Timothy Thompson	11719	IA
Karen Magee Tiemann	13040	IA
Valerie Lynn Van	22918	IA
Eric Charles Williamson	23558	IA

C. Reinstatements of Inactive Status From Prior Years (28)

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	Certificate Number
Gail S. Asprodites	15785
Raymond Dan Beach	10459
Deborah Henderson Bogantes	19242
R. Ward Burton	15685
Richard Satish Chitkara	19252
Noel Joseph Cipriano	23626
Greg F. Clapinski	24131
Martha Kennon Comegys	23076

(continued on next page)

Name	Certificate Number
Howard E. Dupuis	19014
Paul James Gautreau	18507
Kenneth N. George	22312
Deborah Desroche Gillen	20898
Joseph Paul Giorlando	21587
Laura Chaisson Hendrickson	24326
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
Sandra B. Rodriguez	B21503
Marcia I. Schmitz	16754
Steven Charles Serio	24716
Kevin Louis Tullier	21964
Claudelle W. Vallette	22926
Paul Todd Williams	21707

V. TREASURER'S REPORT

- A. Financial statements for the period ended June 30, 2006 were presented for the Board's review.
- B. Mr. Henderson and Treasurer Mr. Harris reported that the annual financial report for the 2005 - 2006 fiscal year is to be completed by Board staff, with 2005 - 2006 Board Treasurer's approval, and is to be filed with the Office of Statewide Reporting and the Legislative Auditor by August 30, 2006.
- C. Mr. Henderson reported on the Pan American office lease proposal. The Board's current lease expires on August 31, 2006. The initial lease had a 7-year term with a 3-year renewal, and was at \$17.62 per 3,374 USF "usable" sq. ft., a computation under state leasing which essentially eliminates common areas. For the new lease, the landlord initially asked for \$19.47 per foot (a 10.5 % increase), but has verbally agreed to a counter offer of \$19.00 per foot (a 7.8 % increase). This appears to be below the current average market rate estimated at \$19.63 per USF (based on newspaper published reports of \$16.15 per RSF as being the average for Class A space in the CBD). The lease will be for a five-year term with rights to opt for a renewal. There is an additional \$6,000 allowance provided by the landlord for tenant improvements. No annual operating cost escalations are included on state leases. The State's Facilities Planning office is currently drafting the lease documents.

By motion of Mr. Bruno, seconded by Mrs. Barnes and unanimously adopted, the Board approved moving forward with the execution of the Lease with Pan American by Mr. Henderson.

D. Budgeting Considerations and Increase of Renewal Fees

The Board considered whether increases in annual renewal fees were necessary, as the Board plans to acquire an online renewal system and a new database.

After discussion, upon motion by Mr. Harris, seconded by Mrs. Barnes and unanimously adopted, the Board approved an increase of the annual renewal fee for Certificate from \$65 to \$85, and approved an increase of the annual renewal fee for Inactive Status from \$10 to \$20. The increase will be effective with the 2007 annual renewals. The Board also directed that its budget be amended accordingly.

The Board will consider at its next meeting whether a Board Member will be appointed to act as liaison with the Executive Director and Board staff on the planning and acquisition of a new data system.

By motion of Mr. Harris, seconded by Mrs. Barnes 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

Apr-May 2006

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%

Louisiana: -- not available at this time --

National:
Pass rate -- not available at this time --

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>	

National:
Pass rate -- not available at this time --

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	
<u>National:</u>								
Pass rate	-- not available at this time --							

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	
<u>National:</u>								
Pass rate	-- not available at this time --							

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%	

B. Candidates Passing Examination Sections – April / May 2006 (20)

The Executive Director informed the Board that the following candidates passed the CPA examination. CPA Examination Services (CPAES) sent to these candidates a final grade letter (“passing” letter) with a CPA Certificate application enclosed, notifying them that they completed the examination and are eligible to apply for a Certificate if they have met the experience requirements.

(continued on next page)

Name	Name
Tenesha R. Ambrose	Gregory M. Beyer
Mandy L. Colombo	Shep F. Comeaux
Carl M. Corbin	Vanessa L. Cranston
Amy E. Dell	Raquel J. De St. Germain
Robert S. Keller	Kristen E. Kress
Rachel O. Mahler	Tonya Q. Major
Randalyn Matthews	Daniel J. Pattison
Andrea A. Robinson	Brian T. Robinson
Melissa R. St. Germain	Heather M. Sturlese
Juan Xie	Chen Yang

C. CPA Exam Credit Extensions

1. Recent Requests – Due To Effects of Hurricanes

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. The requests were forwarded to Board Members by e-mail, and the Board granted the following extensions.

- a. Benjamin Amauwah: AUD extended from 11/30/06 to 11/30/07.
- b. Judy Pyeatte: AUD, BEC and REG extended from 5/31/06 to 11/30/06.
- c. Michael Joseph: AUD, BEC and REG extended from 5/31/06 to 11/30/06.
- d. Billy J. Rich III: AUD extended from 4/30/06 to 11/30/06.

2. Recent Request – Other Reasons

The Executive Director informed the Board that the following exam candidate submitted a request for a credit extension due to a computer glitch when taking the CPA exam. The request was forwarded to Board Members by e-mail, and the Board granted the following extension.

Amber Matherne: REG extended from 4/9/06 to 8/31/06.

Board Member Mr. Bruno requested that Mr. Henderson inform the Board of the performance on the exam for those who are granted extensions.

3. 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 Strullese, Ashlee Lemons, Dan Pattison, Kevin Grace, Randalyn Matthews, Wendolyn Anderson, Richard Tullier, Vynessie Wilburn, Odette Williams, Charles

Hebert, Timothy Hemphill, Alejandro Pelaez, Preston Ritchie, Eugene Ferniz.

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

Doris Brown

4. Discussion of Parameters For Granting Credit Extensions

Mr. Tham and Mr. Henderson discussed with the Board the parameters that should be established for future requests for credit extensions, that is, for those unrelated to the 2005 hurricanes. For example, an occasional or an isolated computer problem in which a PC temporarily malfunctions or must be restarted or resulting in a candidate having to be re-seated after a delay may not ordinarily be a sufficient threshold for granting an extension.

D. Other CPA Exam Related Requests

1. Request Concerning 150 Hour Requirement

Mr. Henderson reported that a CPA sent a letter to Mr. Tham concerning the requirement that the 150 college hours be completed before sitting for the exam. The CPA's son is currently a senior majoring in accounting, and he then plans to attend law school. The CPA stated that it would be more productive for his son to take the exam right after graduation while the accounting courses are fresh in his mind. The CPA is considering speaking to a member of the Legislature to determine if the 150 hour requirement could be changed to allow students to take the CPA exam after the bachelor's degree (presumably to obtain the 150 hours before certification). The CPA asked for input from the Board and asked whether the Board would consider supporting such legislation.

After discussion, the Board determined that it would not support legislation to change the 150 hour requirement to allow a student to take the CPA exam after obtaining a bachelor's degree in accounting before obtaining the 150 hours. Mr. Tham will respond to the CPA by a letter. Mr. Hazel mentioned that the LCPA would likewise not be supportive of such a change in the law.

2. Request By Exam Candidate

A Loyola MBA student requested that the Board consider accepting Loyola's graduate level BA 715 *Management Control and Decision Making* course that covers management and cost accounting as meeting the Board's cost accounting requirement. The Board reviewed a syllabus for the course and another one for a Loyola undergraduate cost accounting course (ACCT 410), which were submitted by the student.

The Board determined it would accept Loyola’s BA 715 *Management Control and Decision Making* course as meeting the cost accounting requirement. (continued)

The Board also determined that Executive Director Mr. Henderson can make decisions on future requests for course substitution cases in which a required “management control”, “decision making” or similar accounting course that covers cost accounting topics and is part of a graduate or master’s program may satisfy the “cost accounting” requirement. (This is similar to a policy previously established for out of state bachelors’ degrees in accounting that may require management or managerial accounting in place of “cost” accounting.)

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. Cochran, 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) (31)

Name	Certificate Number	2006 Active (L) Control Number	Issue Date
Jeremy R. Aydell	25523	6584	June 20, 2006
Jessica Hall Broadway	25524	6585	June 20, 2006
Jessica Millar English	25525	6586	June 20, 2006
Rebecca Anne Galliano	25526	6587	June 20, 2006
Holly Delaine Gwin	25527	6588	June 20, 2006
Rena Margaret Harris	25528	6589	June 20, 2006
Kellie Newton	25529	6590	June 20, 2006
Jacqueline Rao-Harrington	25530	6591	June 20, 2006
James Brian Rhea	25531	6592	June 20, 2006
Mariana Petkovich Robeaux	25532	6593	June 20, 2006
Kyle L. Robicheaux	25533	6594	June 20, 2006
Heather Ann Robinson	25534	6595	June 20, 2006
Jeremy Michael Spears	25535	6596	June 20, 2006
Cynthia M. Thomason	25536	6597	June 20, 2006
Katherine B. Alford	25541	6606	July 7, 2006
Joseph Aaron Coats	25542	6607	July 7, 2006
Donna Ladner Dufrene	25543	6608	July 7, 2006
Peter R. Gover	25544	6609	July 7, 2006

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Name	Certificate Number	2006 Active (L) Control Number	Issue Date
Kevin P. Knight	25545	6610	July 7, 2006
Joel Ray Landry	25546	6611	July 7, 2006
Karen G. Miller	25547	6612	July 7, 2006
Kelly Hart Mire	25548	6613	July 7, 2006
Frances E. Raffield	25549	6614	July 7, 2006
Frank Louis Roberts	25550	6615	July 7, 2006
Leo Lennis Sayer	25551	6616	July 7, 2006
James Simon Sheffield	25552	6617	July 7, 2006
Melissa Babin Singletary	25553	6618	July 7, 2006
Susan Savage Tipper	25554	6619	July 7, 2006
David Santiago Tuckler	25555	6620	July 7, 2006
Wen Ye	25556	6621	July 7, 2006
Robert Michael Midkiff	25564	6637	July 12, 2006

**2. Re-issuance of Certificates as Active (Licensed) (3)
(Previous CPA Examination - Passed Exam Before June 1999)**

Name	Certificate Number	2006 Active Control Number	Issue Date
Samantha Murphy Frost	22144	6602 (Void IA 2350)	June 20, 2006
John William Johnson	23481	6635 (Void IA 1827)	July 7, 2006
Brenda Pyles Garner	20002	6638 (Void IA 816)	July 12, 2006

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 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 Miss Honoré, seconded by Mrs. Cochran 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
Denise Soignet Bennen	18730	6570 (Void IA 3502)	May 1, 2006
Bruce Kevin Bickham	17961	6571 (Void IA 3081)	May 15, 2006
René Edward Johnson	20264	6572 (Void IA 663)	June 8, 2006

(continued on next page)

Name	Certificate Number	2006 Active (L) Control Number	Issue Date
Clay Harrison Robinson	23330	6603 (Void IA 3599)	June 20, 2006
Gregory Toan Tran	24863	6604 (Void IA 1543)	June 20, 2006
Laura Chaisson Hendrickson	24326	6629 (Void IA 3676)	July 7, 2006
Clinton Joint Rivet	24142	6630 (Void IA 3616)	July 7, 2006
Kevin Philip Rupert	20322	6631 (Void IA 2431)	July 7, 2006
Thomas Williams Sloan III	15387	6632 (Void IA 938)	July 7, 2006
Karen Longfellow Stone	17792	6633 (Void IA 3445)	July 7, 2006
Kevin Louis Tullier	21964	6634 (Void IA 3636)	July 7, 2006
Timothy Joseph Burke	17153	6639 (Void IA 2211)	July 12, 2006

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 Mrs. Cochran, seconded by Mrs. Lowe-Ardoin 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
James Michael O'Neill, Jr.	B25522	6573	May 22, 2006	CT
Jeffrey I. Barrad	B25537	6598	June 20, 2006	CA
Peggy L. Cullen	B25538	6599	June 20, 2006	IL
David S. Hallett	B25539	6600	June 20, 2006	NY
Neha Yogesh Shah	B25540	6601	June 20, 2006	TX
Georgia Douglas Craven	S25557	6622	July 7, 2006	
Laralee A. Dehart	B25558	6623	July 7, 2006	VA
David M. Evans	B25559	6624	July 7, 2006	GA
Bruce J. Gavioli Jr.	B25560	6625	July 7, 2006	NY
Frederick Kurt Helfrich	B25561	6626	July 7, 2006	MO
Molly Whalen McInnis	B25562	6627	July 7, 2006	GA

TX

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 Mrs. Cochran, 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
Kathy M. Thompson	25563	6628	July 7, 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. David Scott Chategnier

Mr. Chategnier passed the CPA examination in December 2005. He submitted an experience letter from McMoRan Exploration Company, from licensee James Martin Hall, CPA.

Upon motion by Mrs. Lowe-Ardoin, seconded by Miss Honoré and unanimously adopted, the Board determined that Mr. Chategnier had met the experience requirements, pending verbal confirmation of Mr. Chategnier's experience with Deloitte and Touche. The Executive Director was instructed to issue his CPA Certificate and assign a control number as follows:

DAVID SCOTT CHATEGNIER
 CERTIFICATE NO. 25565
 ACTIVE CONTROL NO. 6640

b. Chasity N. Hooks - Resubmitted Application

The Board initially considered Ms. Hooks' application at the January 2006 Board Meeting. At that meeting, the Board deferred action on Ms. Hooks' application pending receipt of additional information on the extent of licensee supervision.

Ms. Hooks passed the August 2004 CPA examination and had submitted experience letters from Blue-Stream Services, LLC, Fife Oil Company, and from Barbara Feldman, CPA of Inzerella, Feldman, Brady, Broussard and Pourciau, CPAs, APC, the CPA Firm that reviews Ms. Hooks' work in connection with the preparation of monthly financial statements for Blue-Stream Services, LLC.

The Executive Director informed the Board that Ms. Hooks resubmitted her application with a letter and copies of e-mails between herself and Barbara Feldman, CPA, to demonstrate the extent of contact and review of her work by Ms. Feldman.

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

CHASITY N. HOOKS
CERTIFICATE NO. 25566
ACTIVE CONTROL NO. 6641

c. René Joseph Mire

Mr. Mire passed the CPA examination in May 2000. He submitted experience letters from Southern Pain & Anesthesia Consultants, LLC; Broussard, Poché, Lewis & Breaux, LLP, the CPA Firm that oversees and review's Mr. Mire's work with Southern Pain & Anesthesia Consultants, LLC; Louisiana Community & Technical College system (not within the previous four years); and, Louisiana Systemic Initiatives Program (not within the previous four years).

After discussion, upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board disapproved Mr. Mire's application because he needs confirmation of better than monthly contact with licensees and needs to explain the degree of contact with the CPA Firm that oversees and reviews his work.

d. Arthur C. Smalls, Jr.

Mr. Smalls passed the CPA examination in November 2003. He submitted an experience letter from Southern University, from licensee Mark Trepagnier, CPA.

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

ARTHUR C. SMALLS, JR.
CERTIFICATE NO. 25567
ACTIVE CONTROL NO. 6642

e. Jacqueline Blanchard Windham

Mrs. Windham passed the CPA examination in March 2006. She submitted an experience letter from Community Coffee Company, from licensee Daniel A. Gardiner, Jr., CPA.

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

JACQUELINE BLANCHARD WINDHAM
CERTIFICATE NO. 25568
ACTIVE CONTROL NO. 6643

2. Applications For Reissuance of Certificate as Active (Original License)

The following individuals passed the CPA examination prior to June 18, 1999 (under the previous Accountancy Act) and were issued Certificates as unlicensed CPAs, and are currently registered in CPA Inactive Status. They have submitted applications for Reissuance of Certificate as Active (original license).

a. David Lynn Ahee - Resubmitted Application

Mr. Ahee's application was initially considered by the Board at the April 2006 Board Meeting. Mr. Ahee was issued a Reciprocal CPA Certificate in Louisiana as an unlicensed CPA in 1989. 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. At the April Meeting the Board disapproved Mr. Ahee's application, due to lack of sufficient licensee supervision.

After discussion, upon motion by Mrs. Cochran, seconded by Mrs. Barnes, by a vote of 6 – 1, the Board disapproved Mr. Ahee's application because he needs confirmation of four years of audits from KPMG LLP. Board Member Mr. Harris voted against the motion.

Executive Director Mr. Henderson may approve Mr. Ahee's application upon receipt of acceptable confirmation.

b. Cynthia Lee Chetta

Ms. Chetta was issued a Certificate as an unlicensed CPA in 1982. She submitted an experience letter from the United States Department of Agriculture, National Finance Center, from licensee W. Scott Bodet, CPA.

Upon motion by Mr. Harris, seconded by Mr. Bruno and unanimously adopted, the Board determined that Ms. Chetta had met the experience requirements. The Executive Director was instructed to reissue her CPA certificate as active and assign a control number as follows:

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CYNTHIA LEE CHETTA
ACTIVE CERTIFICATE NO. 15778
2006 INACTIVE NO. 2807 VOIDED
ACTIVE CONTROL NO. 6644

c. Patrick J. Dornan

Mr. Dornan was issued a Certificate as an unlicensed CPA in 1986. He submitted an experience letter from Practitioners Publishing Company, from Washington licensee Stephanie J. Black, CPA.

Upon motion by Mr. Harris, seconded by Miss Honoré and unanimously adopted, the Board determined that Mr. Dornan had met the experience requirements. The Executive Director was instructed to reissue his CPA certificate as active and assign a control number as follows:

PATRICK J. DORNAN
ACTIVE CERTIFICATE NO. 17985
2006 INACTIVE NO. 3675 VOIDED
ACTIVE CONTROL NO. 6645

d. Michael Patrick Hanley

Mr. Hanley was issued a Certificate as an unlicensed CPA in 1999. He submitted experience letters from Lafourche Parish Government; Postlethwaite & Netterville, APAC, as the auditors of Lafourche Parish Government; and L. D. Crocker, Sr., CPA.

Upon motion by Mr. Harris, seconded by Miss Honoré and unanimously adopted, the Board determined that Mr. Hanley had met the experience requirements. The Executive Director was instructed to reissue his CPA certificate as active and assign a control number as follows:

MICHAEL PATRICK HANLEY
ACTIVE CERTIFICATE NO. 23963
2006 INACTIVE NO. 1971 VOIDED
ACTIVE CONTROL NO. 6646

3. Consideration of Inquiry for Reciprocity – Martha Edley

Executive Director Mr. Henderson informed the Board that Martha Edley contacted the Board's office concerning her desire to obtain a Reciprocal CPA Certificate in Louisiana. Ms. Edley holds an original CPA Certificate in Nevada, issued on January 23, 2002. She can confirm 40 months of experience with a

Nevada CPA Firm. Ms. Edley also worked 12 months in industry as a controller before moving to Louisiana, but without licensee supervision, and she is unable to contact the owner of the company for confirmation. She is currently employed with the CPA Firm of Inzerella, Feldman, et al in New Iberia, Louisiana (for a few months), and expects to live in Louisiana for the remainder of her career.

Nevada has a 150 hour educational requirement, but Ms. Edley was grandfathered in before the requirement took effect and does not individually meet the 150 hour requirement. Ms. Edley also cannot currently obtain confirmations to show she meets the 4 in 10 rule, which would exempt her from the 150 hour requirement.

The only reason Nevada is not determined to be substantially equivalent is because it lacks a peer review requirement. Mr. Henderson asked whether, as a matter of policy, the Board would accept reciprocal applications under “individual substantial equivalency” from persons from states do not have mandatory Peer Review for those who may have left an out of state CPA Firm that had had Peer Reviews, or who did not work in public practice or in attest, which might make the mandatory Peer Review requirement a moot point. The Board determined that it would consider this matter at a later date.

Concerning Ms. Edley, the Board noted that she will meet the requirement of the “4 in 10” rule by the October Board Meeting. Mr. Henderson may approve the application under the “4 in 10” rule at that time.

VIII. CPA FIRM PERMITS AND OTHER FIRM ISSUES

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 2006. Accordingly, the Firms were notified by certified mail that their Firm Permit expired as of May 1, 2006 in accordance with LRS §37:77 (117 Firms):

Firm Name	Firm Permit Number
Thomas E. Zahn, CPA, APC	116
Daniel J. Pritchard, CPA	149
Dyer & Vicknair, CPAs	201
Dale F. Oser, CPA, APC	228
Al Cutitto, CPA, APAC	273
Emile G. Haro, Jr., CPA, APC	627
Schmidt & Company, LLC	674
William N. Iverson, CPA, APC	815
Eric Joseph Vicknair, CPA	1159
Katherine Annette Ayme, CPA	1177
Christopher Michael Abide, CPA	1180
Betty J. Ballanco, CPA	1191
Betty K. Bell, CPA	1196
Gregory F. Bursavich, CPA	1249

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Firm Name	Firm Permit Number
Norman J. Cain, CPA	1256
Jeffrey P. Campora, CPA	1260
Dan M. Cliffe, CPA (APAC)	1277
David P. Coshman, CPA	1289
Johanna Behrhorst Darnell, CPA, PC	1304
Melissa Young Duhon, CPA	1332
Donald Weems Fairbanks, CPA	1349
Michael Joseph Guidry, CPA	1388
Rosary Guillot, CPA	1389
Charles J. Heath, CPA	1407
Marcia G. Helton, CPA	1414
Kimberly Nixon Human, CPA	1431
F. Howard Karlton, CPA	1453
Claire L. Lastrapes, CPA	1482
Shannon H. Moore, CPA	1535
Joel D. McSwain, CPA	1555
Kecia Reis Ovella, CPA	1568
Gina Anzalone Stritzinger, CPA	1675
Thomas Jeffery Sullivan, CPA	1676
Karl James Schram, CPA	1680
James R. Williamson, CPA	1746
Stanley James Raichel, Jr., CPA, APAC	1999
Edgar Lawrence Chase III, CPA	2068
Robert Edwin Lamb, CPA	2125
G. Brian DeJean, Sr., CPA, APC	2154
Hanlon, Morgan & Stirton, CPAs	2176
Webb and Webb, CPAs	2257
John H. McDonald, CPA	2270
Gerald J. Clark, CPA	2287
Michael F. Byrd, CPA, APAC	2303
Thomas R. Walker Jr., CPA	2310
Daniel A. Johnson, CPA	2442
William V. Bosch III, CPA	2462
McRight & Associates, CPAs	2564
Laurent & Wood, CPAs	2584
Robert T. Ducharme, II, CPA, (APC)	2621
Robert D. Behrens, APC, CPA	2725
William H. Urban, III, CPA, APC	2840
M. Randall Branch, CPA, APC	2871
Stephen Vilac Mang, CPA	2877
James N. Koch, CPA	2913
Gary Nunemacher, CPA	2958
Elliott & Associates, Inc., APAC	2963

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Firm Name	Firm Permit Number
Prentiss B. Carter, CPA	3025
McMullen Mancuso, CPAs, LLC	3099
Jack F. Crow, CPA	3167
Sharon G. Knarr, CPA	3210
Brian H. Smith, CPA	3267
James E. Shields Jr., CPA	3286
Bobbie L. Howard, CPA, APAC	3362
Michelle Ann Diaz, CPA, APAC	3380
Archie B. Sanchez, Jr., CPA	3392
William Daniel McCaskill, CPA, APAC	3420
Alfred C. Delaune, Jr., CPA	3438
Michael F. Smith & Company, CPAs	3542
Stephen G. Orkus, CPA	3547
Dale L. Hutchison, CPA	3641
Paul C. Rivera, CPA	3686
Boucher & Griffin, PLLC	3699
Glenn F. Peltier, CPA	3711
Carl R. Johnson, CPA, APAC	3730
GMM Consulting, LLC	3746
Daniel G. Hellmers, CPA, APAC	3751
Moore and Caver, Inc., CPAs	3796
Jean-Guy Goyette, CPA, CA	3803
Terry Randazzo, CPA	3810
Mary L. Bonnete, CPA	3825
Abercrombie & Associates, PC	3844
Elaine Zoller, CPA	3870
Sheikh F. Rahman, CPA	3872
Kevin P. Kitchen, CPA, LLC	3896
Malcolm P. Johnson, CPA	3915
Buckner, Buckner & Bridgers, P.A.	3984
Frederic E. Drew, III, CPA	3985
Shannon Summersgill, CPA	3998
Keith A. Carpenter, CPA	4053
W. Douglas LaCroix, CPA	4057
L. Guy Cook, Jr., CPA	4081
Susan J. Vaughn, CPA	4107
Judith B. Terrell, CPA	4120
Janel M. Martin, CPA	4126
Alderdice, Chifici & Co., CPAs	4149
Denise Deno, CPA	4154
Roger & Keith, LLC	4165
Sandra V. Steward, CPA	4176
Stephen Dille, CPA	4187

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Firm Name	Firm Permit Number
David J. Norton, CPA	4194
Bradford & Company, LLC	4224
Joseph P. Tumminello, CPA	4231
Dwayne Cormier, CPA, APAC	4259
J. Brad Murret, CPA	4262
William B. Boeneke, CPA	4267
Medha Kulkarni, CPA, APC	4274
Richard A. Kelley, CPA	4284
Julie Hines, CPA	4300
Ken A. Upshaw, CPA	4346
Graff Colgan, LLC	4354
Harry F. Blust, III, CPA	4426
Bateman & Wall, L.L.C.	4427
Ernest K. Levy, CPA	4439
Mary B. LaValla, CPA, Inc., APC	4452
Patricia O. McGee, CPA	4477
Patrick Funk, CPA	4482

B. Reinstatement of CPA Firm Permits That Were Expired May 1, 2006

The Executive Director informed the Board that the following CPA Firms, with expirations on May 1, 2006, reinstated their CPA Firm Permits (46 Firms).

Firm Name	Firm Permit Number
Daniel J. Pritchard, CPA	149
Dyer & Vicknair, CPAs	201
Dale F. Oser, CPA, APC	228
Al Cutitto, CPA, APAC	273
Emile G. Haro, Jr., CPA, APC	627
Eric Joseph Vicknair, CPA	1159
Betty J. Ballanco, CPA	1191
Gregory F. Bursavich, CPA	1249
Norman J. Cain, CPA	1256
Dan M. Cliffe, CPA (APAC)	1277
Melissa Young Duhon, CPA	1332
Donald Weems Fairbanks, CPA	1349
Rosary Guillot, CPA	1389
Claire L. Lastrapes, CPA	1482
Kecia Reis Ovella, CPA	1568
Edgar Lawrence Chase III, CPA	2068
Robert Edwin Lamb, CPA	2125
John H. McDonald, CPA	2270

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Firm Name	Firm Permit Number
Gerald J. Clark, CPA	2287
Daniel A. Johnson, CPA	2442
William V. Bosch III, CPA	2462
McRight & Associates, CPAs	2564
Robert D. Behrens, APC, CPA	2725
William H. Urban, III, CPA, APC	2840
M. Randall Branch, CPA, APC	2871
Stephen Vilac Mang, CPA	2877
Gary Nunemacher, CPA	2958
Elliott & Associates, Inc., APAC	2963
McMullen Mancuso, CPAs, LLC	3099
Sharon G. Knarr, CPA	3210
James E. Shields Jr., CPA	3286
Bobbie L. Howard, CPA, APAC	3362
Michelle Ann Diaz, CPA, APAC	3380
Alfred C. Delaune, Jr., CPA	3438
Michael F. Smith & Company, CPAs	3542
Paul C. Rivera, CPA	3686
Moore and Caver, Inc., CPAs	3796
Kevin P. Kitchen, CPA, LLC	3896
Keith A. Carpenter, CPA	4053
Judith B. Terrell, CPA	4120
Joseph P. Tumminello, CPA	4231
William B. Boeneke, CPA	4267
Medha Kulkarni, CPA, APC	4274
Harry F. Blust, III, CPA	4426
Mary B. LaValla, CPA, Inc., APC	4452
Patricia O. McGee, CPA	4477

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 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 (28)

Firm Name	Firm Permit Number	Issue Date
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A. M. Nunley III, CPA 4506 April 13, 2006

(continued on next page)

Firm Name	Firm Permit Number	Issue Date
Jonathan Batarseh, CPA, LLC	4507	May 19, 2006
Angela Bitner, CPA	4508	May 19, 2006
Sandra Williams Collins	4509	May 19, 2006
George Dean, CPA	4510	May 19, 2006
Candace Engles	4511	May 19, 2006
Heirsch Acctng. & Financial Svcs.	4512	May 19, 2006
Glen R. McBride, CPA	4513	May 19, 2006
Norma Nelson, CPA	4514	May 19, 2006
Lana Cherie Odom, CPA	4515	May 19, 2006
Jennifer C. Serio, CPA	4516	May 19, 2006
Sonal Shah, CPA, APC	4517	May 19, 2006
Daniel J. Simpson, Jr., CPA	4518	May 19, 2006
John H. Smith, CPA, LLC	4519	May 19, 2006
Hebert & Carbo, CPAs, APAC	4520	May 19, 2006
Philip Bell, CPA	4521	June 16, 2006
Junco & Kierzynski, CPA, PA	4522	June 16, 2006
James R. Robert, Jr., CPA	4523	June 16, 2006
Mona Mouton Romero, CPA, LLC	4524	June 16, 2006
Latona R. Thomas, CPA	4525	June 16, 2006
Van Dam & Geeck, LLC	4526	June 16, 2006
Silva & Associates	4527	June 20, 2006
Duval and Shearer, CPAs, LLC	4528	June 20, 2006
Alexis A. Duval, CPA, LLC	4529	June 20, 2006
Tamela P. Shearer, CPA, LLC	4530	June 20, 2006
Barrad & Trojan Acctncy. Corp.	4531	June 20, 2006
Tricia R. Campbell, CPA, APAC	4532	June 30, 2006
Stephen J. Vuljohn, CPA, CMA	4533	July 6, 2006

2. Reissuance of Firm Permits (Due to Change in Legal Entity) (19)

Firm Name	Firm Permit Number	Issue Date
Baxley & Associates, LLC	467	May 22, 2006
Susan K. Whitelaw, APAC	2054	May 22, 2006
Jean F. Caillouet, CPA, LLC	2328	May 22, 2006
Jeri Sue Thompson, CPA, LLC	2654	May 22, 2006
Waguespack & LeBlanc, ACCPAs	2904	May 22, 2006
Wilbert Guilford, CPA, LLC	3273	May 22, 2006
Julie M. Adkins, CPA, PC	3612	May 22, 2006
The Robinette Firm, APAC	3787	May 22, 2006
Bennett Porche CPA Service, LLC	4417	May 22, 2006
Dwight P. Bellanger, CPA, APAC	1197	June 16, 2006
Aucoin Certified Public Acctg.	4056	June 16, 2006

(continued on next page)

Firm Name	Firm Permit Number	Issue Date
Courtney McCollum, CPA, APC	4410	June 16, 2006
Douglas A. Brewer, LLC	4434	June 16, 2006
Susan V. Belgard, CPA, LLC	2524	June 21, 2006
Cathy Scott, CPA, LLC	3821	June 21, 2006
Philip Bell, CPA	4521	June 29, 2006
Latuso & Johnson, CPA, LLC	110	July 5, 2006
Skarda & Associates, LLC	3615	July 5, 2006
Talmadge E. Mitchel, CPA, APC	3573	July 7, 2006

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

Firm Name	Firm Permit Number	Issue Date
Trinh T. Dieu, CPA	1558	May 11, 2006

4. Consideration of Issues Regarding “Active Participation” in Firm

Cammack Accounting, APC submitted an application for a CPA Firm Permit and indicated that 40% of the Firm is owned by non-CPAs. Section 77.C(2)(b) of the Accountancy Act requires all non-licensee owners to be active individual participants in the CPA Firm or affiliated entities. Section 1501.A(3) of Board Rules defines “active individual participants” as providing “personal services in the CPA firm or its affiliated entities in the nature of management, performance of services for clients, performance of services which assist the certificate holders within the firm in providing professional services, or similar activities”.

Cammack Accounting, APC reported that the non-CPA owners actively participate in the Firm operations by “performing office duties, including telephone, filing and mail.”

After discussion, the Board determined that the nature of participation in the Firm described by Cammack Accounting does not meet the criteria established by Section 1501.A(3) of Board rules. The Firm’s non-CPA owners must provide services that actually assist the CPAs in providing services to clients.

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. Report of Board Rules Committee

1. Submission of New and Revised Rules for Board Consideration

Rules Committee Chairperson Mrs. Cochran reported that the Rules Committee completed its review of Board Rules, and reported on the new and revised rules

proposed by the Rules Committee. The rules submitted by the Rules Committee were forwarded to all Board Members by e-mail on July 15, 2006. (continued)

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes and unanimously adopted, the Board approved the changes and additions to Board Rules proposed by the Rules Committee and authorized Board staff to initiate the process of official rulemaking. Before doing so the Rules Committee will reconsider its draft of changes to the rule concerning client records.

A public hearing to hear comments on the revised rules will be scheduled for October 23, 2006 at 3:00 p.m., in connection with the October 2006 Board Meeting.

The Rules Committee also will undertake consideration of the points raised by Mr. Hazel and Ms Scully on advertising. The Committee will review the Board's Statement of Position and consider the related rules. It will report at the October meeting.

2. Status of Statute Changes - HB 932

The Executive Director informed the Board that House Bill 932, containing the statute changes requested by the Board, was passed by both Houses of the State Legislature, and was signed by Governor Blanco on June 2, 2006. The statute changes become effective August 15, 2006.

B. NASBA

1. NASBA Education Committee

There has been no further correspondence from the NASBA Education Committee since the April 2006 Board Meeting.

2. NASBA Request For Input On News Article Concerning SEC Actions and Boards of Accountancy

Executive Director Mr. Henderson discussed this matter and the information and input provided by the Board's office to NASBA's request.

3. NASBA Launched a New Website - NASBAtools.com

Executive Director Mr. Henderson reported on NASBA's new website and its two platforms of communication: NASBAtools.com and NASBA.org.

C. Substantial Equivalency

The Executive Director informed the Board that the Board previously approved the following twenty-five (25) states as "substantially equivalent": Alabama, Alaska, Arkansas, Connecticut, Georgia, Idaho, Iowa, Kansas, Kentucky, Maine, Mississippi,

Missouri, Montana, Nebraska, New Jersey, New Mexico, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, and Washington.

Mr. Henderson cited several factors that appear to restrict approval of other states as substantially equivalent. The Board determined that it would not change requirements for substantially equivalency at this time.

D. Society of Louisiana CPAs (LCPA)

1. Advertising Rules and Board's Statement of Position

Grady Hazel, CPA, Executive Director of the LCPA, and Elizabeth Scully, Marketing Manager for Postlethwaite & Netterville, APAC, discussed issues concerning the Board's Rules on Advertising and the Board's Statement of Position on Advertising.

In general, they expressed the view that the Advertising SOP, although it had been intended to ease compliance, caused a set of difficulties. As an example, they pointed out that the term "solutions" was commonly used in the IT industry and that software vendors commonly use that term. This complicates compliance by licensees who provide IT services. They cited this as an example that showed that the use of a list of "prohibited" terms or words was not practical.

They also noted that they thought that client testimonials were outright prohibited, while Board staff believed that as long as the testimonials did not otherwise violate restrictions, that they would be allowed.

They also pointed out that the SOP seemed too restrictive in its examples of wording implying a guarantee, especially in today's environment and given the sophistication of clients and the public with respect to advertising.

Mr. Tham expressed appreciation to Mr. Hazel and Ms. Scully for expressing their views. He asked the Board's Rules Committee to consider the points raised and make a recommendation to the Board after it has reviewed the matter.

2. CPE Requirements By The AICPA

Mr. Henderson reported that the Board's office frequently receives telephone calls as to whether the AICPA will reduce its CPE requirements for those affected by Hurricanes Katrina and Rita, similar to what the Board has done.

LCPA Executive Director Mr. Hazel informed the Board that the AICPA will consider that if a person has satisfied the Board's CPE requirements, they will have satisfied the AICPA CPE requirements. This will be posted on the LCPA website.

3. Other Matters Of Interest

Mr. Hazel discussed matters of interest to the Board and the profession.

E. Board Website

Mr. Henderson reported on an addition that will be made to the Board's website concerning Non-resident Licensing Requirements. Mr. Henderson also reported that the Board's office had to change web-hosting companies from Air2Lan (U.S. WirelessOnline) to Godaddy, Inc. since Air2Lan discontinued servicing the Louisiana market.

Mr. Henderson also reported the following future items for the Board's website:

Add:	Add "Staff" button and page with descriptions of duties
Add:	Posting regular session minutes after adoption
	Information on filing complaints
	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

X. NEW MATTERS

A. Correspondence from AICPA concerning Proposed Changes to the Peer Review Reporting Process

Mr. Henderson discussed issues contained in correspondence from the AICPA regarding changes to the Peer Review reporting process.

B. Report by Director of Practice Monitoring Mrs. Sylvest

1. 2004 - 2006 Ethics Course from the Society

The Board reviewed evaluations of the live *ethics* courses for the 2004-2006 CPE reporting period.

2. 2004-2006 Ethics Course from PSI

Mrs. Sylvest informed the Board that PSI reported that twenty (20) CPAs passed the *ethics* course this quarter. The course was evaluated and received ratings of 9.77 out of 10 for relevant categories from 9 of the 20 participants.

3. 2007-2009 Ethics Course

Mrs. Sylvest informed the Board that the following vendors submitted drafts of their *ethics* courses for the Board's CPE Committee to review. All submissions can be accepted by the Board if the vendors make the necessary revisions.

The Board considered a report by Mrs. Barnes concerning the ethics courses.

(continued on next page)

<u>Vendor</u>	<u>Title of Ethics Course</u>
Positive Systems Inc.	Personal and Professional Ethics for La CPAs
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

Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board determined that it would allow all vendor submissions noted above. Vendors will be allowed to make necessary revisions on courses and work with board on developing acceptable *ethics* courses.

4. Request for Extension To Submit 2007 – 2009 Ethics Course

The Louisiana Legislative Auditor (LLA) was selected as a vendor to present an *ethics* course to the Board for review. An LLA representative requested an extension until 2008 to submit the *ethics* course for review. The vendor intends to present the material to the employees and an invited guest of the LLA office in 2009 and realizes that the material prepared now will change prior to presentation.

Upon motion by Mr. Bruno, seconded by Mrs. Cochran and unanimously adopted, Board determined that it would allow LLA to submit their course for the Board's review in 2008.

5. Request for Reconsideration By SmartPros

The Board previously determined that SmartPros would not be a vendor for the 2007–2009 Ethics course. Mrs. Sylvest reported that SmartPros submitted a request that the Board reconsider its decision to exclude SmartPros as an acceptable vendor.

After reviewing SmartPros request, upon motion by Mrs. Lowe-Ardoin, seconded by Miss Honoré and unanimously adopted, the Board denied SmartPros request. The Board determined there were no deficiencies in SmartPros course, but was not interested in expanding the list of vendors at this time.

6. Publication of Board CPE Enforcement Tools in *Lagniappe*

Mrs. Sylvest reported that, as directed by the Board, a summary of the Board's CPE Enforcement tools was published in the May / June 2006 issue of the LCPA newsletter *Lagniappe*.

7. NASBA's CPETracking

Mrs. Sylvest informed the Board that NASBA is presently working on the issues found during research of the CPETracking program regarding Louisiana CPAs. Most of the issues are resolved and Louisiana CPAs would be able to report all necessary information using CPETracking, if the Board allows CPAs to use CPETracking for the 2004-2006 CPE reporting period.

NASBA will implement changes to the program that will not allow Board access to the information prior to their "submission" to the Board. This was one of the concerns that had been expressed by the Board.

Upon motion by Mrs. Lowe-Ardoin, seconded by Miss Honoré and unanimously adopted, the Board determined that it would allow Louisiana CPAs to report CPE by using NASBA CPETracking, beginning with the 2004 - 2006 reporting period. Mrs. Sylvest was directed to inform NASBA that the Board will allow use of CPE Tracking if there are no costs to the Board.

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

Mrs. Sylvest reported that the LCPA's database conversion was delayed. The LCPA on-line tracking program will not be available until the 2007-2009 reporting period.

9. CPE Informational Bulletin

The Board reviewed a draft of the CPE Informational Bulletin to be mailed to all licensees in August. The Board approved the Bulletin as drafted.

10. Request to Allow CPE taken outside of Reporting Period

CPA Certificate No. 22553 reinstated his License in 2005. His CPE requirement for the current period is 40 hours taken between January 1, 2006 and December 31, 2006. The CPA requested that the Board allow him to use the CPE he has taken in 2004 through 2006, which totals 107 hours, since he has only accumulated 7 hours for 2006.

Upon motion by Miss Honoré, seconded by Mr. Harris and unanimously adopted, the Board determined that it will allow the CPA to use hours outside of his reporting period to meet the 40 hour requirement.

11. Request for CPE Hours for Dissertation

CPA Certificate No. 12044, an out-of-state CPA, submitted a request that the Board consider granting CPE hours for completion of his Ph.D. dissertation. His Ph.D. is in Land Use Planning Management.

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Upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board granted the CPA 30 hours of CPE for his dissertation.

12. Request for Changes to the 2004 – 2006 CPE Requirement

CPA Certificate No. 15934 requested and was granted a waiver of 61 hours of CPE for the 2001 - 2003 CPE reporting period, on the condition that he complete 40 hours of CPE per year for the 2004 – 2006 reporting period, including 8 hours per year of Accounting and Auditing CPE. He has reported 40 hours per year, including 16 hours of Accounting and Auditing for 2004 and 2005. The CPA submitted a request that he be allowed to report 100 hours of CPE for the 2004 - 2006 reporting period with 16 hours of Accounting and Auditing.

Upon motion by Mr. Harris, seconded by Mrs. Barnes and unanimously adopted, the Board granted the CPA's request.

13. Request for CPE Hours for Completion of IRS Exam

CPA Certificate No. 17762 submitted a request that the Board allow CPE for completion of the Internal Revenue Service Special Enrollment Examination.

After discussion, upon motion by Mr. Bruno, seconded by Mrs. Barnes and unanimously adopted, the Board denied the CPA's request.

14. Board Policy on CPE Extensions

For the past two CPE reporting periods the Board had adopted a standardized policy for requests for CPE extensions, whereby the licensees would sign a Consent Order and pay a fine for an extension to complete their CPE requirements and continue to maintain their license in good standing.

The Board deferred action on this matter until the October 2006 Board Meeting.

15. PROC Reports

Mr. Updegraff provided a quarterly report on the AICPA Peer Review Program administered by the Society of Louisiana CPAs. The subcommittee held one teleconference call. There were no "second adverse" peer reviews.

C. Approval of 2007 Annual Renewal Forms, Fees and Other Forms

Executive Director Mr. Henderson discussed the 2007 annual renewal forms, and options that are being considered for the stuffing and mailing of renewal forms for 2007. The Board reviewed the drafts of the CPE Reporting Form for the 2004-2006 reporting period, the 2007 Annual Renewal of CPA Inactive Status form, the 2007 Annual Renewal of Active CPA Certificate form, and the 2007 CPA Firm Permit Renewal form.

(continued on next page)

By motion of Mrs. Barnes, seconded by Mr. Harris and unanimously adopted, the Board deleted the drafted question on the renewal forms regarding civil litigation and settlements.

Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the 2007 Annual renewal forms as corrected.

D. Election of Officers and Appointment of Investigating Officers

1. Election of Officers

Chairman Mr. Tham announced that an election of Board Officers for the year beginning August 1, 2006 is in order. Currently, Board Member Mr. Bruno serves as Secretary and Board Member Mr. Harris serves as Treasurer.

Board Member Mrs. Barnes was elected to serve as Secretary of the Board and Board Member Mr. Bruno was elected to serve as Treasurer of the Board, for the year beginning August 1, 2006.

2. Appointment of Investigating Officers

Chairman Mr. Tham appointed the following Board Members as Investigating Officers for the 2006-2007 fiscal year:

Mrs. Cochran and Mr. Harris.

3. Resolution for Retiring Officers

Upon motion by Miss Honoré, seconded by Mrs. Lowe-Ardoin, the Board unanimously approved a resolution expressing its thanks to the retiring officers for their dedicated service to the State Board.

RESOLUTION

THEREFORE, BE IT RESOLVED that the State Board of CPAs of Louisiana expresses its thanks to the retiring officers for their dedicated service to the State Board for the year ended July 31, 2006.

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Renewal Tabulations as of June 30, 2006

The Board reviewed information concerning CPA registrants as of June 30, 2006:

(continued on next page)

Total CPAs:	6,598	Active Certificate holders (licensees)
	3,661	Inactive Status registrants (unlicensed)
	<u>182</u>	Practice Rights
	10,441	Total

This is a net decrease of 46 from June 30, 2005, as follows:

Increase of:	57	Active Certificate holders (licensees)
Decrease of:	137	Inactive Status registrants (unlicensed)
Increase of:	34	Practice Rights holder

The Board also reviewed a schedule of registrants by employment code; schedule of Active CPAs in Louisiana and Out of State; schedule of Inactive Status registrants in Louisiana and out of State; Total counts of registered CPAs; and, Firm Permits registered by practice type.

B. State Travel Policies and Procedures – Fiscal year 2006 - 2007

1. Navigant Travel Agency

The Board was informed that Navigant, New Orleans (aka “LA Travel” in Baton Rouge) remains as the state contracted travel agency.

2. Vehicle Mileage Rate

The Executive Director informed the Board that the state mileage reimbursement rate was changed from \$.36 to \$.40 per mile as of July 1, 2006.

XII. REPORTS ON CONFERENCES

A. NASBA Western Regional Meeting

May 31 – June 2, 2006
San Francisco, California

Mr. Harris attended.

B. NASBA Eastern Regional Meeting

June 21 – June 23, 2006
Rio Grande, Puerto Rico

Mr. Tham and Mr. Henderson attended.

XIII. FUTURE MEETING DATES

A. NASBA 99th Annual Meeting

October 29, – November 1, 2006
Atlanta, Georgia

Board members who may attend are Mrs. Cochran, Mr. Harris, Mr. Bruno, Miss Honoré, and Mrs. Lowe-Ardoin.

XIV. UPCOMING BOARD OFFICE HOLIDAYS

September 4, 2006 Labor Day

XV. NEXT BOARD MEETING

Monday, October 23, 2006 (inclusive of a Public Hearing on Proposed Rules)
Tuesday, October 24, 2006
Wednesday, October 25, 2006 (if necessary for a hearing)

XVI. EXECUTIVE SESSION MATTERS

In order to convene a Formal Administrative Hearing, 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 motions made, as follows:

Upon motion by Mrs. Cochran, seconded by Mr. Harris and unanimously adopted, the Board went into executive session on July 20, 2006 at 9:05 a.m. Upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the executive session adjourned at 1:07 p.m.

**A. Formal Administrative Hearing
In the Matter of Barry Paul Webb, Sr.
(Certificate No. 16358, Expired 2006)
File No. 03-12-33
July 20, 2006**

The Board considered testimonial and documentary evidence presented at the Administrative Hearing in Executive Session on July 20, 2006.

In regular session, upon motion by Mr. Tham, seconded by Mr. Harris, 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. Barry Paul Webb, Sr. was certified as a Certified Public Accountant ("CPA") by

the Board as evidenced by CPA Certificate Number 16358, dated January 28, 1983. Mr. Webb was also granted a license to practice as a CPA in 1983. Mr. Webb's CPA Certificate and license to practice as a CPA expired effective February 28, 2006 due to non-renewal and have not been reinstated.

2. The CPA Firm of Webb and Webb, 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 2005, as evidenced by Firm Permit No. 2257. The CPA Firm Permit for Webb and Webb, CPAs expired in 2006 due to non-renewal and has not been reinstated.
3. Correspondence was mailed to Barry Paul Webb, Sr. on April 17, 2003 from Board Practice Monitoring Administrator Jacqueline M. Sylvest, CPA, advising Mr. Webb of findings associated with her review Webb and Webb's compilation report for fiscal year ending December 2001 as part of the Board's Positive Enforcement Program. The letter was mailed by certified mail return receipt to the last preferred mailing address provided to the Board by Mr. Webb: 801 Stubbs Avenue, Suite A, Monroe, Louisiana 71207. The certified mail return receipt card confirms that the letter was received at that address on April 21, 2003.
4. The Board's office received no response from Barry Paul Webb, Sr. to Board communication dated April 17, 2003.
5. On October 15, 2003 Board Practice Monitoring Administrator Jacqueline M. Sylvest, CPA, sent a follow-up letter to Mr. Webb's preferred address, again by certified mail return receipt. This letter reminded Mr. Webb 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 17, 2003 no later than October 25, 2003. The return receipt card confirms that the letter was received at Mr. Webb's address on October 17, 2003.
6. The Board's office received no response from Barry Paul Webb, Sr. to Board communication dated October 15, 2003.
7. On December 18, 2003 the Board's Investigating Officer authorized the opening of an investigative file to address Mr. Webb's failure to respond to Board communications.
8. Correspondence was mailed to Barry Paul Webb, Sr. on January 6, 2004 from Board Compliance Administrator Clinton J. Cognevich, advising Mr. Webb that the investigative file had been opened and requesting a response to the findings contained in the review conducted by Mrs. Sylvest. Mr. Webb was also asked to provide a written explanation for his failure to respond to the Board. The letter was mailed by certified mail return receipt to the last preferred mailing address provided to the Board by Mr. Webb: P.O. Box 2053, Monroe, Louisiana 71207. The certified mail return receipt card confirms that the letter was received at that address on January 18, 2004.

9. On January 20, 2004 the Board's office received a telephone call from Barry Paul Webb, Sr. Mr. Webb spoke to Board Compliance Administrator Clinton J. Cognevich and requested copies of the financial statements and reports submitted in connection with the Positive Enforcement Review. Mr. Cognevich forwarded the requested information to Mr. Webb the same day.
10. The Board's office received no response from Barry Paul Webb, Sr. to the Board communication dated January 6, 2004.
11. On June 22, 2004, Mr. Cognevich, the Board's Compliance Administrator, sent a follow-up letter to Mr. Webb's preferred address, again by certified mail return receipt. This letter reminded Mr. Webb 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 January 6, 2004 no later than July 2, 2004. The return receipt card confirms that the letter was received at Mr. Webb's address on June 25, 2004.
12. The Board's office did not receive a response from Barry Paul Webb, Sr. to the Board communication dated June 22, 2004 until July 16, 2004.
13. In his response dated July 16, 2004, Mr. Webb stated that he had failed to respond to the Board's numerous communications due to medical and family issues. He stated that these issues had been resolved and that he would "take whatever actions you deem necessary."
14. The Board's Investigating Officer reviewed the information contained in Mr. Webb's correspondence of July 16, 2004. Due to Mr. Webb's health concerns, no action was taken on his failure to respond. On August 25, 2004 a Consent Order was offered to Mr. Webb to address the deficiencies found in his attest work. The Order was sent to Mr. Webb on August 25, 2005 via certified mail return receipt to Mr. Webb's preferred mailing address. Mr. Webb was asked to review the Consent Order and either sign the Order accepting the provisions and return it to the Board's Office or return the Order unsigned listing his objections. The return receipt card confirms that the letter was received at Mr. Webb's address on August 31, 2004.
15. The Board's office received no response from Barry Paul Webb, Sr. to the Board communication dated August 25, 2004.
16. On September 27, 2004, Mr. Cognevich, the Board's Compliance Administrator, sent a follow-up letter to Mr. Webb's preferred address, again by certified mail return receipt. This letter reminded Mr. Webb 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 August 25, 2004 no later than October 7, 2004. The

return receipt card confirms that the letter was received at Mr. Webb's address on September 29, 2004.

17. On October 8, 2004 Mr. Webb responded to the Board's communication dated September 27, 2004. In his response, he again referred to medical and family issues as the reasons for his failure to respond. He also indicated that he was unwilling to sign the Consent Order as offered, citing his desire to continue doing compilation engagements.
18. The Board's Investigating Officer authorized the offer of a revised Consent Order to Mr. Webb to address the alleged violations. The revised Consent Order was sent to Mr. Webb on October 20, 2004 via certified mail return receipt to Mr. Webb's preferred address. Mr. Webb was asked to review the Consent Order and either sign the Order accepting the provisions and return it to the Board's Office or return the Order unsigned listing his objections. The return receipt card confirms that the letter was received at Mr. Webb's address on October 26, 2004.
19. On November 1, 2004 Mr. Webb agreed to the provisions contained in the Consent Order by signing the Order and returning it to the Board's office.
20. On November 23, 2004 the Consent Order was signed by the Secretary of the Board, after the Order had been approved by the full Board.
21. On December 2, 2004 a certified copy of the Consent Order was sent to Mr. Webb's preferred address. Along with the Consent Order was a letter asking Mr. Webb to provide written confirmation of compliance within thirty days of the date the Consent Order was signed by the Secretary of the Board.
22. To date, the Board's office has not received a response from Barry Paul Webb, Sr. to the Board communication dated December 2, 2004.
23. On June 7, 2005, Mr. Cognevich, the Board's Director of Administration, sent a follow-up letter to Mr. Webb's preferred address by certified mail return receipt. This letter reminded Mr. Webb 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 December 2, 2004 no later than June 22, 2005. The return receipt card confirms that the letter was received at Mr. Webb's address on June 13, 2005.
24. To date, the Board's office has not received a response from Barry Paul Webb, Sr. to the Board communication dated June 7, 2005.
25. On August 23, 2005 the Board's Special Investigator Craig S. Laborde, sent another follow-up letter to Mr. Webb's preferred address, again by certified mail return receipt. This letter also reminded Mr. Webb 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 provide written confirmation of his compliance with the provisions of the Consent Order no later than September 7, 2005. The return receipt card confirms that the letter was received at Mr. Webb's address on August 25, 2005.

26. To date, the Board's office has not received a response from Barry Paul Webb, Sr. to the Board communication dated August 23, 2005.
27. Correspondence was mailed to Barry Paul Webb, Sr. on December 2, 2005 from Board Special Investigator Craig S. Laborde, advising Mr. Webb that the renewal forms for his CPA Certificate and for the Firm Permit of Webb and Webb, CPAs would not be accepted until he provided written confirmation that both he and the firm were in compliance with the provisions contained in the Consent Order. Mr. Webb was asked to provide written confirmation of compliance and a written explanation for his failure to respond to the Board. The letter was mailed by certified mail return receipt to Mr. Webb's preferred address. The certified mail return receipt card confirms that the letter was received at that address on December 22, 2005.
28. Mr. Webb's response was received in the Board's office on December 27, 2005. In his response, he acknowledged that he was not in compliance with **any** of the provisions of the consent order. Again, he stated that health and family issues were the reason he was not in compliance the consent order. He begged the forgiveness of the Board and asked for one more chance to become compliant.
29. The Board's Investigating Officer authorized the offer of a second Consent Order to Mr. Webb to address the alleged violations. The second Consent Order contained all of the provisions contained in the original Order and addressed Mr. Webb's failure to respond to the Board as well. The new Consent Order was prepared and sent by the Board's Special Investigator, Craig S. Laborde; on January 13, 2005 via certified mail return receipt to Mr. Webb's preferred address. Mr. Webb 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. Mr. Webb was instructed to have his response in the Board's office no later than January 28, 2006. The return receipt card confirms that the letter was received at Mr. Webb's address on January 20, 2006.
30. To date, the Board's office has not received a response from Barry Paul Webb, Sr. to the Board communication dated January 13, 2006.
31. Effective March 1, 2006, Louisiana CPA Certificate Number 16358, issued to Barry Paul Webb, Sr. was expired for non-renewal.
32. Effective March 1, 2006, Louisiana Firm Permit Number 2257, issued to the firm of Webb & Webb, CPAs was expired for non-renewal.

33. On information and belief, Barry Paul Webb has continued to use the CPA title and has continued to practice as a CPA after the expiration of his CPA Certificate effective March 1, 2006.
34. On information and belief, the firm of Webb & Webb 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 effective March 1, 2006.

Conclusions of Law

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

35. The Board's office has received no response from Barry Paul Webb, Sr. to a Board communication dated April 17, 2003, in violation of La. Admin. Code §46:XIX.1707.H.
36. The Board's office has received no response from Barry Paul Webb, Sr. to a Board communication dated October 15, 2003 in a second violation of La. Admin. Code §46:XIX.1707.H.
37. The Board's office has received no response from Barry Paul Webb, Sr. to a Board communication dated January 6, 2004 in a third violation of La. Admin. Code §46:XIX.1707.H.
38. The Board's office has received no response from Barry Paul Webb, Sr. to a Board communication dated August 25, 2004 in a fourth violation of La. Admin. Code §46:XIX.1707.H.
39. The Board's office has received no response from Barry Paul Webb, Sr. to a Board communication dated December 2, 2004 in a fifth violation of La. Admin. Code §46:XIX.1707.H.
40. The Board's office has received no response from Barry Paul Webb, Sr. to a Board communication dated June 7, 2005 in a sixth violation of La. Admin. Code §46:XIX.1707.H.
41. The Board's office has received no response from Barry Paul Webb, Sr. to a Board communication dated August 23, 2005 in a seventh violation of La. Admin. Code §46:XIX.1707.H.
42. The Board's office has received no response from Barry Paul Webb, Sr. to a Board communication dated January 13, 2006 in an eighth violation of La. Admin. Code §46:XIX.1707.H.
43. Barry Paul Webb, Sr., and the firm of Webb & Webb have failed to comply with applicable professional standards in the performance of attest services, in violation of La. Rev. Stat. §37:79.A(13).

44. Barry Paul Webb, Sr., and the firm of Webb & Webb have failed to comply with applicable professional standards in the performance of attest services, in violation of La. Rev. Stat. §37:79.A(5).
45. Barry Paul Webb, Sr., and the firm of Webb & Webb have failed to comply with applicable professional standards in the performance of attest services, in violation of La. Admin. Code §46:XIX.1703.C.
46. Barry Paul Webb, Sr., and the firm of Webb & Webb have failed to comply with applicable professional standards in the performance of attest services and thus have failed to exercise due professional competence in the performance of professional services, in violation of La. Admin. Code §46:XIX.1703.B.
47. Barry Paul Webb, Sr. and the Firm of Webb & Webb have failed to satisfy or fulfill any of the obligations imposed by the Consent Order he signed on November 1, 2004, providing legal cause for the Board to invoke further disciplinary action as the Board may deem appropriate, pursuant to the provisions of the Consent Order.
48. On information and belief, Barry Paul Webb, Sr. continued to represent himself to be a CPA after the expiration of his CPA Certificate effective March 1, 2006, in violation of La. Rev. Stat. §37:83.C.
49. On information and belief, the Firm of Webb & Webb 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 effective March 1, 2006, in violation of La. Rev. Stat. §37:83.D.

Professional

50. The violations of the above cited provisions of the Board Rules of 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 Barry Paul Webb's Louisiana CPA Certificate and CPA Firm Permit of Webb & Webb, 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

Respondents Barry Paul Webb, Sr. and the firm of Webb and Webb were 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:

Louisiana Certified Public Accountant Certificate number 16358 issued to Barry Paul Webb, Sr. is hereby **SUSPENDED** until December 31, 2007, at which time said Certificate may be reinstated provided that the other applicable provisions of this Order have been satisfied timely.

Louisiana Certified Public Accountant Firm Permit number 2257 issued to Webb and Webb, CPAs is hereby **SUSPENDED** until December 31, 2007, at which time said Firm Permit may be reinstated provided that the other applicable provisions of this Order have been satisfied timely.

Respondents Barry Paul Webb, Sr. and the firm of Webb and Webb 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 sixty (60) days of the rendering of this Decision by the Chairman of the Board.

Respondents Barry Paul Webb Sr., and the firm of Webb and Webb shall satisfy and pay, or cause to be satisfied and paid, all costs and expenses incurred by the Board in this matter, within sixty (60) 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.

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 Respondents' names.

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.

Respondent Barry Paul Webb, Sr. shall complete one hundred (100) hours of Continuing Professional Education approved in advance by this Board no later than December 31, 2006.

Respondent Barry Paul Webb, Sr. shall complete forty (40) hours of Continuing Professional Education approved in advance by this Board during the calendar year 2007.

Upon reinstatement of Certificate Number 16358 and Firm Permit 2257, Respondents Barry Paul Webb, Sr. and the firm of Webb and Webb, CPAs shall notify this Board immediately upon acceptance of any attest engagement and within six months of such notification, the Board shall conduct a quality review of Mr. Webb, Webb and Webb, CPAs or its successor under the Board's Positive Enforcement Program.

Board Member Desireé W. Honoré, 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. 03-07-18
2. File No. 06-03-09

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Cochran, 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. 01-09-61
2. File No. 05-06-13
3. File No. 04-09-186

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

D. File Closed With the Stipulation that the Respondent shall submit a copy of his next peer review to the Board's office. Should the review indicate deficiencies in the Respondent's work, the file may be reopened.

1. File No. 02-10-30

Upon motion by Miss Honoré, seconded by Mr. Bruno, the Board officially closed the above file with the stipulation that it 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. Cochran, seconded by Miss Honoré, the Board accepted the above described reports.

F. Enforcement of Board Decision issued in the matter of Millard Charles Peddy (Board File 04-02-43).

Upon motion by Mrs. Barnes, seconded by Mr. Bruno, the Board approved forwarding the Board's Decision to the Board's attorneys for enforcement.

G. Other Executive Session Actions

George Rabb – Request For Reinstatement of Revoked CPA Certificate.

Upon motion by Mr. Harris, seconded by Mrs. Barnes, by a vote of 5 – 0, the Board denied Mr. Rabb’s request. Board Member Mrs. Cochran, Investigating Officer on this matter, and Board Member Mr. Bruno, recused themselves from voting in this matter.

XVII. ADJOURNMENT

Wednesday, July 19, 2006:

There being no further business to discuss, upon motion by Mr. Harris, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the meeting adjourned at 5:23 p.m. on Wednesday, July 19, 2006.

Thursday, July 20, 2006:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Cochran and unanimously adopted, the meeting adjourned at 4:27 p.m. on Thursday, July 20, 2006.

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

July 19 - 20, 2006