

MINUTES

STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA

601 Poydras Street, Suite 1770
New Orleans, Louisiana 70130

July 25 - 26, 2007

The regular meeting of the State Board of Certified Public Accountants of Louisiana was called to order by Chairman Mr. Tham on Wednesday and Thursday, July 25 - 26, 2007 in the offices of the Board at 601 Poydras Street, New Orleans, Louisiana, 70130.

The purposes of the meeting were to review information and statistics concerning the CPA Examination, review information concerning expiration and reinstatement of Certificates, consider applications for certification, and to transact any other business that requires the Board's attention.

The following Members were present:

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

Also present were:

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

Guests:	Grady Hazel, CPA	-	Executive Director, LCPA
	Albert G. Kroeper	-	Independent Accountants
	Patricia Hartman	-	Director, NASBA CPA Examination Services / NCD (Wednesday, July 25, 2007 10:30 a.m.)

The meeting was called to order by Chairman Mr. Tham at 9:07 a.m. on July 25, 2007, upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted.

The meeting was called to order by Chairman Mr. Tham at 9:08 a.m. on July 26, 2007, upon motion by Mr. Harris, seconded by Mrs. Barnes 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, 2007, as was budgeted.
2. Clinton J. Cognevich, Director of Administration, received a merit increase effective July 1, 2007.
3. Jacqueline M. Sylvest, CPA, Director of Practice Monitoring, received a merit increase effective July 1, 2007.
4. Michael A. Henderson, CPA, Executive Director, received a merit increase effective July 1, 2007.
5. Jacqueline M. Sylvest, CPA, Director of Practice Monitoring, informed the Board on June 29, 2007 that she is retiring under provisions of the state retirement plan (LASERS), effective August 10, 2007.
6. Status of the Director of Practice Monitoring position. Chairman Mr. Tham appointed a committee comprised of Mr. Tham, Mr. Bruno, and Mr. Henderson to evaluate the position and begin the process of advertising for potential applicants. Mr. Henderson will gather information concerning the position and set a date for the committee to meet.
7. The Administrative Assistant 3 position was posted on the Civil Service website. The Board's office received 16 applications. Mr. Henderson and Mr. Cognevich have begun interviewing prospective applicants. This position became vacant when Ms. Cotton accepted the Accounting Technician position.
8. The Administrative Assistant 2 position is also currently vacant. Mr. Henderson and Mr. Cognevich are discussing the prospect of posting this position on the Civil Service website.
9. The Administrative Coordinator 2 position (Computer Department) will remain vacant pending future restructuring of the Board's office.
10. There is currently one *Westaff* temporary employee in the Board's office, assisting with clerical and administrative duties.

B. General Pay Increase for State Employees

1. Classified Employees

The Executive Director reported that the Louisiana Legislature and the Governor approved a \$1,500 per year (that is, \$.72 per hour) general pay increase for all classified state employees, effective July 1, 2007. The increase is to be implemented in accordance with implementation procedures received from the Department of Civil Service on July 18, 2007. The increase is retroactive to July 1st and will begin to be included in the next payroll date of July 31, 2007.

2. Unclassified Employees

The Governor issued an Executive Order on July 19, 2007 concerning a \$1,500 per year (\$.72 per hour) general pay increase for unclassified state employees. The Board granted the increase under the authority and terms of the Governor's Executive Order.

C. Office Equipment - Rental of Copier

The Executive Director informed the Board that the contract for the rental of the Board's Sharp copy machine is expiring. Mr. Cognevich is researching and considering rental of copy machines from all vendors under state contract.

D. New Data System

1. Regulatory Licensing Software

Mr. Henderson and Mr. Cognevich traveled to Raleigh, North Carolina July 11 - 13, 2007, and visited the North Carolina Board to review its procedures and licensing / regulatory software (GL Suite). They also visited the home office of CAVU (regulatory software provider) for a presentation of its software.

Preliminary cost estimates and a tentative timeline for implementation of a new system was provided for the Board's review. Mr. Henderson and Mr. Cognevich informed the Board that the CAVU System, which is under state contract, appeared to be the better option for the Board's office. The Board authorized staff to proceed with acquiring new software.

2. Computer Hardware and Other Improvements to Computer System

The Executive Director informed the Board that new computer servers, hardware and other improvements to the Board's computer system will be required for the implementation of new regulatory software. Additionally, new computer workstations must be purchased. Mr. Henderson and Mr. Cognevich will be considering the purchase of these items in the near future.

3. IT Consultant(s)

Mr. Henderson and Mr. Cognevich are considering possible contracting with an individual or company to serve as the Board's IT Consultants, to assist with the implementation of new regulatory software, conversion of data, optimal hardware, security, and related matters.

E. Office Improvements

The Board's office lease allows for \$6,000 in improvements to the Board's office. Painting of the office and implementation of a chair rail in the Board room were two improvements to be made. Mr. Henderson informed the Board that a quote for painting the office and information concerning chair rails for the Board room was obtained from the contractor who works with the building and who initially built the Board office. The quote for painting the office was \$11,000 - \$15,000. Mr. Henderson and Mr. Cognevich will explore other options.

II. APPROVAL OF MINUTES

The regular and executive session minutes for the April 2007 Board Meeting were previously sent to all Board members for review.

By motion of Miss Honoré, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the April 2007 regular and executive session minutes as drafted.

III. DEATHS AND RESIGNATIONS

A. Deaths (1)

Name	Cert. No.	Year Issued	A / IA
James R. Moore	653	1942	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 2007 Board Meeting there were no Certified Public Accountants who requested that their CPA Certificates be voluntarily retired.

IV. CERTIFICATE AND INACTIVE STATUS REINSTATEMENTS

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

The Executive Director informed the Board that the following CPAs and CPA Inactive Status Registrants, with expirations on March 2, 2007, reinstated their CPA Certificates

or CPA Inactive Status registrations, since the April 2007 Board Meeting. **(59 Total: 28 Active and 31 Inactive):**

Name	Certificate Number	2007 A / IA
Christopher Michael Abide	21295	A
Deborah R. Bauman	19854	A
Kent Alan Berger	19465	A
Louis Brent Blanchard, Jr.	14112	A
Charles Frederick Comeaux	17200	A
Margaret Ann d'Hemecourt	24562	A
Dale Scott Dorsey	24245	A
William Michael Elliott	12883	A
Natalie Theresa Gaines	25429	A
Skylar Dever Giardina	23956	A
Cheryl Anne Golich	25323	A
Michael Joseph Guidry	13967	A
Sandra Chance Harlan	24299	A
Brian Philip Hebert	24198	A
James Allen Heurtin, Jr.	23260	A
Daja Najon Jackson	24988	A
Monica Sonnier Jelley	17920	A
Savilla Kaltner	23695	A
Sylvia Kelley Kerry	21867	A
Sharon A. Kirkpatrick	19547	A
Christopher Ashley Latiolais	23490	A
Wayne A. Matthew	21183	A
Robert Paul McLamb	B17827	A
Jason B. Pitts	25468	A
Ronald J. Savoie	19363	A
Roland Fuller Sheehan	14898	A
Eric Joseph Vicknair	15294	A
Thomas Rothmer Walker, Jr.	8528	A
William George Alt	23780	IA
Mark Anthony Angerdina	24356	IA
Donald Graham Baird	18724	IA
Michael L. Bloom	B6138	IA
René Joseph Breaux, III	20410	IA
Ramon Miguel Cervantes	20206	IA
Uelissa S. Clayton	23213	IA
Dana G. Daigre	23220	IA
Deborah Wright Diaz	22532	IA
Michelle Daigle Garbiras	24638	IA
Jerald Lee Gaughan	15508	IA

(continued on next page)

Name	Certificate Number	2007 A / IA
Laura Anne Gross	19285	IA
Anita Konieczka Heck	20013	IA
Karen Aleta Hudson	20715	IA
Darci R. Jones	23291	IA
Ralph Joseph Keir	19794	IA
Paul LaRosa, Jr.	12895	IA
Jeff M. Lee	22360	IA
David Michael Maggio	17210	IA
Carl Louis Medus	20964	IA
Gregory James Nelson	23312	IA
Raymond A.G. Oalman	15375	IA
Lonnie August Parker	22873	IA
Nancy Douroux Parmelee	10179	IA
Katherine Johnston Patrick	20520	IA
David George Richardson	13889	IA
Lionel Eric Roché	13890	IA
Powell Smith, Jr.	14220	IA
Kevan Luke Spear	16047	IA
Patricia Ann Walsh	19159	IA
Steven Jay Willis	14248	IA

B. Reinstatements of Inactive Status From Prior Years (8)

The Executive Director informed the Board that the following CPA Inactive Status Registrants, whose status expired in prior years, reinstated their Inactive Status registrations since the April 2007 Board Meeting. (Note: Some also submitted applications for reinstatement of their license.)

Name	Certificate Number
Ravi Adimoolam	21080
Barbara Babb Belaire	23607
Donna L. Drude	18823
Karen Bush Hubicz	23970
Archie L. Jones	B18137
Tami Davis Ledbetter	23010
Archie B. Sanchez, Jr.	20325
Charles C. Zimmerman, Jr.	21979

V. TREASURER'S REPORT

- A.** Financial statements for the period ended June 30, 2007 were presented for the Board's review.

- B. The Annual Financial Report (AFR) for the 2006 - 2007 fiscal year is to be completed by Board staff, with 2006 - 2007 Board Treasurer Mr. Bruno's approval, and is to be filed with the Office of Statewide Reporting and the Legislative Auditor by August 31, 2007.
- C. The Board has a two-year financial and compliance audit every other year by the Office of the Legislative Auditor. The entrance conference was held July 24, 2007. The audit will cover the last two fiscal years. The auditors are expected to send Board members standard correspondence and inquiries in connection with the audit.

By motion of Mr. Bruno, 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 2007 – 388 sections; 267 candidates (1.45 sections per candidate):

	AUD		BEC		FAR		REG	
	No.	%	No.	%	No.	%	No.	%
<u>Louisiana:</u>								
Passed sect's	38	36.53%	44	39.63%	42	50.00%	35	39.32%
Failed sect's	<u>66</u>		<u>67</u>		<u>42</u>		<u>54</u>	
	<u>104</u>		<u>111</u>		<u>84</u>		<u>89</u>	

National pass rate – not yet available

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

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

National pass rate – not yet available

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

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

National pass rate 44.3% 43.2% 44.8% 42.0%

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

	AUD		BEC		FAR		REG	
	No.	____%	No.	____%	No.	____%	No.	____%
<u>Louisiana:</u>								
Passed sect's	59	47.96%	49	40.49%	48	48.97%	53	50.47%
Failed sect's	<u>64</u>		<u>72</u>		<u>50</u>		<u>52</u>	
	<u>123</u>		<u>121</u>		<u>98</u>		<u>105</u>	
National Pass rate		46.7%		46.3%		47.3%		45.2%

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

	AUD		BEC		FAR		REG	
	No.	____%	No.	____%	No.	____%	No.	____%
<u>Louisiana:</u>								
Passed sect's	28	38.88%	14	29.78%	19	41.30%	27	39.70%
Failed sect's	<u>44</u>		<u>33</u>		<u>27</u>		<u>41</u>	
	<u>72</u>		<u>47</u>		<u>46</u>		<u>68</u>	
National pass rate		43.5%		43.4%		42.9%		42.0%

B. Candidates Passing Examination Sections – April / May 2007 (26)

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

Name	Name
Lacy M. Burris	David L. Cannon
Erin Coney	Janice I. Ezegbunam
Jaime L.Folse	Neal D. Fortenberry
Jerome M. Freel	William B. Harrod
Katharine M. Herringshaw	Tammie L. Hildebrand
Deborah L. Humphries	Kathy L. Kojeski
Jessica D. LeBlanc	Tara E. LeBouef
Jillian F. Ledet	Katherine M. Lockhart
Jennifer L. Lowe	Sigmund C. Martis
Laura W. Nolan	Jenny N. Phillips
Thomas O. Richardson	Kris K. Schaumburg
Robert W. Thompson	Jonathan M. Vercher
Dillon Wright	Jennifer M. Zerangue

C. AICPA Sells Award

Mr. Henderson reported to the Board that Louisiana exam candidate Jonathan Patrick Booth is one of the recipients of the 2006 Elijah Watt Sells award, as a result of his excellent CPA examination scores. A congratulatory letter was sent to Mr. Booth from the AICPA on June 26, 2007. Mr. Booth will also receive the Elijah Watts Sells award plaque for his achievement.

The Board directed Mr. Henderson to send a congratulatory letter to Mr. Booth.

D. Exam Candidate Requests

1. Requests Concerning Educational Requirements

a. Mickey R. Naquin, Jr.

Mr. Naquin requested that the Board consider his eligibility to sit for the CPA exam as he had obtained a degree in 1990. After discussion, upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved Mr. Naquin's request.

b. David Stuart

Mr. Stuart requested that the Board consider his eligibility to sit for the CPA exam as he had obtained a degree in 1984. After discussion, upon motion by Mrs. Barnes, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved Mr. Stuart's request.

2. Request For Extension of 18 month Testing Period

Ms. Selina Senegal requested additional time to take the Audit and Regulation sections of the exam due to extenuating circumstances for which she provided independent documentation. After discussion, upon motion by Mr. Harris, seconded by Mrs. Barnes and unanimously adopted, the Board granted Mrs. Senegal an extension to August 31, 2008.

E. Board guest - Patricia Hartman

Patricia Hartman, Director of NASBA CPA Examination Services (CPAES) / NCD met with the Board on July 25, 2007 to discuss the status of the CBT Examination, services provided by CPA Examination Services, and NASBA's National Candidate Database (NCD).

Board Member Mr. Harris suggested that either Board Members or Board staff visit the testing sites at least once each two years.

VII. APPROVAL OF CERTIFICATES (Issued / Reissued)**A. Certificates to Practice - Ratification of Certificates Issued by the Executive Director**

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

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

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

Name	Certificate Number	2007 Active Control Number	Issue Date
Lindsay Olivia Altazin	25743	6457	May 14, 2007
Michael Wayne Boudreaux	25744	6458	May 14, 2007
Chad Anthony Carollo	25745	6459	May 14, 2007
Lindsay Louque Chauvin	25746	6460	May 14, 2007
Kellen Richoux Chiasson	25747	6461	May 14, 2007
Steven K. Croft	25748	6462	May 14, 2007
Becky Burt Davidson	25749	6463	May 14, 2007
Phillip N. Deshotel	25750	6464	May 14, 2007
Dustin Michael Doucet	25751	6465	May 14, 2007
James Robert Fairchild	25752	6466	May 14, 2007
Sarah Wallace Futch	25753	6467	May 14, 2007
James Barron Griffin	25754	6468	May 14, 2007
Jeanne Charlotte James	25755	6469	May 14, 2007
Li Jin	25756	6470	May 14, 2007
William Landry Landreneau	25757	6471	May 14, 2007
Dona C. Manuel	25758	6472	May 14, 2007
Kandace M. Mauldin	25759	6473	May 14, 2007
Lee Claudette Moore	25760	6474	May 14, 2007
Jaci D. Morrow	25761	6475	May 14, 2007
Stacey Loeffelholz Page	25762	6476	May 14, 2007
Tiffany Hawley Patrick	25763	6477	May 14, 2007
Jonathan Richard Percle	25764	6478	May 14, 2007
Michael James Terrell	25765	6479	May 14, 2007
Amy Louise Amerson	25774	6543	June 20, 2007
Robert Scott Champagne	25775	6544	June 20, 2007
Ashleigh Brianne Flower	25776	6545	June 20, 2007
David Michael Huston	25777	6546	June 20, 2007
Stacey Gotreaux Junot	25778	6547	June 20, 2007

(continued on next page)

Name	Certificate Number	2007 Active Control Number	Issue Date
Amber Cheramie Matherne	25779	6548	June 20, 2007
Victor George Robinson	25780	6549	June 20, 2007
Frankie Emelda Blackwell	25790	6567	July 20, 2007
Molly Kinchen Broussard	25791	6568	July 20, 2007
David Levon Cannon	25792	6569	July 20, 2007
Karen Toups Carr	25793	6570	July 20, 2007
Jaime Lynn Folse	25794	6571	July 20, 2007
Kathy Lynn Kojeski	25795	6572	July 20, 2007
Katherine Michelle Lockhart	25796	6573	July 20, 2007
Dipti Mellissa Ravichandran	25797	6574	July 20, 2007
Jacquelyn B. Richoux	25798	6575	July 20, 2007
Roy O. Taylor, Jr.	25799	6576	July 20, 2007
Amber Domingue Trett	25800	6577	July 20, 2007
Alicia L. Vidrine	25801	6578	July 20, 2007
Jennifer Michelle Zerangue	25802	6579	July 20, 2007

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

Name	Certificate Number	2006 / 2007 Active Control Number	Issue Date
Michael J. Maurin	18840	6491 (Void IA 438)	May 14, 2007
Monica L. Bush	15034	6584 (Void IA 4)	July 20, 2007
Karen Bush Hubicz	23970	6585 (Void IA 3655)	July 20, 2007

B. Reinstatements of Prior Active Certificates (Licenses) by Executive Director (7)

The Executive Director informed the Board that the following CPAs who were initially licensed, but later elected not to renew their licenses, submitted applications to reinstate to active status (Reinstatement of License). The Executive Director evaluated the applications and the applicants' experience and re-issued CPA Certificates to Practice (License Reinstatements), subject to ratification by the Board.

Upon motion by Mrs. Cochran, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board ratified the re-issuance of the following CPA Certificates to Practice (License Reinstatements) (Item B):

Name	Certificate Number	2007 Active Control Number	Issue Date
Stephanie Bogle Hoover	24118	6490 (Void IA 3592)	May 17, 2007
Deborah Claxton Elder	B18706	6559 (Void IA 131)	June 20, 2007

(continued on next page)

Name	Certificate Number	2007 Active Control Number	Issue Date
Kelly Colvin Tarricone	24942	6565 (Void IA 3658)	June 27, 2007
Tami Ledbetter	23010	6586 (Void IA 3653)	July 20, 2007
Archie Sanchez, Jr.	20325	6587 (Void IA 3629)	July 20, 2007
Harold Ernest Williams	22674	6588 (Void IA)	July 20, 2007
Hilda Schoeffler Carriere	23466	6589 (Void IA 2712)	July 20, 2007

C. Approval of Reciprocal Certificates to Practice by the Executive Director (21)

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

Name	Certificate Number	2007 Active Control Number	Issue Date	Orig. State
April Michael Hand	S25766	6482	May 14, 2007	TX
Charles F.G. Kuyk III	B25767	6483	May 14, 2007	IL
Dennis Ray McBay	S25768	6484	May 14, 2007	TX
Kenneth M. Meuser	B25769	6485	May 14, 2007	FL
John D. Moyle	B25770	6486	May 14, 2007	CA
Rebecca Noel Shay	S25771	6487	May 14, 2007	TX
Jonathan Lee Thompson	B25772	6488	May 14, 2007	FL
Phillip Sean Wendell	S25773	6489	May 14, 2007	AR
Ronald Benjamin	B25781	6550	June 20, 2007	NY
John Michael Brady	S25782	6551	June 20, 2007	TX
Michael C. Drexler	B25783	6552	June 20, 2007	AZ
Linda George	B25784	6553	June 20, 2007	FL
Katherine M. Hunt	S25785	6554	June 20, 2007	MO
Gregory Thomas Laborde	S25786	6555	June 20, 2007	TX
Bradley Wilson Poole	S25787	6556	June 20, 2007	TX
Edward A. Ricks	B25788	6557	June 20, 2007	AZ
Devin Prescott Roy	B25789	6558	June 20, 2007	NC
Michael Scott Andrews	B25803	6580	July 20, 2007	VA
Frank Edward Fee, III	B25804	6581	July 20, 2007	NC
Troy D. Johnston	S25805	6582	July 20, 2007	TX
David P. Whitman	B25806	6583	July 20, 2007	IN

D. Applications For Certificate to Practice For Board Consideration

1. Applications For Initial Certificate to Practice

The following individuals passed the CPA examination and submitted an application for a Certificate to Practice.

a. Michael McCauley Fuselier

Mr. Fuselier passed the CPA examination in August 2006. He initially submitted an application in November 2006, but further confirmation of licensee supervision was needed. Additional information was received in May and June of 2007. Mr. Fuselier has submitted an experience letter from his employer and a CPA with reports on communications, etc. with Mr. Fuselier, and a letter from himself addressed to each Board Member.

Upon motion by Mr. Harris, seconded by Mrs. Cochran and unanimously adopted, the Board disapproved Mr. Fuselier's application.

b. Brenda Harris Tuttle

Mrs. Tuttle passed the CPA examination in November 1995 and has been registered as unlicensed or in Inactive Status since receiving her Certificate in 2006. Mrs. Tuttle has submitted an experience letter from her employer and a letter from a CPA who reviews financial statements and prepares tax returns for her company.

After discussion, upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board deferred action on Mrs. Tuttle's application, pending receipt of additional information from the CPA concerning number of reviews performed and extent of licensee supervision.

VIII. CPA FIRM PERMITS

A. CPA Firm Permit Expirations

The Executive Director informed the Board that the following CPA Firm Permits were expired because the individual's CPA Certificate, or the Designated Licensee's CPA Certificate, was expired due to non-renewal. A Firm Permit cannot be held without a valid CPA Certificate. Accordingly, the Firms were notified by certified mail on May 16, 2007 that their Firm Permit had expired in accordance with LRS §37:77. **(16 Firms):**

Firm Name	Firm Permit Number
Daryl V. Burckel, CPA, APAC	1245
Jonathan Michael Fabian, CPA	1347

(continued on next page)

Firm Name	Firm Permit Number
Ashton J. Ryan, Jr., CPA	1623
Neal J. Thompson, CPA	1693
Tom Milhoan, CPA	2517
Charles Frederick Comeaux, CPA	2605
Stephen Vilac Mang, CPA	2877
Jeffrey K. Raymond, APAC	3010
Gerald A. Walker, CPA, APC	3297
Tom Bullock, CPA, APAC	3728
Richard S. Lacour, CPA	3877
Kent A. Berger Company, APAC	4046
Arnett & Foster, PLLC	4288
Carrie A. Metz, CPA, LLC	4289
My-Khanh Nguyen, CPA, APC	4366
Judy A. Davis, CPA	4505

B. Reinstatement of CPA Firm Permits That Were Expired in 2007

The Executive Director informed the Board that the following CPA Firms, with expirations in 2007, reinstated their CPA Firm Permits since the April 2007 Board Meeting. **(11 Firms).**

Firm Name	Firm Permit Number
Eric Joseph Vicknair, CPA	1159
Christopher M. Abide, CPA	1180
Louis B. Blanchard, Jr., CPA	1211
Walter Brent Pearson, CPA	1577
B. Brian DeJean, CPA, APC	2154
Sandra Ann Cranmer, CPA	2672
Elliott & Associates, APAC	2963
Kent A. Berger Company, APAC	4046
Vita Archie, CPA	4468
Patricia O. McGee, CPA	4477
Sara S. France, CPA	4523

C. CPA Firm Permit Applications

The Executive Director informed the Board that the following Firms submitted applications for CPA Firm Permits. The Director of Administration and the Executive Director reviewed the applications and determined that the Firms satisfied all requirements. The Executive Director issued the Firm Permits, subject to Board ratification.

Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes and unanimously adopted, the Board ratified the issuance of the following CPA Firm Permits (Items C 1, 2 and 3):

1. New Firm Permits (22)

Firm Name	Firm Permit Number	Issue Date
Stephanie B. Ballein, CPA, LLC	4591	May 7, 2007
Cantrell CPA Services, LLC	4592	May 7, 2007
Paul Dautzat, CPA	4593	May 10, 2007
Pamela S. Tapie, CPA	4594	May 10, 2007
Peter A. Vernaci, CPA	4595	May 10, 2007
Mark Graves, CPA	4596	May 11, 2007
Chasity Hooks, CPA – Accounting Services	4597	May 11, 2007
Madelyn A. Leckie, CPA, CBA	4598	May 11, 2007
George G. Long, III, CPA	4599	May 15, 2007
Betty J. Deans, CPA	4600	May 15, 2007
Robert P. Levine, CPA	4601	May 23, 2007
Kinta C. Roberts, CPA,	4602	May 23, 2007
Edgar J. Dillard, CPA, LLC	4603	June 1, 2007
Mary R. Hebert, CPA	4604	June 1, 2007
Washington CPA Services, LLC	4605	June 1, 2007
J. Michael Olivier, CPA, LLC	4606	June 18, 2007
GBS Financial Advisors, LLC	4607	June 20, 2007
Kyle M. Theard, CPA	4608	June 20, 2007
Kelly S. Williams, CPA, APAC	4609	June 20, 2007
Margaret M. Ristroph, CPA	4610	June 20, 2007
Trina S. Dubois, CPA	4611	June 28, 2007
Patrick Bateman, CPA, LLC	4612	June 28, 2007

2. Reissuance of Firm Permits (Due to Change in Legal Entity) (13)

Firm Name	Firm Permit Number	Issue Date
Ronald L. Tamborella, CPA, LLC	1682	May 7, 2007
Melo Matus Hicks, CPA, LLC	4483	May 7, 2007
Mary Sue Stages, CPA, APAC	4557	May 7, 2007
Robin F. Bronston, CPA, LLC	1235	May 9, 2007
Thomas P. Ford, Jr., CPA, LLC	531	May 10, 2007
R. J. Bordelon, CPA	2593	May 10, 2007
Kathleen D. Lacoste, CPA, LLC	4073	May 10, 2007
Trombetta & Trombetta, CPA	600	May 11, 2007
Robert M. Stewart, CPA, LLC	3248	May 11, 2007
Swetland & Childress, LLC	2919	May 15, 2007
John W. Davis, CPA, LLC	4268	May 23, 2007
Lana Cherie Odom, CPA, LLC	4515	May 23, 2007
Patricia R. Thibodaux, CPA, LLC	4097	June 18, 2007

3. Reinstatement of Firm Permits Expired In Prior Years (2)

Firm Name	Firm Permit Number	Issue Date
Louise C. Schreiner, CPA	1641	June 18, 2007
Steven K. Coyle, CPA	3679	June 18, 2007

IX. RECURRING MATTERS AND DEFERRED ITEMS

A. Letters Sent to CPA Firms - “Acting through Others - Affiliated Entities” Rule

Executive Director Mr. Henderson reported to the Board that staff sent letters dated June 8, 2007 to the *Designated Licensees* of 2,059 registered CPA Firms explaining the new “Affiliated Entities” rule under “Acting Through Others” (Rule Section 1707.B(2)). The letter was not mailed to firms that are single owner pass through APACs and LLCs, or to a firm which already has an agreement with the Board.

Firms have until January 1, 2008 to comply with the provisions of the rule. To date, Mr. Henderson and Mr. Cognevich responded to 18 inquiries from Firms inquiring whether their affiliated entity was required to hold a Firm Permit.

B. Report of Board Rules Committee

At the January 2007 Board Meeting the Board approved language to be included in the Louisiana Accountancy Act which would allow the Board to adopt by rule a no notification/no fee provision and to address by rule the firm permit requirements to be applied to out of state CPA firms. The changes to the Accountancy Act were enacted by the Legislature in the 2007 session and signed by the Governor.

Rules Committee Chair Mrs. Cochran reported that the Rules Committee finalized its draft of proposed rules concerning enactment of CPA Mobility provisions. Additionally, Phil Bergeron, Board counsel with Adams & Reese LLP, reviewed the draft of rules and submitted a memorandum based upon his review. An associate of Mr. Bergeron’s met with the Board to discuss this matter.

After reviewing the draft of rules, the Board made the following changes:

Deleted provisions concerning CPE requirements: §1105.E(4)(a), last sentence, and §1105.E(4)(b)(ii).

Added the word “auditing” to §1105.E(5)(c) to read “PCAOB auditing standards”.

Replaced language in §1501.B “for a Louisiana based client” to read “client whose home office is in Louisiana”.

Upon motion by Mrs. Cochran, seconded by Mr. Bruno and unanimously adopted, the Board approved the rules as revised. Executive Director Mr. Henderson will make the

revisions directed by the Board and circulate the revised rules to the Rules Committee, and then begin proceedings for final adoption.

C. NASBA

1. NASBA Education Committee

Mrs. Letti Lowe-Ardoin and Mr. Henderson discussed the latest version of the “educational framework” issued by the NASBA Education Committee.

2. NASBA CPA Mobility Task Force

Mr. Henderson reported on discussions concerning CPA Mobility held at the 2007 NASBA Regional Meeting.

D. Substantial Equivalency

The Board previously approved the following twenty-five (25) states as “substantially equivalent”. Mr. Henderson discussed consideration of North Carolina as substantially equivalent. After reviewing North Carolina’s licensing requirements, the Board determined it would defer action on designating North Carolina as substantially equivalent at this time.

The Board also authorized Mr. Henderson to approve a provisional license for CPAs volunteer representatives from the North Carolina Association of CPAs for the purpose of bringing CPAs to Louisiana to assist with financial advice concerning Hurricane recovery and related issues.

**E. Society of Louisiana CPAs (LCPA)
Report by LCPA Executive Director**

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

F. Board Website

The Executive Director informed the Board of changes made to the Board’s website since the last Board meeting.

G. AICPA Peer Review Exposure Draft

The Board reviewed the exposure draft and a draft of comments prepared by the Director of Practice Monitoring. The Board authorized the staff to send a letter of comments to the AICPA concerning the Exposure Draft.

X. NEW MATTERS

A. AICPA Peer Review Secure Website

Mr. Henderson and Mrs. Sylvest reported that Susan S. Coffey, AICPA Sr. Vice President sent a letter dated June 29, 2007 explaining a new process for firms to comply with state licensing requirements with respect to peer review. Firms may voluntarily disclose their peer review results to State Boards of Accountancy via a secure, state board access-only Web site. However, this process will only be available in states where peer review is required for licensure and the state board is not prohibited from receiving peer review results. The AICPA's understanding is that Louisiana law does not permit access to peer review information by the State Board and that the LCPA would be prohibited from providing the Board access to the firms' peer reviews, even if such firms waive their right to confidentiality.

Board Member Mr. Harris expressed his views that consideration should eventually be given to requiring that Peer Review results be made available to the Board, and what process the Board would institute for review of the Peer Reviews.

B. Litigation – Louisiana Department of Agriculture

The Executive Director reported that the pending suit was recently dismissed upon reaching an understanding among the parties.

C. House Concurrent Resolution No. 120

The Executive Director reported that the Louisiana House of Representatives passed concurrent resolution No. 120 in the 2007 Regular Session. The resolution urges and requests that the Board encourage CPAs to take CPE courses that include information relevant to donations made through an income tax check off on the Louisiana income tax return. A copy of the resolution was received in the Board's office on June 21, 2007.

Executive Director Mr. Henderson will prepare a letter to the Society of Louisiana CPAs encouraging the Society to provide such information in its tax courses.

D. Report by Director of Practice Monitoring Mrs. Sylvest

1. 2007 - 2009 Ethics Courses

Mrs. Sylvest reported that the Board's website was updated with current information concerning the 2007 – 2009 *ethics* course, and the *ethics* courses are now available.

At the October 2006 Board Meeting the Board decided to require reinstating CPAs to take either the 2004 – 2006 LCPA *ethics* course "Ethics in Today's Environment" or the PSI course "Ethics for Louisiana CPAs". Mrs. Sylvest reported that the AICPA will not be able to offer the 2004 – 2006 *ethics* course after July 31, 2007. PSI can continue to offer the 2004 – 2006 course for

reinstating CPAs.

Upon motion by Mrs. Barnes, seconded by Mrs. Cochran and unanimously adopted, the Board determined that it would allow those CPAs applying for reinstatement to active status (license reinstatement) who are required to submit CPE to take one of the *ethics* courses approved for the 2007 – 2009 reporting period to fulfill the *ethics* requirement for reinstatement. However, the CPAs would be required to complete another of the *ethics* courses approved for the 2007 – 2009 reporting period to satisfy the requirement for that period.

2. CPE Extensions - Consent Orders and Informal Agreements

A report on the Consent Orders and Informal Agreement executed for extensions to complete CPE requirements for the 2004–2006 Reporting Period was provided for the Board’s review.

3. CPE Extension by Informal Agreement – Additional Requests

a. CPA Certificate No. 12875

CPA Certificate No.12875 had requested a one-year CPE extension on January 30, 2007 to complete all 100 hours of CPE for the 2004 – 2006 reporting period. Chairman Mr. Tham granted the CPA an extension to July 1, 2007. As of July 18, 2007, the CPA had completed only 20 hours of CPE and requested another extension to December 31, 2007 to complete the remaining 80 hours.

After discussion, the Board denied the CPA’s request and directed that his Certificate be expired for failure to complete the CPE requirement.

b. CPA Certificate No. 18984

CPA Certificate No.18984 was granted a CPE extension to July 1, 2007 to complete the CPE requirement for the 2004 – 2006 reporting period, due to personal extenuating circumstances. The CPA completed 48 hours on July 2, 2007 and completed a 4 hour *ethics* course provided by GLEIM publications instead of the Louisiana required *ethics* course. The CPA is a Louisiana resident.

After considering the extenuating circumstances, the Board approved the *ethics* course completed by the CPA.

c. CPA Certificate No. 11866

CPA Certificate No.11866 was granted an informal CPE extension to June 30, 2007. The CPA timely completed the CPE, but upon review of the supporting documentation, the CPA reported 4 hours of CPE for completion of an exam taken in 2006. The education was a S101

continuing education regulatory element requirement offered by NASD. It is not an exam and the participant does not pass/fail, only completes the prometric testing center course. The CPA requested that the Board accept this as CPE for his 2004–2006 requirement.

Upon motion by Mrs. Barnes, seconded by Mrs. Cochran and unanimously adopted, the Board denied the CPA’s request and granted him an additional 30 days to complete CPE sufficient to fulfill his 2004–2006 CPE requirement.

4. Expiration of CPA Certificates For Failure to Complete CPE

a. Failure to Comply With Informal Agreement (6)

Mrs. Sylvest reported that six CPAs had signed informal agreements for extensions to complete their CPE for the 2004–2006 reporting period, but were unable to complete their required CPE by July 1, 2007. They either decided to let their license expire, or did not respond to follow up Board communications.

Accordingly, their CPA Certificates were expired in accordance with the agreement entered into with the Board.

Name	Certificate No.
Juventino Barrera Jr.	23604
Kevin R. Bradford	22951
Sheila T. Carter	22774
P. James DiFatta	16190
George P. Lusk	16014
Debrann L. Monjure	17127

b. Failure to Complete CPE Form; Failure to Respond (1)

Mrs. Sylvest reported that one CPA did not complete his CPE reporting form and has not responded to Board communication concerning the matter. Accordingly, his CPA Certificate was expired.

Name	Certificate No.
Julian P. Brignac	00991

5. Proposed Change For CPAs That Reinstate In the Same Year By Using CPE Hours Obtained In That Year (Outside CPE Reporting Period)

At the April 2007 Board Meeting the Board determined that CPAs whose Certificate expires for non-renewal, and then reinstate in the same year by using CPE hours obtained in that year (after the end of the CPE reporting period), will

be required to adhere to Board policy for CPE extensions. The policy for CPE extensions requires the CPA to sign a Consent Order and pay a fine / fee for failure to complete the CPE within the required CPE reporting period, or sign an informal agreement if there are extenuating circumstances. The policy will take effect beginning with the 2007– 009 CPE reporting period for those whose Certificate expires for 2010 and then reinstate in 2010. The Board directed staff to draft the provisions of the policy change for consideration by the Board at the July 2007 Meeting.

The draft of policy change was provided for the Board's consideration. The Board deferred action on the policy until the October 2007 Board Meeting.

6. Peer Review Oversight Committee (PROC)

a. Quarterly Report

Mrs. Sylvest informed the Board that Mr. Updegraff of the PROC reported that the AICPA performed oversight of a peer review in May 2007 and that the AICPA representative said the administration of the program was excellent. Mr. Updegraff also provided a quarterly report on the AICPA Peer Review Program administered by the Society of Louisiana CPAs. The subcommittee held four teleconference calls.

b. Selection of New PROC Member

The Board reviewed a list of CPAs to contact as a prospective member of the PROC and named five potential members. Executive Director Mr. Henderson will contact the individuals to ascertain their interest in accepting the position.

D. Approval of 2008 Annual Renewal Forms, Fees and Other Forms (Handouts)

Mr. Henderson and Mr. Cognevich discussed with the Board the 2008 renewal forms, and options that are being considered for the stuffing and mailing of renewal forms.

By motion of Miss Honoré, seconded by Mrs. Lowe-Ardoin and unanimously adopted, the Board approved the 2008 Annual Renewal forms and maintained the renewal fees of \$20 Inactive Status, \$85 Active Certificate, and for Firms \$15 for every owner who is not a Louisiana licensee (with a maximum of \$2,500).

E. 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, 2007 is in order. Currently, Board Member Mrs. Barnes serves as Secretary and Board Member Mr. Bruno serves as Treasurer.

Board Member Miss Honoré was elected to serve as Secretary of the Board and Board Member Mrs. Barnes was elected to serve as Treasurer of the Board, for the year beginning August 1, 2007.

2. Appointment of Investigating Officers

Chairman Mr. Tham appointed the following Board Members as Investigating Officers for August 1, 2007 – July 31, 2008:

Mrs. Lowe-Ardoin and Mr. Bruno

3. Resolution for Retiring Officers

Upon a motion by Mrs. Cochran, seconded by Miss Honoré, 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 gratitude and appreciation to the retiring officers for their dedicated service to the State Board for the year ended July 31, 2007.

XI. INFORMATION ITEMS AND ANNOUNCEMENTS

A. Renewal Tabulations as of June 30, 2007

The Board reviewed information concerning CPA registrants as of June 30, 2007:

Total CPAs:	6,550	Active Certificate holders (licensees)
	3,616	Inactive Status registrants (unlicensed)
	310	Practice Rights
	<u>6</u>	To be coded

10,482 Total

This is a net increase of 41 from June 30, 2006, as follows:

Decrease of:	48	Active Certificate holders (licensees)
Decrease of:	45	Inactive Status registrants (unlicensed)
Increase of:	128	Practice Rights holders

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 2007 - 2008

1. Navigant Travel Agency

The Board was informed that “Carlson Wagonlit Travel” (formerly Navigant) New Orleans (aka “Louisiana Travel Services” in Baton Rouge) remains as the state contracted travel agency.

2. Vehicle Mileage Rate

The Board was informed that the state mileage reimbursement rate was changed from \$.40 to \$.44 per mile as of July 1, 2007.

3. Copy of Travel Regulations

A copy of the revised State Travel Regulations was provided to Board Members.

XII. REPORTS ON CONFERENCES

A. NASBA Western Regional Meeting

June 20 - 22, 2007
Colorado Springs, Colorado

Mr. Harris and Mr. Henderson attended.

XIII. FUTURE MEETING / CONFERENCE DATES

A. NASBA 100th Annual Meeting

October 28 - 31, 2007
Maui, Hawaii

The Hotel reservation deadline and NASBA registration Deadline is September 14, 2007.

Executive Director Mr. Henderson and Board Members Mr. Harris, Mr. Bruno and Miss Honoré are planning to attend.

B. NASBA Eastern Regional Meeting

June 11 – 13, 2008
Asheville, North Carolina

C. NASBA Western Regional Meeting (Louisiana Board)

June 18 – 20, 2008
Newport Beach, California

XIV. UPCOMING BOARD OFFICE HOLIDAYS

September 3, 2007 Labor Day

XV. NEXT BOARD MEETING

Monday, October 22, 2007

Tuesday, October 23, 2007

XVI. EXECUTIVE SESSION MATTERS

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

Upon motion by Mrs. Barnes, seconded by Mrs. Cochran and unanimously adopted, the Board went into executive session on July 26, 2007 at 9:50 a.m. Upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes and unanimously adopted, the executive session adjourned at 11:48 p.m.

A. Files Closed With No Cause For Action

1. File No. 06-03-08
2. File No. 07-01-01

In regular session, upon motion by Mr. Harris, seconded by Mrs. Barnes and unanimously adopted, the Board found no cause for action and officially closed the files listed above.

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

1. File No. 06-05-13
2. Files For CPE Extensions
 - a. File No. 07-02-20
 - b. File No. 07-03-38
 - c. File No. 07-03-41
 - d. File No. 07-03-42
 - e. File No. 07-03-43
 - f. File No. 07-03-47
 - g. File No. 07-03-48
 - h. File No. 07-03-49
 - i. File No. 07-03-53
 - j. File No. 07-03-54

(continued on next page)

k. File No. 07-03-55
l. File No. 07-03-57
m. File No. 07-03-59
n. File No. 07-03-60
o. File No. 07-03-61
p. File No. 07-03-62
q. File No. 07-03-63
r. File No. 07-03-64
s. File No. 07-03-65
t. File No. 07-03-66
u. File No. 07-03-68
v. File No. 07-03-69
w. File No. 07-03-70
x. File No. 07-03-71
y. File No. 07-03-73
z. File No. 07-03-74
aa. File No. 07-03-75
bb. File No. 07-03-76
cc. File No. 07-03-77
dd. File No. 07-03-78
ee. File No. 07-03-79
ff. File No. 07-03-80
gg. File No. 07-03-81
hh. File No. 07-03-82
ii. File No. 07-03-83
jj. File No. 07-03-84
kk. File No. 07-03-85
ll. File No. 07-03-86
mm. File No. 07-03-87
nn. File No. 07-03-88
oo. File No. 07-03-89
pp. File No. 07-03-90
qq. File No. 07-03-91
rr. File No. 07-03-92
ss. File No. 07-03-93
tt. File No. 07-03-95
uu. File No. 07-03-96
vv. File No. 07-03-97
ww. File No. 07-03-98
xx. File No. 07-03-99
yy. File No. 07-03-100
zz. File No. 07-03-101
aaa. File No. 07-03-102
bbb. File No. 07-04-103
ccc. File No. 07-04-104
ddd. File No. 07-04-105

(continued on next page)

eee. File No. 07-04-106
fff. File No. 07-04-107
ggg. File No. 07-04-108
hhh. File No. 07-04-109
iii. File No. 07-04-110
jjj. File No. 07-04-111
kkk. File No. 07-04-112
lll. File No. 07-04-113
mmm. File No. 07-04-114
nnn. File No. 07-04-115
ooo. File No. 07-04-116
ppp. File No. 07-04-117
qqq. File No. 07-04-119
rrr. File No. 07-04-120
sss. File No. 07-04-121
ttt. File No. 07-04-124
uuu. File No. 07-05-125
vvv. File No. 07-05-126
www. File No. 07-05-127
xxx. File No. 07-05-128
yyy. File No. 07-05-129
zzz. File No. 07-05-130
aaaa. File No. 07-05-132
bbbb. File No. 07-05-134
cccc. File No. 07-05-135

In regular session, upon motion by Mrs. Lowe-Ardoin, seconded by Miss Honoré and unanimously adopted, the Board found no cause for further action and officially closed the above files.

C. 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.

In regular session, upon motion by Mrs. Cochran, seconded by Mr. Harris and unanimously adopted, the Board accepted the above-described reports.

D. Issuance of Cease & Desist Order

1. File No. 07-02-18

In regular session, upon motion by Mrs. Cochran, seconded by Miss Honoré and unanimously adopted, the Board authorized the issuance of a Cease & Desist Order in the file listed above.

E. File No. 07-06-145

The Board reviewed the CPA Examination scores of 17 affected Louisiana candidates, and AICPA and NASBA correspondence, related to the “Paste /Ctrl-V Issue” that occurred in the last three testing windows of 2006.

Upon motion of Mrs. Cochran, seconded by Mrs. Barnes, and unanimously approved, the Board granted additional CPA Examination score points on 19 exam sections (identified herein by the exam section) for 17 candidates; and, the Board accepted and agreed to record revised examination scores as official scores (unless a candidate subsequently had made a higher score on the exam section in question in 2006). Further, the motion authorized Mr. Tham to send letters to these candidates advising them of the Board’s determination.

<u>Exam ID</u>	<u>2006 Date</u>	<u>Exam Section</u>
536703	May 27	REG
539646	May 30	AUD
186775	May 27	“
548308	Aug 19	“
332769	May 26	“
540597	Aug 15	AUD
446554	Aug 21	“
560777	Oct 06	“
558415	Nov 29	“
445197	Nov 29	“
548309	Apr 24	FAR
548308	Nov 04	“
231162	Oct 20	“
558441	Nov 25	“
559097	Nov 17	“
558415	Oct 25	“
539779	Aug 31	“
532055	Apr 01	REG
538752	May 31	“

F. Consideration of General Pay Increase for Unclassified Employees.

Upon motion by Mrs. Lowe-Ardoin, seconded by Miss Honoré and unanimously adopted, the Board authorized that the \$1500 annual general pay increase authorized by the Governor be granted to the Board’s unclassified employees.

XVII. ADJOURNMENT

Wednesday, July 25, 2007:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mrs. Barnes and unanimously adopted, the meeting adjourned at 5:15 p.m. on Wednesday, July 25, 2007.

Thursday, July 26, 2007:

There being no further business to discuss, upon motion by Mrs. Lowe-Ardoin, seconded by Mr. Bruno and unanimously adopted, the meeting adjourned at 11:58 a.m. on Thursday, July 26, 2007.

Michael A. Tham, CPA
Chairman

Carol T. Barnes, CPA
Secretary

Michael B. Bruno, CPA
Treasurer

Susan C. Cochran, CPA
Member

Mark P. Harris, CPA
Member

Desireé W. Honoré, CPA
Member

Letti Lowe-Ardoin, CPA
Member

July 25 - 26, 2007