

State Board  
of Certified Public Accountants  
of Louisiana



Autumn 2024

State Board of Certified Public  
Accountants of Louisiana

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Rachel Soler — Compliance Investigator  
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Jean Palmer — CPE Coordinator  
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Tasha Anders — Administrative Coordinator

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**FUTURE BOARD MEETINGS**

January 28 – 29, 2025

May 1 – 2, 2025

July 31 – August 1, 2025



The State Board of CPAs of Louisiana attended NASBA's 117th Annual Meeting on October 27 – 30 in Orlando, FL.

## Happy Thanksgiving!

As the seasons change, we'd like to remind all registered CPAs to renew their licenses and firm permits by December 31, 2024, to ensure compliance for the 2025 calendar year. Timely renewal is essential to avoid interruptions in your practice, so we encourage you to renew online today using this link: [CPA License Renewal Portal](#). If you have questions or need technical support, feel free to reach out to us at [cpaboard.sitemaster@la.gov](mailto:cpaboard.sitemaster@la.gov).

In October, I had the privilege of attending NASBA's Annual Meeting in Orlando, FL, where we explored key topics shaping our profession, including:

- Updates on the progress of the new CPA Exam
- Private equity investments in CPA firms
- The future of the accounting profession
- The transformative role of AI in the workplace

Additionally, NASBA and AICPA shared a joint proposal to introduce a third pathway to CPA licensure; you'll find some information in this edition of our newsletter.

We're also thrilled to introduce a new feature highlighting the incredible members of our team. First up is our Deputy Director, Caren Singleton—a grandmother with a twist! You'll have to read on to discover what makes her story so unique.

As we approach the end of the year, we wish you a joyful and peaceful holiday season filled with family, friends, and cherished memories. Cheers!

Sincerely,  
Lisa A. Benefield  
Executive Director



# CONGRATULATIONS TO OUR NEW CPAs

David Joseph Moolekamp II	29797	4/26/2024	Timothy Andrew Smith	29834	8/6/2024
Claudia Ann Pickell	29798	4/26/2024	Jacob Daniel Norton	29835	8/6/2024
Brittany N. Prevost	29799	4/29/2024	Christopher Jacob Koehl	29836	8/9/2024
Mary Therese Martin	29800	4/29/2024	Brian Joseph Herry	29837	8/13/2024
John Jacob Phagan	29801	4/29/2024	Logan LaDart	29838	8/13/2024
Xiangping Zhang	29802	4/29/2024	Jacquelyn Rachel Valdes	29839	8/13/2024
Cynthia Lau	29803	5/14/2024	Wyatt M. Grantham	29840	8/13/2024
Alex Paul Francois	29804	5/14/2024	Ting Jiang	29841	8/15/2024
Austin T. Dunaway	29805	5/14/2024	Laura Anna Huber	29842	8/15/2024
Thomas Joseph Nimmo	29806	5/16/2024	Taylor Angelle Myers	29843	8/15/2024
Nicole Victoria DiGiovanni	29807	5/23/2024	Marlee Katelyn Paulk	29844	8/20/2024
Catherine Sinclair Green	29808	5/23/2024	Aimee Marie Zeringue	29845	8/20/2024
Ethan Charles Simmons	29809	5/28/2024	Grace Anne Caubarreaux	29846	8/20/2024
Kristan Marie Dufrene	29810	5/28/2024	Chenghan Liu	29847	8/20/2024
Jeffrey Selig	29811	6/17/2024	Morgan Ann Toups	29848	8/20/2024
Kaine Richard Newman	29812	6/17/2024	Mallory Wolfe Nash	29849	8/21/2024
Scott Henry Vaughn	29813	6/17/2024	Madelyn LeJeune	29850	8/21/2024
Justin Glenn	29814	6/20/2024	Bralei Reid Alexander	29851	8/21/2024
David John Bougere	29815	6/20/2024	William Sheffield Crews III	29852	8/21/2024
Joseph James Keck	29816	6/20/2024	Kunal Verma	29853	8/26/2024
Antoinette Duracher Frith	29817	6/20/2024	Dalton Scott Hatten	29854	8/26/2024
Lindy Melissa Wilkinson	29818	6/20/2024	Dylan Michael Chesterman	29855	8/26/2024
Charles F. Austin	29819	6/20/2024	Brittany Ledet Trosclair	29856	8/27/2024
Amanda Prochaska Miranda	29820	6/20/2024	Victoria Marie Bourg	29857	8/27/2024
Sayle Olivia Sanson	29821	6/29/2024	Lonica Rhea Wallace	29858	8/27/2024
Joseph James Kelly	29822	6/29/2024	John Andrew Kuzma	29859	9/4/2024
Stephen Patrick Hogan	29823	6/29/2024	Sarah Elisabeth Deano	29860	9/4/2024
Slade Tyler Jones	29824	6/29/2024	Stevie Rae Goodyear	29861	9/17/2024
Sarah Elizabeth Karam	29825	7/2/2024	Emily Moffatt	29862	9/17/2024
Mariah Dolese Peterson	29826	7/2/2024	Jose Gabriel Mazier	29863	9/17/2024
Anna Mary Armato	29827	7/2/2024	Trent Phillip LeBlanc	29864	9/19/2024
Tyler Joseph Hennety-Martin	29828	7/2/2024	Jesslyn Durand	29865	10/1/2024
Lucas Allen Harjo	29829	7/2/2024	Michael Gonczi	29866	10/1/2024
Daniel Francis Vanderlick II	29830	7/26/2024	Rachel Jacobsen	29867	10/4/2024
Aubrey Smith	29831	7/26/2024	Aaron Landry	29868	10/4/2024
Theresa Dianne Parker	29832	7/26/2024	Jordan Lee Willis	29869	10/7/2024
Stephanie Nguyet Pham	29833	7/26/2024	Pamela Mbeko	29870	10/7/2024





## EMPLOYEE SPOTLIGHT: CAREN SINGLETON, DEPUTY DIRECTOR

Caren Singleton has been with the Board since 2017, initially serving as the Licensing Analyst before advancing to Deputy Director. In her current role, she wears many hats and serves as the HR Director, Property Manager, ADA Coordinator and generally supervises the day-to-day operations of the Board's office.

Outside of the office, Caren enjoys weightlifting, spending weekends fishing, and relaxing at the beach with her sister. She also loves spending time with her daughter and is a proud grandmother of two, cherishing family time and outdoor adventures. Caren's passion and experience make her a vital part of the Board's leadership team.

### **What are the most common questions you field on the phone or via email from the public in your role as Deputy Director?**

One of the most common questions would be how do I renew my expired certificate/license?

In addition to payment of the reinstatement fee, which would include the inactive fees for the years the license has been expired, plus the current year's inactive delinquent fees, the process requires completion of 120 hours of CPE in a 3-year period plus have one year of experience verified by an actively licensed CPA in the past four years.

Another common question is regarding acceptable firm names.

In accordance with LAC, Title 46 §1707(C)(4), A firm name not consisting of the names of one or more present or former partners, members, or shareholders may not be used by a CPA firm unless such name has been approved by the

board as not being false or misleading.

If there is any question about the name of the firm, it must first be reviewed and approved by the full Board at a scheduled Board Meeting. No services may be offered until the firm name is approved and issued.

### **What projects are you most proud of since you took over as Deputy Director?**

Implementing paperless Board Meetings—historically binders were printed for each board meeting that were later shredded. To minimize waste, we provided a demo of a paperless board agenda and received approval to proceed. Now, each Board Member has an iPad in the Board Office. The agenda is pre-loaded to each iPad prior to the board meeting, reducing paper waste and enhancing efficiency.

Updating the Board's Record Retention Policy and receiving permission to destroy outdated, unneeded documents. Working with LPAA to identify and transfer outdated equipment to surplus or disposal.

Working with Thentia, to make improvements to the new database to make it more user friendly for licensees and staff.

### **Do you have any advice for a CPA Exam candidate as they begin their journey on the path to becoming licensed?**

(Disclaimer, I am not a CPA) Don't give up!! The journey to becoming a CPA is a serious commitment of your time, money, energy, and that will pay off once you successfully pass all four sections and earn your license. When you can put those three initials—CPA-- behind your name, you will see the sacrifice was worth the effort and you will be celebrating your achievement!



## TOP THREE 2025 RENEWAL FAQs

As we approach the renewal deadline, here are the answers to the most common questions we've received this month:

### 1. Why do I have to renew by December 31st? I thought renewals were due by January 31st.

All Louisiana CPA licenses and Firm Permits expire on December 31st of each year. While the Board provides a 30-day grace period before assessing a late fee, the expiration date remains December 31st. It's best to renew on time to avoid interruptions or additional fees.

### 2. Can a 4-hour Ethics course replace the Board-Approved 3-hour Ethics course?

No. Unless you qualify for CPE Reciprocity by living and working in another state outside of Louisiana, you must complete the Board-Approved 3-hour Ethics course during calendar year 2024. The following are the only currently approved vendors:

- LCPA (Society of Louisiana CPAs)
- Surgent McCoy CPE
- Checkpoint Learning
- WebCE
- Becker
- Beacon Hill
- My CPE
- Master CPE

### 3. I can't submit my payment while renewing online. The "Submit" button is greyed out. What should I do?

This issue is typically caused by a formatting error. Common culprits include:

- Spaces accidentally added due to a "copy & paste" error.
- Zip codes entered with more than five digits. The system only accepts the first five numbers—do not include the hyphen or additional four digits.

Double-check your entries, correct any errors, and try again.



## AICPA AND NASBA SEEK INPUT ON PROPOSED ADDITIONAL PATHWAY TO CPA LICENSURE

### Comment period on the competency-based experience pathway will remain open through December 6.

In a joint effort to support the next generation of accountants while maintaining accounting's rigorous public protection mandate, the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) have proposed an initiative aimed at helping Certified Public Accountant (CPA) candidates meet initial licensure requirements. The CPA Competency-Based Experience Pathway would provide an additional option for candidates to demonstrate their professional and technical skills after earning a bachelor's degree and meeting their state's requirements for accounting and business courses.

Designed to increase flexibility for candidates, respond to market conditions, and protect the public, the pathway allows candidates to meet the final stretch of licensure requirements by exhibiting competencies according to a model framework that has been developed by AICPA and NASBA. The framework was developed with significant input and advice from a diverse cross-section of the profession, including members of an AICPA and NASBA working group made up of practitioners, regulators, academics, and state society leaders.

"The proposed pathway encompasses the perfect mix of flexibility for CPA candidates while maintaining rigor for public protection," said NASBA President and CEO Daniel J. Dustin, CPA. "We look forward to the input and direction from the 55 U.S. Boards of Accountancy on this important and necessary framework to strengthen the CPA pipeline."

Attaining the competencies is expected to take most candidates a year but there is flexibility in the timing for completion. Candidates pursuing this additional pathway would also be required to complete a separate year of general experience and pass the CPA Exam. Competencies would be verified in the workplace by licensed CPAs.

Public input on the proposed model competency framework and other aspects of the potential additional pathway can be submitted through December 6.

"Our goal is to ensure that accounting professionals have the necessary experience, knowledge, and competencies to handle the complex nature of CPA work, while also providing paths to licensure that reflect market conditions and make licensure as accessible as possible," said Susan Coffey, CPA, CGMA, the CEO of Public Accounting for AICPA. "Feedback from the profession is essential to building a workable pathway."

The competency framework at the heart of the proposal includes seven professional and three technical competencies. Candidates would be required to exhibit all professional competencies and at least one of the three technical competencies, which would be verified by one or more evaluators in their organization.

Professional competencies are spelled out in areas such as ethical behavior, critical thinking, and communication. Technical skills are in audit and assurance, tax, and financial reporting.



## EXPANDED ACCESS NOW AVAILABLE FOR AICPA-NASBA PROGRAM THAT REDUCES BARRIERS TO COMPLETION OF CPA LICENSURE'S EDUCATION REQUIREMENT

A pilot program designed to ease attainment of the final 30 hours of the education requirement for CPA licensure now allows accounting graduates unaffiliated with a participating accounting firm or employer to sign up, as long as they are employed full time.

The [Experience, Learn and Earn \(ELE\) Program](#) – jointly developed by the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA), and offered through [Tulane University's School of Professional Advancement](#) – has so far focused on participants recruited directly by accounting firms, companies, not-for-profits and government entities. That is still expected to be the primary path for the ELE program, but accounting graduates who are earning a paycheck from an employer not associated with the program can now sign up, too.

The program currently has 105 students enrolled this fall, representing more than 50 employers. Registration for the Spring 2025 semester is currently open until Jan. 1, 2025.

"While we designed the program for accounting graduates and entry-level professionals, it's gratifying to see participants from a diverse range of states, age groups, gender and ethnicities," said Mike Decker, AICPA's vice president of CPA examination and pipeline. "That's a testament to the enduring value of the CPA credential, from the newest graduates to mid-career professionals."

The ELE program is for individuals who have completed their bachelor's degree and core accounting classes but possess fewer than the 150 credit hours required for licensure. Here's how the program works:

- Full-time, employed accounting graduates can either join through an ELE-affiliated employer or sign up on their own.
- Program participants earn up to 30 university credits through online courses, and credit-hour costs are set at highly affordable rates.

- Participating employers are expected to support their employees, examples of which may include, but are not limited to:
  - » flexible work schedule
  - » tuition reimbursement
  - » mentoring to help program participants work toward their CPA license
- The program is open to all employer types, including not-for-profit, businesses and government entities.
- Accounting graduates who sign up on their own rather than through participating employers may not necessarily have the same support or mentoring opportunities as those who have direct sponsorship.

"In a time where we are all working on ways to provide flexibility and increase accessibility to candidates in all stages of their journey to becoming a CPA, it is encouraging to see the continued interest and support of the ELE program from both candidates and employers," said NASBA Executive Vice President Wendy Garvin. "An expanded offering to individuals not associated with a participating employer is an exciting evolution of the program."

As part of the ELE program, students receive a curated course list that focuses on the skills and knowledge they need to be successful. The current list has over 25 courses, with more to be added as the program expands.

To learn more about ELE, please visit [experiencelearnearn.org](https://experiencelearnearn.org). The site includes information for students, firms and other organizations that want to sponsor candidates. Questions or comments can be directed to [feedback@experiencelearnearn.org](mailto:feedback@experiencelearnearn.org).

# CANDIDATE PERFORMANCE ON THE UNIFORM CPA EXAM PUBLICATIONS NOW AVAILABLE

The National Association of State Boards of Accountancy (NASBA), announces the release of [The NASBA Report: Candidate Performance on the Uniform CPA Examination – 2020, 2021, 2022, and 2023 Editions](#). Designed with jurisdiction and university analyses in mind, the publications feature comprehensive statistical data from all (4) testing quarters per year and sections (AUD, BEC, FAR, REG) of the Uniform CPA Examination (Examination).

The new editions provide summary performance for candidates applying to each jurisdiction, with trending data for number of sections, number of unique candidates, average age and percent pass, while also providing university rankings and statistics based upon Examination data. The publication offers the best overview of CPA Examination trends from around the world, and at the jurisdiction and university level.

Additional features include country performance for the top five countries and jurisdiction rankings for number of sections, number of unique candidates, average age and percent pass. Section descriptions are also included to explain each view of the performance metrics.

In 2023, the jurisdictions with the highest pass rates were: Iowa with 60.9%, South Dakota with 58.3% and Nebraska with 57.6%. Performance metrics also indicate 84,980 candidates took the Examination in 2023 (of which 41,415 were new candidates) with 20,036 candidates passing their final section of the Examination.

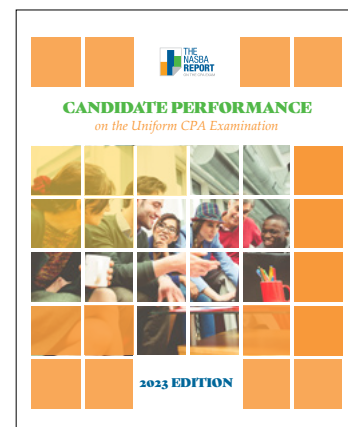
Among the universities with the most candidates sitting

for a First-Time section in 2023 were: University of Illinois – Urbana Champaign (659), Baruch College CUNY (649) and California State University – Fullerton (519).

NASBA began gathering data on CPA Examination candidates in 1982 and has published reports on performance and selected characteristics since 1985, demonstrating NASBA's role as a trusted resource to Boards of Accountancy, the academic community and accounting profession. Due to the necessary and important focus on bringing CPA Evolution to fruition, NASBA had paused publication while significant changes to reflect the new exam and licensure structure were underway to the National Candidate Database, plus other NASBA systems and platforms.

Sold in softback format, the *2020, 2021 and 2022 Editions* are available for \$250 per book. The 2023 Edition is available for \$300. The four-book bundle is available for \$900. Orders can be placed through [NASBAReport.com](https://NASBAReport.com).

Questions regarding NASBA's Candidate Performance on the Uniform CPA Examination – 2020-2023 Editions and other candidate performance products, should be directed to [cpb@nasba.org](mailto:cpb@nasba.org).



## BOARD DISCIPLINARY ACTION

**Kevin Patrick Kitchen, CPA**  
**Kevin P. Kitchen, CPA, LLC**  
**Metairie, Louisiana**  
**File No. 2024-01**

This matter was pending before the State Board of CPAs of LA for administrative adjudication of alleged violations of the LA Accountancy Act, La. R.S. 37:71 et seq., by the Respondents, Kevin Patrick Kitchen, CPA, and Kevin P. Kitchen, CPA, LLC, for: failing to timely file income tax returns, failing to provide the client with documentation of the proper filing of their income tax returns; repeatedly

advising the client not to contact the Internal Revenue Service and/or the Louisiana Department of Revenue and advising not to enter into an installment agreement; and failing to respond to the client on multiple occasions in a timely manner.

The Respondent agreed to enter into a Consent Order to resolve the matter. Under the terms of the Order, in part, the Respondent was formally reprimanded by the Board and assessed a fine in the amount of seven-thousand five hundred dollars (\$7,500). The Consent Order was effective October 22, 2024



Year-Quarter: 2024-Q3

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Louisiana

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	325	218	130	106	144	100	10	13	18
Sections	391	247	144	106	144	100	10	13	18
% Pass	44.8%	47.0%	41.0%	35.8%	36.1%	64.0%	20.0%	61.5%	61.1%
Average Score	69.2	69.9	68.0	68.8	64.3	75.2	65.1	74.5	76.4
Average Age	28.1	27.2	29.7	27.9	28.7	26.9	28.5	31.3	28.5

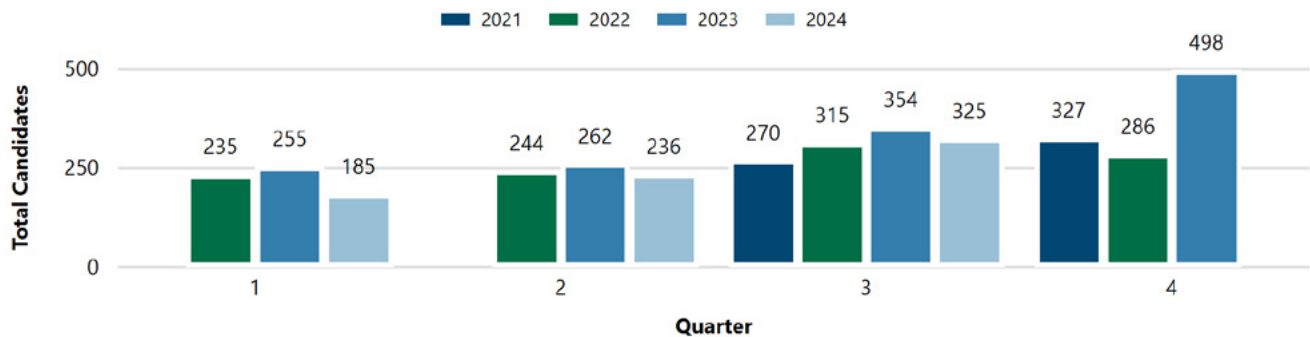
Jurisdiction Ranking

<b>43</b> Overall Pass Rate	<b>41</b> Overall Avg. Score
<b>42</b> Core Pass Rate	<b>40</b> Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	189	132	4	310	15	-	76	36	14	8	5	78	75	48	31	88
Sections	232	154	5	374	17	-	94	43	15	11	8	96	88	58	36	103
% Pass	41.8%	48.1%	80.0%	45.5%	29.4%	-	39.4%	55.8%	26.7%	27.3%	50.0%	52.1%	54.5%	43.1%	41.7%	31.1%
Average Score	68.1	70.7	-	69.4	65.9	-	66.8	71.5	59.8	66.1	71.3	72.2	71.5	66.6	70.9	65.2
Average Age	28.9	27.0	-	28.0	28.7	-	25.6	26.7	26.3	28.1	20.9	22.7	24.4	26.5	28.5	38.0

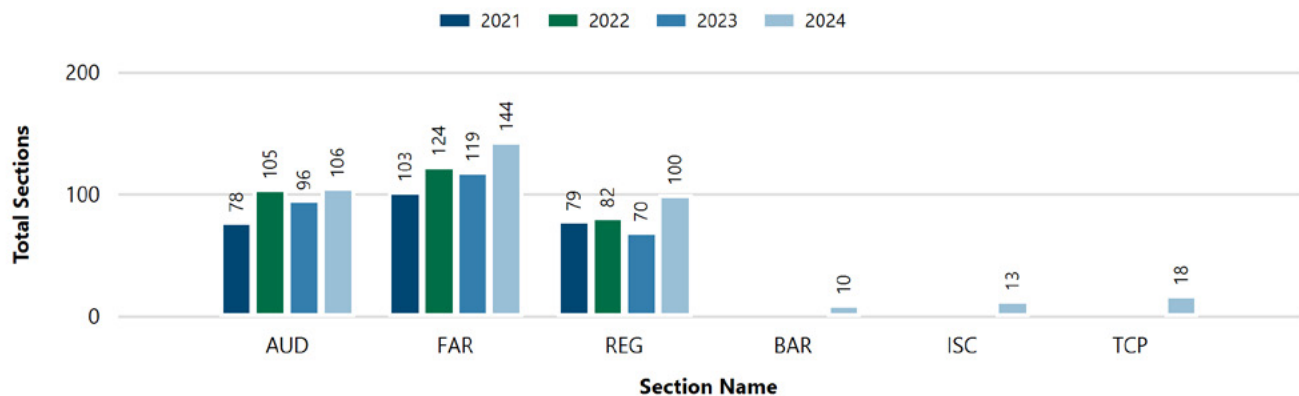
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



Total Sections by Section Type\*

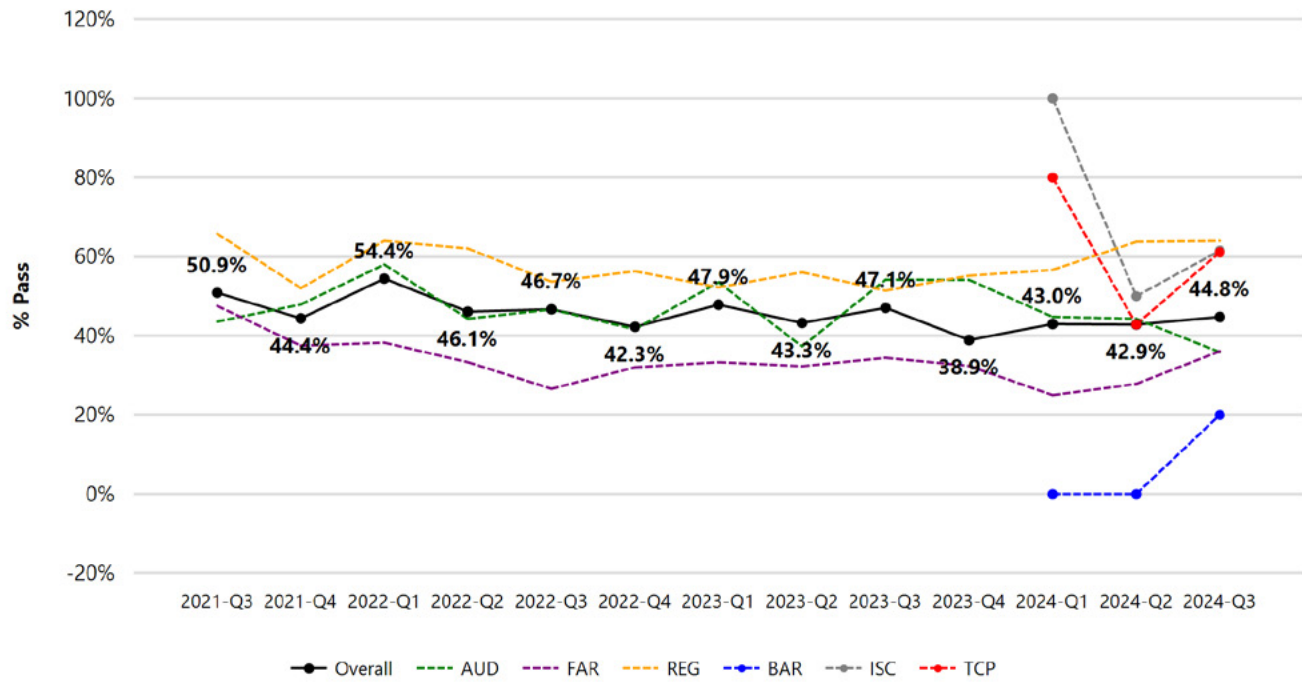
The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.





### % Pass

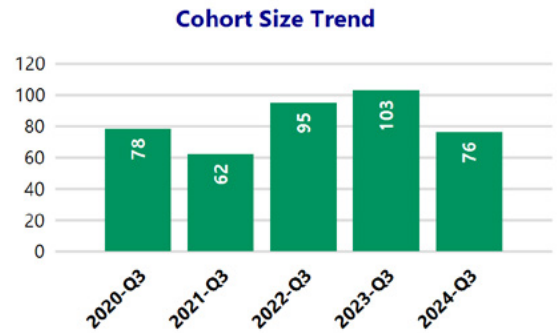
The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q3	44.8%	35.8%	36.1%	64.0%	20.0%	61.5%	61.1%
2024-Q2	42.9%	44.3%	27.8%	63.8%	0.0%	50.0%	42.9%
2024-Q1	43.0%	44.8%	25.0%	56.7%	0.0%	100.0%	80.0%
2023-Q4	38.9%	54.1%	32.4%	55.2%	-	-	-
2023-Q3	47.1%	54.2%	34.5%	51.4%	-	-	-
2023-Q2	43.3%	37.3%	32.3%	56.1%	-	-	-
2023-Q1	47.9%	53.5%	33.3%	52.2%	-	-	-
2022-Q4	42.3%	41.7%	32.0%	56.3%	-	-	-
2022-Q3	46.7%	46.7%	26.6%	53.7%	-	-	-
2022-Q2	46.1%	44.3%	33.3%	62.1%	-	-	-
2022-Q1	54.4%	58.0%	38.3%	64.0%	-	-	-
2021-Q4	44.4%	47.9%	37.5%	52.0%	-	-	-
2021-Q3	50.9%	43.6%	47.6%	65.8%	-	-	-

**Quarterly CPA Examination Report: Overall Performance - First Time** Jurisdiction: Louisiana

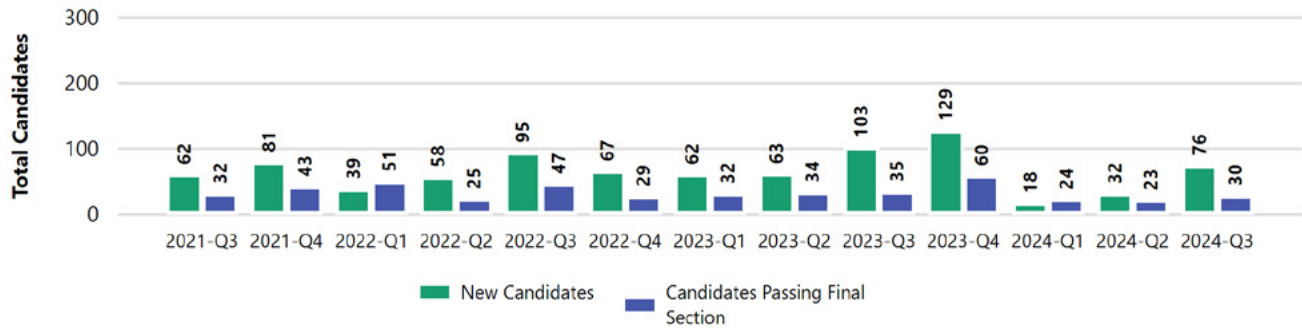
	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	218	218	-	71	74	66	9	12	15
Sections	247	247	-	71	74	66	9	12	15
% Pass	47.0%	47.0%	-	36.6%	32.4%	71.2%	22.2%	58.3%	66.7%
Average Score	69.9	69.9	-	69.0	62.6	77.3	65.3	74.1	77.3
Average Age	27.2	27.2	-	27.5	27.0	25.9	28.8	31.6	27.4



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	127	88	3	212	6	-	76	23	9	6	5	67	52	30	14	49
Sections	148	95	4	240	7	-	94	24	9	6	8	80	58	30	15	54
% Pass	42.6%	52.6%	75.0%	46.7%	57.1%	-	39.4%	50.0%	44.4%	16.7%	50.0%	51.3%	55.2%	50.0%	46.7%	29.6%
Average Score	68.3	72.3	-	69.9	72.4	-	66.8	71.5	65.2	65.8	71.3	72.1	71.1	68.1	72.3	65.5
Average Age	28.1	25.9	-	27.2	24.7	-	25.6	26.0	25.7	28.5	20.9	22.7	24.5	26.5	28.5	38.6

**New Candidates vs. Candidates Passing Final Section**

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



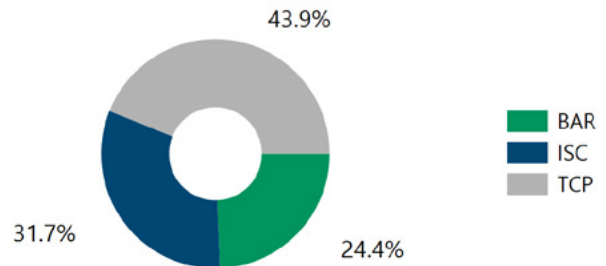
**Degree Type**

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	229	70.5%
Advanced Degree	77	23.7%
Enrolled / Other	19	5.8%

**Disciplines**

Breakdown of what percentage of candidates are taking which disciplines



## Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

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