

**STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANTS
OF LOUISIANA**



Complaint Form

The State Board of Certified Public Accountants of Louisiana regulates CPAs; the Board has no authority over non-CPAs, accountants or bookkeepers, unless they are using the CPA title or holding themselves out as a CPA. The Board is not empowered to resolve fee disputes, award damages, settle disputes over tax code interpretation, settle claims or give legal advice. The Board's jurisdiction extends to potential disciplinary actions only where violations of the Louisiana Accountancy Act or Board Rules occur. The Board can, for cause shown, revoke, suspend, refuse to renew, administratively penalize, reprimand or restrict the holder of a certificate or license, or refuse to issue any license to an applicant.

If you believe a Louisiana CPA, a CPA Firm or an unlicensed person holding themselves out as a CPA, has violated the Louisiana Accountancy Act or the Board Rules of Professional Conduct, you may file a complaint with the State Board of CPAs of Louisiana.

Please note the following:

- We will acknowledge your complaint after it is received but we may not contact you otherwise unless we need additional information. Please note that our investigations are confidential and we are unable to discuss the matter in detail.
- If your complaint is related to your tax records and/or source documents that you believe you are entitled to obtain, please be sure to list the exact documents you are trying to collect from your CPA.
- If you wish to send information to this Board anonymously, please do not fill out this form. Send your information to sitemaster@cpaboard.state.la.us. If the Board opens a file relative to the information submitted, we will not be able to discuss the status of the investigation with you.

1. COMPLAINANT CONTACT INFORMATION

Billy Broussard		
Name:		
1307 South Main		
Address:		
Breaux Bridge	LA	70517
City:	State:	Zip Code:
337-316-6193	billy@billybroussard.com	
Best Contact Number:	Email Address:	

2. RESPONDENT CONTACT INFORMATION

Please provide the following information for the CPA or CPA Firm involved. Complete a separate form if more than one CPA or CPA Firm is involved.

Rosell J Stutes, Jr.

Name:

Stutes and Lavergne, LLC

Firm:

600 Brogd Street Lake Charles, LA 70601

Address:

337- 433 - 0601

Phone:

Email: rusty@stuteslaw.com

3. Have you attempted to resolve your concerns with the CPA? ☒ Yes ☐ No
4. Was there a written agreement or engagement letter between you and the CPA?
☐ Yes ☒ No If yes, please attach a copy.
5. Is there pending civil litigation relative to this complaint? ☐ Yes ☒ No
If yes, please attach all relevant documents.
6. Please provide a description (on a separate sheet of paper) of the nature of your complaint and/or the allegations of the way the CPA has harmed you and indicate the specific acts that you believe were done improperly. Please also describe the evidence that is available to support your claim, including the names and contact information for possible witnesses, if applicable. Please attach all relevant documents that you believe may be used as evidence in this matter, including, but not limited to: tax returns, financial statements, written correspondence, emails, etc...
7. Send the completed form (and attach all relevant documents) to:

State Board of CPAs of Louisiana
Attn: Compliance Investigator
601 Poydras Street, Suite 1770
New Orleans, LA 70130

2/27/17

State Board of CPAs of Louisiana:

Detail of Complaint BY Billy Brossard Against
Russell T. Stutes, Sr:

On two occasions, Mr. Stutes has stated in writing that I engaged in fraud. Please refer to his letter dated February 16, 2015 and his email dated January 16, 2014.

Mr. Stutes indicated that, if I persisted in making public records requests of the Gravity Drainage District 8 of Ward 1, Calcasieu Parish, he would "turn this information over to the FBI."

As an officer of the court, Mr. Stutes was duty-bound to report any fraudulent activity on my part to the FBI, and not have his obligation contingent upon me backing off making public records requests.

2/27/17



More details at www.SoundoffLa.com/?p=630

CERTIFICATION OF COMPLAINT

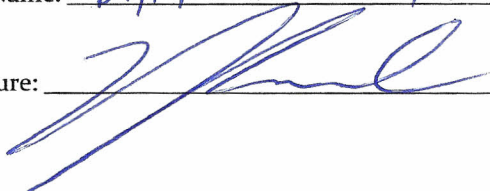
By signing below, you:

- Declare that the information contained in this complaint is true and accurate, to the best of your knowledge, and that any documents attached are true and accurate copies of the originals.
- Understand the Board will contact the person you are complaining about and summarize your complaint to afford them an opportunity to respond. The summary will include your name.

Print Name:

Bill Brosgard

Signature:



Date:

2/27/17

YOU ARE ADVISED TO KEEP ALL DOCUMENTS THAT YOU COPIED AND SUBMITTED TO THE BOARD FOR YOUR RECORDS.

If you have any questions relative to filing a complaint, please contact one of the Compliance Investigators at 504-566-1244.

From: **Russell J. Stutes**, rusty@stuteslaw.com
Subject: RE: Documents recovered by Broussard through Public Records Request
Date: January 16, 2014 at 10:05 AM
To: Billy Broussard billy@billybroussard.com
Cc: jreon@bellsouth.net, Kim Bienvenu kim@stuteslaw.com

Mr. Broussard:

You were paid every dollar you were ever due on the Indian Bayou Project. There is FINAL NON-APPEALABLE judgment issued and confirmed by 3 different courts that memorializes that. No one is going to pay your another dime, because you are not due another dime. In fact, that final judgment currently requires you to pay the District more than \$60,000. That is the only money due anybody. Everyone, including every lawyer you hired, understands that. The only person who doesn't seem to grasp that is you. That sooner you come to this realization yourself and move on with your life, the better it will be for you.

Further, you have no new evidence and nothing you have contradicts anything. You and your lawyer claimed made this exact same claim repeatedly during the litigation and every time you made such claims, they were proved to be demonstrably false. In fact, some of the evidence you tried to use in your case was nothing short of fraudulent. If your falsehoods and deceptions about this case don't stop, I may be forced to turn this information over to the FBI. It's your call.

Please do not contact me or my client again; ever. If you do, I will file suit against you for harassment. And that suit will be against you personally, not some empty shell company like the one you are hiding behind in the previous lawsuit. Moreover, I will pursue every

avenue to enforce that judgment against you personally. I trust you will understand the sincerity I have in saying this, and the tenacity I will show in bringing it to fruition.

Please move on with your life, leave me and my client alone, so we can all live in peace. If you don't, this is going to get worse for you, not better.

Respectfully yours,

Rusty

-----Original Message-----

From: Billy Broussard [<mailto:billy@billybroussard.com>]

Sent: Thursday, January 16, 2014 9:46 AM

To: Russell J. Stutes, Jr.

Cc: jreon@bellsouth.net

Subject: Documents recovered by Broussard through Public Records Request

Mr. Stutes, It is my understanding that it would be in the best interest that I make you aware that I have received/recovered important documents through public records request that should have been produced previously by your office/GDD8. I'm

contacting you concerning the method on getting you a copy, which I'm sure you already have. Since this is documentation that has been recovered that myself and others are reviewing which conflicts with what was argued by you and swore by Reon in

deposition. At this time it is my understanding that GOHSEP is still willing to approach FEMA, as you're aware of from the letter constructed by GOHSEP and sent to GDD8 and others from Sen. Mills. Also at this time, this is a matter that could be simply resolved and set to rest if Broussard were to be paid for all the work done in Indian Bayou.

Thank you,
Billy Broussard

The information contained in this electronic mail is privileged and confidential information intended solely for the use of the addressee identified above and no one else. If you are neither the intended recipient nor a person responsible for delivering this message to the intended recipient, please do not use this mail or its contents in any way. Please delete it from your e-mail system and from your recycle bin, and contact the sender by telephone at 337-433-0022 .

***IRS CIRCULAR 230 DISCLOSURE: To insure compliance with Treasury Regulations (31 CFR Part 10, Section 10.35), we are required to inform you that any tax advice contained in this correspondence including any attachments, was not intended or written by us to be used, and cannot be used by you or anyone else, for the purpose of avoiding penalties imposed by the Internal Revenue Code or other law or for the purpose of marketing or recommending to any other party any transaction, arrangement or other matter. If you desire a formal opinion on a particular tax



Stutes & Lavergne
ATTORNEYS AT LAW
A LIMITED LIABILITY COMPANY

*RUSSELL J. STUTES, JR.
P. JODY LAVERGNE
JEANETTE DEWITT-KYLE
SHELLEY BOUILLION

OF COUNSEL
ROBERT C. MCCORQUODALE

February 16, 2015

VIA EMAIL AND U.S. MAIL

Billy Broussard
1307 South Main
Breaux Bridge, LA 70517

Re: Indian Bayou/Little Indian Bayou Project

Dear Mr. Broussard:

Over the last several weeks, I have received numerous complaints by Calcasieu Parish officials regarding your repetitive public record requests, demands to be placed on the agenda at the Calcasieu Parish Police Jury meetings, demands to be heard at the Gravity Drainage District's Board meetings, and requests for an appointment with the District Attorney, John DeRosier, with respect to the Indian Bayou/Little Indian Bayou project (hereinafter, the "Project"). You and/or your former attorney, Ms. Sylvester, have already received all documents associated with the Project throughout the normal course of litigation, and since you have been paid all amounts owed to you with respect to the Project, discussing this matter at any of the Police Jury or District Board meetings is unnecessary and a waste of your and public officials' time. Accordingly, all Calcasieu Parish employees have been instructed not to respond to any additional requests or demands from you associated with the Project. Your constant emails and telephone calls to government employees are harassment.

In case you may have misunderstood Judge Ritchie's rulings, especially his ruling on May 14, 2014, whereby you were personally sanctioned, your attempts to somehow revive this case have failed. There are now several final, non-appealable judgments rendered in the case associated with the Project. In simple terms, **THIS CASE IS OVER**. You cannot and will not receive any additional funds for any work you and/or your company performed on the Project. Accordingly, the next time any Calcasieu Parish employee is contacted by you or any of your representatives with respect to the Project, we will proceed with further civil actions and criminal charges. A Rule for Contempt of Court will be filed, and we will request injunctive relief from Judge Ritchie. Given Judge Ritchie's outrage at your frivolous claims last year, you and I both know

600 Broad St. • Lake Charles, LA 70601

Mailing Address: P.O. Box 1644 • Lake Charles, LA 70602

phone: 337.433.0022 • fax: 337.433.0601 • www.stuteslaw.com

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Exhibit A


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that the next time you are brought before him regarding the Project, it will likely result in you serving time for deliberately disregarding his rulings. In addition, the agreement allowing you to make monthly payments of \$325.00 toward the Judgment against you personally will be terminated. We will file a Judgment Debtor Rule and proceed with seizing your personal assets to satisfy said Judgment. Finally, we will contact the FBI and provide them with all fraudulent documents and sworn testimony obtained during the course of litigation, including, but not limited to: (1) Invoice #114 from Broussard Trucking and Equipment, whereby you claim the District owes your sister company \$732,000 for the rental of equipment that it didn't even own; (2) your "Equipment Costs" spreadsheet, whereby you claim the District owes you \$28,000 for the rental of chainsaws; (3) the lien filed against the District in the amount of \$1,153,000; (4) the transcript from your deposition, whereby you assert that you should make at \$900,000 profit from the Project; and (5) the transcript from the 1442 Deposition of Broussard Construction Company of Acadiana, LLC, whereby you claim the District owes you \$2,068,712.57.

Consider this letter your final warning, Mr. Broussard. The harassment of Calcasieu Parish employees must completely and immediately cease. Otherwise, we are prepared to follow through with all remedies allowed by law.

With regards, I am

Sincerely,


RUSSELL J. STUTES, JR.

RJS:kb

Cc: Sam Gabb

John Reon

3/23/15

Exhibit A

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