

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
MINUTES  
January 25, 2008**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on January 25, 2008, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

Willie B. Sims, Jr., Chair  
Rick Elam, Vice Chair  
David Clarke, Secretary  
Jim E. Burkes  
Angela L. Pannell

Board Members Absent

Diane S. Day  
Jean T. Shepherd

Board Staff Present

Susan M. Harris, Executive Director  
Ransom C. Jones, Investigator

Legal Counsel Present

Onetta Whitley, Deputy Attorney General

Others Present

Gary Walker, MSCPA

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**I. General**

1. The Board opened the meeting with an invocation from Jim Burkes.
2. The Board members present elected the following officers to serve for calendar year 2008:

Chair -	Willie Sims
Vice Chair	Rick Elam
Secretary	David Clarke

**I. General (Continued)**

3. The Board members present unanimously approved the minutes from the December 14, 2007, and December 19, 2007, meetings.
4. The Board members signed the CPA certificates of licensure from the December 14, 2007, meeting.
5. The Board members present set the start time at 8:30 a.m. for the next meeting February 22, 2008.
6. The Board members set the start time for the next meeting and reviewed the tentative meeting dates and activities for the first of 2008.
 

February 22	8:30	Meeting
March 21		Meeting
April 25		Meeting
April 26		CPA Presentation Ceremony
May 30		Meeting
June 11 - 13		NASBA Eastern Regional
June 18 - 20		NASBA Western Regional
June 26- 29		MSCPA Annual
7. The Board Chair Willie Sims deferred setting 2008 State Board Committee assignments to a later meeting.
8. The Board members unanimously adopted resolutions recognizing and honoring Jim E. Burkes, Diane S. Day and Angela L. Pannell for their service and contributions for the five years - 2003 through 2007. The Board resolutions are made a part of these minutes.

**II. National Regulatory Concerns**

1. The Board discussed its Mississippi responses to the National Association of State Boards of Accountancy (NASBA) January 2008 focus questions.
2. The Board noted but took no action concerning the NASBA January 7, 2008, memorandum, requesting Vice Chair recommendations for 2008 - 2009.
3. The Board members each received a copy of the *AICPA Plain English Guide to Independence* issued January 2008.

## II. National Regulatory Concerns (Continued)

4. Board member Jim Burkes noted the email receipt from NASBA of the quarterly communications and briefly discussed the items.

## III. Administration

1. The Board members present reviewed and discussed the SAAS Summary Trial Balances as of December 31, 2007, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the six months ended December 31, 2007.
2. The Board reviewed the Legislative Budget Committee FY2009 budget recommendation and discussed the hearings before the House Appropriations Special Fund Subcommittee and the Senate Appropriations Special Fund Subcommittee.
3. The Board reviewed and discussed the old and new 2008 legislative calendars as its relates to proposed legislation submitted by the Mississippi Society of CPAs proposing amendments to the Board's law codified at Miss. Code 73-33-1, et. seq. After significant discussion, the Board members present determined that there is insufficient time to study the mobility measure and to provide due diligence and public input within the 2008 Legislative timetable. The Board unanimously nominated its Board members to participate in a Joint Mobility Task Force with the MSCPA including Willie Sims, Jim Burkes, and David Clarke. The Board also determined to send a response letter to the MSCPA President expressing its thoughts and actions.
4. The Board heard a report from Executive Director Susan Harris concerning the office space lease. Ms. Harris reported that the landlord, Vince Cannata, has agreed to renew the office space lease for another two years, March 1, 2008 through February 28, 2010, without a rent rate increase.
5. The Board members present unanimously approved additional per diem days:
 

Willie Sims	January 14, 15, 2008	Administrative
David Clarke	October 26 and 31, 2007	CPE Investigative Committee
	December 3, 6, 7, 10, 11, 12, 13, 18, 2007	
	January 15, 17, 18, 2008	
Jim Burkes	January 14, 15, 2008	Administrative
Diane Day	January 14, 15, 2008	Administrative

#### IV. CPA Examination, Licensing and Firms

1. The Board members present unanimously ratified the Window 4 - October - November 2007 CPA examination grades for 154 candidates, 224 examination sections. Twenty-two (22) candidates from Window 4 have completed all four examination sections.
2. The Board reviewed two examination applications with special considerations. After discussion and review the Board members present unanimously accepted the candidate's applications as Mississippi candidates:  
File 12227 Misdemeanor DWI 2005; Misdemeanor Public Intoxication 2007;  
File 12212 Possession of alcohol by minor 2006.
3. The Board members present unanimously accepted the listing of candidate applications for the computerized examination (13 initial, 45 reexam) received since the December 14, 2007, meeting.
4. The Board unanimously acted upon the applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits as presented herein:

##### Applications for Original CPA License

File Number	Name	Number	Date	Approved
11870	Sallie LaRue Burt	5886	01/25/08	Yes
11859	Durran Zalando Dunn	5887	01/25/08	Yes
11999	Sarah Lynn Kennedy	5888	01/25/08	Yes
12025	Kelvin Monroe	5889	01/25/08	Yes
11862	Virginia Morris Mooney	5890	01/25/08	Yes
11941	Adriane Michelle Stephenson	5891	01/25/08	Yes
11062	Sarita Wheeler Daniels	5892	01/25/08	Yes
12010	Deanna Elizabeth White	5893	01/25/08	Yes

##### Applications for Reciprocal CPA Licenses

File Number	Name	Number	Date	Approved
12211	Elizabeth Gunyan Allison	R3341	01/25/08	Yes
12134	Robyn Jean Allison	R3342	01/25/08	Yes

#### IV. CPA Examination, Licensing and Firms (Continued)

##### 4. Applications (Continued)

##### Applications for Reciprocal CPA Licenses (Continued)

File Number	Name	Number	Date	Approved
12149	Shaun Tyler Benesch			No (1)
11710	Brenda Snellen Forwood	R3343	01/25/08	Yes
12112	Mark Joseph Makley	R3344	01/25/08	Yes
12204	Gale B. Moore	R3345	01/25/08	Yes
12206	James H. Pitrat	R3346	01/25/08	Yes
12230	Robert Craig St. Pierre	R3347	01/25/08	Yes
12213	Stephen Daniel White	R3348	01/25/08	Yes
12205	Elberta Yee	R3349	01/25/08	Yes

(1) Deferred for additional legal analysis.

##### Applications for Reinstatement of CPA Licenses

File Number	Name	Number	Approved
02519	James R. Moody	R1681	Yes

##### Applications for CPA Firm Permit to Practice

Name	Number	Approved
Gwendolyn Baptist-Hewlett, CPA Southaven, MS	F1153	Yes
Jamie R. Dent, CPA Ocean Springs, MS	F1154	Yes
Randal E. Ellzey, CPA PC Bartlett, TN	F1155	Yes
Brenda Snellen Forwood, LLC Mobile, AL	F1156	Yes
JR Moody, Inc. Odenville, AL	F1157	Yes
Michelle R. Pearson, CPA Poplarville, MS	F1158	Yes
Corie T. Rivers Olive Branch, MS	F1159	Yes

## IV. CPA Examination, Licensing and Firms (Continued)

## 4. Applications (Continued)

Applications for CPA Firm Permit to Practice (Continued)

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Singer, Lewak, Greenbaum & Goldstein, LLP Los Angeles, CA	F1160	Yes
Karen Smorowski, CPA Southaven, MS	F1161	Yes
R. Mark Stegall, CPA Pontotoc, MS	F1162	Yes
Robert St. Pierre CPA, PC Stilwell, OK	F1163	Yes
Hazel D. Whiting, LLC Madison, MS	F1164	Yes

## 5. The Board reviewed amendments to registered CPA firms, as follows:

<u>Name</u>	<u>Number</u>	<u>Description</u>
H. Lynn Berch, CPA Cleveland, MS	F0155	Name change from Berch & Associates
C. W. Chapman, CPA Oxford, MS	F0216	Address Change
Staci L. Cothran, CPA Seminary, MS	F0236	Address Change
C. Rodney Cummins CPA PLLC Clinton, MS	F1093	Address Change
Dudley, Chateau & Cox, PC Mobile, AL	F0849	Name change from Dudley, Ruland & Chateau, PC
Hardy & Associates, P.A. Cleveland, MS	F0354	Name change from Marion J. Hardy Jr. CPA
Chellie K. Eavenson CPA, PLLC Hattiesburg, MS	F0998	Address Change
Fortenberry & Ballard, PC Brandon, MS	F0309	Name change from J.E. Fortenberry, III, PC
Earlean F. Friday, CPA Memphis, TN	F0987	Address change
Ronnie M. Hamlin, CPA Byram, MS	F0350	Address change

## IV. CPA Examination, Licensing and Firms (Continued)

## 5. CPA Firm Amendments (Continued)

<u>Name</u>	<u>Number</u>	<u>Description</u>
Hill & Associates, PC, CPA Memphis, TN	F0907	Name change from Hill & Ellzey, PC, CPA
Leduc & Phillips, LLC Covington, GA	F0645	Name change from Leduc, Phillips & Associates, LLC and address change
Danny L. Miller, CPA Brandon, MS	F0529	Address change
Mitchener, Crowder & Stacy PLLC Columbus, MS	F0532	Name change from Mitchener & Crowder PLLC
Gerald L. Price, CPA Wiggins, MS	F0605	Address change
Chester Redditt, CPA Jackson, MS	F0617	Address change
D. M. Thomas, CPA, LLC Amory, MS	F1109	Address change
Salmon Sims Thomas Dallas, TX	F0642	Name change from Salmon, Beach & Co., PC
J. Randy Stacy, CPA Columbus, MS	F0684	Cancel-Firm-merged with Mitchener & Crowder
David L. Stokes, CPA Forest, MS	F0936	Address change
Ralph W. Summerford Birmingham, AL	F0699	Name change from Summerford Accounting
TEC Partners, LLP Ridgeland, MS	F0871	Address change
Johnny M Turner, CPA Eupora, MS	F0731	Address change

## 6. The Board members present approved requests from CPAs for amendments to the 2007 CPE compliance requirements.

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Paul A. Ashcroft	2975	Extension to 01/24/08 - 1.5 ethics w/rules
Jan Carol Hale	3786	Extension to 01/24/08 - 8AA and 3 ethics
Donna Marie Ingram	1825	Extension to 01/24/08 - 2.25 ethics
Sammy L. Liddell	3077	Medical Waiver
Michael A. Mahoney	1629	Extension to 01/24/08 - 13 CPE hours
Michael K. Wahlen	R2760	Extension to 01/24/08 - 25 hours w/ethics

**IV. CPA Examination, Licensing and Firms (Continued)**

6. The Board members present approved requests from CPAs for amendments to the 2007 CPE compliance requirements.

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Paul A. Ashcroft	2975	Extension to 01/24/08 - 1.5 ethics w/rules
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Sammy L. Liddell	3077	Medical Waiver
Michael A. Mahoney	1629	Extension to 01/24/08 - 13 CPE hours
Michael K. Wahlen	R2760	Extension to 01/24/08 - 25 hours w/ethics

7. The Board unanimously approved requests from CPAs for waivers of the 2007 CPE compliance requirements based on affidavits of current retirement and intention to apply for CPA (retired) for 2008, as follows:

<u>Name</u>	<u>Number</u>
John V. Eskrigge	3385
Ernest Jones, Jr.	1857
Arthur Francis Kersh	R1363
Carolyn Ruth Patrick	2855
Sheila G. Rawson	4946

8. The Board reviewed the listings of individuals who have not registered their CPA licenses, CPA (retired) in addition to CPA firms that have not registered firm permits for calendar year 2008. Final notices will be mailed soon with cancellation effective after ten days from that notice in accordance with Miss. Code 73-33-7.
9. The Board discussed the April 26, 2008, CPA presentation ceremony and a possible keynote speaker.
10. The Board members present unanimously approved special requests from candidates as follows:
- 11715 Sheila Franklin-Buie - extension to BEC NTS to February 29, 2008, due to death of a family member.
- 11798 Monica D. Roberts - extension to REG NTS to July 23, 2008, due to death of her father.
11. The Board members present unanimously approved a request from Patricia Moore, CPA 1677, for late registration fee refund due to special circumstances.

#### IV. CPA Examination, Licensing and Firms (Continued)

12. The Board discussed the UAA Model Education Rules Exposure Draft and approved for release the draft Board letter drafted by member Rick Elam.
13. The Board reviewed and discussed various information related to the CPA examination including:
  - January 14, 2008 letter from the Computerization Steering Group (CSG) concerning examination fees, and the
  - Biometric Identity Management Service.

#### V. Continuing Professional Education

1. The Board members present unanimously authorized the following actions on CPE sponsor programs submitted for approval.

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MS Society of CPAs			
	1. Accounting and Auditing Update	5/28/08	4	Yes
	2. Accounting for Income Taxes - Applying SFAS No. 109 / FIN 48: A Whole New Ballgame	11/14/08	8	Yes
	3. Accounting Services, Compilations and Review: Effective Risk Management	12/5/08	8	Yes
	4. Advanced Update for Compilation, Review and Accounting Services	10/24/08	8	Yes
	5. Advanced Update for Compilation, Review and Accounting Services	5/23/08	8	Yes
	6. AICPA's Advanced Workshop: Practical Guidance for Peer Reviewers	5/14/08	8	Yes
	7. AICPA's Annual Accounting and Auditing Workshop	6/10/08	16	Yes
	8. Annual Update for Accountants & Auditors	6/16/08	8	Yes
	9. Auditor Communications: Critical New Requirements	6/30/08	8	Yes
	10. Audits of 401(k) Plans	5/28/08	8	Yes

## V. Continuing Professional Education (Continued)

### 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	11. Audits of Banks, Savings Institutions, Credit Unions and Other Financial Institutions	9/17/08	8	Yes
	12. Cash and Tax Basis Financial Statements - Alternatives to GAAP Reporting Requirements	5/30/08	4	Yes
	13. Construction Contractors: Advanced Issues	5/30/08	8	Yes
	14. Detecting Misstatements: Integrating SAS 99 and the Risk Assessment Standards	6/23/08	8	Yes
	15. Detecting Misstatements: Integrating SAS 99 and the Risk Assessment Standards	6/9/08	8	Yes
	16. Employee Benefit Plans: Audit and Accounting Essentials	5/22/08	8	Yes
	17. FASB Update for Industry	11/13/08	8	Yes
	18. Advanced Forensic Techniques for Accountants	5/29/08	8	Yes
	19. Forensic Accounting; Uncovering Schemes and Scams	5/30/08	4	Yes
	20. Forensics and Financial Fraud: Real-World Issues and Answers	12/10/08	8	Yes
	21. How to Conduct a Review Under the AICPA Practice-Monitoring Program	5/12/08	16	Yes
	22. Identifying and Communicating Internal Control Deficiencies Under SAS 112	5/28/08	4	Yes
	23. Small Business Audits: Best Practices including Risk Assessment and Internal Control	6/25/08	8	Yes
	24. Fourteen Habits of Highly Efficient Auditors and Conducting Efficient Single Audits	12/16/08	8	Yes

## V. Continuing Professional Education (Continued)

### 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	25. Internal Controls for Small Business Accounting Systems	5/21/08	8	Yes
	26. Internal Controls for Small Business Accounting Systems	6/20/08	8	Yes
	27. QuickBooks: Advanced Financial Reporting and Analysis	6/19/08	4	Yes
	28. Accounting & Auditing Conference	5/16/08	8	No (1)
	29. Peer Review TBD	5/15/08	4	No (1)
	30. So That's How They Do It! Common Frauds Found in Governments and Not-For-Profits	5/29/08	4	Yes
	31. Governmental Accounting & Auditing Conference	8/22/08	16	No (1)
	32. Profit Improvement: 10 Tips for a Better Bottom Line	6/25/08	8	Yes
	33. Excel Financial Reporting and Analysis	8/7/08	8	Yes
	34. QuickBooks for Accountants	5/20/08	8	Yes
	35. QuickBooks for Accountants	8/8/08	8	Yes
	36. Advanced Auditing of HUD-Assisted Projects	11/19/08	8	Yes
	37. Annual Update for State & Local Governments and Not-For-Profits	6/2/08	4	Yes
	38. Applying A-133 to Nonprofit and Governmental Organizations	6/27/08	8	Yes
	39. Auditor's Risk Assessment Process: Tackling the New Risk Assessment SAS's	10/23/08	8	Yes
	40. Cost Allocation in Non-Profits: Who Gets it?	6/26/08	8	Yes

(1) Pending additional information on this program.

## V. Continuing Professional Education (Continued)

## 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	41. Governmental Accounting and Reporting: Putting It All Together	6/25/08	8	Yes
	42. Governmental and Non-Profit Annual Update	6/24/08	8	Yes
	43. Non-Profit Accounting and Reporting: From Start to Finish	6/24/08	8	Yes
	44. Preventing Common OMB A-133 & Yellow Book Deficiencies: A case Study Approach	5/29/08	4	Yes
	45. Preventing Common OMB A-133 & Yellow Book Deficiencies: A case Study Approach	6/2/08	4	Yes
	46. Conducting Government Audits Under GAAS, GAGAS and the Single Audit - A Risk-Based Approach	12/15/08	8	Yes
	47. Ethics MS Rules & Regulations	11/10/08	3/1	Yes
	48. Ethics MS Rules & Regulations	6/25/08	3/1	Yes
	49. Ethics MS Rules & Regulations	5/15/08	3/1	Yes
	50. Ethics MS Rules & Regulations	6/2/08	3/1	Yes
	51. Ethics MS Rules & Regulations	6/2/08	3/1	Yes
	52. Ethics MS Rules & Regulations	6/23/08	3/1	Yes
			Ethics Gen. 3/MS Rules 1	Yes
	53. Advanced Controller and CFO Skills	6/17/08	8	Yes
	54. AICPA's Annual Update for Controllers	11/20/08	8	Yes
	55. Analyzing Costs, Productivity and Efficiency: Three Ways to Boost Your Bottom Line	6/3/08	4	Yes
	56. Analyzing your Company's Financial Statement	5/28/08	4	Yes
	57. Auditing for Internal Fraud	12/11/08	8	Yes

## V. Continuing Professional Education (Continued)

### 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	58. Controller's Update: Latest Trends for Today's Financial Manager	5/28/08	4	Yes
	59. Controller's Update: Latest Trends for Today's Financial Manager	6/3/08	4	Yes
	60. Critical Skills for Creating Great Budgets: Maximizing Profits, People and Power	11/21/08	8	Yes
	61. Decision-Making Tips, Tools and Techniques for Today's Financial Environment	5/29/08	4	Yes
	62. Lean Accounting: Transforming Your Accounting Function for Maximum Performance	6/4/08	4	Yes
	63. Taking Planning and Budgeting to a Higher Level: Critical Skills to Make the Trip	5/29/08	4	Yes
	64. Taking Planning and Budgeting to a Higher Level: Critical Skills to Make the Trip	6/4/08	4	Yes
	65. Trusted Advisor Workshop	8/14/08	24	No (1)
	66. Excel Beyond the Basics	6/18/08	8	Yes
	67. Mississippi Technology Conference	5/12/08	16	No (1)
	68. Office 2007 for Accountants	6/19/08	4	Yes
	69. Healthcare Services Seminar	9/19/08	8	No (1)
	70. Industry Conference	10/17/08	8	No (1)
	71. Not-for-profit Conference	9/26/08	8	No (1)
	72. Program for Management Development	5/21/08	16	No (1)
	73. Legal Toolkit for Business Owners, Controllers, and CPAs	6/13/08	8	Yes
	74. MBA in a Day	6/12/08	8	Yes

(1) Pending additional information on this program.

## V. Continuing Professional Education (Continued)

## 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	75. Chief Financial Officer: Executive Level Skills for Financial Managers	6/24/08	6 2 Ethics- Gen.	Yes
	76. AICPA's Corporate Income Tax Returns Workshop by Sid Kess	11/10/08	16	Yes
	77. Advanced Issues in Mergers, Acquisitions and Sales of Closely-held Businesses	6/5/08	4	Yes
	78. Advanced Planning for LLC and Partnership Transactions	6/26/08	8	Yes
	79. Advanced planning for S Corporations	6/27/08	8	Yes
	80. AICPA'S Federal Tax Update	10/24/08	8	Yes
	81. AICPA'S Federal Tax Update	11/11/08	8	Yes
	82. AICPA'S Federal Tax Update	12/3/08	8	Yes
	83. AICPA's Individual Income Tax Returns Workshop by Sid Kess	12/8/08	16	Yes
	84. Avoiding Circular 230 Malpractice Traps and Common Abusive Business Hot Spots - by Sid Kess	6/6/08	4	Yes
	85. Buying and Selling Businesses: The CPA's Role	5/27/08	8	Yes
	86. Choice of Entity: Selecting a Business Structure to Match Business Strategy	6/5/08	4	Yes
	87. Choice of Entity: Tax Pros and Cons: S CORPS, C Corp, Partnership, LLC and Sole Proprietorships	6/24/08	8	Yes
	88. Income Taxation of Estates and Trusts	5/22/08	8	Yes
	89. Income Taxation of Estates and Trusts	5/30/08	8	Yes
	90. Income Taxation of Estates and Trust	6/23/0		Yes

## V. Continuing Professional Education (Continued)

## 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
91.	Innovative Tax Planning for Individuals and Sole Proprietors	12/4/08	8	Yes
92.	Innovative Tax Planning for Individuals and Sole Proprietors	6/30/08	8	Yes
93.	Innovative Tax Tips for Individuals	6/6/08	4	Yes
94.	Tax Update for Pass-Through Entities: S Corporations, Partnerships and LLCs	10/23/08	8	Yes
95.	Tax Update for Pass-Through Entities: S Corporations, Partnerships and LLCs	11/12/08	8	Yes
96.	TBD	6/23/08	8	No (1)
97.	TBD	12/12/08	8	No (1)
98.	Mississippi Tax Institute	11/6/08	16	No (1)
99.	Clearing the Fog in Advanced Limited Liability Company and Partnership Structuring	9/23/08	8	Yes
100.	Make Money for You and Your Clients: Surgent McCoy's Top Business Tax Planning Strategies	5/20/08	8	Yes
101.	Make Money for You and Your Clients: Surgent McCoy's Top Individual Tax Planning Strategies	5/19/08	8	Yes
102.	The Top 50 Individual Tax and Financial Planning Bloopers and Blunders and How to Fix Them	9/22/08	8	Yes
103.	Business Valuation and Litigation Support Services	11/18/08	8	No (1)
104.	Educators Symposium	11/3/08	8	No (1)
105.	Banking TBD	11/10/08	8	No (1)
106.	Convention CPA TBD	6/26/08	8	No (1)
107.	Industry A&A TBD	11/11/08	8	No (1)

(1) Pending additional information on this program.

## V. Continuing Professional Education (Continued)

## 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
B.	Delta Chapter - MSCPA			
	1. The Accountant's Role in Due Diligence	11/13/07	1	Yes
C.	Hnedak Bobo Group			
	1. The Coaching Clinic	01/10-11/08	12	Yes
D.	Midsouth Institute of Accountants			
	1. Ethics & MS Accountancy Rules and Regulations (Booker)	Spring 2008	Ethics Gen. 6.75/MS Rules 1.25	Yes
	2. Ethics & MS Accountancy Rules and Regulations (Booker)	Spring 2008	Ethics Gen. 2.75/MS Rules 1.25	Yes
E.	Mississippi Bankers Association			
	1. FDIC Banker Outreach Program	11/1/07	4.5	Yes
	2. MBA Financial Management Conference	11/8-9/07	7	Yes
	3. BSA and Anti Money Laundering Seminars	1/17/08	6	Yes
F.	MSCPA - Central Chapter			
	1. Update from State Treasurer's Office	8/16/07	1	Yes
	2. The Katrina Work Opportunity Tax Credit	9/20/07	1	Yes
	3. Update on Rules and Regulations (Harris)	10/18/07	1	Yes
G.	Mississippi State Tax Commission			
	1. Sexual Harassment Training	Various October 2007 - January 2008	1	Yes
H.	Mississippi State University Foundation			
	1. Estate Planning for Professionals	1/24/08	4	Yes

**V. Continuing Professional Education (Continued)**

## 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
I.	Office of the State Auditor			
	1. SAS 104 - 111 (Implementation Issues)	11/28/07	8	Yes
	2. Government Accounting & Auditing Update	11/29/07	8	Yes
J.	Haddox Reid Burkes & Calhoun			
	1. Reinventing Your Audit Practice	12/10/07	8	Yes
K.	The Halford Firm, PLLC			
	1. Accounting & Auditing Update	12/21/07	8	Yes

**VI. Regulatory Matters**

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities that have occurred from December 14 to January 25, 2008:

<u>Activity</u>	<u>Number</u>
Cases Opened	1
Cases Closed	188
Cases referred to Members	None
Total Cases Open	108

2. The Investigator provided the Board a listing of the recently closed cases - Exhibit 1 of these minutes.

**VII. Trial Board**

1. The Board members present unanimously voted to convene as the Trial Board for the purpose of considering matters related to disciplinary cases.

## VII Trial Board

2. The Board did convene as Trial Board for the purpose of reviewing and discussing individuals who have not complied with the 2007 CPE requirements, have open investigative cases/complaints, and who have requested voluntary cancellation of their licenses. Upon motion by Angela Pannell with second from Jim Burkes, the Trial Board unanimously approved the “Orders of Remand to the File” for execution by the Board President. Votes were - For: Willie Sims, Rick Elam, Jim Burkes, Angela Pannell, Against: None; Absent: Diane Day, Jean Shepherd; and Recused: David Clarke.

These Trial Board remand orders will be placed in individual files noting the noncompliance and remanded for future action if the individuals apply to the Board for reinstatement. Copies of the orders will be sent to the individuals:

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2007.35 - 02	Linda N. Albright	3243
2007.35 - 06	Brenda P. Armstrong	3945
2007.35 - 07	Charles A. Armstrong	3907
2007.35 - 19	Ryan C. Busekist	5717
2007.35 - 20	Charles R. Byars III	3891
2007.35 - 23	Joel B. Chazen	R3143
2007.35 - 55	James R. Gordon	R2851
2007.35 - 56	Andrea R. Gottwald	5628
2007.35 - 63	Michael A. Hart	R3206
2007.35 - 78	Luther W. Kea, Jr.	2442
2007.35 - 94	Leigh D. Matheson	4074
2007.35 - 127	Shahriar M. Saadullah	R3248
2007.38 - 44	Frank M. Taylor	4406

3. The Board continued as Trial Board for the purpose of reviewing for approval consent orders issued by the David Clarke investigative committee related to CPE noncompliance. Upon motion by Angela Pannell with second from Jim Burkes the Trial Board approved the following consent orders as issued by the investigative committee and previously agreed to by the respondent. The Board unanimously determined that no explanation submitted justified reimbursement of fines or assessed costs submitted with the orders. Votes were - For: Willie Sims, Rick Elam, Jim Burkes, Angela Pannell, Against: None; Absent: Diane Day, Jean Shepherd; and Recused: David Clarke.

## VII Trial Board (Continued)

## 3. Executed Consent Orders (Continued)

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2007.35 - 16	Eric James Brockman	3669
2007.35 - 17	Bethany D. Bruce	4395
2007.37 - 13	Sarah Y. Buffington	3447
2007.37 - 17	David A. Buttross	1647
2007.37 - 20	William D. Canup	5063
2007.35 - 61	Carlton M. Hannon	R3133
2007.37 - 49	Warren K. Irons	3166
2007.37 - 51	Janice M. Johnson	1995
2007.37 - 59	Anthony L. Kidd	2250
2007.37 - 79	Stephan W. Parico	R3051
2007.35 - 115	Tina W. Perkins	4017
2007.35 - 129	John M. Sherman	3499
2007.37 - 94	Michael J. Simon III	R2987
2007.38 - 43	Kim R. Spiers	4061
2007.37 - 104	Shelia P. Taylor	4796
2007.35 - 145	Jeffrey M. Travis	R3233
2007.37 - 107	Samuel B. Trisler	5116
2007.37 - 109	Rebecca J. Vance	5516
2007.37 - 111	Susan R. Walker	3969

4. The Board continued as Trial Board for the purpose of reviewing for release from consent orders the respondents listed at Exhibit 2 because of their complete satisfaction of the ordered requirements as issued by the David Clarke investigative committee related to CPE. Upon motion by Angela Pannell with second from Jim Burkes, the Trial Board approved release of the aforementioned licenses from the consent orders. Votes were - For: Willie Sims, Rick Elam, Jim Burkes, Angela Pannell, Against: None; Absent: Diane Day, Jean Shepherd; and Recused: David Clarke.
5. Upon conclusion of Trial Board business, the Board adjourned as Trial Board.

**APPROVED:**

\_\_\_\_\_  
Chair

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Board Member

\_\_\_\_\_  
Vice Chair

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Board Member

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Secretary

\_\_\_\_\_  
Board Member

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Board Member