

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
January 23, 2009

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on January 23, 2009, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

Rick Elam, Chair
David E. Clarke, Vice Chair
David L. Miller, Secretary
Shelly B. Boone
Jim E. Burkes
Jean T. Shepherd
Willie B. Sims, Jr.

Board Staff Present

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

Legal Counsel Present

Onetta Whitley, Deputy Attorney General
Bridgette Wiggins, Special Assistant Attorney General

Others Present

Gary Walker, MSCPA
Darrell Galey, Chair, Peer Review Oversight Committee
Lee Murphy, Peer Review Oversight Committee
Cecil Harper, Peer Review Oversight Committee
Frank "Kim" Breese, III, Attorney
William Daniel McCaskill, CPA
Linda Wilson, Brooks Court Reporting

I. General

1. The Board opened the meeting with an invocation from Willie Sims.
2. The Board elected the following officers to serve for calendar year 2009:

Chair	Rick Elam
Vice Chair	David Clarke
Secretary	David Miller

I. General (Continued)

3. The Board unanimously approved the minutes from the December 12, 2008 meeting.
4. The Board members signed the CPA certificates of licensure from the December 12, 2008, meeting.
5. The Board members noted their committee and task force assignments for 2009 assigned by Chair Rick Elam, as follows:

National Regulatory Concerns

Jim Burkes, Chair
David Miller
Jean Shepherd

Administration

Rick Elam, Chair
David Clarke
David Miller

CPA Examination, Licensing and Firms

David Clarke, Chair
Shelly Boone
Jean Shepherd

Ceremony and Pledge Task Force

Shelly Boone, Chair
Rick Elam
David Miller

Continuing Professional Education

Jean Shepherd, Chair
Jim Burkes
David Clarke

Rules and Regulations

Willie Sims, Chair
Jim Burkes
Jean Shepherd

Regulatory matters are discussed by all members and investigative matters are handled by members on a rotating basis. The Trial Board President is served by the Board Chair and the Trial Board Clerk is served by the Board Secretary.

I. General (Continued)

6. The Board members set the start time for the next meeting and reviewed the tentative meeting dates and activities for the first of 2009:

March 23	8:30 a.m.	Meeting (moved from March 20)
April 24		Meeting
April 25		Ceremony
May 29		Meeting
June 3-5		NASBA W. Regional
June 17-19		NASBA E. Regional
June 25-28		MSCPA Annual
7. The Board members unanimously adopted resolutions recognizing and honoring Willie B. Sims, Jr. for his service and contributions for the five years - 2004 through 2008. The Board resolution is made a part of these minutes.
8. The Board members discussed the Public Accountancy Act as amended during the 2008 Regular Legislative Session and its proposed amendments for the 2009 Regular Legislative Session related to CPA mobility. The Board discussed the introduction of these amendments through Senate Bill 2866, the 2009 Legislative timetable, and a proposed meeting related to the legislation.

II. National Regulatory Concerns

1. The Board members reviewed its responses to the December 2008 Focus Questions as submitted to the National Association of State Boards of Accountancy (NASBA).
2. The Board reviewed and discussed the December 2008 NASBA *State Board Report*.
3. The Board reviewed but took no action related to the January 6, 2009, NASBA memorandum requesting Vice Chair Recommendations for 2009 - 2010.
4. The Board discussed the Public Accounting Oversight Board (PCAOB) Release entitled *Board Statement on the PCAOB Registration Process For Auditors of Non-Public Broker - Dealers*.

III. Administration

1. The Board members reviewed and discussed the SAAS Summary Trial Balances as of December 31, 2008 for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the six months ended December 31, 2008.
2. The Board reviewed the Legislative Budget Committee FY2010 budget recommendation and discussed the hearings before the House Appropriations Special Fund Subcommittee and the Senate Appropriations Special Fund Subcommittee, January 20 and 21, 2009, respectively.
3. The Board members present unanimously approved additional per diem days for:
Rick Elam January 7-8, 2009, Meetings -
 NASBA CPA Licensing Examinations Committee (CLEC)
4. The Board members discussed the current lodging situation for out-of-town members.

IV. CPA Examination, Licensing and Firms

1. The Board members unanimously ratified the Window 4 - October - November 2008 CPA examination grades for 210 candidates, 311 examination sections. Eighteen (18) candidates completed all four examination sections.
2. The Board members unanimously accepted the listing of candidate applications for the computerized examination (14 initial, 55 reexam) received since the December 12, 2008, meeting.
3. The Board reviewed and discussed a special candidate situation related to acceptance of foreign credits toward 48 upper division/graduate accounting concentration - initial applicant 12431. Based on its careful evaluation the Board members unanimously determined that the candidate should complete her accounting concentration as discussed and the Board will accept certain foreign credits toward her upper/graduate level business requirement.

IV. CPA Examination, Licensing and Firms (Continued)

4. The Board members present unanimously acted upon the applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits as presented herein:

Applications for Original CPA License

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12118	Susan Alyse Albritton	5949	1/23/09	Yes
12067	Jeremy Allen Bishop	5950	1/23/09	Yes
11940	Jillian Leigh Compton	5951	1/23/09	Yes
11705	Michael Paul Edwards	5952	1/23/09	Yes
11988	Catherine S. Runnels	5953	1/23/09	Yes
11827	Christina Carol Street	5954	1/23/09	Yes
11842	Kaddie Lyn Taylor	5955	1/23/09	Yes
09486	Mark Alan Thornton	5956	1/23/09	Yes

Applications for Reciprocal CPA Licenses

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12413	Krista Denise Carey	R3410	1/23/09	Yes
12450	Regina S. Carter	R3411	1/23/09	Yes
12439	Richard Graham Deemer, Jr.	R3412	1/23/09	Yes
12228	Monica S. Hayes	R3413	1/23/09	Yes
12452	Michelle Lynn Mahoney	R3414	1/23/09	Yes
12447	Richard J. Nicoletti	R3415	1/23/09	Yes
12438	Thomas Wayne Owens	R3416	1/23/09	Yes
12437	Amanda Lambert Treesh	R3417	1/23/09	Yes

Applications for Reinstatement of CPA Licenses

File			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
06552	Charles Ragan Byram	3871	Yes
00739	Cheryl Graves McNeer Nelson	2060	Yes

IV. CPA Examination, Licensing and Firms (Continued)

4. Applications (Continued)

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Corbin & Associates, PLLC Madison, MS	F1200	Yes
Deemer Dana & Froehle, LLP Duluth, GA	F1201	Yes
KPMG, LLP Nashville, TN	F1202	Yes
Archie David Phillips, CPA Nettleton, MS	F1203	Yes
Pricewaterhousecoopers, LLP Baltimore, MD	F1204	Yes
Pricewaterhousecoopers, LLP Richmond, VA	F1205	Yes
Pricewaterhousecoopers, LLP San Jose, CA	F1206	Yes
Kayla Paul-Lindsey, CPA Jackson, MS	F1207	Yes
Charles L. Shivers, CPA Ridgeland, MS	F1208	Yes

Application for Reinstatement of a CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Miriam P. Robinson, CPA Moss Point, MS	F0631	Yes

Applications for Retired CPA Licenses

<u>File Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
1497	Michael S. Albright	1294	Yes
1513	William E. Andrews	1047	Yes
1535	Maston L. Ballew, III	1389	Yes
1547	Richard F. Barksdale	648	Yes

IV. CPA Examination, Licensing and Firms (Continued)

4. Applications (Continued)

Applications for Retired CPA Licenses (Continued)

<u>File</u> <u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
1548	Walter Bernard Barlow, Jr.	1048	Yes
5451	John R. Behrman	R2074	Yes
1593	Henry Edward Blakeslee, III	1626	Yes
8204	Marden Burton Boyd	4484	Yes
3746	Lou Ann S. Bush	3507	Yes
11112	Jerry Wayne Carden	R2882	Yes
6031	Carolyn Kay Chandler	4921	Yes
6164	Jeffrey Craig Froehle	R2134	Yes
4300	Sherrie Sue Gibson	3461	Yes
7067	James J. Hand III	R2252	Yes
7814	Beverly Word Hembree	4625	Yes
4776	Gay Dawn Horne-Nelson	3073	Yes
3729	Jerry M. Jeffress	2471	Yes
3213	Anne Carpenter Kenner	2529	Yes
188	Anthony Lloyd Kidd	2250	Yes
199	James Eddy Lee	1997	Yes
1343	Sammy Lee Liddell Sr.	3077	Yes
2443	Raymond B. May	898	Yes
84	Rebecca D. Parker	2421	Yes
4655	William Randall Patterson	3176	Yes
2653	Robert G. Pilgrim	1162	Yes
319	Jack M. Sparrow	1880	Yes
437	William Tommy Vanstory	2586	Yes
539	Egbert Rufus Warren	2500	Yes
3127	Michael Joseph Zito	1012	Yes

IV. CPA Examination, Licensing and Firms (Continued)

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

<u>Name</u>	<u>Number</u>	<u>Description</u>
Cherry Bekaert & Holland, LLP Charlotte, NC	F1068	Address Change
J. Christopher Ready, CPA PA Brandon, MS	F0860	Address Change
Rector, Lindsay & Reeder, PC Snellville, GA	F0814	Name Change from Rector, Moffett & Lindsay
Frost, PLLC Little Rock, AR	F0941	Name Change from Moore, Stephens & Frost, PLLC

6. The Board members unanimously took the following actions related to requests for additional extensions to the 2008 CPE compliance requirements:

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Joyce Berry Auster	4974	Extension to 02/28/09 - 39 CPE hours
Liesa M. Holeman	4517	Extension to 02/28/09 - 20 CPE hours
Donald D. Jones	1169	Extension to 02/28/09 - 10 CPE hours

7. 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 2009. Final notices were mailed on January 16, 2009, with cancellation effective after ten days from that notice in accordance with Miss. Code 73-33-7.
8. The Board members reviewed a CPA's 2009 annual registration and a reported DUI. After careful consideration, the Board accepted the registration.
9. The Board reviewed requests from eight individual CPAs for refunds of the \$150 late fees assessed due to late 2009 annual registration. The Board members present unanimously denied seven of the refunds and approved one refund.
10. The Board reviewed and discussed the December 30, 2008, AICPA Board of Examiners' new Uniform CPA Examination Content and Skill Specification Outlines (CSOs/SSOs).
11. The Board members noted receipt at the Board office of the 2008 edition of *Candidate Performance on the Uniform CPA Examination*.

IV. CPA Examination, Licensing and Firms (Continued)

12. The Board members discussed plans for the upcoming April 25, 2009, CPA presentation ceremony and possible keynote speakers. The newly assigned Ceremony and Pledge Task Force will also study the format and the oath delivered at the ceremony.

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.	Assoc. of Government Accountants			
	1. Mississippi Economic Outlook 2008 - 2013	11/19/08	1	Yes
	2. Update on AICPA SAS 112	12/10/08	1	Yes
B.	Mississippi Society of CPAs			
	1. Business Evaluation and Litigation Services	11/11/08	8	Yes
C.	Mississippi State Tax Commission			
	1. MSTC 2008 Tax Update Seminar	10/28/08 10/30/08 11/6/08	3	Yes
D.	National Association of State Auditors, Comptrollers & Treasurer			
	1. Ethics in Work and Life	1/28/09	2 Ethics General	Yes
E.	Office of the State Auditor			
	1. Government Accounting & Auditing Update	11/19-20/08	16	Yes
	2. Time Management Training for Auditors	12/15/08 12/16/08	3	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>
F.	Morton Law Firm			
	1. Topics for Trusts, Estates & Elder Law Boot Camp for Advisors	3/5-6/09 4/16-17/09 5/14-15/09 6/11-12/09 7/16-17/09 8/13-14/09 9/10-11/09 11/12-13/09 12/10-11/09	16	Yes
G.	St. Jude Children's Research Hospital			
	1. Report Writing Training	3/11-12/09	16	Yes
H.	Trustmark National Bank			
	1. AICPA's Audits of Banks, Savings Institutions, Credit Unions and Other Financial Institutions	12/12/08	8	Yes
I.	Watkins Ludlam Winter & Stennis			
	1. Commercial Loan Workouts - Strategies for Troubled Loans	12/5/08	2	Yes
J.	Watkins Ward and Stafford PLLC			
	1. General Tax Update	1/19/09	8	Yes
K.	Mississippi Society of CPAs			
	1. Accounting and Finance for Construction Contractors	10/19/09	8	Yes
	2. Accounting Services, Compilations and Reviews: Effective Risk Management	5/20/09 Gulfport	8	Yes
	3. Accounting Services, Compilations and Reviews: Effective Risk Management	5/28/09 Tupelo	8	Yes
	4. Accounting Services, Compilations and Reviews: Effective Risk Management	6/24/09 Ridgeland	8	Yes
	5. Advanced Forensic Techniques for Accountants	6/26/09	8	Yes

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V. Continuing Professional Education(continued)

1. CPE Sponsor Applications: (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
K.	MSCPA (Continued)			
6.	Advanced Update for Compilation, Review and Accounting Services	6/18/09	8	Yes
7.	AICPA's Accounting and Auditing workshop	6/9-10/09	16	Yes
8.	AICPA's Advanced Course: Overview of the AICPA Peer Review Program Standards	5/6/09	8	Yes
9.	Auditing for Internal Fraud	6/25/09		
10.	Auditing Real-World Frauds: A Practical Case Application Approach	6/17/09	8	Yes
11.	Audits of 401K Plans	5/18/09	8	Yes
12.	Cash and Tax Basis Financial Statements - Alternatives to GAAP and Reporting Requirements	6/2/09	4	Yes
13.	Common Frauds and Internal Controls for Revenue, Purchasing and Cash Receipts	12/11/09	8	Yes
14.	Employee Benefit Plans: Audit and Accounting Essentials	5/26/09	8	Yes
15.	Fair Value Accounting: A Critical new Skill for AI CPAs	5/22/09	8	Yes
16.	Financial Fraud, Forensics, and the CPA	5/29/09 Tupelo	4	Yes
17.	Financial Fraud, Forensics, and the CPA	6/5/09 Ridgeland	4	Yes
18.	How to Conduct a Review Under the AICPA Practice- Monitoring Program	5/4-5/09	16	Yes
19.	Identifying and Communicating Internal Control Deficiencies Under SAS 112	6/5/09	4	Yes
20.	Purchasing, Inventory, and Cash Disbursements: Common Frauds and Internal Controls	5/29/09 Ridgeland	4	Yes

V. Continuing Professional Education(continued)

I. CPE Sponsor Applications: (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
K.	MSCPA (Continued)			
21.	Purchasing, Inventory, and Cash Disbursements: Common Frauds and Internal Controls	5/29/09 Tupelo	4	Yes
22.	Revenue and Cash Receipts: Common Frauds and Internal Controls	5/29/09	4	Yes
23.	Revenue Recognition - Getting it Right	10/23/09	4	Yes
24.	TBD	6/26/09	8	No (1)
25.	Advanced Management Acctg - Contemporary Cost Concepts	9/22/09	8	Yes
26.	Quick Close Workshop: Could You, Should You Close in One Day?	9/21/09	4	Yes
27.	The Coming IFRS Conversion	6/16/09	8	Yes
28.	ABC's of Cost Accounting for Manufacturing and Industry	6/18/09	8	Yes
29.	Quickbooks Advanced Financial Reporting and Analysis	8/4/09	4	Yes
30.	Accounting and Auditing Conference	5/15/09	8	No (1)
31.	A&A Update	5/27/09	4	Yes
32.	Accounting and Auditing Update	5/18/09	4	Yes
33.	Accounting and Auditing Update	6/1/09	4	Yes
34.	Internal Control Essentials for Financial Managers, Accountants and Auditors	5/28/09	8	Yes
35.	Introduction to Bank Accounting and Auditing	9/24/09	8	Yes
36.	Quickbooks for Accountants	6/11/09	8	Yes
37.	Frequent Frauds Found in Government	11/18/09	4	Yes
38.	Frequent Frauds Found in Governments and Non-Profits	6/8/09	8	Yes
39.	Frequent Frauds Found in Governments and Non-Profits	6/22/09	8	Yes
40.	Frequent Frauds Found in Not-for-Profits	5/28/09	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>
K.	MSCPA (Continued)			
41.	Governmental and Non-Profit Annual Update	6/16/09 Ridgeland	8	Yes
42.	Governmental and Non-Profit Annual Update	10/22/09 Gulfport	8	Yes
43.	Solving Complex Single Audit Issues for Government and Nonprofit Organizations	6/15/09	8	Yes
44.	Governmental A&A Conference	8/20-21/09	16	No (1)
45.	Ethics, Rules & Regulations	5/18/09 Gulfport	4 Ethics (3 General 1 Rules)	Yes
46.	Ethics, Rules & Regulations	11/18/09 Tupelo	4 Ethics (3 General 1 Rules)	Yes
47.	Ethics, Rules & Regulations	5/27/09 Tupelo	4 Ethics (3 General 1 Rules)	Yes
48.	Ethics, Rules & Regulations	6/1/09 Tupelo	4 Ethics (3 General 1 Rules)	Yes
49.	AICPA's Annual Business Law Update	10/22/09 Gulfport	8	Yes
50.	AICPA's Annual Business Law Update	11/18/09 Tupelo	8	Yes
51.	TBD	5/28/09	4	No (1)
52.	TBD	5/29/09	4	No (1)
53.	TBD - Management	6/22/09	8	No (1)
54.	TBD - Management	6/23/09	8	No (1)
55.	TBD - Management	5/28/09	4	No (1)
56.	TBD - Management	5/29/09	4	No (1)
57.	Trusted Advisor Workshop	5/19/09	8	No (1)
58.	Leadership Skills for the CFO	9/21/09	4	Yes
59.	Leadership Essentials for the CPA - Adapted from Football's Leading Coaches	6/19/09	8	Yes
60.	Advanced Excel	6/20/09	8	Yes
61.	Excel for Accountants	5/20/09	8	Yes
62.	Excel Pivot Tables for Accountants - Part I	6/9/09	4	Yes
63.	Microsoft Word: Essential Tools and Techniques for Accountants	6/9/09	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>
K.	MSCPA (Continued)			
	64. Office 2007 for Accountants	8/4/09	4	Yes
	65. Mississippi Technology Conference	5/11-12/09	16	No (1)
	66. Technology for CPAs: Don't Get Left Behind	8/3/09 Tupelo	8	Yes
	67. Technology for CPAs: Don't Get Left Behind	5/19/09 Gulfport	8	Yes
	68. Healthcare Services Seminar	9/17/09	8	No (1)
	69. Program for Management Development	5/20-21/09	16	No (1)
	70. MBA in a Day	6/29/09	8	Yes
	71. Only Financial Officer (When You Are The Only)	6/15/09	8 (2 Ethics General)	Yes
	72. AICPA's 2009 Corporate Income Tax Workshop by Sid Kess	11/2-3/09 Ridgeland	16	Yes
	73. AICPA's 2009 Individual Income Tax Workshop by Sid Kess	12/7-8/09 Ridgeland	16	Yes
	74. AICPA's Fed. Tax Update	12/10/09 Hattiesbrg	8	Yes
	75. AICPA's Fed. Tax Update	11/19/09 Tupelo	8	Yes
	76. AICPA's Fed. Tax Update	12/15/09 Ridgeland	8	Yes
	77. Estate Planning Essentials: Tax Relief for Your Client's Estates	6/23/09 Hattiesbrg	8	Yes
	78. Estate Planning Essentials: Tax Relief for Your Client's Estates	12/14/09 Ridgeland	8	Yes
	79. Estates and Trusts: Mastering Complex Income Tax Issues	6/3/09	4	Yes
	80. Innovative Tax Tips for Small Businesses	6/3/09	4	Yes
	81. IRAs, Roth IRAs, SIMPLEs and SEPS: Contributions, Rollovers, Distributions, and More	6/24/09 Hattiesbrg	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>
K.	MSCPA (Continued)			
82.	IRAs, Roth IRAs, SIMPLEs and SEPS: Contributions, Rollovers, Distributions, and More	11/19/09 Ridgeland	8	Yes
83.	S Corporations: Strategies from Formation to Termination	6/4/09	4	Yes
84.	Tax Consequences and Reporting Issues of LLCs, LLPs, LPs and Other Partnerships	6/4/09	4	Yes
85.	Tips and Traps For Dealing with the IRS: From Start to Finish	10/23/09	8	Yes
86.	Tips and Traps For Dealing with the IRS: From Start to Finish	11/18/09	8	Yes
87.	Mississippi Tax Institute	11/12-13	16	No (1)
88.	Determining How Much Money You Need to Retire and Tax Ideas and Money Management in Retirement	6/30/09	8	Yes

(1) Deferred - pending additional program information.

VI. Regulatory Matters

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities from December 14, 2008, to January 23, 2009:

<u>Activity</u>	<u>Number</u>
Cases Opened	1
Cases Closed	34
Cases referred to Members	none
Total Cases Open	43

VI. Regulatory Matters (Continued)

2. Cases closed:

Case 2008.03 - opened February 27, 2008. A tax client filed a complaint concerning a CPA alleged lack of tax expertise or quality service. The Angela Pannell investigative committee closed the case due to insufficient evidence and no probable cause to investigate further.

Case 2008.14 - opened June 16, 2008. A nonlicensee was listed as a CPA in a newspaper article. The case was closed with no probable cause to investigate further after the individual applied and the Board issued a reciprocal license in November 2008.

Case 2008.26-03 - opened October 21, 2008. A licensee did not submit his 2008 CPE reporting form and did not correspond by the deadline. The licensee signed a consent order, reimbursed administrative and legal costs and a civil penalty. The Trial Board released the licensee from the order and the case was closed with no probable cause to investigate further.

Case 2008.27-04 - opened October 21, 2008. A licensee did not submit his 2008 CPE reporting form and did not correspond by the deadline. The licensee was noticed for a hearing because he had two previous CPE related Trial Board orders. The case was closed and a Remand Order was issued after the Board approved the licensee's request to cancel his license.

Case 2008.27-05 - opened October 21, 2008. A licensee did not submit her 2008 CPE reporting form and did not correspond by the deadline. The licensee was noticed for a hearing due to her three previous CPE related Trial Board orders. The Trial Board revoked her CPA license at the December 12, 2008, administrative hearing.

Cases 2008.28-05, 2008.28-11, 2008.28-14, 2008.28-28, 2008.28-29, 2008.28-37, 2008.28-34, 2008.28-68, 2008.28-69, 2008.28-76, 2008.28-92, 2008.28-99, and 2008.28-102 - opened October 21, 2008. Licensees did not submit their 2008 CPE reporting forms and did not correspond by the deadline. The licensees were noticed for an administrative Trial Board hearing but chose not to attend. The Trial Board revoked their CPA licenses at the December 12, 2008, administrative hearings.

VI. Regulatory Matters (Continued)

2. Cases closed: (Continued)

Cases 2008.28-22, 2008.28-38, 2008.28-45, 2008.28-46, 2008.28-56, 2008.28-60, 2008.28-63, 2008.28-90, 2008.28-96, and 2008.28-101 - opened October 21, 2008. Licensees did not submit their 2008 CPE reporting forms and did not correspond by the deadline. The licensees were noticed for an administrative Trial Board hearings but chose not to attend. Rather they requested that their CPA licenses be canceled. The cases were closed and Remand Orders were issued by the Trial Board.

Cases 2008.28-24, 2008.28-73, and 2008.28-109 - opened October 21, 2008. Licensees did not submit their 2008 CPE reporting forms and did not correspond by the deadline. The licensees signed Trial Board consent orders and reimbursed the Board for administrative and legal costs. The Trial Board released the licensees from the orders and the cases were closed with no probable cause to investigate further.

Cases 2008.28-93, and 2008.28-110 - opened October 21, 2008. Licensees did not submit their 2008 CPE reporting forms and did not correspond by the deadline. The licensees responded to the notices of hearing with requests to make up their CPE deficits. The licensees signed Trial Board consent orders, reimbursed the Board for administrative and legal costs, and made up the CPE deficits with 50% penalties. The Trial Board released the licensees from the orders and the cases were closed with no probable cause to investigate further.

3. The Investigator reviewed the open case log by general description and reported on the investigative activities.
4. The Board heard the report from the members Peer Review Oversight Committee - Darrell Galey, Cecil Harper, and Lee Murphy - concerning the AICPA Peer Review Program administered by the Mississippi Society of CPAs. The Board received a written copy and heard a report from the committee for the year ended June 30, 2008. The committee reported that the peer review program is operating appropriately with no significant problems.

VII. Trial Board

1. The Board members unanimously voted to convene as the Trial Board for the purpose of considering matters related to disciplinary cases.
2. The Board did convene as Trial Board for the purpose of hearing a complaint related to alleged noncompliance with Board Rules and Regulations concerning CPE requirements for the period ended June 30, 2008. Rick Elam, Trial Board President, was the presiding officer. Bridgette Wiggins, Special Assistant Attorney General, represented the Board, and Onetta Whitley, Deputy Attorney General, was the presenting attorney. Linda Wilson, Brooks Court Reporting, recorded the discussions. David Clarke was recused.
3. The Board continued as Trial Board for the purpose of hearing complaint 2008.27-03, concerning William Daniel McCaskill, CPA license R2406. Within the Trial Board the Board heard evidence from witness Ransom C. Jones, CPA Investigator, respondent William McCaskill and his attorney Kim Breese. The respondent allegedly failed to comply with the Chapter 4 CPE requirements for the compliance period ended June 30, 2008, through not reporting and not obtaining the required CPE credit hours. Mr. McCaskill has two other prior and related disciplinary actions including 2002 and 2007 consent orders for late CPE reporting.

Following discussion and the administrative Trial Board hearing related to William McCaskill, and upon motion by Willie Sims with second from Jean Shepherd the Board unanimously voted to close the meeting for the limited purpose of considering whether or not they had a proper subject matter to go into Executive Session.

In the closed meeting the Board upon motion by Willie Sims with second from Jean Shepherd voted that they did indeed have a proper subject matter before it to entitle it to go into Executive Session, namely discussion of Trial Board orders that could be appealed. Accordingly, the Board reopened the closed meeting and upon motion by Willie Sims with second from Jean Shepherd unanimously voted to go into Executive Session for the purpose set forth above. Having announced this stated purpose the Board then entered into Executive Session for this specific purpose. Within the Executive Session, the Board took the following actions:

3. (Continued)

Upon motion by Jim Burkes with second from Willie Sims the Board unanimously determined that the respondent William Daniel McCaskill had indeed violated Chapter 4 of the Board Rules and Regulations as charged. The Board unanimously determined to assess the respondent a civil penalty of \$1,000 in addition to all investigative, legal, and hearing costs and of this matter to be paid by check or money order within thirty days of the Trial Board order. Votes were - For:, Rick Elam, David Miller, Shelly Boone, Jim Burkes, Jean Shepherd, Willie Sims; Against: None; Absent: None; and Recused: David Clarke.

Upon the conclusion of this business, the Board upon motion by Willie Sims with second from Jim Burkes unanimously voted to come out of Executive Session and resumed the open meeting. The Board came out of Executive Session and resumed the open meeting by announcing the actions and votes it had taken in Executive Session.

4. 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 Willie Sims with second from Jean Shepherd, the Trial Board approved the consent orders for the following individuals as issued by the investigative committee and previously agreed to by the respondent. Votes were - For:, Rick Elam, David Miller, Shelly Boone, Jim Burkes, Jean Shepherd, Willie Sims; Against: None; Absent: None; and Recused: David Clarke.

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2008.28-02	Robert A. Ainsworth	4964
2008.28-09	Bradley T. Bondurant	4619
2008.28-13	Daniel A. Burton	4528
2008.28-15	John A. Cannon	3007
2008.28-18	Amy W. Chatham	4749
2008.28-25	Melissa Smith Dickinson	5559
2008.28-34	John W. Gill	1936
2008.28-53	John T. Lee	R3270
2008.28-75	Kayla A. Paul-Lindsey	5356
2008.28-79	Michael C. Reibling	R2712
2008.28-97	Susan R. Walker	3969
2008.28-107	Mark C. Wright	5271

VII. Trial Board (Continued)

5. The Board continued as Trial Board for the purpose of reviewing for release from consent orders the respondents listed in 4 above because of their complete satisfaction of the ordered requirements as issued by the David Clarke Investigative Committee related to CPE. Upon motion by Willie Sims with second from Jean Shepherd, the Trial Board approved release of the aforementioned licenses from the consent orders. Votes were - For:, Rick Elam, David Miller, Shelly Boone, Jim Burkes, Jean Shepherd, Willie Sims; Against: None; Absent: None; and Recused: David Clarke.

- 6.. Upon conclusion of Trial Board business, the Board adjourned as Trial Board and adjourned the Board meeting..

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member