

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
March 23, 2009**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on March 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

Others Present

Gary Walker, MSCPA

I. General

1. The Board opened the meeting with an invocation from Willie Sims.
2. The Board unanimously approved the minutes from the January 23, 2009, and January 30, 2009, meetings.
3. The Board members signed the CPA certificates of licensure from the January 23, 2009, meeting.

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

April 24	10:00 a.m.	Meeting
April 25	9:00 a.m.	Ceremony
May 29		Meeting
June 3-5		NASBA W. Regional
June 17-19		NASBA E. Regional
June 25-28		MSCPA Annual

The Board also discussed holding the September 25, 2009, meeting at the University of Mississippi.

I. General (Continued)

5. The Board members discussed the Public Accountancy Act as amended during the 2008 Regular Legislative Session and the proposed amendments related to CPA mobility. The Board discussed in detail the need for the amendments. Vice Chair David Clarke will provide guidance and leadership concerning the necessary actions.
6. The Board members unanimously approved attendance of the members, Executive Director, Investigator, and the Board's Legal Counsel to attend the NASBA Western Regional Meeting, June 3 - 5, 2009, Oklahoma City, or the Eastern Regional Meeting, June 17 - 19, 2009, Indianapolis. The Board also approved attendance at the Mississippi Society of CPAs Annual Meeting, June 25 - 28, 2009.
7. The Board heard a report from Executive Director Susan Harris concerning NASBA Executive Directors Conference and Attorney Onetta Whitley concerning the NASBA Legal Counsel Conference.
8. The Board members noted that the *Statement of Economic Interest Manual* is due to the Mississippi Ethics Commission by May 1, 2009.

II. National Regulatory Concerns

1. The Board members reviewed and discussed the Quarterly Communications from the National Association of State Boards of Accountancy (NASBA) including the November 2008 Focus Question Responses, Executive Summary, and Highlights from the January NASBA Board of Directors Meeting.
2. The Board members reviewed and discussed the January and February 2009 NASBA *State Board Reports*.
3. The Board members answered the Regional Director's Focus Questions to be submitted to NASBA by April 1, 2009.
4. The Board noted the March 12, 2009, NASBA memorandum, announcing Michael Daggett's nomination for 2009-2010 NASBA Vice Chair.

II. National Regulatory Concerns (Continued)

5. The Board reviewed the March 2, 2009, NASBA email requesting nominations for the William Van Rensselaer Public Service Award, Distinguished Service Award, and Lorraine P. Sachs Standard of Excellence Award. The Board unanimously approved submittal of the nomination of past Board member Charles Taylor for the William Van Rensselaer Public Service Award. The deadline is June 2, 2009.
6. The Board noted information related to the NASBA National CPE Expo to be held September 21 - 23, 2009. In addition the Board discussed a January 23, 2009, NASBA letter to the Rhode Island Board of Accountancy concerning the event.
7. The Board members together reviewed the Spring 2009 AICPA *State Regulatory Update* which reported on revisions to the Statements on Standards for Accounting and Review Services (SSARS), the CPA examination, peer review, and mobility announcements.
8. The Board discussed Public Accounting Oversight Board (PCAOB) Releases:
 - *PCAOB Reproposes Auditing Standard on Engagement Quality Review,*
 - *PCAOB Issues Staff Q&As on Registration of Auditors of Nonpublic Broker-Dealers,*
 - *PCAOB Publishes Staff Guidance on Auditing Internal Control Over Financial Reporting in Smaller Public Companies.*

III. Administration

1. The Board members reviewed and discussed the SAAS Summary Trial Balances as of February 28, 2009 for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the eight months ended February 28, 2009.
2. The Board reviewed and discussed the current status of the FY 2010 budget recorded in Senate Bill 3249. The bill has passed the Senate with amendment from the House.
3. The Board members noted the State of Mississippi mileage reimbursement rate decreased to \$.55 effective January 1, 2009.

IV. CPA Examination, Licensing and Firms

1. The Board reviewed and discussed two special candidate situations related to good moral character - initial applicant numbers 12495 and 12482. Based on its careful evaluation of criminal misdemeanor convictions and all other requirements being met, the Board members present unanimously approved the applications to sit for the examination as Mississippi candidates.
2. The Board members unanimously accepted the listing of candidate applications for the computerized examination (26 initial, 50 reexam) received since the January 23, 2009, meeting.
3. 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

<u>File</u>				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12383	John W. Barrow, Jr.	5957	3/23/09	Yes
11922	Phillip Ryan Branch	5958	3/23/09	Yes
12138	Anka Nicole Cannon	5959	3/23/09	Yes
11716	Jeffrey Guy Davis	5960	3/23/09	Yes
12311	Tonya Ann Delancy	5961	3/23/09	Yes
11477	Karla Demarais M. Duckworth	5962	3/23/09	Yes
12278	Rebecca Lauren Geiger	5963	3/23/09	Yes
12292	Stacy L. Hollaway	5964	3/23/09	Yes
11074	Matthew Owen Humphreys	5965	3/23/09	Yes
11982	Ryan Alec Jenkins	5966	3/23/09	Yes
9135	Mark Ernest Jobe	5967	3/23/09	Yes
11540	Jessica Louise Killens	5968	3/23/09	Yes
12306	Matthew Rae Mabry	5969	3/23/09	Yes
11955	Lauren Biglane Middleton	5970	3/23/09	Yes
11287	Billie Jean Pyeatt	5971	3/23/09	Yes
11370	Melissa Cherie Randolph	5972	3/23/09	Yes
11923	Justin Matthew Reeder	5973	3/23/09	Yes
12200	Sarah Moscript Sims	5974	3/23/09	Yes
12216	Vicki Lynn Welborn	5975	3/23/09	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Reciprocal CPA Licenses

File Number	Name	Number	Date	Approved
12432	Jason Lynn Darby	R3418	3/23/09	Yes
12458	Eric William Depew	R3419	3/23/09	Yes
12499	Kim Kasprowicz Enikeieff	R3420	3/23/09	Yes
12504	Jack Edward Finley	R3421	3/23/09	Yes
12459	Bradley Renton Gabosch	R3422	3/23/09	Yes
12456	Kirk James Hunt	R3423	3/23/09	Yes
12445	Sherina Coleman Lewis	R3424	3/23/09	Yes
12505	Terry Michael Milzarek	R3425	3/23/09	Yes
12492	Richard Allen Poole	R3426	3/23/09	Yes
12446	Matthew David Roger	R3427	3/23/09	Yes
12462	John Michael Sturdivant	R3428	3/23/09	Yes
12477	James Wade Weeks	R3429	3/23/09	Yes
12493	James Thomas Workman	R3430	3/23/09	Yes
12486	Andrew Sullivan Wright	R3431	3/23/09	Yes
12454	Candace E. Wright	R3432	3/23/09	Yes
12500	Sheryl Guynes Young	R3433	3/23/09	Yes

Applications for Reinstatement of CPA Licenses

File Number	Name	Number	Approved
06182	Gary K. Aldridge	4027	Yes
03826	James P. Angle	2974	Yes
09468	Charles D. Buchanan	R2545	Yes
00078	Charles Rodney Cummins	2035	Yes
09811	Michael Lee Foley	5432	Yes
01985	David Lee Gladden	1685	Yes
11774	John Brent Guitreau	5907	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Reinstatement of CPA Licenses

File			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
09061	Robert Scott Hammond	4656	Yes
04454	David K. Heflin	2965	Yes
11124	Gary Otis Jensen	R2923	Yes
01011	Gerald L. Marion	2195	Yes
09112	Carolyn Ann Nolan	5228	Yes
08798	Walter H. Rudolph, Jr.	4687	Yes
10470	Janet Elaine Sacks	R2743	Yes
12121	David C. Start, Jr.	R3310	Yes
07715	Christine Barrett Vanelli	4155	Yes
09162	Jacqueline Ann Vassar	5334	Yes
12169	Richard D. Wagner	R3363	Yes
09478	Robin L. Wakefield	4915	Yes
07722	Tony Bryon Wilemon	4547	Yes
05204	Connie W. Young	3222	Yes

Applications for Reinstatement of CPA Retired Licenses

File			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
03545	Carol Cooke McLellan	2742	Yes
04782	Thomas J. O'Brien, III	3054	Yes

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Cooley & Associates, Inc. Madison, MS	F1209	Yes
Harold D. Cooper Amory, MS	F1210	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for CPA Firm Permit to Practice (Continued)

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Kim K. Enikeieff, CPA Mobile, AL	F1211	Yes
Grant Thornton, LLP Phoenix, AZ	F1212	Yes
Grant Thornton, LLP Charlotte, NC	F1213	Yes
Grant Thornton, LLP Baltimore, MD	F1214	Yes
Horne LLP Memphis, TN	F1215	Yes
Roger & Associates, LLC New Orleans, LA	F1216	Yes
Carbis Walker, LLP New Castle, PA	F1217	Yes

Application for Reinstatement of a CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Bruno & Tervalon, CPAs Jackson, MS	F1035	Yes
Charles Buchanan, CPA PC Saint Louis, MO	F0195	Yes
EideBailly, LLP Tulsa, OK	F1170	Yes
Gerald L. Marion, CPA Amory, MS	F0494	Yes
PricewaterhouseCoopers, LLP Charlotte, NC	F1124	Yes
D. Start, PC Baytown, TX	F1143	Yes
Williams CPA Firm Ridgeland, MS	F0926	Yes

IV. CPA Examination, Licensing and Firms (Continued)

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

<u>Name</u>	<u>Number</u>	<u>Description</u>
BKD, LLP Jackson, MS	F0680	Address Change
Burgess Crechael, P.A. Flowood, MS	F0862	Name Change from Burgess, Crechael & Necaise, PA
Collins & Barr, LTD Jackson, MS	F0229	Name Change from Collins & Corbin, LTD
Crowe Howarth, LLP Tampa, FL	F1092	Address Change
The Dalton CPA Firm Oxford, MS	F0254	Name Change from Dalton & Bruce, CPA's
Barrett B. Daly Diamondhead, MS	F0253	Address Change
Earlean F. Friday, CPA Ruleville, MS	F0987	Address Change
Gaston CPA Firm, PC Clarksdale, MS	F1141	Address Change
Brian E. Glickman, CPA Smithtown, NY	F1130	Address Change
Chris P. Govero, CPA, PLLC Clinton, MS	F0336	Name Change from Chris P. Govero, CPA
Habif, Arogeti & Wynne, LLP Atlanta, GA	F1003	Address Change
Henderson and Hill, LLC Birmingham, AL	F1022	Name Change from Henderson CPA Firm
James W. Herring, CPA Jackson, MS	F0381	Address Change
Herzog CPA Company, PLLC Hattiesburg, MS	F0382	Name Change from Angela T Herzog, CPA PLLC
John D. Johnson, CPA Brandon, MS	F0423	Address Change
Jason S. Keenum, CPA PA Pascagoula, MS	F1185	Address Change
W. Darron Kendrick, CPA Foley, AL	F0903	Address Change

IV. CPA Examination, Licensing and Firms (Continued)

4. Firm Amendments (continued)

<u>Name</u>	<u>Number</u>	<u>Description</u>
David King CPA Brentwood, TN	F1029	Address Change
Lee & Company PC Missoula, MT	F1131	Address Change
E. K. Lozano & Co., LLC Mandeville, LA	F1075	Address Change
McGladrey & Pullen, LLP Davenport, IA	F0958	Address Change
Kimberly D. McKinney, CPA PC Florence, MS	F1088	Address Change
McNorton Jones, P.C. Mobile, AL	F0520	Name Change from McNorton Biel & Jones PC
Miller & White, Incorporated Brookhaven, MS	F0132	Name Change from Patrick Miller White & Co.
Martha C. Moss, CPA Pascagoula, MS	F0546	Address Change
Moyle & Associates, CPAs, LLC Slidell, LA	F0935	Name Change from David & Jeffrey Moyle, CPAs LLC
Nicholson & Company, PLLC Hattiesburg, MS	F0561	Address Change
Rebecca L. Niemeyer, CPA PC Brandon, MS	F0564	Address Change
William A. Peneguy, CPA Gulfport, MS	F0584	Address Change
Plazzo & Co., CPA Biloxi, MS	F1047	Address Change
Mary Jane Rackley & Co., PLLC Baldwyn, MS	F0589	Address Change
Corie T. Rivers Hernando, MS	F1159	Address Change
W.A. Sheffield, CPA Tupelo, MS	F0661	Address Change
Skinner & McIngvale, PLLC Southaven, MS	F1176	Address Change
Norman L. Smith Ellisville, MS	F1173	Address Change

IV. CPA Examination, Licensing and Firms (Continued)

4. Firm Amendments (Continued)

<u>Name</u>	<u>Number</u>	<u>Description</u>
Timothy M. Stephens Holly Springs, MS	F0691	Address Change
Swain, Buckalew & Collins, P.A. Meridian, MS	F0440	Name Change from Swain & Associates, P.A. and address change
A. Harvey Tackett, Jr., P.A. Greenville, MS	F0703	Address Change
Watkins & Company, CPA's LTD Flowood, MS	F0793	Address Change
Ronnie S. Windham, CPA LLC Oxford, MS	F0861	Address Change

5. The Board unanimously approved a special request for a late initial CPA (Retired) application for Joe Douglas Ratliff, R1710.
6. The Board considered requests from two candidates related to NTS extensions:

File 12373	Holloway	NTS request denied; insufficient grounds.
File 11745	Caldwell	NTS request approved; military/family related. Extend REG from March 15 to July 31, 2009.
7. The Board discussed the situation with candidates wanting to test for the CPA examination in Tennessee due to that jurisdiction's not requiring the 150 semester hours education to initially sit.
8. The Board reviewed, discussed, and took no action related to various information related to the CPA examination:
 - February 4, 2009, letter from CLEC (CPA Licensing Examination Committee) requesting input from Boards,
 - March 9, 2009, NASBA letter, concerning 2009 change in examination fees,
 - Spring 2009 *The Uniform CPA Examination Alert*, and
 - CBT Steering Group CPA Exam Quarterly Summary Report for the State Boards, Fourth Quarter 2008.

V. Ceremony and Pledge Task Force

1. The Board members discussed the April 25, 2009, CPA Ceremony and the fact that Governor Haley Barbour cannot attend. Hugh Parker, CPA, has agreed to be the keynote speaker.
2. The Board members discussed the CPA oath of title used on the application for CPA license and for the semiannual ceremony. The Board unanimously approved the amended oath as presented by the task force.
3. In addition, the task force presented a possible new cover format for the programs used. The Board unanimously approved the minor changes to the cover of the program. The staff will also reformat the script used for the ceremony's welcome and introductions.

VI. 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.	Association of Government Accountants			
	1. Federal Tax Update	1/27/09	3	Yes
	2. MS State Income Tax Update	1/27/09	1	Yes
	3. Cost Benefit Analysis	2/18/09	1	Yes
	4. Internal Control and Risk Assessment	2/18/09	1	Yes
B.	Estate Planning Council of MS			
	1. Mississippi Tax Structure: Study Results	9/9/08	1	No (1)
	2. Buy-Sell Agreements: Ticking Time Bomb or Reasonable Resolution	10/14/08	1	Yes
	3. Life Insurance-Liquidity Planning: A View from a Different Perspective	11/11/08	1	Yes
	4. Economic Outlook for 2009	1/13/09	1	No (1)

(1) Deferred - pending additional program information.

VI. Continuing Professional Education(continued)

1. CPE Sponsor Applications: (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
C.	Insightful Strategies			
	1. Motivating People	TBD	8	Yes
	2. Leading Through Turbulent Times	TBD	1	Yes
	3. Leadership and Creating a Leaders Mindset	TBD	8	Yes
	4. Creating Positive Communications up the Org Chart	TBD	1	Yes
	5. Managing a Successful Implementation	TBD	1	Yes
D.	Midsouth Institute of Accountants			
	1. Accounting and Stimulus Tax Provisions	5/14/09	8	Yes
	2. Ethics and Accounting	6/12/09	4 other 4 ethics (3 general 1 rules)	Yes
E.	Mississippi Bankers Association			
	1. 2009 FDIC Bankers Outreach	2/3/09	5	Yes
	2. MBA Call Report Seminar	3/3/09	6	Yes
F.	Mississippi Society of CPAs			
	1. Accounting Educator Symposium	10/30/08	8	Yes
	2. Mississippi Tax Institute	11/5&6/08	16	Yes
	3. Not-for-Profit Conference	11/19/08	8	Yes
	4. Introduction to Oil and Gas Midstream	1/20/09	8	Yes
	5. Kess on Tax Legislation 2009: American Recovery and Reinvestment Act of 2009	5/4/09 5/29/09 6/19/09 6/22/09	4	Yes
	6. Trusted Business Advisor Workshop	5/29/09	8	Yes
	7. Bank Accounting & Auditing Update	Live Webinar	8	Yes
	8. Not-For-Profit Accounting, Auditing & Tax Update	Live Webinar	8	Yes

VI. Continuing Professional Education(continued)

1. CPE Sponsor Applications: (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
G.	Mississippi State Tax Commission			
	1. IFTA/IRP Audit Workshop	1/4-7/09	18.75	Yes

2. The Board members present unanimously authorized the following actions on CPE requests from individuals.

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	Various and MSCPA			
	1. Ethics Forums	Various 2009	4 ethics (3 general 1 rules)	Yes
	University of Mississippi			
	1. Accountancy Weekend Ethics Forum requested by speaker Stan Clark	4/24/09	2 ethics general	Yes
B.	National Business Institute			
	1. Tackling Complex Social Security Law Issues requested by Michele Harris	3/12/09	8	Yes
C.	Perceptive Software			
	1. Image Now System Administrator Training 6.2 requested by Rhonda Wilbanks and Lorene Tennison	2/9-11/09	18	Yes

VII. Rules and Regulations

1. The Board members discussed necessary rule making for mobility law effective July 1, 2009. Board Attorney Onetta Whitley will research applicable sections that must be amended to effect and enforce the mobility legislation. Working with the Attorney, Executive Director Susan Harris will work with the committee to set a plan for future work on the Rules and Regulations.

VIII. Regulatory Matters

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

<u>Activity</u>	<u>Number</u>
Cases Opened	3
Cases Closed	17
Cases referred to Members	8
Total Cases Open	29

2. Cases closed:

Case 2006.24 - opened August 28, 2006. A licensee allegedly did not provide promised tax expertise. The Willie Sims Investigative committee reviewed the complaint information and the licensee's response. The committee found that due to insufficient information, there was no probable cause to continue the investigation and closed the case.

Case 2007.13 - opened January 29, 2007. HUD alleged that a Georgia based CPA firm did not comply with GAAS and GAGAS on audits of housing authorities. The Willie Sims Investigative committee reviewed the case documentation corresponding with the Georgia Board of Accountancy. The Georgia Board reported that it took no action related this matter; the firm is licensed and in good standing. The Committee read the firm's latest peer review report and noted that the firm's quality control system meets the quality control requirements. The committee found that there was no probable cause to continue the investigation and closed the case. The Board Investigator will continue to monitor the firm's peer review reports and the annual firm permit renewal forms.

Case 2008.27-02 and 2008.27-03 - opened October 21, 2008. Licensees did not submit the 2008 CPE reporting forms and did not correspond by the deadline. The licensees were noticed for an administrative Trial Board hearing due to two previous CPE related consent orders. The Trial Board hearing was held and disciplinary orders were issued requiring reimbursement of related administrative, hearing, and legal costs and assessment of a civil penalties. The cases were closed after the licensees paid the fines and reimbursed costs.

VIII. Regulatory Matters (continued)

2. Cases closed:(continued)

Cases 2008.28-02, 2008.28-09, 2008.28-13, 2008.28-15, 2008.28-18, 2008.28-25, 2008.28-34, 2008.28-48, 2008.28-53, 2008.28-75, and 2008.28-79 - opened October 21, 2008. Licensees did not send in their 2008 CPE reporting forms and did not correspond by the deadline. The licensees signed consent orders and paid cost recovery fees and fines. The cases were closed after the Board approved the consent orders and released the licensees from the orders.

Cases 2008.28-97 and 2008.28-107 - opened October 21, 2008. Licensees did not send in 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 consent orders, paid cost recovery fees and fines, and made up the deficits with 50% penalties. The cases were closed after the Board approved the consent orders and released the licensees from the orders.

3. The Investigator reviewed the open case log by general description and reported on the investigative activities.

IX. 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 considering a consent order related to complaint 2006.30. The Jim Burkes investigative committee presented a disciplinary consent order accepted by Joseph Baugh, CPA 5341, for Baugh and Company, CPA Firm F0819, related to a substandard audit wherein Mr. Baugh and his CPA firm are subjected to preissuance reviews for all audited and/or reviewed financial statement engagements. The respondent is also order to pay the administrative, hearing and legal costs related to the complaint. Upon motion by David Clarke with second by Jean Shepherd, the Board unanimously approved the consent order. Votes were - For: Rick Elam, David Clarke, David Miller, Shelly Boone, Jean Shepherd, Willie Sims; Against: None; Absent: None; and Recused: Jim Burkes.

IX. Trial Board (Continued)

3. The Board continued as Trial Board for the purpose of reviewing for release from consent orders the respondents listed below 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 Jim Burkes, 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.

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2008.27-02	Bethany Dalton Bruce	4395
2008.27-03	William Daniel McCaskill	R2406
2008.28-48	Stephanie Hughes Crowe	R3224

4. The Board continued as Trial Board to consider a request from James L. Ferguson, Jr., CPA R2079, for reversal of the Trial Board revocation of his license as performed at the December 12, 2008, Trial Board hearing. Upon motion by Jean Shepherd with second from David Miller, the Trial Board voted to reconsider the order of revocation. Votes were - For: Rick Elam, David Miller, Shelly Boone, Jim Burkes, Jean Shepherd, Willie Sims; Against: None; Absent: None; and Recused: David Clarke.

The Trial Board heard and reviewed the evidence that Mr. Ferguson had not responded to communications related to CPE due to his staff error and the fact that he is retired. Upon motion by Jean Shepherd with second from Jim Burkes the Trial Board voted to set aside the revocation and related fines. The status of Mr. Ferguson will be canceled while in good standing. Votes were - For: Rick Elam, David Miller, Shelly Boone, Jim Burkes, Jean Shepherd, Willie Sims; Against: None; Absent: None; and Recused: David Clarke.

4. 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