

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
January 22, 2010**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on January 22, 2010, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

David Clarke, Chair
David L. Miller, Vice Chair
Shelly B. Boone, Secretary
Jim E. Burkes
Rick Elam

Board Members Absent

Willie B. Sims, Jr.

Board Staff Present

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

Legal Counsel Present

Onetta Whitley, Deputy Attorney General

I. General

1. The Board opened the meeting with an invocation from Jim Burkes.
2. The Board elected the following officers to serve for calendar year 2010:

Chair	David Clarke
Vice Chair	David Miller
Secretary	Shelly Boone
3. The Board members present unanimously approved the minutes from the December 11, 2009, meeting.
4. The Board members present signed the CPA certificates of licensure from the December 11, 2009, meeting.

I. General (Continued)

5. The Board members noted their committee and task force assignments for 2010 assigned by Chair David Clarke, as follows:

National Regulatory Concerns

Jim Burkes, Chair
Shelly Boone
David Miller

Administration

David Clarke, Chair
David Miller, Vice Chair
Shelly Boone, Secretary

CPA Examination, Licensing and Firms

Rick Elam, Chair
Shelly Boone
David Miller

Continuing Professional Education

David Miller, Chair
Shelly Boone
Willie Sims

Legislation Task Force

David Clarke, Chair
Jim Burkes
Rick Elam

Rules and Regulations

Willie Sims, Chair
Jim Burkes
Rick Elam

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 present set the time for next meeting and reviewed the tentative meeting dates and activities for the first part of 2010:

March 24	8:30 a.m.	Meeting
April 23		Meeting
April 24		Ceremony
May 26		Meeting
June 9-11		NASBA E. Regional
June 23-25		NASBA W. Regional
June 24-27		MSCPA Annual
7. The Board members unanimously adopted a Board resolution recognizing and honoring Rick Elam for his service and contributions for the five years - 2005 through 2008. The Board resolution is made a part of these minutes.
8. The Board members unanimously approved attendance for members and staff to attend the National Association of State Boards of Accountancy Eastern Regional conference to be held June 9 - 11, 2010 in Charleston, SC, and the MSCPA Annual Meeting to be held June 24 - 27, 2010, in Destin, FL.

II. National Regulatory Concerns

1. The Board reviewed and discussed the NASBA *State Board Report* for both November and December 2009.
2. The Board noted the January 5, 2010 NASBA, memorandum from Thomas Sadler, Chair Nominating Committee, calling for recommendations for NASBA 2010 - 2011 Vice Chair recommendations. The Board unanimously approved support of Mark Harris, Louisiana Board member, nomination for the Vice Chair position.
3. The Board members present noted the NASBA Center for the Public Trust publication - *Ethics Matters*, Fall 2009.
4. The Board member present reviewed a December 17, 2009, NASBA Release entitled *The American Institute of CPAs and the Financial Accounting Foundation Form "Blue Ribbon Panel" to Address Standards for Private Companies*.

II. National Regulatory Concerns (Continued)

5. The Board members present noted a January 4, 2010, AICPA Release entitled *AICPA Supports IRS Plan to Register All Tax Preparers, Expresses Concern Over Wider Plan to Certify Non-CPAs*.
6. The Board members reviewed Public Accounting Oversight Board (PCAOB) recent releases including:
 - *PCAOB Issues Staff Q&As on Firm Special Reporting and Succession to a Predecessor Firm's Registration Status*,
 - *PCAOB Reproposes Auditing Standards on Auditor Risk Assessment*, and
 - *PCAOB Establishes Academic Fellowship Program for 2010-2011 Academic Year and Solicits Candidates*.

III. Administration

1. The Board members present reviewed and discussed the SAAS Summary Trial Balances as of December 31, 2009, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the six months ended December 31, 2009.
2. The Board heard a report concerning the hearings held January 21, 2010, with the Senate and House Appropriations Subcommittees concerning the Board's fiscal year 2011 budget.
3. The Board members present received information concerning the revised 2010 mileage reimbursement rate.
4. The Board members present unanimously approved extra per diem days as follows:

David Miller	January 6	NASBA Compliance Assurance Committee
	January 21	Legislative Budget Hearings
Jim Burkes	January 6	NASBA Compliance Assurance Committee

IV. CPA Examination, Licensing and Firms

1. The Board members present unanimously ratified the Window 4 - October - November 2009 CPA examination scores for 213 candidates, 301 examination sections. Thirty (30) candidates completed all four examination sections.

IV. CPA Examination, Licensing and Firms (Continued)

2. The Board members present unanimously accepted the listing of candidate applications for the computerized examination (29 initial, 63 reexam) received since the December 11, 2009, meeting. The Board reviewed and discussed special candidate situation related to good moral character - initial applicant number 12783. Based on their careful evaluation of the criminal misdemeanor conviction and all other requirements being met, the Board members present unanimously approved applicant 12783 to sit for the examination as a Mississippi candidate.
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

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
11939	Steven Joshua Carlisle	6014	1/22/10	Yes
12490	Chad Edward Ervin	6015	1/22/10	Yes
12137	Kimberly L. Henry	6016	1/22/10	Yes
12091	Kristie Ann Holland	6017	1/22/10	Yes
12209	Ying Hou	6018	1/22/10	Yes
12147	Shelby Lynn Howarth	6019	1/22/10	Yes
11551	Jarred Hunter King	6020	1/22/10	Yes
12328	Andrew Roger Kocken	6021	1/22/10	Yes
12750	James David Madden	6022	1/22/10	Yes
12006	Debbie L. Clark McClelland	6023	1/22/10	Yes
12402	Catherine K. N. Peyton	6024	1/22/10	Yes
12559	Perry Calloway Rackley, Jr.	6025	1/22/10	Yes
12350	James Warner Wadlington	6026	1/22/10	Yes
12163	Robert Bryan Wall	6027	1/22/10	Yes

Applications for Reciprocal CPA Licenses

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12748	Lindsey Wilcox Conley	R3495	1/22/10	Yes
12770	M. Trost Friedler	R3496	1/22/10	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Reciprocal CPA Licenses (Continued)

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12751	Jennifer Johnston Jenkins	R3497	1/22/10	Yes
12728	Richard G. Roberts, Jr.	R3498	1/22/10	Yes
12741	Scott Aaron Samuels	R3499	1/22/10	Yes
12726	Stephanie Hall Tompkins	R3500	1/22/10	Yes
12635	Christina Leigh White	R3501	1/22/10	Yes

Applications for Reinstatement of CPA Licenses

File			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
00514	Douglas Hurley Mullens	2434	Yes

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Robert W. Bock, Jr. Madison, MS	F1256	Yes
Busey & Busey, CPAs, LLC Mobile, AL	F1257	Yes
Crowe Horwath, LLP Atlanta, GA	F1258	Yes
Crowe Horwath, LLP Indianapolis, IN	F1259	Yes
Crowe Horwath, LLP South Bend, IN	F1260	Yes
Grant Thornton, LLP Greensboro, NC	F1261	Yes
PricewaterhouseCoopers, LLP Florham Park, NJ	F1262	Yes
PricewaterhouseCoopers, LLP Cincinnati, OH	F1263	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Retired CPA Licenses

<u>File</u> <u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
1549	Susan David Barnes	1920	Yes
1611	Amy May Boruszak	2022	Yes
7920	Gene M. Clark, Jr.	4236	Yes
1768	Thomas Eugene Clifford	1615	Yes
4784	Dorothy A. Davis	3533	Yes
0081	Patricia S. Davis	4693	Yes
6755	Peggy S. Dawson	3755	Yes
1852	Walter M. Denny, Jr.	681	Yes
8626	Dan S. Duncan	R2446	Yes
3262	James Terry Farmer	3066	Yes
1941	Clarence E. Foreman	R0858	Yes
1999	Larry Wayne Goudelock	1542	Yes
7224	Colleen Mulroy Griffin	R2272	Yes
742	Michael Earl Hamilton	2398	Yes
2069	Billy Ray Hatten	1672	Yes
2073	Tommy Lee Hawkins	1219	Yes
2097	Ralph Auburn Higginbotham	824	Yes
7142	David Ronald Hill	4087	Yes
5006	Daphne W. Holcombe	3722	Yes
0817	Jeffery Anderson Huff	2403	Yes
11090	Charles Michael Ison	R2886	Yes
2294	Donald Drummond Jones	1169	Yes
6667	Tena Bass Jones	4135	Yes
0883	Jane McKenzie Klinck	2757	Yes
3805	Dianne S. Langley	2714	Yes
0231	Michael J. Mercier	1822	Yes
0232	Brian Kent Miller	2065	Yes
2529	James H. Moore, Jr.	1556	Yes
2533	Roderick A. Moore	1192	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Retired CPA Licenses (Continued)

File Number	Name	Number	Approved
3763	Judith M. Morell	2626	Yes
2574	H. Thomas Nichols, Jr.	1453	Yes
5143	Bradley C. Pierce	3369	Yes
2660	William H. Polk	669	Yes
2753	H. B. Ross	1285	Yes
1034	John Michael Schmidlkofer	2204	Yes
2791	Richard Monroe Seal	R0945	Yes
7952	Bettye Bounds Sledge	R2376	Yes
3476	James W. Spears	2383	Yes
5621	Sarah Joe Stegall	3377	Yes
2935	William S. Thompson	1506	Yes
3568	John A. Tucker	2584	Yes
0341	Johnny M. Turner	1819	Yes
2967	Richard C. Turner, III	902	Yes
9010	Elizabeth W. Watts	4773	Yes
3626	Keith Douglas Williamson	2945	Yes
3083	William Tony Wilson	1614	Yes

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

Name	Number	Description
Burr, Pilger, & Mayer, Inc. San Francisco, CA	F1147	Form of organization change from LLP
Collins Thomas & Associates, PC Memphis, TN	F0228	Form of organization change from PLLC
Lighthouse, Sanders & Associates Madison, MS	F0572	Ownership and address changed from Pace & Company, Ltd Ridgeland, MS 39157
Whitehorn Tankersley & Davis, PLLC Memphis, TN	F0762	Name changed from Whitehorn Tankersley & Co., PLLC

IV. CPA Examination, Licensing and Firms (Continued)

5. The Board reviewed and approved a request from Amy Kelly CPA 3791 for an additional CPE extension. Ms. Kelly was initially planning to retire her license and Board granted the CPE waiver.
6. 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 2010. Final notices were mailed on January 29, 2010, with cancellation effective after ten days from that notice in accordance with Miss. Code 73-33-7.
7. The Board noted the licensees who have requested voluntary cancellation during 2010 annual registration.
8. The Board reviewed requests from seven individual CPAs for refunds of the \$150 late fees assessed due to late 2010 annual registration. The Board members present unanimously denied six of the refunds and approved one refund for good cause.
9. The Board reviewed and granted a request for an NTS extension (REG) from applicant #12384 from January 8, 2010 to February 28, 2010 due to the Prometric test center closing. The Board reviewed but denied a request from candidate #12758 for an NTS extension (BEC) from June 23, 2010 to July 23, 2010.
10. The Board reviewed and approved a request from applicant #12749 for a refund of exam fees (\$823) due to candidate not meeting education requirement; he lacks governmental/not-for-profit accounting.
11. The Board reviewed a January 7, 2010, letter from the CBT Steering Group, regarding a decrease in candidate fees.
12. The Board members discussed plans for the upcoming April 24, 2010, CPA presentation ceremony and possible keynote speakers.

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.	Electric Power Associations of MS			
	1. EPAs of MS Fall Meeting	11/19-20/09	5	Yes
B.	Grantham Poole, PLLC			
	1. Ethics Update including MS Rules and Regulations (Dr. Quinton Booker)	1/4/10	4 Ethics (3 general 1 rules)	Yes
C.	Harper, Rains, Knight & Company			
	1. Ethics Forum (Dr. Stan Clark)	1/11/10	4 Ethics (3 general 1 rules)	Yes
	2. Accounting & Auditing Update	1/11/10	4	Yes
	3. Farm Credit Training Course	1/18-19/10	16	Yes
	4. Farm Credit Training Course - Part 2	TBD	4	Yes
D.	May & Company, LLP			
	1. 2009 Accounting & Auditing Update	12/4/09	4	Yes
E.	Mississippi Bankers Association			
	1. Bank Secrecy Act/Anti Money Laundering Seminar	1/12/10	6	Yes
F.	Mississippi Society of CPAs (Exhibit included as part of these minutes.)			
G.	Mississippi Society of CPAs - Central Chapter			
	1. MSCPA Annual Seminar - Auditing, Accounting Fraud and Consumer Protection	12/15/09	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>
H.	Mississippi State Tax Commission			
	1. 2009 Legislative Update	8/26/09 8/27/09 10/19/09 10/28/09 10/29/09 12/7/09	1.5	Yes

2. The Board members present unanimously authorized the following action concerning CPE requests from an individual.

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	Journal of Economic Issues			
	1. Determinants of Housing Loan Patterns Toward Minority Borrowers in Mississippi	Published Article 2 co-authors	25	Yes
	The Review of Black Political Economy	Published Article	25	Yes
	1. Housing Loan Patterns Toward Minority Borrowers in Mississippi: Analysis of Some Micro data Evidence of Redlining	3 co-authors		
	White Paper	Published Article	20	Yes
	1. Accounting Administrators' Perspectives of Ethics Topics	4 co-authors		
	Requested by Glenda Glover, JSU			

VI. Legislation Task Force

1. The Board members present heard a report from Board Chair David Clarke and discussed the introduction of Senate Bill 2128 and House Bills, 177, 365, and 648 concerning amendments related to mobility provisions. The Board also reviewed and discussed the 2010 Legislation timetable and process.

VII. Regulatory Matters

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities from December 11, 2009 to January 22, 2010:

<u>Activity</u>	<u>Number</u>
Cases Opened	2
Cases Closed	16
Cases referred to Members	0
Total Cases Open	22

2. The Investigator discussed the closed cases listing - all related to continuing professional education noncompliance (Exhibit to these minutes).
3. The Investigator reviewed the open case log by general description and reported on the investigative activities.

VIII. 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.
2. The Board did convene as Trial Board for the purpose of hearing complaints related numbers 2008.18, 2008.21, 2008.23, and 2008.25, concerning CPA licensee 4405. David Miller was recused. The members discussed the fact that the based on a previous request from the respondent's attorney, the Trial Board hearing was continued until further notice. The Board tabled the cases until further notice.
3. The Board continued as Trial Board for the purpose of considering complaint 2009.14-73. The Board noted that the individual has not provided documentation of illness. The case remains open.
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. After discussion of the status of the cases and upon motion by Rick Elam with second from Jim Burkes, the Trial Board approved the consent orders for the following individuals as issued by the investigative committee and

VIII. Trial Board (Continued)

4. previously agreed to by the respondent. Votes were - For: David Miller, Shelly Boone, Jim Burkes, Rick Elam, Against: None; Absent: Willie Sims; and Recused: David Clarke.

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2009.14-07	John D. Blaylock	3621
2009.14-10	Robert L. Britt	3397

5. The Board continued as Trial Board for the purpose of considering a previous action wherein CPA license R1624, Sheldon Webster, was revoked related to a CPE noncompliance complaint. On the date of the revocation, December 11, 2009, the licensee had indeed properly responded to the Board notice of hearing and complaint 2009.14-86. Considering all the facts and circumstances and upon motion by Rick Elam with second by Jim Burkes, the Board rescinded the revocation order. Votes were - For: David Miller, Shelly Boone, Jim Burkes, Rick Elam, Against: None; Absent: Willie Sims; and Recused: David Clarke. Then upon motion by Rick Elam with second from Jim Burkes, the Board approved the consent order. Votes were - For: David Miller, Shelly Boone, Jim Burkes, Rick Elam, Against: None; Absent: Willie Sims; and Recused: David Clarke.
6. The Board continued as Trial Board for the purpose of reviewing for release from consent orders the following for complete satisfaction of the ordered requirements as issued by the David Clarke Investigative Committee related to CPE. Upon motion by Jim Burkes with second from Rick Elam, the Trial Board approved release of the following licenses from the consent orders. . Votes were - For: David Miller, Shelly Boone, Jim Burkes, Rick Elam, Against: None; Absent: Willie Sims; and Recused: David Clarke.

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2009.14-07	John D. Blaylock	3621
2009.14-10	Robert L. Britt	3397
2009.14-21	Anita C. Dingus	R2666
2009.14-36	Julie Shivers Hining	4480
2009.14-86	Sheldon B. Webster	R1624

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

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member