

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
January 18, 2013

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on January 18, 2013, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

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

Board Staff Present

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

Legal Counsel Present

Onetta Whitley, Deputy Attorney General

Others Present

Ed Jones, CPA

I. General

1. The Board opened the meeting with an invocation from visitor Ed Jones.
2. The Board members recognized the Governor's Board appointments for January 1, 2013 - December 31, 2017; Jim E. Burkes, David L. Miller, Mark P. Peach.
3. The Board members unanimously approved the minutes from the December 18, 2012, meeting.

I. General (Continued)

4. The Board members signed the CPA certificates of licensure from the December 18, 2012, meeting.
5. The Board elected the following officers to serve for calendar year 2013:
Chair - Willie Sims
Vice Chair - Jim Burkes
Secretary - Rick Elam
6. The Board members noted their committee and task force assignments for 2013 assigned by incoming Chair Willie Sims, as follows:

National Regulatory Concerns

Jim Burkes, Chair
David Clarke
Mark Peach

Administration

Willie Sims, Chair
Jim Burkes, Vice Chair
Rick Elam, Secretary

CPA Examination, Licensing and Firms

Rick Elam, Chair
David Clarke
David Miller

Continuing Professional Education

Angela Pannell, Chair
Rick Elam
Mark Peach

Rules and Regulations

David Miller, Chair
Jim Burkes

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)

7. The Board set the time for next meeting and reviewed the tentative meeting dates and activities for the first part of 2013:

March 22	8:30 a.m.	Meeting
April 26		Meeting
April 27		Ceremony
May 24		Meeting
June 5-7		NASBA W. Regional
June 26-28		NASBA E. Regional
June 20-23		MSCPA Annual
8. The Board members unanimously adopted a Board resolution recognizing and honoring Shelly B. Ford for her service and contributions for 2008 through 2012. The Board resolution is made a part of these minutes.
9. The Board unanimously approved attendance at the NASBA Eastern Regional Meeting, Chicago, Illinois, June 26-28, and the MSCPA Annual Meeting, June 20-23, 2013.

II. National Regulatory Concerns

1. The Board reviewed various topics from the December 2012 NASBA *State Board Report*.
2. The Board noted and discussed the following recent Public Accounting Oversight Board (PCAOB) release entitled *PCAOB Auditing Standard No. 16, Communications with Audit Committees and Amendments to other PCAOB Standards Approved by SEC*.
3. The Board discussed the NASBA call for 2013 - 2014 Vice Chair recommendations. After considering the current qualified candidates, the Board unanimously determined to send a recommendation letter to the NASBA Nominating Committee supporting Kenneth R. Odom, Alabama, and Walter C. Davenport, North Carolina, as candidates for the position.
4. The Board members reviewed and discussed the AICPA State Regulatory and Legislative Affairs 2012 Year in review.

III. Administration

1. The Board members reviewed the SAAS Summary Trial Balances as of December 31, 2012, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the six months ended December 31, 2012.
2. The Board reviewed the 2014 Legislative Budget Recommendation and the Board response and adjustment request to the LBR. The Board also heard a report from Executive Director Susan Harris concerning the January 16 hearing held with the Senate Special Fund Appropriation Subcommittee and the upcoming January 24 hearing with the House Special Fund Appropriation Subcommittee concerning the Board's fiscal year 2014 budget.
3. The Board heard a report from Executive Director Susan Harris concerning the status of the IT project. Based on the delay with the project, she proposed working toward a procurement and RFP process related to the new data base and information management project. John McManus, ITS Director, was unable to attend today's meeting but will be in attendance at the March 22 meeting to discuss ITS' data base plan.

IV. CPA Examination, Licensing and Firms

1. The Board members unanimously ratified the Window 4 - October - November 2012 CPA examination scores for 180 candidates, 233 examination sections. Twenty-three candidates completed all four examination sections.
2. The Board members present unanimously accepted the listing of 67 candidate applications for the computerized examination (21 initial, 46 reexam) received since the December meeting.

The Board also reviewed and discussed a special candidate situation related to good moral character - initial applicant number 13398. Based on its careful evaluation of criminal misdemeanor convictions and all other requirements being met, the Board members present unanimously approved this applicant to sit for the examination as a Mississippi candidate.

IV. CPA Examination, Licensing and Firms (Continued)

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 Number	Name	Number	Approved
13184	Joshua Edward Beckham	6268	Yes
13210	Christopher John Cousin	6269	Yes
12013	Courtney Michelle Fallon	6270	Yes
12662	Charles Lance Hill	6271	Yes
13326	Elizabeth Foley Holditch	6272	Yes
12893	Tommy Everette Hurtt	6273	Yes
13177	William Jabe Mills	6274	Yes
12887	Tyler Mitchell Ryan	6275	Yes
08708	Kimberlie D. Smith	6276	Yes

Applications for Reciprocal CPA Licenses

File Number	Name	Number	Approved
13379	James Oscar Bailey	R3612	Yes
13340	David Scott Edmiston	R3613	Yes
13386	Hilary Ann Eisbrenner	R3614	Yes

Applications for CPA Firm Permit to Practice

Name	Number	Approved
Emmanuel J. Bradley, CPA Ocean Springs, MS	F1584	Yes
Stephen P. Byrne, CPA Gulfport, MS	F1585	Yes
Scott Edmiston, CPA, PLLC Hattiesburg, MS	F1586	Yes
Hong Fang, CPA Pearl, MS	F1587	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>
Giles, CPA Olive Branch, MS	F1588	Yes
Horne LLP Baton Rouge, LA	F1589	Yes
Horne LLP Austin, TX	F1590	Yes
Horne LLP Houston, TX	F1591	Yes
Horne LLP Lucedale, MS	F1592	Yes
Horne LLP Hattiesburg, MS	F1593	Yes
Horne LLP Grenada, MS	F1594	Yes
Horne LLP Gulfport, MS	F1595	Yes
Ketchum and Associates Walnut, MS	F1596	Yes
Murphy & Associates, PC Little Rock, AR	F1597	Yes
Sharon Nasianceno, CPA Madison, MS	F1598	Yes
Cynthia M. Rocray, CPA Madison, MS	F1599	Yes
William F. Taylor, CPA Water Valley, MS	F1600	Yes
Trenea Young, CPA Richland, MS	F1601	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Application for Reinstatement of a CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Tommy Nichols, CPA, PLLC Savannah, TN	F1421	Yes
KPMG, LLP Birmingham, AL	F0890	Yes
Randy A. Young, CPA Tupelo, MS	F0788	Yes

Applications for Retired CPA Licenses

<u>File Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
10279	Jesse Carrol Allday	R2692	Yes
1640	Samuel A. Bray	1640	Yes
8000	Cecelia M. Brister	4420	Yes
5157	Gary Roger Carson	3155	Yes
309	Patricia Slay Caskey	1934	Yes
10411	Anita W. D'Armand	R2749	Yes
1137	Mary Ann Elmore	2644	Yes
1953	Edward Doyle Freeman	1418	Yes
874	Ruby Brown Graves	2110	Yes
2014	Ronald F. Gregory	R0814	Yes
5562	Robert J. Healea	R2137	Yes
2091	James W. Herrington	1661	Yes
2106	Roger Hodge	664	Yes
8871	Mary Ann Kirklin	4642	Yes
197	William L. Lanham	1976	Yes
11229	Lawrence R. Laskorski	R2951	Yes
5894	Janice L. McFalls	3415	Yes
2479	Archie Price McKinnis	1130	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Retired CPA Licenses (Continued)

<u>File</u>			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
1278	Anne Elizabeth McLaughlin	2365	Yes
2644	Oliver L. Phillips, Jr.	1229	Yes
1565	John Franklin Prince	1691	Yes
2772	Thomas Ray Sanderson	1401	Yes
840	Samuel Herbert Sandy	2118	Yes
1249	Camille F. Tharpe	2830	Yes
8862	Beverly Shaw Thompson	5055	Yes

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

<u>Name</u>	<u>Number</u>	<u>Description</u>
DGLF, CPAs Nashville, TN	F1078	Name Change from Davidson Golden Lundy PC

5. The Board members reviewed examination information entitled: CPA Exam Performance Summary 2012 Q4 and the AICPA Uniform CPA Examination Reporting FAQs - January 2013.

6. The Board members reviewed and unanimously approved a request from candidate 12495 for an extension of her FAR NTS to February 28, 2013, due to a Prometric scheduling error.

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.	Mississippi Department of Revenue Various CPE programs			Exhibit 1
B.	Mississippi Society of CPAs Various CPE programs			Exhibit 2

VI. Rules and Regulations

1. The Board members discussed possible additional amendments to the Rules and Regulations to provide clarity to the sections. After review and discussions, the Board members unanimously determined to propose amendments to Rule 2.5.1. (Retired Status) and Rule 4.3.6.(a) (Qualifying CPE Programs) as follows:

Rule 2.5.1. An individual who holds a current license issued by the board who is 55 years old or older and has timely filed a request for retired status on a form prescribed by the board which indicates the licensee is no longer engaged in the practice of public accountancy or employed in industry, government or academia ~~and~~ while holding-out as a CPA as defined by these Rules and Regulations may be granted a retired status only at the time of annual license renewal.

Rule 4.3.6.(a) Formal correspondence, other individual self-study programs, ~~or~~ and internet based programs. The Board will only accept ~~self-study~~ the aforementioned programs from CPE sponsors that are approved by the Quality Assurance Services (QAS) program of the National Association of State Boards of Accountancy (NASBA). A licensee claiming credit hours for such courses will be required to obtain evidence of satisfactory completion of the course from the sponsor. Credit will be allowed in a compliance period in which the course is completed with a successful final examination.

2. These proposed amendments will be exposed in accordance with the Secretary of State Administrative Procedure requirements for adopting at the Board's next meeting and with an effective date of a minimum thirty (30) days after March 22, 2013.

VII. Regulatory Matters

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities from December 18, 2012, to January 18, 2013:

<u>Activity</u>	<u>Number</u>
Cases Opened	0
Cases Closed	6
Cases referred to Members	2
Total Cases Open	14

2. The Investigator reviewed and discussed closed cases, as follows:

Case 2010.14 - opened July 8, 2010. A complaint was received concerning a CPA firm without a CPA resident manager. The allegation - the CPA resident manager resides in Texas while her father, a public accountant, allegedly actually manages the office located in D'Iberville, MS. The Investigator closed the case with no probable cause to investigate further after a Mississippi CPA purchased and renamed the firm.

Case 2010.18 - opened November 5, 2010. A complaint was received from a former client alleging a licensee's incompetence related to the tax practice. The Willie Sims Investigative Committee reviewed the matter and remanded it to the respondent's file due to the Board's November 2012 revocation of her CPA license due to CPE noncompliance. The matter will be reopened if the respondent files a reinstatement application.

Case 2012.02 - opened April 4, 2012. Reviewing lists of Federal Single Audits from the Federal Audit Clearinghouse (FAC) the Investigator discovered a licensee listed as an auditor. However, the licensee does not have a CPA firm permit and cannot legally practice public accounting under the law. In addition, he made misrepresentations to the Board on his license renewal forms about his practice of public accounting; therefore, respondent performed audit engagements without enrolling in peer review. The Jim Burkes Investigative Committee conducted an informal conference with the respondent and his attorney and he agreed to the terms of the Stipulation and Consent Order offered by the Committee. The order restricted his practice and assessed a civil penalty and cost recovery totaling \$2,500. The Board approved the order at the December 2012 meeting.

VII. Regulatory Matters (Continued)

2. Cases closed: (Continued)

Case 2012.12 - opened August 27, 2012. A Mississippi CPA firm allegedly directly solicited clients and performed BP Oil Spill claims engagements on a contingent fee basis. The Jim Burkes Investigative Committee determined to send a strong letter to the firm related to the rules and regulations. The Committee closed the case with no probable cause to investigate the matter further.

Case 2012.13-50 - opened August 28, 2012. The licensee responded to a Board Notice of Hearing and Complaint related to CPE noncompliance and sent in the 2012 CPE report which showed a deficit of 11 hours. The Angela Pannell Investigative Committee offered a consent order which called for making up 16 hours (11 deficit + 5 penalty) by December 31, 2012, and payment of a \$250 cost recovery fee. The case was closed with no probable cause to investigate further after the Board approved the order and the licensee made up the hours and reimbursed the investigation costs.

Case 2012.13-51 - opened August 28, 2012. The licensee responded to a Board Notice of Hearing and Complaint related to CPE noncompliance and sent in a 2012 Retired Affidavit. The case was closed with no probable cause to investigate further after the Board granted a CPE waiver for 2012, and the licensee sent in the Initial Application for CPA-Retired Status for 2013.

3. The Investigator reviewed the open case log by general description and reported on the investigative activities.
4. The Board reviewed but denied a request from CPA 4358, Michael Usher for an additional CPE extension because he was unable to obtain the 60 CPE hours under the original granted extension. The request was denied for insufficient justification.

VIII. Trial Board

1. The Board members present unanimously voted to convene as the Trial Board for the purpose of considering matters related to a disciplinary case. The Board noted the satisfaction of the conditions of the consent order by CPA 5485 Michelle Hester and approved release from the order. Votes were - For: Willie Sims, Jim Burkes, David Clarke, David Miller; Against: None; Absent: None; and Recused: Angela Pannell.

VIII. Trial Board (Continued)

2. Upon conclusion of Trial Board business, the Board adjourned as Trial Board.

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member

Exhibit 1
 Department of Revenue - CPE Schedule
 Mississippi State Board of Public Accountancy

	A	B	C	D
1	Program Title	Program Date	Hours	Approved
2	New Auditors Advanced Training Seminar: Working Papers 1-2-3's	12/10/2012	4	Yes
3	New Auditors Advanced Training: Methods & Techniques- Estimates or Simple Projections	12/10/2012	4	Yes
4	New Auditors Advanced Training Seminar: Contractor's Tax Law	12/11/2011	8	Yes
5	New Auditors Advanced Training Seminar: MPC's Calculations & Terminology	12/11/2011	8	Yes
6	New Auditors Advanced Training Seminar: Industry Issues- Vinyl Siding & Roofing	12/11/2011	8	Yes
7	New Auditors Advanced Training Seminar: Law Applications- Vinyl Siding & Roofing	12/11/2011	8	Yes
8	New Auditors Advanced Training Seminar: Entity Analysis- Review	12/12/2012	4	Yes
9	New Auditors Advanced Training Seminar: Accounting Records Analysis	12/12/2012	4	Yes
10	New Auditors Advanced Training Seminar: Law Applications- General Construction	12/12/2012	8	Yes
11	New Auditors Advanced Training Seminar: Industry Issues- Electricians & Plumbers	12/12/2012	8	Yes
12	New Auditors Advanced Training Seminar: Law Applications- Electricians & Plumbers	12/12/2012	8	Yes
13	New Auditors Advanced Training Seminar: Nexus Considerations for Sales Tax & Interstate Sales	12/12/2012	8	Yes
14	New Auditors Advanced Training Seminar: Bankruptcy Tax Law	12/13/2012	4	Yes
15	New Auditors Advanced Training Seminar: Industry Issues- Motels & Trailer Parks	12/13/2012	8	Yes
16	New Auditors Advanced Training Seminar: Law Application- Motels & Trailer Parks	12/13/2012	8	Yes
17	New Auditors Advanced Training Seminar: Withholding Tax Law	12/13/2012	8	Yes
18	New Auditors Advanced Training Seminar: Communication Skills	12/13/2012	8	Yes
19	New Auditors Advanced Training Seminar: EXCEL II Refresher	12/14/2012	8	Yes
20	New Auditors Advanced Training Seminar: Auditor Comments	12/14/2012	8	Yes
21	New Auditors Advanced Training Seminar: Law Applications- Withholding Tax	12/14/2012	8	Yes
22	Mississippi Corporate Income & Franchise Tax, Auditing Techniques and Adjustments - Introduction	12/19-20/2012	8	Yes
23	Mississippi Automated Revenue System (MARS) Field Audit Training Workshop	8/22-23/2012 8/27-28/2012 9/24-25/2012 9/26-27/2012	8.5	Yes

EXHIBIT 2
Mississippi Society of CPAS - 2013 CPE Schedule
Mississippi State Board of Public Accountancy

	A	B	C	D
1	Program Title	Program Date	Hours	Approved
2	Advanced Compilation and Review Issues: Advanced Issues in Compilation, Review, and Accounting Services	5/14/2013	4	Yes
3	Advanced Compilation and Review Issues: Advanced Issues in Compilation, Review, and Accounting Services	6/10/2013	4	Yes
4	Advanced Employee Benefit Plan Topics	5/13/2013	8	Yes
5	AICPA Advanced Course: Overview of the AICPA Peer Review Program Standards	5/16/2013	8	Yes
6	Audits of 401(k) Plans	5/30/2013	8	Yes
7	Audits of 401(k) Plans	6/24/2013	8	Yes
8	Compilation Review Update	6/10/2013	4	Yes
9	Compilation Review Update: Compilation, Review, and Accounting Service Update	5/14/2013	4	Yes
10	Comprehending OMB A-133: For Nonprofit and Governmental Organizations	6/21/2013	8	Yes
11	Construction something	10/22/2013	8	Yes
12	Governmental and Non-Profit Annual Update	6/20/2013	8	Yes
13	Internal Control Essentials for Financial Managers, Accountants, and Auditors	5/29/2013	8	Yes
14	Overview of Annual Updates: Accounting and Auditing Latest Updates	6/18/2013	4	Yes
15	Revenue Recognition	5/23/2013	8	Yes
16	Right the First Time: Case Study in Not-for-Profit Accounting and Auditing	6/18/2013	8	Yes
17	Studies on Audit Deficiencies - Studies of Deficiencies on Single Audits and Yellow Book Audits	6/19/2013	8	Yes
18	Annual Update for Controllers: Current Issues and the Latest Trends	5/15/2013	8	Yes
19	Annual Update for Controllers: Current Issues and the Latest Trends	5/30/2013	8	Yes
20	PROGRAM FOR MANAGEMENT DEVELOPMENT - Day 2	5/16/2013	8	Yes
21	Financial Forecasting and Decision Making: Preparing Financial Statement Projections and Their Uses	10/22/2013	8	Yes
22	Revenue Recognition: Getting the New Standard Right	11/12/2013	8	Yes
23	1040 Tax Return Update - Developed by Sid Kess: The Latest Individual Tax Developments	11/18/2013	16	Yes
24	MISSISSIPPI TECHNOLOGY CONFERENCE - Day 2	5/21/2013	8	Yes
25	2012 Corporate Income Tax Boot Camp	11/4/2013	16	Yes
26	Annual Federal Tax Update	10/22/2013	8	Yes
27	Annual Federal Tax Update	11/14/2013	8	Yes
28	Annual Federal Tax Update	12/10/2013	8	Yes
29	Annual Federal Tax Update	12/17/2013	8	Yes
30	Healthcare Reform Act: Critical Tax and Insurance Ramifications	6/7/2013	4	Yes
31	Maximizing your Social Security Benefits	12/9/2013	4	Yes
32	Tax Strategies for Businesses: Planning Techniques and Current Issues	5/13/2013	8	Yes
33	Tax Strategies for Businesses: Planning Techniques and Current Issues	5/28/2013	8	Yes
34	CLUSTERS TBA	6/4/2013	4	No - Deferred

EXHIBIT 2
Mississippi Society of CPAS - 2013 CPE Schedule
Mississippi State Board of Public Accountancy

	A	B	C	D
1	Program Title	Program Date	Hours	Approved
35	CLUSTERS TBA	6/4/2013	4	No - Deferred
36	TBA	5/31/2013	8	No - Deferred
37	TBA	5/29/2013	8	No - Deferred
38	Creating the Best Projections You Can: Insights and Techniques (morning)	6/12/2013	4	Yes
39	Financial Analysis in a Metrics Driven World: Run the Numbers Effectively (Afternoon)	6/12/2013	4	Yes
40	Financial Reporting: Turn Information Into Action!	6/14/2013	8	Yes
41	Cases in Corporate Ethics for Mississippi CPAs (morning)	5/13/2013	4	Yes
42	Corporate Finance Check-up: Renovate Your Analytical Toolbox	6/13/2013	8	Yes
43	Part of PMD or separate - Good to Great (GTG)	5/15/2013	4	Yes
44	Driving Corporate Performance: The CFO's Role in Developing a Competitive Advantage	5/14/2013	8	Yes
45	Lean Accounting: Apply Lean Thinking to Financial Management (afternoon)	5/13/2013	4	Yes
46	Excel Financial Reporting and Analysis	6/11/2013	8	Yes
47	Quickbooks Advanced Features, Tools, and Techniques	6/12/2013	8	Yes
48	AM Excel Macros - Part 1	6/24/2013	4	Yes
49	AM iPad - An Effective Business Tool	6/17/2013	4	Yes
50	AM iPad - An Effective Business Tool	6/25/2013	4	Yes
51	AM Technology Update	6/18/2013	4	Yes
52	AM Technology Update	8/6/2013	4	Yes
53	Excel Best Practices NEW	8/5/2013	8	Yes
54	Excel Best Practices NEW	6/19/2013	8	Yes
55	MISSISSIPPI TECHNOLOGY CONFERENCE - Day 1	5/20/2013	8	Yes
56	PM Excel Tables - Revolutionize How You Work with Excel	6/17/2013	4	Yes
57	PM PDF Forms - What Accountants Need to Know	6/18/2013	4	Yes
58	PM PDF Forms - What Accountants Need to Know	6/25/2013	4	Yes
59	PM PDF Forms - What Accountants Need to Know	8/6/2013	4	Yes
60	PM Technology Update	6/24/2013	4	Yes
61	The Mobile Office	6/13/2013	8	Yes
62	ACCOUNTING & AUDITING CONFERENCE	5/10/2013	8	Yes
63	INDUSTRY CONFERENCE	10/18/2013	8	Yes
64	MAP semi confirmed with Beth.	6/11/2013	4	Yes
65	PROGRAM FOR MANAGEMENT DEVELOPMENT - Day 1	5/15/2013	16	Yes
66	MISSISSIPPI TAX INSTITUTE	11/1/2013	8	Yes
67	ACCOUNTING EDUCATORS SYMPOSIUM	10/25/2013	8	Yes
68	BUSINESS VALUATION & LITIGATION SERVICES	11/15/2013	8	Yes
69	GOVERNMENTAL ACCOUNTING & AUDITING CONFERENCE - Day 1	8/15/2013	16	Yes
70	HEALTHCARE SERVICES SEMINAR	9/20/2013	8	Yes
71	NOT-FOR-PROFIT CONFERENCE	11/1/2013	8	No - Deferred
72	GOVERNMENTAL ACCOUNTING & AUDITING CONFERENCE - Day 2	8/16/2013		No - Deferred
73	Analyzing a Business and Its Financial Statements	6/11/2013	4	No - Deferred

EXHIBIT 2
Mississippi Society of CPAS - 2013 CPE Schedule
Mississippi State Board of Public Accountancy

	A	B	C	D
1	Program Title	Program Date	Hours	Approved
74	Employment Law - A Primer for Accountants and Executives	6/10/2013	4	No - Deferred
75	Planning for Retirement	6/11/2013	4	Yes
76	Divorce Taxation	6/10/2013	4	Yes
77	Community Banking Update	9/17/2013	8	Yes
78	Introduction to Bank Accounting and Auditing	9/16/2013	8	Yes
79	Ethics, Rules & Regulations - Donna Ingram	2/15/2013	4	Yes
80	Ethics, Rules & Regulations - TBD	3/14/2013	4	No - Deferred
81	Ethics, Rules & Regulations - Donna Ingram	5/15/2013	4	Yes
82	Ethics, Rules & Regulations - Bill Taylor	5/31/2013	4	Yes
83	Ethics, Rules & Regulations - Bill Taylor	6/7/2013	4	Yes
84	Ethics, Rules & Regulations - Jim Crockett	6/18/2013	4	Yes
85	Ethics, Rules & Regulations - Donna Ingram	11/14/2013	4	Yes
86	Ethics, Rules & Regulations - Donna Ingram	12/10/2013	4	Yes
87	Mississippi Sales and Use Tax Update	5/6/2013	4	Yes
88	Forensic Accounting: Critical Phases of an Effective Fraud Investigation NEW	5/30/2013	8	Yes
89	Occupational Fraud: The Top 50 Tips on How to Prevent Executives, Managers, and Employees from Stealing and Not Getting Caught NEW	5/31/2013	8	Yes
90	From Hiring to Firing and Everything in Between: Legal, Tax, and Health Care Issues	5/24/2013	8	Yes
91	From Hiring to Firing and Everything in Between: Legal, Tax, and Health Care Issues	10/21/2013	8	Yes
92	MBA in a Day	6/26/2013	8	Yes
93	Shortcuts to Tax Cuts: Individual Tax, Social Security, and Retirement Planning Tools and Strategies	6/28/2013	8	Yes
94	Determining How Much Money You Need to Retire, and Tax Ideas and Money Management for Retirement	6/25/2013	8	Yes
95	How to Settle an Estate For a Client from A to Z	6/17/2013	8	Yes
96	Select Estate and Life Planning Issues for the Middle Income Client	5/31/2013	4	Yes
97	Select Estate and Life Planning Issues for the Middle-Income Client	12/9/2013	4	Yes
98	The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2013	5/16/2013	8	Yes
99	The Complete Guide to Payroll Taxes and 1099 Issues	5/17/2013	8	Yes

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
RESOLUTION
January 18, 2013**

WHEREAS, Shelly B. Ford, CPA, served as a member of the Mississippi State Board of Public Accountancy from 2008 through 2012. She served this Board, the citizens of Mississippi, and the accounting profession for this period with exceptional dedication;

WHEREAS, she served diligently providing extraordinary insight and direction as Chair of the Board in 2012 and on the following committees:

- 2012 - Chair - Administration, President - Trial Board;**
- 2011 - Administration, Chair - Continuing Professional Education, and CPA Examination, Licensing and Firms;**
- 2010 - National Regulatory Concerns, Administration, CPA Examination, Licensing and Firms, and Continuing Professional Education; and**
- 2009 - Chair - Ceremony and Pledge Task Force, and CPA Examination, Licensing and Firms.**

WHEREAS, significant matters requiring leadership and professional direction came before this Board; and

WHEREAS, the results of her devotion and of her achievements will be accepted and remembered as exemplary in the annals of public accountancy.

THEREFORE, BE IT RESOLVED, in recognition of Shelly B. Ford's contributions to the Mississippi State Board of Public Accountancy, this resolution is adopted and spread upon the minutes for all to see.

RESOLVED, this January 18, 2013.

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member