

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
March 22, 2013

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on March 22, 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 L. Miller
Angela L. Pannell
Mark P. Peach

Board Members Absent

David E. Clarke

Board Staff Present

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

Legal Counsel Present

Onetta Whitley, Deputy Attorney General
Patrick Beasley, Special Assistant AG

Others Present

Lynn Ainsworth, ITS Information Systems Services
John McManus, ITS Information Systems Services
Debra Williams, Brooks Court Reporting

I. General

1. The Board opened the meeting with an invocation from Board Chair, Willie Sims.
2. The Board members present unanimously approved the minutes from the January 18, 2013, meeting.
3. The Board set the time for next meeting and reviewed the tentative meeting dates and activities for the first part of 2013:

April 26	10:00 a.m. Meeting	June 26-28	NASBA E. Regional
April 27	9:30 a.m. Ceremony	June 20-23	MSCPA Annual
May 24	Meeting	July 19	Meeting
June 5-7	NASBA W. Regional	August 23	Meeting

I. General (Continued)

4. The Board members present noted the *Statement of Economic Interest Manual* that is due to the Mississippi Ethics Commission by May 1, 2013.

II. National Regulatory Concerns

1. The Board reviewed various topics from the January and February 2013 NASBA *State Board Reports*.
2. The Board reviewed and discussed topics from NASBA Quarterly Communications including:
 - February 4, 2013, Memorandum from Ken Bishop, President,
 - Highlights of the NASBA January 25 Board of Directors' Meeting,
 - Regional Director's Focus Question Responses Executive Summary, and
 - NASBA Regional Directors' Focus Question Response Report.
3. The Board members present answered the Regional Director's Focus Questions to be submitted to NASBA by April 8, 2013.
4. The Board discussed the NASBA Notice requesting recommendations to the Nominating Committee. The Board members present unanimously approved the submittal of a Board letter recommending Board member Jim Burkes to serve another term as the Southeast Regional Director.
5. The Board members present noted a NASBA letter requesting Committee Assignment selections with an April 25, 2013, due date.
6. The Board members present noted the NASBA Peer Review Oversight Committee (PROC) Summit to be held July 10, 2013 in Nashville and noted that Mississippi's oversight member Wib Wright is to speak at the meeting.
7. The Board reviewed and discussed the NASBA Release - *NASBA Board Urges AICPA to Withdraw Private Company Accounting Proposal*.
8. The Board members present reviewed the February 2013 issue of AICPA *Ethically Speaking* issued by the Professional Ethics Division.

II. National Regulatory Concerns (Continued)

9. The Board members present noted the release: *NASBA Announces Accounting Education Research Grants Program*, available to academics and post doctoral researchers.
10. The Board members received a copy of the newsletter: January-February 2013 *Ethics Matters* issued by the NASBA Center for the Public Trust.
11. The Board noted and discussed the following recent Public Accounting Oversight Board (PCAOB) release entitled *PCAOB Issues Report on 2007-2010 Inspections of Domestic Firms that Audit 100 or Fewer Public Companies*.

III. Administration

1. The Board reviewed the SAAS Summary Trial Balances as of February 28, 2013, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the eight months ended February 28, 2013.
2. The Board members present heard a report concerning Senate Bill 2888, the FY2014 Budget. The Legislative deadline is March 30 for the bill to come out of conference between the Senate and House Appropriations Committees.
3. The Board members present received a copy of the February 7, 2013, report from Office of the State Auditor concerning its property audit in which all property was accounted for with no exceptions.
4. The Board welcomed visitors Lynn Ainsworth and John McManus from Information Technology Services (ITS) who provided a detailed report related to the Boards and Commissions data base (LARS) project. They also discussed the timeline of the project and legal requirements related to any IT procurement.
5. The Board members present approved additional per diem days as follows:

Angela Pannell	January 19	NASBA Education Committee
Mark Peach	March 15	Investigative Committee
David Miller		Investigative Committee
	Jan 25 & 29, Feb 11, and March 21	

IV. CPA Examination, Licensing and Firms

1. The Board members present unanimously ratified the Window 1 - January - February 2013 CPA examination scores for 146 candidates, 179 examination sections. Seventeen candidates completed all four examination sections.
2. The Board members present unanimously accepted the listing of 104 candidate applications for the computerized examination (25 initial, 79 reexam) received since the January meeting.

The Board also reviewed and discussed four special candidate situations related to good moral character - initial applicant numbers 13410, 13411, 13424 and 13429. Based on its careful evaluation of criminal misdemeanor convictions and all other requirements being met, the Board members present unanimously approved applicants 13410, 13411 and 13424 to sit for the examination as Mississippi candidates. Candidate 13429 is under further investigation

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>Approved</u>
12863	Serge Boldyrev	6277	Yes
13091	David Whitney Branch	6278	Yes
13045	Talmage Williford duQuesnay	6279	Yes
11295	Laura Shows Evans	6280	Yes
12865	Danielle Serina Grant	6281	Yes
11321	Adam Everette Haywood	6282	Yes
13230	Siming Li		No (1)
13081	Tony Parker Roe	6283	Yes
12948	Laura Amye Williams Smith	6284	Yes
13010	Kathryn Schwartz Taylor		No (1)
12359	Mitchell Aaron Taylor	6285	Yes
13140	Howard Lester Triplett, Jr.	6286	Yes

(1) Related to experience not meeting the regulatory requirements.

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Reciprocal CPA Licenses

File Number	Name	Number	Approved
13431	Laura Carey Brown	R3615	Yes
13407	Sarah Frances Lutz	R3616	Yes
13419	Piyush K. Mittal	R3617	Yes
13406	Brett Antone Soldevila	R3618	Yes
13424	Thomas Carnes Buford Threadgill	R3619	Yes

Applications for Reinstatement of CPA Licenses

File Number	Name	Number	Approved
07612	Vicky O. Henson	4277	Yes
12306	Matthew Rae Mabry	5969	Yes

Applications for CPA Firm Permit to Practice

Name	Number	Approved
Adams, Brown, Beran & Ball Great Bend, KS	F1602	Yes
Mary D. Adams, CPA Bogue Chitto, MS	F1603	Yes
BDO, USA LLP Raleigh, NC	F1604	Yes
BKD, LLP Tulsa, OK	F1605	Yes
BKD, LLP Oklahoma City, OK	F1606	Yes
Kiesling Associates, LLP DeMoines, IA	F1607	Yes
Monroe Shine & Co., Inc New Albany, IN	F1608	Yes
Paul Moore, CPA Raymond, MS	F1609	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>
T. Gregory Murphey, CPA Flowood, MS	F1610	Yes
H. E. Spring, CPA Canton, MS	F1611	Yes
Weaver and Tidwell, LLP Fort Worth, TX	F1612	Yes

Application for Reinstatement of a CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
K. Parker Powers, CPA Brandon, MS	F0602	Yes

Applications for Retired CPA Licenses

<u>File Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
1511	Hayward Glenn Anderson	777	Yes
1544	David Kent Barger	1704	Yes
2561	John Philip Nail	1639	Yes
1258	Paul E. Rogers	2184	Yes

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

<u>Name</u>	<u>Number</u>	<u>Description</u>
H. Lynn Berch, CPA, PA Brookhaven, MS	F0155	Name Change from H. Lynn Berch, CPA
Bridgers & Goodman, PLLC Vicksburg, MS	F1099	Name Change from Bridgers & Company, PC
Cherry Bekaert, LLP Richmond, VA	F0912	Name Change from Cherry, Bekaert & Holland, LLP

IV. CPA Examination, Licensing and Firms (Continued)

4. Amendments to Registered Firms (Continued)

<u>Name</u>	<u>Number</u>	<u>Description</u>
CohnReznick, LLP Roseland, NJ	F1568	Name Change from J. H. Cohn, LLP
Garrett, Thomas & Fazio, PC Carollton, TN	F1457	Name Change from Garrett, Stephens, Thomas & Fazio
Havard CPA Group, PA Hattiesburg, MS	F1224	Name Change from John C. Havard, PA
Henderson & DeJohn, LLC Birmingham, AL	F1022	Name Change from Henderson and Hill, LLC

5. The Board members present discussed the plans for the April 27 CPA Presentation Ceremony and the keynote speaker.
6. The Board members present discussed information related to the CPA examination including NASBA Candidate Concerns 12Q4 and CPA Examination Statistics released from NASBA.
7. The Board members reviewed applicant 13310 for the examination with foreign credits only. The applicant's education has been under review with NASBA International Evaluation Services (NIES). The Board members present unanimously determined that the applicant does not currently satisfy the regulatory education requirements and should obtain an additional six semester hour credits specifically in the course of (1) taxation and (2) government/not-for-profit and from an accredited university as defined per Chapter 2 of the Rules and Regulations.
8. The Board members present received a copy of the lists of individual CPAs, CPA (retired)s and CPA firms that failed to register for 2013.

V. Continuing Professional Education

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

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	Estate Planning Council of MS			
	1. The Power of Trusts	9/11/12	1	Yes
	2. Marketability and its Impact on Business Valuations	10/9/12	1	Yes
	3. The Changing World of Estate Planning	1/8/13	1	Yes
B.	Hardy Reed, LLC			
	1. ESOPs: Tax Efficient Liquidity Strategy For Owners	2/19/13	1.5	Yes
C.	May & Company			
	1. New Federal Tax Law-Individual & Business Current Developments	1/14/13	8	Yes
	2. 2013 Annual Pre-Tax Season Meeting	1/18/13	4	Yes
D.	MidSouth Institutes of Accountancy MSIA Spring 2013 CPE Programs			
	1. Tax Update; Ethics Topics "A" (Dr. Quinton Booker)	5/10/13	8 with 4 Ethics (3 General 1 Rules)	Yes
	2. FASB/PCAOB; Fraud Topics	5/22/13	8	Yes
E.	Mississippi Health Care Association			
	1. Navigating Key Provisions of the Affordable Care Act	3/6/13	6	Yes
F.	Mississippi Hospital Association			
	1. Value Based Purchasing	3/21/13	5.5	Yes
	2. 5 th Annual Mississippi Hospital Association Health Law Conference	4/3/13	6.5	Yes
	3. RACs, MICs & ZPICs: External Audit Agencies You Need to Know	4/18/13	5.5	Yes
G.	Mississippi Society of CPAs			Exhibit I
H.	Office of the State Auditor			
	1. Performance Management Strategic Planning	9/24/12	6.5	Yes
	2. Accounting & Auditing Update	2/28/13	6	Yes

V. Continuing Professional Education

I. CPE Sponsors Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
I.	Patterson School of Accountancy		2	
	1. Accountancy Weekend (Ethics portion only)	4/26/13	(1 General 1 Rules)	Yes
J.	Petroleum Accountants Society of MS			
	1. EPA Regulatory Update for E & P and Midstream Companies	1/29/13	1	Yes
K.	TechKnolutions			
	1. I Turned IT On...Now What?	Various	8	Yes
	2. Don't Throw IT - Get to Know IT	Various	8	Yes
	3. Catching A Wave (Safely Surfing the World Wide Web)	Various	4	Yes
	4. F.A.Q. (Frequently Asked Questions)	Various	4	Yes
	5. Freeware Free-For-All	Various	4	Yes
	6. Just Hit Send (Making Sense of Email)	Various	4	Yes
	7. Press ANY Key to Continue	Various	4	Yes
	8. Securing The Human (Physical Protection from Digital Disaster)	Various	4	Yes
	Content Previously approved			
	9. Viruses, Hackers and SPAM, OH MY!	Various	8	Yes
	10. What's this Button Do?	Various	8	Yes
	11. Risky Business	Various	8	Yes
	12. Beyond Ctrl, Alt, Delete	Various	8	Yes
L.	Watkins Ward and Stafford PLLC			
	1. Annual Tax Update	1/14/13	8	Yes
M.	Jim Crockett			
	1. Revised Ethics, Rules and Regulations	Various	4 Ethics (3 General 1 Rules)	Yes
N.	Donna Ingram			
	1. Revised Ethics, Rules and Regulations	Various	4 Ethics (3 General 1 Rules)	Yes

VI. Rules and Regulations

1. After review and discussions, the Board members unanimously approved previously exposed amendments to Rule 2.5.1. (Retired Status) and Rule 4.3.6.(a) (Qualifying CPE Programs) as released through the Secretary of State February 20, 2013, and 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 approved final amendments will be released to the Secretary of State in accordance with the Administrative Procedure requirements with an effective date of a minimum thirty (30) days.

VII. Regulatory Matters

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities from January 18, 2013, to March 22, 2013:

<u>Activity</u>	<u>Number</u>
Cases Opened	3
Cases Closed	0
Cases referred to Members	1
Total Cases Open	17

VII. Regulatory Matters (Continued)

2. The Investigator reviewed the open case log by general description and reported on the investigative activities.
3. The Board members present reviewed and unanimously approved proposed amendments to the operating agreement with the Mississippi Society of CPAs for State oversight of the peer review program. The amended agreement will be forwarded to the Society for its leadership review and approval by its Board of Governors.

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. Willie Sims, Trial Board President, was the presiding officer. Onetta Whitley, Deputy Attorney General was the presenting attorney. Patrick Beasley, Special Assistant Attorney General, was the hearing officer.
2. At 9:35 a.m., the Board continued as Trial Board for the purpose of hearing complaint 2012.08 concerning Bruce Ellis Williams, CPA license 5459, CPA firm F0926. David Miller was recused from deliberations.

Within the Trial Board the Board heard evidence from witness Ransom C. Jones, CPA Investigator, respondent Bruce Ellis Williams, and Board member David Miller. The respondent allegedly failed to comply with the Chapter 5 requirements related to peer review including Rules 5.3.2., 5.3.4., 5.6.1. and Rule 6.11. related to professional standards.

Following discussion and the administrative Trial Board hearing and upon motion by Rick Elam with second from Jim Burkes, 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 Rick Elam with second from Mark Peach voted that 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 Rick Elam with second from Mark Peach 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.

VII. Trial Board (Continued)

2. Administrative Hearing (Continued)

Within the Executive Session, the Board took the following actions:

Upon motion by Angela Pannell with second from Rick Elam the Board determined that the respondent Bruce Ellis Williams had indeed violated the noted Board Rules and Regulations as charged. The Board ordered that Mr. Williams must obtain a peer review for each of the periods ending June 30, 2009 and June 30, 2012, on or before June 30, 2013, and deliver same to the Board. The Board also determined to assess to the respondent all investigative, legal, and hearing costs of this matter and assessed a civil penalty of \$1,000 both to be paid by check or money order. Votes were - For: Willie Sims, Jim Burkes, Rick Elam, Angela Pannell, Mark Peach; Against: None; Absent: David Clarke; and Recused: David Miller.

Upon the conclusion of this business and upon motion by Rick Elam with second by Mark Peach, the Board members present 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.

3. At 10:55 a.m., the Board continued as Trial Board for the purpose of hearing complaint 2013.08 concerning Ramona Trombley Mullins, CPA license 3286, CPA firm F1531. Mark Peach was recused from deliberations.

Within the Trial Board the Board heard evidence from witness Ransom C. Jones, CPA Investigator. The respondent was not in attendance. The respondent allegedly failed to comply with the Rules 6.14.1. and violated 6.17. prohibited acts in Rules 6.17. 2. and Rules 6.17.10., in that the respondent was charged and pleaded guilty in Franklin County Circuit Court with the two counts of criminal felony embezzlement. The respondent is incarcerated with the Mississippi Department of Corrections.

Following discussion and the administrative Trial Board hearing and upon motion by Rick Elam with second from Jim Burkes, 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.

VII. Trial Board (Continued)

3. Administrative Hearing (Continued)

In the closed meeting the Board upon motion by Rick Elam with second from Angela Pannell 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 Rick Elam with second from Angela Pannell 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:

Upon motion by David Miller with second from Angela Pannell the Board determined that the respondent Ramona Trombley Mullins had indeed violated the noted Board Rules and Regulations as charged. The Board ordered that Ms. Mullins CPA license 3286 and CPA firm F1531 are hereby revoked. Votes were - For: Willie Sims, Jim Burkes, Rick Elam, Angela Pannell, David Miller; Against: None; Absent: David Clarke; and Recused: Mark Peach.

Upon the conclusion of this business and upon motion by Jim Burkes with second by Rick Elam, the Board members present 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. 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
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	Accounting and Auditing Workshop	5/20/2013	16	Yes
3	Construction - Accounting, Auditing, and Tax	10/22/2013	8	Yes
4	Construction - Accounting, Auditing, and Tax	10/23/2013	8	Yes
5	Write-up, Payroll, and Other Accounting Services: Managing the Risks	6/17/2013	4	Yes
6	OCBOA Financial Statements - Alternatives to GAAP & Reporting Requirements	6/4/2013	4	Yes
7	OCBOA Financial Statements - Alternatives to GAAP & Reporting Requirements	6/17/2013	4	Yes
8	Analyzing a Company's Financial Statement - Improve the Financial Decision Making Process	5/31/2013	4	Yes
9	Fraud in Purchasing and Cash Disbursements Cycles	11/14/2013	4	Yes
10	Efficient Small Business Audits: Getting the Best Results for Your Small Business Client	6/4/2013	4	Yes
11	Revenue Recognition: Getting the New Standard Right	12/10/2013	8	Yes
12	Financial Statement Analysis: Improve the Financial Decision-Making Process	10/21/2013	8	Yes
13	Financial Forecasting: Planning for Success	5/30/2013	4	Yes
14	Annual Update for Controllers: Current Issues and the Latest Trends	5/30/2013	4	Yes
15	Decision-Making for Finance: Tips, Tools, and Techniques for Today's Financial Environment	5/31/2013	4	Yes
16	Tax Strategies for Businesses: Planning Techniques and Current Issues	11/12/2013	8	Yes
17	Young CPA Conference	4/26/2013	8	Yes
18	Annual Tax Update	12/19/2013	8	Yes
19	IRAs, SEPs, and SIMPLE Plans	12/20/2013	4	Yes
20	Retirement Plan Distributions	12/20/2013	4	Yes
21	Business Valuation - A Guide for the Non-Specialist	6/11/2013	4	Yes
22	Fraud Happened Now What?	5/29/2013	4	Yes
23	Fraud Happened Now What?	6/3/2013	4	Yes
24	Fraud Happened Now What?	6/19/2013	4	Yes
25	Fraud Happened Now What?	12/9/2013	4	Yes
26	Identifying and Reporting Control Deficiencies	6/27/2013	4	Yes
27	Why You Need to Know Something About Fraud and Internal Controls	5/15/2013	4	Yes
28	Why You Need to Know Something About Fraud and Internal Controls	5/29/2013	4	Yes
29	Why You Need to Know Something About Fraud and Internal Controls	6/3/2013	4	Yes
30	Why You Need to Know Something About Fraud and Internal Controls	6/19/2013	4	Yes
31	Private Company Financial Reporting	6/27/2013	4	Yes
32	Performing Compilation and Review Engagements Under SSARS	6/26/2013	8	Yes
33	Ethics, Rules & Regulations - Jim Crockett	6/27/2013	4	Yes
34	Current Issues in Accounting and Auditing: An Annual Update	6/18/2013	4	Yes

EXHIBIT 1
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	Current Issues in Accounting and Auditing: An Annual Update	6/27/2013	4	Yes
36	Comprehensive Accounting Issues of Estates and Trusts: Fiduciary Accounting and Tax Issues	10/21/2013	8	Yes
37	Exploring the Updated Internal Control Framework: Critical Concepts in Design, Evaluation, Implementation, and Monitoring	5/31/2013	8	Yes
38	OMB A-133 from A to Z	6/21/2013	8	Yes
39	Accounting and Reporting for Not-for-Profits: Issues and Answers	6/19/2013	8	Yes
40	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	6/18/2013	8	Yes
41	Latest Developments in Government and Nonprofit Accounting and Auditing in 2013	6/20/2013	8	Yes
42	From Hiring to Firing and Everything in Between: Legal, Tax, and Health Care Issues	5/14/2013	8	Yes
43	Fiduciary Income Tax Returns – Form 1041 Workshop	10/22/2013	8	Yes
44	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent-McCoy	5/23/2013	8	Yes
45	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent-McCoy	5/29/2013	8	Yes
46	The Best Federal Tax Update Course by Surgent-McCoy	10/22/2013	8	Yes
47	Critical Tax Issues in Buying and Selling a Business	6/6/2013	4	Yes
48	Partnerships and LLCs: Avoiding Common Pitfalls Facing Practitioners	6/6/2013	4	Yes
49	Mastering Basis Issues for S Corporations, Partnerships, and LLCs	6/5/2013	4	Yes
50	Individual Tax Planning Ideas for 2013	6/5/2013	4	Yes
51	New Medicine: Key Issues CPAs Need to Know About the Patient Protection and Affordable Care Act	6/7/2013	4	Yes
52	New Medicine: Key Issues CPAs Need to Know About the Patient Protection and Affordable Care Act	12/10/2013	4	Yes