

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
MINUTES  
November 16, 2012**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on November 16, 2012, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present

Shelly B. Ford, Chair  
Jim E. Burkes, Secretary  
David E. Clarke  
Rick Elam  
David L. Miller  
Angela L. Pannell

Board Members Absent

Willie B. Sims, Jr., Vice Chair

Board Staff Present

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

Legal Counsel Present

Onetta Whitley, Deputy Attorney General  
Gloria Green, Special Assistant Attorney General

Others Present

Gary Walker, MSCPA  
Ella Hardwick, Brooks Court Reporting

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**I. General**

1. The Board opened the meeting with an invocation from Jim Burkes.
2. The Board members present unanimously approved the minutes from the September 21, 2012, meeting.
3. The Board members present signed the CPA certificates of licensure from the September 21, 2012, meeting.

## I. General (Continued)

4. The Board members present set the start time for final meeting of 2012 year:  
December 16            8:30 a.m.            Meeting
5. The Board reviewed the tentative meeting dates and activities for 2013. The Board members present unanimously canceled the February meeting and changed the April and May meeting dates.

January 18 Meeting	June 20-23 MSCP Annual
<del>February 15 Meeting</del> (canceled)	July 19 Meeting
March 22 Meeting	August 23 Meeting
April <del>19</del> 26 Meeting	September 20 Meeting
April <del>20</del> 27 Ceremony	October 27-30 NASBA Annual
May <del>17</del> 24 Meeting	November 15 Meeting
June 5-7 NASBA W. Regional	November 16 Ceremony
June 26-28 NASBA E. Regional	December 13 Meeting

## II. National Regulatory Concerns

1. The Board heard a general discussion from members who attended the October 27-31, 2012, National Association of State Boards of Accountancy (NASBA) Annual Meeting.
2. The Board reviewed and discussed topics from the October 2012 NASBA *State Board Report*.
3. The Board members present reviewed and discussed the November 8, 2012, NASBA memorandum from Ken Bishop which included Quarterly Communications:
  - Highlights of the NASBA Board Meeting, October 26, 2012,
  - Executive Summary-Regional Directors Focus Question Responses, and
  - NASBA Regional Directors' Report.
4. The Board members present unanimously approved its drafted response to the two American Institute of CPAs (AICPA) June 29, 2012, exposure drafts concerning:
  - Omnibus Proposal, AICPA Professional Ethics Executive Committee, Proposed Revised and New Interpretations and Proposed Deletions of Ethics Rulings, *Proposed Revised Interpretation No. 101-3 Under Rule 101*; and

## II. National Regulatory Concerns (Continued)

### 4. (Continued)

- Proposed Statements on Standards for Accounting and Review Services, AICPA Accounting and Review Services Committee, *Association with Unaudited Financial Statements; Compilation of Financial Statements; and Compilation of Financial Statements - Special Considerations*.

The letter will be sent under Board Chair Shelly Ford's signature.

5. The Board members present reviewed and discussed the NASBA ALD November 2012 newsletter and the NASBA October 2012 CPE Monitor.
6. The Board members present reviewed and discussed the AICPA State Regulatory Update - October 2012.

## III. Administration

1. The Board members present reviewed the SAAS Summary Trial Balances as of October 31, 2012, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the four months ended October 31, 2012.
2. The Board heard a report from Executive Director Susan Harris concerning the status of the IT project. The on-line registration continues to be on-target for November (preparation by MS Interactive). A new website format has been approved and will also be live in November.
3. The Board members present approved two extra per diem days (November 8 and 15, 2012) for Angela Pannell, as CPE Investigative Committee Chair.

## IV. CPA Examination, Licensing and Firms

1. The Board members unanimously ratified the Window 3 - July - August 2012 CPA examination scores for 179 candidates, 236 examination sections. Twenty-four candidates completed all four examination sections.

#### IV. CPA Examination, Licensing and Firms (Continued)

2. The Board members present unanimously accepted the listing of 90 candidate applications for the computerized examination (16 initial, 74 reexam) received since the September meeting.

The Board also reviewed and discussed two special candidate situations related to good moral character - initial applicant numbers 13350 and 13369. Based on its careful evaluation of criminal misdemeanor convictions and all other requirements being met, the Board members present unanimously approved these two applicants to sit for the examination as Mississippi candidates.

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>
13115	William Fortson Baird, Jr.	6249	Yes
12519	Bota Chen		No (1)
13114	Jennifer A. Corbitt	6250	Yes
11985	Mary Maxwell Dennis	6251	Yes
12900	Keith Tyrus Eleuterius	6252	Yes
12791	Emilio Garma-Fernandez		No (2)
13020	John Holt Irving	6253	Yes
13024	Lakyn Ashley Rainer	6254	Yes
13121	Elizabeth Ann Rayborn	6255	Yes
13205	Sara Jean Schumacher	6256	Yes
13042	Carmella Dawn Smith	6257	Yes
09091	Randall J. Spivey	6258	Yes
13074	Tara Beth Stigall	6259	Yes
11877	Jonathon Eugeno Stevenson	6260	Yes
13367	Elizabeth Weiss Weatherall	6261	Yes

(1) Pending additional work experience information.

(2) Work experience not qualified.

#### IV. CPA Examination, Licensing and Firms (Continued)

##### 3. Applications (Continued)

##### Applications for Reciprocal CPA Licenses

<u>File</u> <u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
13358	Denise Ann Autin	R3602	Yes
13346	Lauren Posey Different	R3603	Yes
13340	David Scott Edmiston		No (1)
13371	Robert Mark Ellmer	R3604	Yes
13235	Ashlie Michelle Ferguson	R3605	Yes
13355	Jessica Glynn Fort	R3606	Yes
13368	Gail Harris Jenifer	R3607	Yes
13357	John K. Murphy	R3608	Yes
13344	Nathan Isaac Prager	R3609	Yes
12235	John Stephen Stubblefield	R3610	Yes

(1) Pending additional information.

##### Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Arnold CPA, PLLC Brandon, MS	F1564	Yes
Denise Ann Autin, CPA Diamondhead, MS	F1565	Yes
Laura Brame Cerra, CPA Laurel, MS	F1566	Yes
Amy W. Chatham, CPA Hernando, MS	F1567	Yes
J. H. Cohn, LLP Roseland, NJ	F1568	Yes
Jason Dyer, CPA Hernando, MS	F1569	Yes
Scott Edmiston, CPA, PLLC Hattiesburg, MS		No (1)

(1) Pending additional information.

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications

Applications for CPA Firm Permit to Practice (continued)

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Fletcher and Company, PLLC Biloxi, MS	F1570	Yes
Jarvis & Associates, CPA, PLLC Picayune, MS	F1571	Yes
John K. Murphy, CPA Ocean Springs, MS	F1572	Yes
Robert D. Pilgrim & Associates, PA Tupelo, MS	F1573	Yes
Nathan I. Prager, CPA Memphis, TN	F1574	Yes
Stubblefield, PLLC Olive Branch, MS	F1575	Yes

Application for Reinstatement of a CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Brown & Company, CPA's, PA Largo, MD	F0911	Yes
Bernell McGehee, CPA Liberty, MS	F0512	Yes

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

<u>Name</u>	<u>Number</u>	<u>Description</u>
Benham Cherry Company Ridgeland, MS	F0627	Name Change from Roberts, Cherry & Co.
Brumfield & Stringer, CPAs, PLLC Tylertown, MS	F0918	Name Change from Brumfield & Associates
Culumber, Harvey & Associates, PA Gulfport, MS	F1083	Name Change from Culumber, Fletcher, Harvey & Associates, PA

#### IV. CPA Examination, Licensing and Firms (Continued)

##### 4. CPE Amendments: (Continued)

<u>Name</u>	<u>Number</u>	<u>Description</u>
Carolyn DuPre' Certified Public Accountant Jackson, MS	F1369	Name Change from Carolyn Hinton, CPA
Keene, Bourne, Sanderson, Haigler & Eavenson, PA Hattiesburg, MS	F0437	Name Change from Keene, Bourne & Sanderson
W. Darron Kendrick, CPA Biloxi, MS	F0903	Closed firm
Lowery, Payn and Leggett, CPAs Brookhaven, MS	F1004	Name Change from Patrick E. Lowery and Associates
Swain & Collins, PA Meridian, MS	F0440	Name Change from Swain, Buckalew & Collins, PA

5. The Board members present discussed the November 17, 2012, CPA ceremony and approved the ceremony program.
6. The Board discussed information related to CPA Examination: CPA Exam Performance: All Jurisdictions 2012 Q-3 by NASBA.
7. The Board members present unanimously approved a waiver of the CPE requirement for CPA 5031 Tina Witcher for the compliance period ending June 30, 2012, after the investigative committee closed the Board complaint.

#### 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.	Alexander, Van Loon, Sloan, Levens & Favre, PLLC 1. 13 <sup>th</sup> Annual Tax Update	11/12/12	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>
B.	ASWA - Jackson Chapter			
	1. Update from the State Treasurer's Office	9/20/12	1	Yes
C.	Delta Chapter of CPAs			
	1. Ethics and Healthcare Act Impact on Accountants	9/20/12	8 including 4 Ethics (3 general 1 rules)	Yes
D.	Department of Revenue			
	1. ARS Auditor Comments - Review	7/25/11	1.25	Yes
	2. Law Applications - Withholding Tax	7/25/11	2.75	Yes
	3. Accounting Record Analysis	7/26/11	2	Yes
	4. MPCs Calculations & Terminology	7/26/11	1	Yes
	5. MPC Excel Files, Sales Tax Returns Legacy	7/26/11	1.15	Yes
	6. Contractor's Tax Law	7/26/11	2.5	Yes
	7. Industry Issues - Electricians & Plumbers	7/27/11	1.5	Yes
	8. Law Applications-Electricians & Plumbers	7/27/11	1.5	Yes
	9. Industry Issues - Vinyl Siding & Roofing	7/27/11	1.5	Yes
	10. Law Application-Vinyl Siding & Roofing	7/27/11	2.5	Yes
	11. Estimates or Simple Projections	7/28/11	3	Yes
	12. Agency History	7/28/11	1	Yes
	13. Communication Skills	7/28/11	1.75	Yes
	14. Nexus Considerations for Sales Tax & Interstate Sales	7/28/11	1	Yes
	15. Industry Issues - Motels & Trailer Parks	7/29/11	1	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>
D.	Department of Revenue (Cont'd)			
	16. Law Applications-Motels & Trailer Parks	7/29/11	1	Yes
	17. Working Paper 1-2-3's including Excel Techniques	7/29/11	2	Yes
	18. Overview of Division Missions	9/4/12	1	Yes
	19. Agency Overview	9/4/12	3	Yes
	20. Use Tax Law - Synopsis & DPP	9/4/12	1	Yes
	21. ARS Entities/Expenses	9/5/12	1.5	Yes
	22. Overview of the Audit Process	9/5/12	3	Yes
	23. Audit Methods & Techniques	9/5/12	3	Yes
	24. Food Stamps - Internal Website	9/6/12	.5	Yes
	25. Password Management	9/6/12	.5	Yes
	26. EXCEL Refresher	9/6/12	2	Yes
	27. TMS Research Applications	9/6/12	1	Yes
	28. Audit Working Papers	9/6/12	2	Yes
	29. Interest & Penalty Calculations	9/6/12	2	Yes
	30. Exempt Sales	9/7/12	1	Yes
	31. Credits & Incentives	9/7/12	1	Yes
	32. Use Tax Law & Applications	9/7/12	5	Yes
	33. Methods & Techniques - Source & Application of Funds - Snapshot	9/10/12	2	Yes
	34. Statute of Limitations	9/10/12	1.5	Yes
	35. Confidentiality	9/10/12	.75	Yes
	36. Special Tax Levies	9/11/12	1	Yes
	37. SEATA	9/11/12	.5	Yes
	38. Account & Entity Relationships	9/11/12	6.5	Yes
	39. Law Structure, Sales Tax Law & Regulations	9/12/12	8	Yes
	40. City Diversion	9/13/12	1	Yes
	41. Industry Issues Discussion	9/13/12	1.5	Yes
	42. Special Tax & City Diversion	9/13/12	3	Yes
	43. Tax Credit Applications	9/13/12	2	Yes
	44. Sales Tax Law Application & Discussion	9/14/12	2	Yes
	45. Microsoft ACCESS 2007	9/14/12	2	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>
D.	Department of Revenue (Cont'd)			
	46. Agency History	9/14/12	1	Yes
	47. Exempt Sales - Applications & Analysis	9/14/12	2	Yes
	48. Auditor Comments	9/17/12	3	Yes
	49. Audit Plan Scheduling	9/17/12	1	Yes
	50. Audit Research & Setup - Theory	9/17/12	2	Yes
	51. Grocery Store Procedures & Comparisons of Data	9/18/12	8	Yes
	52. Income Tax Law	9/19/12	1.75	Yes
	53. Audit Research, Setup & Selection - Practice	9/19/12	6	Yes
	54. Sales Tax Law - Analysis & Application (2 <sup>nd</sup> Law Review)	9/20/12	2	Yes
	55. Audit Report Package	9/20/12	5	Yes
	56. TMS System - MARS Overview	9/20/12	.75	Yes
	57. TMS Systems (Legacy, STARS & Phoenix)	9/21/12	4	Yes
	58. Ethics	9/21/12	2 Ethics General	Yes
	59. Evaluation Tips	9/21/12	.75	Yes
	60. Methods & Techniques - Comparison Overview	9/24/12	3	Yes
	61. Estimation & Verification Analysis	9/24/12	2	Yes
	62. Audit Approach	9/25/12	2.5	Yes
	63. Analysis & Compilation of an Audit	9/25/12	4	Yes
	64. Practice Set - Small Grocery	9/26-27/12	12	Yes
	65. Income Tax Audit Perspective	9/27/12	3	Yes
E.	Mississippi State University Division of Business Services			
	1. 2012 Annual Income Tax Course	12/3-4/12 12/4-5/12 12/5-6/12	16 w/2 Ethics General	Yes
	2. 2012 Agricultural Tax Issues Course	12/7/12	6	Yes

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## V. Continuing Professional Education (Continued)

## I. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
F.	Financial Planning Assoc of MS 1. Why Retirement Distribution Planning is Important	12/5/12	1	Yes
G.	Frances Rushton Memorial Scholarship Trust 1. 18 <sup>th</sup> Annual Continuing Professional Education Seminar	10/19/12	8 including 4 Ethics (3 general 1 rules)	Yes
H.	Lawline.com (QAS) 1. Ethics & Responsibilities for Certified Public Accountants: The AICPA Code of Professional Conduct	Online Self Study	4 General Ethics	Yes
I.	Midsouth Institutes of Accountancy 1. MSIA Fall 2012 Seminars A. Current Tax Topics Update with 4 hours Ethics & Miss Rules B. FASB & PCAOB Update with 4 hours Proposed Major Compilation & Review Changes	12/3/12  12/14/12	8 including 4 Ethics (3 general 1 rules) 8	Yes  Yes
J.	MACJC Business Managers 1. Legal Issues Relating to Community and Junior College 2. Sales Strategies for Non-Sale People 3. MSVCC - Show Me the Money	10/10/12 10/10/12 10/10/12	1 Ethics General 1 1	Yes Yes Yes
K.	Mississippi Association of Public Accountants 1. Gear Up Business Entities Seminar 2. Gear Up 1040 Individual Tax Seminar	9/25/12 11/1-2/12	8 16	Yes Yes

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## V. Continuing Professional Education (Continued)

1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
L.	Mississippi Hospital Association 1. Managing Managed Care: Training, Tips & Tools to Succeed	10/23/12	5	Yes
M.	MSCPA Business Valuation and Litigation Services Committee 1. Business Valuation & Litigation Services Study Group	10/19/12	5	Yes
N.	Mississippi State Hospital 1. Fraud and Purchasing Update by Office of the State Auditor 2. Ethics in Government and Public Records	9/24/12 9/24/12	2 2 Ethics General	Yes
O.	Northeast Chapter - MSCPA 1. Estate, Gift and Generation- Skipping Transfer Tax Update; Selected Estate Planning Issues	8/14/12	1	Yes
P.	Silas Simmons, LLP 1. AICPA's Annual Federal Tax Update	12/17/12	8	Yes
Q.	Stewart Title Guaranty Company 1. 2012 Stewart Title Mississippi TIP Seminar	10/8/12	7.2	Yes
R.	The University of Mississippi - School of Business Administration 1. Banking and Finance Symposium	10/12/12	4	Yes
S.	Watkins Ward and Stafford PLLC 1. 2012 Government Accounting and Auditing Update/The Pillars of Professional Skepticism	11/1-2/12	16	Yes

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V. Continuing Professional Education (Continued)

2. The Board members present unanimously authorized the following actions

concerning CPE request from individuals.

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	Woodridge Capitol Portfolio Management			
	1. Secular Market	Various	1	Yes
	2. Financial Physics	Various	2	Yes
	3. Expected Returns	Various	1	Yes

*Requested by Clark Smith*

## VI. Rules and Regulations

1. The Board reviewed and discussed the proposed renumbered and amended Rules and Regulations for release to the public through filing with the Mississippi Secretary of State.

The Board members present unanimously approved the changes for release and with anticipated Board approval at the December 18, 2012, Board meeting. The effective date will be 30 days after the Board's final approval. Such notice will be sent to all CPAs in addition to filing with the Secretary of State for public viewing.

The proposed amendments include:

- Renumbering in accordance with new Secretary of State Requirements as Title 30, Parts 1 - 100,
- Chapter 2 - clarification related to CPA (retired) status and CPA license reinstatement,
- Chapter 3 - clarification related to peer review requirements,
- Chapter 4 - added wording related to internet based CPE and clarification added related to CPE requirements for CPA license reinstatement,
- Chapter 5 - added wording to update to new peer review definitions and to provide clarity related to timing of peer reviews and notification to Board, and
- Chapter 6 - amend contingent fees rule.

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## VII. Regulatory Matters

1. The Board heard a report from Investigator Ransom Jones and approved the

regulatory activities from September 21, 2012, to November 16, 2012:

<u>Activity</u>	<u>Number</u>
Cases Opened	0
Cases Closed	6
Cases referred to Members	0
Total Cases Open	24

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

Cases 2012.13-6, 2012.13-19, and 2012.13-74 - opened August 28, 2012. Respondents failed to submit 2012 CPE reporting forms by the deadline, but sent the forms in late. Based on each circumstance and explanations, the Angela Pannell investigative committee closed the cases with no probable cause to investigate further and sent letters to the respondents.

Case 2012.13-90 - opened August 28, 2012. Respondent failed to submit 2012 CPE reporting form by the deadline, but sent the form in late. After requesting cancellation and submitting the form, the Angela Pannell investigative committee closed the case with no probable cause to investigate further.

3. The Investigator reviewed the open case log by general description and reported on the investigative activities.
4. The Board members present heard a report from Investigator Jones concerning procedures in process related to peer review program versus Board records.
5. The Board members present heard a report concerning the CPE audit findings.
6. The Board members present noted and discussed the AICPA Professional Ethics Divisions rescindment of its earlier staff position related to the BP Oil Spill (Deep Horizon) Settlement Agreement.

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## **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. Shelly Ford, Trial Board President, was the presiding officer. Onetta Whitley, Deputy Attorney General was the presenting attorney. Gloria Green, Special Assistant Attorney General, was the hearing officer.

2. At 1:30 p.m., the Board continued as Trial Board for the purpose of hearing Complaint 2012.02 related to CPA license number 4616. The Board received a request from the respondent's attorney to continue the administrative hearing until December 18, 2012. After discussing the request and upon motion by Rick Elam with second by Angela Pannell, the Board members present approved the continuance of the hearing until 9:30 a.m. December 18, 2012. Votes were - For: Shelly Ford, David Clarke, Rick Elam, David Miller, Angela Pannell; Against: None; Absent: Willie Sims; and Recused: Jim Burkes.
3. The Board continued as Trial Board reviewing a listing of nine complaints in-process wherein the Investigative Committee has received return communication from five respondents. The Board took the actions listed in the following paragraphs. Angela Pannell was recused as the Investigative Officer.

Upon motion by David Clark with second from Rick Elam, the Trial Board determined to continue two complaints to the December 18, 2012, meeting related to alleged noncompliance with Board Rules and Regulations concerning CPE requirements for the period ended June 30, 2012: Complaints 2012.13-50- License 5485, and 2012.13-51- License 0664. Votes were - For: Shelly Ford, Jim Burkes, David Clarke, David Miller, Jim Burkes; Against: None; Absent: Willie Sims; and Recused: Angela Pannell.

4. Of these five respondents and upon motion by Jim Burkes with second from David Clarke, the Trial Board determined to accept the Angela Pannell Investigative Committee recommendation for these two cases without probable cause to investigate further: Complaints 2012.13-76 - License 1651, and 2012.13-109 - License 5031. In addition, the Trial Board determined to remand complaint 2012.13-19- License 5063 to the file through a remand order. Votes were - For: Shelly Ford, Jim Burkes, David Clarke, David Miller, Jim Burkes; Against: None; Absent: Willie Sims; and Recused: Angela Pannell.

5. At 1:45 p.m., the Board continued as Trial Board for the purpose of holding formal administrative hearings related to four CPA licensees' noncompliance with continuing professional education requirements and that also failed to respond to the Board's Notices of Hearing and Complaints. Angela Pannell was recused as the Investigative Officer. Upon motion by Jim Burkes with second from Rick Elam, the Board members present voted to consolidate these complaints for hearing purposes. Votes were - For: Shelly Ford, Jim Burkes, David Clarke, David Miller, Jim Burkes; Against: None; Absent: Willie Sims; and Recused: Angela Pannell.

The following four complaints were consolidated for hearing purposes:

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2012.13-1	Judith Lynn Abendschein	3569
2012.13-30	Charlotte H. Dykes	4955
2012.13-69	Candice Paige Murphy	6066
2012.13-93	H. Franklin Smith	0712

Within the Trial Board the Board heard evidence from Ransom C. Jones, CPA Investigator, concerning the respondents' failure to comply with the CPE requirements for the fiscal year ended June 30, 2012, and failure to respond to Board written communications related thereto. Legal and proper notice were delivered to the above respondents. None attended the hearing.

Following discussion and the administrative Trial Board hearing and upon motion by Rick Elam with second from David Miller 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 Jim Burkes with second from Rick Elam 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 Jim Burkes with second from Rick Elam 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:

**VIII. Trial Board (Continued)**

5. Administrative Hearing (Continued)

Upon motion by David Miller with second from Rick Elam the Board determined that the four respondents had indeed violated Chapter 4 of the Board Rules and Regulations as charged and voted to revoke the respondents CPA licenses. Votes were - For: Shelly Ford, Jim Burkes, David Clarke, David Miller, Jim Burkes; Against: None; Absent: Willie Sims; and Recused: Angela Pannell.

Upon the conclusion of this business and upon motion by Rick Elam with second by David Clarke, 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.

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

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APPROVED:

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Vice Chair

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member