

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
December 12, 2008**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on December 12, 2008, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

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

Board Members Absent

Jean T. Shepherd

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
Bridgette Wiggins, Special Assistant Attorney General

Others Present

Jimmy Boyd, MAPA
Gary Walker, MSCPA
Julie Brown, Brooks Court Reporting

I. General

1. The Board opened the meeting with an invocation from Jim Burkes.
2. The Board members present approved the minutes from the November 14, 2008, meeting.

I. General (Continued)

3. The Board members present signed the CPA certificates of licensure from the November 14, 2008, meeting.
4. The Board members present set the start time for the next meeting and reviewed the 2009 tentative schedule canceling the February 2009 meeting:

January 23	8:30	Meeting
February 20		Canceled
March 20		Meeting
April 24		Meeting
April 25		Ceremony
May 29		Meeting
June 3-5		NASBA W. Regional
June 17-19		NASBA E. Regional
June 25-28		MSCPA Annual
August 21		Meeting
September 25		Meeting
November 1-4		NASBA Annual
November 13		Meeting
November 14		Ceremony
December 11		Meeting
5. The Board noted information related to the National Association of State Boards of Accountancy (NASBA) 27th Executive Directors and State Board Staff Conference (March 15-18), 14th Legal Counsel Conference (March 15-17), and 2009 CPE Conference (March 16-18). Board members present unanimously approved the attendance of the Executive Director, appropriate staff, and Attorney to attend the conferences. In addition, the Board approved attendance of Board members as needed to attend the CPE Conference.
6. The Board members discussed the Public Accountancy Act as amended during the 2008 Regular Legislative Session and its proposed amendments for the 2009 Regular Legislative Session related to CPA mobility. The Board members present unanimously adopted a resolution that expresses its sincerity, seriousness, and dedication to these amendments. This resolution is a part of these minutes. The Board members present also unanimously approved the submittal of these requested amendments via written request to the Legislature for introduction.

I. General (Continued)

7. The Board members present heard a report from Special Assistant Attorney General Gloria Green wherein she provided an orientation and review of the State Laws related to the Public Accountancy Act, Rules and Regulations, Mississippi Administrative Procedures Act, Open Meetings Law, Public Records Act, Tort Claims and Ethics requirements.

II. National Regulatory Concerns

1. The Board members reviewed the memorandum from Kent Smoll, Chair - Committee Relations with Member Boards, and answered the Regional Directors' Focus Questions for submittal by the December 29, 2008, due date.
2. The Board members present discussed the NASBA UAA Model Rules Exposure Draft and heard a report from Vice Chair Rick Elam concerning his review of the document. The Board took no action related to the Exposure Draft.
3. The Board reviewed and discussed the November 2008 NASBA *State Board Report*.
4. The Board discussed the Public Accounting Oversight Board (PCAOB) Releases entitled:
 - *PCAOB Issues Staff Audit Practice Alert on Audit Considerations in the Current Economic Environment*
 - *PCAOB Report Reviews First 4 Years of Inspections of the 8 Largest U.S. Audit Firms*
 - *PCAOB Adopts and Proposes Rule Amendments on the Timing of Certain Non-U.S. Inspections and Seeks Comment on Related Issues*

III. Administration

1. The Board members present reviewed and discussed the SAAS Summary Trial Balances as of November 30, 2008, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the five months ended November 30, 2008.
2. The Board heard a report from Executive Director Susan Harris concerning the Senate and House budget hearings for the fiscal year 2010 recommendation.

IV. CPA Examination, Licensing and Firms

1. The Board members present unanimously accepted the listing of candidate applications for the computerized examination (5 initial, 15 reexam) received since the November 14 meeting.
2. The Board convened at 1:30 p.m. to hold a hearing related to initial examination applicant 12384 wherein the applicant was given an opportunity to show cause why he should be allowed to sit as a Mississippi candidate for the uniform CPA examination as related to prior criminal offenses. During the hearing, the Board heard evidence from the applicant in addition to character witnesses and received supporting documentation. After the hearing, the Board members present deliberated the matter and upon motion by Rick Elam with second from Jim Burkes, all other requirements being met the Board approved the application allowing the individual to sit for the examination as a Mississippi candidate. Votes were - For: Willie Sims, Rick Elam, David Clarke, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: None.
3. The Board reviewed and discussed a special candidate situation related to good moral character - initial applicant 12408. Based on its careful evaluation of criminal misdemeanor convictions and all other requirements being met, the Board members present unanimously approved the application to sit for the examination as a Mississippi candidate.
4. 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>
08380	JiaVonne Brown Scott	5948	12/12/08	Yes

Applications for Reciprocal CPA Licenses

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12425	Jennifer Langston Hamilton	R3401	12/12/08	Yes
12382	Ernest Anton Janik, Jr.	R3402	12/12/08	Yes
12433	Keith A. May	R3403	12/12/08	Yes

IV. CPA Examination, Licensing and Firms (Continued)

4. Applications (Continued)

Applications for Reciprocal CPA Licenses (Continued)

<u>File</u> <u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12416	Anthony J. Minor	R3404	12/12/08	Yes
12415	Darla Remington Mirth	R3405	12/12/08	Yes
12428	Emily Sparkman Smith	R3406	12/12/08	Yes
12426	Wade Russell Stonebrook	R3407	12/12/08	Yes
12434	Tom D. Walker	R3408	12/12/08	Yes
12424	Charles A. Webb, IV	R3409	12/12/08	Yes

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Janik, PC Dallas, TX	F1197	Yes
Edward E. Johnston, CPA Jackson, MS	F1198	Yes
Richey, May & Co., LLP Englewood, CO	F1199	Yes

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

<u>Name</u>	<u>Number</u>	<u>Description</u>
Bern, Butler, Capilouto & Massey Montgomery, AL	F0156	Cancel Firm Permit
William A. Sheffield CPA Tupelo, MS	F0661	Address Change
John Stepowoy Jr. CPA West St. Paul, MN	F1032	Cancel Firm Permit
Silas M. Simmons, LLP Natchez, MS	F0666	Merger- Switzer, Hopkins & Mange
Switzer, Hopkins & Mange Natchez, MS	F0701	Cancel Firm
G. T. Dethloff, CPA, PLLC Germantown, TN	F0869	Name change from Traylor & Dethloff, CPA

6. The Board members present unanimously took the following actions related to requests for amendments to the 2008 CPE compliance requirements:

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Joyce Berry Auster	4974	Extension to 12/31/08 - 39 CPE hours
Robert C. Holman	5752	Extension to 12/31/08 - 30 CPE hours
Julie H. Selleck	1774	Extension to 12/31/08 - 9 CPE hours
Raymon Mark Wintrone	4229	Waiver - Medical

7. The Board members present unanimously approved requests from CPAs for waivers of the 2008 CPE compliance requirements based on affidavits of current retirement and intention to apply for CPA (retired) for 2009, as follows:

<u>Name</u>	<u>Number</u>
Michael J. Mercier	1822

8. The Board members present considered and approved a candidate request for six month extension of the Notice to Schedule (NTS) for AUD, BEC and FAR section to June 12, 2009, due to a medical hardship situation.
9. The Board reviewed and discussed the CBT Steering Group *CPA Exam Quarterly Summary Report to State Boards, Third Quarter 2008*.
10. Board Vice Chair Rick Elam discussed AICPA Southeast Regional CPA Examination Forum which he and Executive Director Susan Harris attended. The forum discussions included information concerning the State Board Committee of the Board of Examiners, CPA examination initiatives, testing trends, possible international administration, and effect of International Financial Reporting Standards (IFRS).

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.	Central Chapter - Mississippi Society of CPAs			
	1. Money Laundering: Cleaning the Dirty Books/The Health South Story	12/9/08	4	Yes
	2. MS Rules & Ethics (Dr. Quinton Booker)	12/9/08	Ethics: General 3 Rules 1	Yes
B.	Electric Power Associations			
	1. EPAs of MS Accounting and Finance	10/16-17/08	6	Yes
C.	Midsouth Institute of Accountants			
	1. MS Rules & Ethics (Dr. Quinton Booker)	TBD	Ethics General 3 Rules 1	Yes
D.	Mississippi Bankers Association			
	1. 2008 Consumer Compliance Conference	9/25-26/08	14	Yes
E.	Office of the State Auditor			
	1. Investigative Division Training	11/7/08	3	Yes
F.	Silas Simmons			
	1. Annual Tax Update	12/19/08	8	No (1)

(1) Deferred for additional information.

VI. Regulatory Matters

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities from November 14 to December 12, 2008:

<u>Activity</u>	<u>Number</u>
Cases Opened	none
Cases Closed	73
Cases referred to Members	none
Total Cases Open	76

2. Cases closed:

Case 2008.28-01, 2008.28-32, 2008.28-100, and 2008.28-66 - opened October 21, 2008. Licensees did not send in 2008 CPE reporting forms and did not correspond by the deadline. The cases were closed after explanatory documentation was evaluated concerning licensees' situations including an incorrect address, death, cancellation and retirement waiver, respectively,

Cases 2008.28-07, 2008.28-51, 2008.28-54, 2008.28-85, and 2008.28-106 - opened October 21, 2008. Licensees did not send in their 2008 CPE reporting forms and did not correspond by the deadline. The cases were closed after the David Clarke CPE Investigative Committee reviewed documentation and supporting qualification for medical CPE waivers and the individuals submitted the requests for Board approval.

Cases 2008.26-01, 2008.26-02, 2008.26-04, 2008.26-05, 2008.28-03, 2008.28-04, 2008.28-06, 2008.28-08, 2008.28-10, 2008.28-12, 2008.28-16, 2008.28-17, 2008.28-19, 2008.28-20, 2008.28-21, 2008.28-23, 2008.28-26, 2008.28-27, 2008.28-30, 2008.28-31, 2008.28-33, 2008.28-35, 2008.28-36, 2 2008.8-39, 2008.28-40, 2008.28-41, 2008.28-42, 2008.28-43, 2008.28-44, 2 2008.8-49, 2008.28-50, 2008.28-52, 2008.28-55, 2008.28-57, 2008.28-58, 2008.28-59, 2008.28-61, 2008.2008.28-62, 2008.28-65, 2008.28-67, 2008.28-70, 2008.28-71, 2008.28-72, 2008.28-74, 2008.28-77, 2008.28-78, 2008.28-80, 2008.28-81, 2008.28-82, 2008.28-83, 2008.28-84, 2008.28-87, 2008.28-88, 2008.28-89, 2008.28-91, 2008.28-94, 2008.28-95, 2008.28-98, 2008.28-103, 2008.28-104, 2008.28-105, 2008.28-108, and 2008.28-111 - opened October 21, 2008. Licensees did not send in their 2008 CPE reporting forms and were sent Notices of Hearing and Complaints related to their noncompliance. The David Clarke Investigative Committee closed the cases with no probable cause to investigate further after review of late CPE forms and documentation which also supported no prior disciplinary action or related correspondence.

VI. Regulatory Matters (Continued)

2. Cases closed: (Continued)

Case 2008.27-01 - opened October 21, 2008. A licensee did not send in his 2008 CPE reporting form and did not correspond by the deadline. The license had two prior CPE consent orders and was noticed for a Trial Board Hearing held November 14, 2008. The Trial Board issued an Order which required the licensee to meet the 2008 CPE requirement of 40 hours by June 30, 2009, with a penalty of 50% of his deficit for the year. Reimbursement of the legal, investigative and administrative costs of the case were ordered by the Trial Board

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

4. The Board heard a report from Investigator Ransom Jones concerning the CPE disciplinary cases including:

Consent Orders mailed to licensees	19
Trial Board Orders mailed to licensees	1
Remand Orders	11
Strong Close letters mailed to licensees	62

5. The Board members reviewed a letter from Darrell Galey, Chair of the Peer Review Oversight Committee, and discussed the annual report due concerning the AICPA Peer Review Program administered by the Mississippi Society of CPAs. Following discussion, the Board members present unanimously determined that the Committee should provide a report at the January 23, 2009, Board meeting that covers just the activities for the twelve months ending June 30, 2008. The recently held meeting of the MSCPA Peer Review Committee and AICPA oversight will be covered in the report ending June 30, 2009.

6. The Board discussed studying and presenting a policy for future CPE noncompliance issues. The staff were directed to evaluate the Board's history with the related cases and work with members to produce such a policy.

VII. Trial Board

1. The Board members unanimously voted to convene as the Trial Board for the purpose of considering matters related to disciplinary cases.
2. The Board did convene as Trial Board for the purpose of hearing complaints related to alleged noncompliance with Board Rules and Regulations concerning CPE requirements for the period ended June 30, 2008. Willie B. Sims, Jr., Trial Board President, was the presiding officer. Bridgette Wiggins, Special Assistant Attorney General, represented the Board, and Onetta Whitley, Deputy Attorney General, was the presenting attorney. Julie Brown, Brooks Court Reporting, recorded the discussions. Jean T. Shepherd was absent and David Clarke was recused.
3. The Board continued as Trial Board for the purpose of hearing complaint 2008.27-02, concerning Bethany Dalton Bruce, CPA license 4395. Within the Trial Board the Board heard evidence from witness Ransom C. Jones, CPA Investigator and respondent Bethany Bruce. The respondent allegedly failed to comply with the Chapter 4 CPE requirements for the compliance period ended June 30, 2008, through not reporting and not obtaining the required CPE credit hours. Ms. Bruce has two other prior and related disciplinary actions including 2001 and 2007 consent orders for late CPE reporting.

Following discussion and the administrative Trial Board hearing related to Bethany Bruce, and upon motion by Jim Burkes 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 David Miller 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 David Miller unanimously 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:

VII. Trial Board (Continued)

3. (Continued)

Upon motion by Jim Burkes with second from Shelly Boone the Board unanimously determined that the respondent Bethany Dalton Bruce had indeed violated Chapter 4 of the Board Rules and Regulations as charged. The Board unanimously determined to assess the respondent a civil penalty of \$1,000 in addition to all investigative, legal, and hearing costs and of this matter to be paid by check or money order within thirty days of the Trial Board order. Votes were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.

Upon the conclusion of this business, the Board upon motion by David Miller with second from Shelly Boone 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. The Board continued as Trial Board for the purpose of hearing complaint 2008.27-03, concerning William Daniel McCaskill, CPA license R2406. The Board received a Motion for Continuance from the respondent's legal counsel, Frank "Kim" Breese, III. After consideration and upon motion by Rick Elam with second from Jim Burkes, the Board unanimously voted to permit continuance of the hearing related to the complaint until the next Board meeting to be held at the Board office, January 23, 2009. Votes were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.
5. The Board continued as Trial Board for the purpose of hearing complaint 2008.27-05, concerning Kimberly Cassidy Shearer, CPA license 5498. Within the Trial Board the Board heard evidence from witness Ransom C. Jones, CPA Investigator. The respondent Kimberly Shearer did not appear. The respondent allegedly failed to comply with the Chapter 4 CPE requirements for the compliance period ended June 30, 2008, through not reporting and not obtaining the required CPE credit hours. Ms. Shearer has three other prior and related disciplinary actions including 2002 and 2006 consent orders for late CPE reporting and a 2007 Trial Board order for CPE deficit noncompliance.

VII. Trial Board (Continued)

5. (Continued)

Following discussion and the administrative Trial Board hearing related to Kimberly Shearer, 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 Jim Burkes 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 Jim Burkes unanimously 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 Jim Burkes with second from Rick Elam the Board unanimously determined that the respondent Kimberly Cassidy Shearer had indeed violated Chapter 4 of the Board Rules and Regulations as charged. The Board unanimously determined to revoke the respondent's CPA license, assess a civil penalty of \$1,000 in addition to all investigative, legal, and hearing costs and of this matter to be paid by check or money order within thirty days of the Trial Board order. The Board also unanimously determined that if the respondent does not have the required 40 CPE credit hours for the compliance period ending June 30, 2008, that the CPE must be obtained in addition to a 50% penalty on the deficit hours. Votes were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.

Upon the conclusion of this business, the Board upon motion by David Miller with second from Rick Elam 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. The Board continued as Trial Board for the purpose of hearing complaint 2008.28-48, concerning Stephanie Hughes Crowe, CPA license R3224. Within the Trial Board the Board heard evidence from witness Ransom C. Jones, CPA Investigator. The respondent Stephanie Crowe did not appear, but sent in a seriously late CPE form with no response to the Notice of Hearing and Complaint. The respondent allegedly failed to comply with the Chapter 4 CPE requirements for the compliance period ended June 30, 2008, through not reporting. Ms. Crowe has one other prior and related disciplinary action- a 2007 consent order for CPE deficit noncompliance.

Following discussion and the administrative Trial Board hearing related to Stephanie Crowe, 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 Rick Elam with second from David Miller 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 David Miller unanimously 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 Jim Burkes with second from David Miller the Board unanimously determined that the respondent Stephanie Crowe had indeed violated Chapter 4 of the Board Rules and Regulations as charged. The Board unanimously determined to assess the respondent a civil penalty of \$250 in addition to all investigative, legal, and hearing costs and of this matter to be paid by check or money order within thirty days of the Trial Board order. Votes were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.

Upon the conclusion of this business, the Board upon motion by Rick Elam with second from David Miller the Board 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.

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VII. Trial Board (Continued)

7. The Board continued as Trial Board for the purpose of holding formal administrative hearings related to thirteen (13) CPAs' noncompliance with continuing professional education requirements and that also failed to respond to the Board's Notices of Hearing and Complaints. Upon motion by Rick Elam with second from David Miller, the Board members present voted to consolidate these complaints for hearing purposes. Votes to consolidate cases were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.. The following complaints were consolidated for hearing purposes:

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2008.28-05	Michael Paul Biel	R3055
2008.28-11	Charles A. Branch	5135
2008.28-14	James M. Calcote, Jr.	4607
2008.28-28	Charlotte H. Dykes	4955
2008.28-29	James L. Ferguson, Jr.	R2079
2008.28-37	John Brent Guitreau	5907
2008.28-64	Fred T. McKibben	1705
2008.28-68	Gale B. Moore	R3345
2008.28-69	Linda Keeton Morris	2370
2008.28-76	James H. Pitrat	R3346
2008.28-92	Robert E. Tallant	1695
2008.28-99	Melinda Bonds Watson	4850
2008.28-102	Michael K. Whalen	R2760

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, 2008, 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 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.

7. (Continued)

In the closed meeting the Board upon motion by Rick Elam with second from Shelly Boone 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 Shelly Boone unanimously 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 Rick Elam with second from David Miller, the Board unanimously determined that the thirteen respondents had indeed violated Chapter 4 of the Rules and Regulations as charged and voted to revoke the respondents' CPA licenses. The Board unanimously determined to assess each respondent all investigative, legal, and hearing costs of this matter. The Board unanimously determined to impose a civil penalty on each in the amount of two-hundred and fifty dollars (\$250.00). Votes to consolidate cases were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.

Upon the conclusion of this business, the Board upon motion by Rick Elam with second from Jim Burkes the Board 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.

8. The Board continued as Trial Board for the purpose of reviewing and discussing individuals who have not complied with the 2008 CPE requirements, have open investigative cases/complaints, and who have requested voluntary cancellation of their licenses. Upon motion by Rick Elam with second from David Miller, the Trial Board unanimously approved the "Orders of Remand to the File" for execution by the Board President Jim E. Burkes. Votes were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.

These Trial Board remand orders will be placed in individual files noting the noncompliance and remanded for future action if the individuals apply to the Board for reinstatement. Copies of the orders will be sent to the individuals:

8. Remand Orders (Continued)

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2008.28-22	Mickey W. Crane	3783
2008.28-38	William C. Hammett	4190
2008.28-45	Julia Russell Honea	4711
2008.28-46	Carol Mylenn Johnson	4760
2008.28-56	Mark Joseph Makley	R3344
2008.28-60	Randy F. McCall	2205
2008.28-63	Charles A. McKibben	2040
2008.27-04	Gregory William Schwartz	R2781
2008.28-90	Ralph Q. Summerford	R1718
2008.28-96	Richard Dale Wagner	R3363
2008.28-101	James Fletcher West	2037

9. 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. Upon motion by Jim Burkes with second from Rick Elam, the Trial Board approved the consent orders for the following individuals as issued by the investigative committee and previously agreed to by the respondent. Votes were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2008.26-03	Julius C. Phillips	4458
2008.28-24	David A. Curbo	R2589
2008.28-73	Kenneth C. Pailet	R3247
2008.28-93	Roger Ray Trigg	1507
2008.28-109	David G. Yarborough, Sr.	R2933
2008.28-110	Frank S. York, III	3040

10. The Board continued as Trial Board for the purpose of reviewing for release from consent orders the respondents listed in 9 above because of their 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 aforementioned licenses from the consent orders. Votes were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.

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VII. Trial Board (Continued)

11. The Board continued as Trial Board for the purpose of considering the individuals who have been offered a consent order from the David Clarke Investigative Committee but have not yet acknowledged or returned the orders. Upon motion by Jim Burkes with second from Rick Elam, the Trial Board approved continuance of the following cases to the January 23, 2009, meeting. Votes were - For: Willie Sims, Rick Elam, Shelly Boone, Jim Burkes, David Miller; Against: None; Absent: Jean Shepherd; and Recused: David Clarke.

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2008.28-02	Robert A. Ainsworth	4964
2008.28-09	Bradley Troy Bondurant	4619
2008.28-13	Daniel A. Burton	4529
2008.28-15	John A. Cannon	3007
2008.28-18	Amy W. Chatham	4749
2008.28-25	Melissa Smith Dickinson	5559
2008.28-34	John Waits Gill	1936
2008.28-53	Jon T. Lee	R3270
2008.28-75	Kayla Arlene Paul-Lindsey	5356
2008.28-79	Michael Carroll Reibling	R2712
2008.28-97	Susan Renee Walker	3969
2008.28-107	Mark Coley Wright	5271

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

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member