



Mississippi State Board of Public Accountancy



Message from Board Chair, **Rick Elam, Ph.D., CPA**

This is my opportunity to thank Ransom Jones, Executive Director, and the State Board staff for their on-going efforts to modernize services for all Mississippi licensees. They are working very hard to make our application, renewal and continuing education reporting processes much more convenient. The Board members also serve diligently as protectors of the public trust of CPAs. I thank them all for their efforts and support through some major changes at the Board over the past couple of years.

2014 marks the 10th anniversary of computer-based testing (CBT) for the Uniform CPA Examination. Leveraging technology has allowed for increased candidate convenience and accessibility. During the ten-year period since the launch of CBT, more than 400,000 candidates have sat for a total of more than two million sections of the Exam.

Today, candidates sign up for one or more sections of the Examination at a testing center. The four required sections are allocated a total of 14 hours of testing time. Until the mid-1990s, the Exam was offered just twice a year in five half-day sessions in May and November. Most jurisdictions

required the candidate to sit for all sections not previously passed. Test takers were allowed to use only paper and pencil, no electronic calculators or computers.

During the early 1990s, I was the vice president in charge of the Uniform CPA Examination at the American Institute of Certified Public Accountants (AICPA). During that period, we implemented many changes that were contentious at the time, but necessary if computer-based testing was ever to become a reality. In 1994, the Exam was restructured into a four-section, two-day exam and the AICPA supplied states with electronic calculators for CPA candidates to use on two sections of the Examination. I purchased hundreds of thousands of calculators during that time with a new color for each administration of the Examination.

Until 1996, completely new versions of the CPA Exam were prepared every six months. After each administration, the entire booklet of questions was published. Knowing that CBT would require reuse of questions, we discontinued publishing the booklets in 1996, much to the consternation of CPA review course providers.

continues on page 3

Mission

The Mission of the Mississippi State Board of Public Accountancy is to promote and protect the public interest, providing specific requirements necessary to properly administer the Mississippi accountancy statutes regulating certified public accountants.

INSIDE THIS ISSUE

PAGE 2

**CPA Licenses ISSUED
Message from Executive Director**

PAGE 3

**CPA-Retired Status Granted
New CPA Ceremony**

PAGE 4

Data Capture Project

PAGE 5

CPE Requirements

PAGE 6

Tentative Schedule of MSBPA LARS

PAGE 7

**CPA Firm Permit Requirements
Governor Reappoints Board Member**

PAGE 8

**Board Welcomes New Employee
Online CPE Reporting Required**

PAGE 9

Firm Amendments

PAGE 10

Firm Permits Issued

BOARD SCHEDULE FOR 2014

BOARD MEETINGS

MAY 23, 2014	8:30 A.M.
JUL 18, 2014	CANCELLED
AUG 15, 2014	8:30 A.M.
SEPT 19, 2014	8:30 A.M.
NOV 14, 2014	10:00 A.M.
DEC 12, 2014	8:30 A.M.

CPA PRESENTATION CEREMONY

NOV 15, 2014	10:00 A.M.
---------------------	-------------------

CONTACT US

5 Old River Place, Suite 104
Jackson, MS 39202-3449

P: 601.354.7320 F: 601.354.7290
Email: email@msbpa.ms.gov

CPA LICENSES ISSUED

JANUARY 10, 2014

NEW LICENSEES – ORIGINAL

**Melissa Dennison Breeden
Melody A. Byrd
Jennifer Hall Lockhart
Richard C. Myers
Jennifer Beasley Skrametti
Kimberly Michelle Williams**

JANUARY 10, 2014

NEW LICENSEES – RECIPROCAL

None

JANUARY 10, 2014

REINSTATED LICENSEES

None

MARCH 14, 2014

NEW LICENSEES – ORIGINAL

**Hunter Ellis Barlow
Christopher Daniel Burnham
Susan DeWitt Burrell
William Chichester Carroll, Jr.
Robert Moseley Crosland, IV
Kyle Wesley Goldman
Katherine Harrell Knight
Lacy Danielle McCown
Margaret Anne McGuire
Barry Duane McKenzie
Zachary Aaron Ring**

MARCH 14, 2014

NEW LICENSEES – RECIPROCAL

**Devon Daniel Boykin
Chandler Glenn Croom
Amanda Claire Knight
Marcla Lynne Watson**

MARCH 14, 2014

REINSTATED LICENSEES

**Thomas B. Butchart
Julla Reeves Leggett**

APRIL 18, 2014

NEW LICENSEES – ORIGINAL

**Katherine Elizabeth Barfield
Phillip Justin Burns**

APRIL 18, 2014

NEW LICENSEES – RECIPROCAL

**Brian Todd Carver
Mary Margaret Cockcroft
Leslie Ann Kilgore
Loralee Anne O'Neal**

APRIL 18, 2014

REINSTATED LICENSEES

**Brett W. Cantrell
Mary Bisland Lambdin**



Message from Executive Director, Ransom C. Jones, Jr., CPA

As I gather up materials for this first 2014 issue of the MSBPA Newsletter to send to the publisher, I want to express appreciation to Chair Rick Elam and the other Board members for their help and support in putting this newsletter together. Thanks also go to Board staff and the National Association of State Boards of Accountancy's (NASBA) Communications Department, who provided design and editorial services.

There are three important changes in Board operations that will affect all exam candidates, licensed CPAs, CPAs with retired status and CPA firms:

DATA CAPTURE PROJECT

Between June 2, 2014, and August 29, 2014, licensees and firms must submit specific data to the Board online. A Board letter will be sent later in May with instructions. Read the enclosed article for a more in-depth explanation of the project.

ONLINE CPE REPORTING

Be sure to read the article entitled, **ONLINE CPE REPORTING REQUIRED FOR THE CPE YEAR ENDED JUNE 30, 2014**. The Board intends for **all licensees** to report CPE for the year ending June 30, 2014, online, through a portal on the Board website. Read the explanation of online CPE reporting, as paper CPE forms will not be available.

MSBPA Licensing and Regulatory System (LARS)

The Mississippi Department of Information Technology Services (ITS) is developing an Online Licensing and Regulatory System for the Board. Pay close attention to the *Tentative Schedule of MSBPA LARS Implementation*. For instance, starting October 1, 2014, exam candidates will no longer complete paper applications. Under the new system, candidates will sign on to the MSBPA LARS website, enter a Board supplied PIN number, complete an online exam application, pay required fees, and sign the application— all electronically.

Online annual renewals of CPA licenses, which were optional in 2013 and 2014, will be required for calendar year 2015. The Board is adding and requiring online 2015 renewal of CPA firm permits and CPA-Retired Status. These forms will be available November 1, 2014.

In closing, I want to thank Pattie Smith, Vicki Snowden, Cyinda Brown, Lane McNeal and Andy Wright. The year-long process of changing from a paper-based licensing and regulations system to the MSBPA online LARS system would not have been possible without the support of these Board staff members.

Sincerely,

Ransom C. Jones, Jr.



Mississippi State Board of Public Accountancy New CPA Ceremony

The Board held its spring CPA License Presentation Ceremony on Saturday, April 19, 2014, in the Old Supreme Court Chamber at the New Capitol in Jackson, MS. Following a welcoming message by Board Chair Rick Elam, Vice Chair Jim Burkes gave the invocation.

Beth Burgess, President of the Mississippi Society of CPAs, gave the new CPAs an introduction to the Society. Ms. Burgess was followed by an introduction to the Mississippi Young CPA Network by Daniel Scarbrough, Network President.

After the keynote address was given by Hugh Parker, Ph.D., CPA, Senior Partner, Horne LLP, Chair Elam led the new CPAs as they recited their Oath of Title.

New CPAs in attendance at the ceremony included: Shondra Alita Barker, Jackson, MS, Hunter Ellis Barlow, Madison, MS, Laura Mcgarrh Barlow, Vicksburg, MS, Travis Lamarlo Brown, Clinton, MS, Susan DeWitt Burrell, Brandon, MS, Melody A. Byrd, Brandon, MS, Lori Knight Crocker, Madison, MS, Kyle Wesley Goldman, Madison, MS, Margaret Anne McGuire, Pearl, MS, Barry Duane McKenzie, Brandon, MS, Zachary Aaron Ring, Ridgeland, MS, Briana Elise Russell, Oxford, MS, Brian Keith Strickland, Columbia, MS, Kimberly Michelle Williams, Madison, MS.

After the ceremony, a group photograph was taken on the steps of the Mississippi State Capitol Building.



Newly licensed Mississippi CPAs pictured with members of the Mississippi Board following spring CPA License Presentation Ceremony.

CONTINUED FROM COVER

MESSAGE FROM BOARD CHAIR, RICK ELAM PH.D., CPA

While working at the AICPA, I met a gentleman from Texas who holds the record for the most attempts at the old paper-based Exam. He made his first attempt in May 1957 and continued taking the Examination every time offered (twice a year) until 1960 when he passed one of four parts. He continued to take the Examination every time offered until 1967 when he passed another part. Then from 1967 through 1997, he took the Exam twice every year, but never passed another part. In 1997, the Texas Board changed their rules to limit the number of times a candidate could sit in succession so the candidate was barred from sitting for a few years and, as far as I know, never returned. If you kept count, you know that our tenacious CPA candidate sat for the examination 82 times over a period of 40 years, while passing only two parts.

CPAs, more than most professionals, are defined by the Examination we pass. We need to thank the AICPA, NASBA and PROMETRIC for ten successful years of computer based testing of CPA candidates.

CPA-RETIRED STATUS GRANTED BY BOARD

JANUARY 10, 2014

Daniel W. Alexander
Nelle F. Beard
Eugene Blgham, III
Cecll C. Brown
Bobby M. Bynum
Clarence W. Chapman
Louise L. Chappell
Robert Lee Chitty
Carlton Crawley
Robert D. Dugan
David S. Fox
Joseph T. Green
George M. Harrigill
John A. Hurley
Dan S. Hyde
James R. Jefcoat
James F. Johnson
Joe D. Jones
Margaret H. Jordan
Jimmy O. Junkin
Thomas E. Justice
Jerry G. King
James R. Koonce
Robble R. Martinez
Mary L. McNair
Donna S. Meggins
Ralph R. Mills, Jr.
Gary T. Mosley
Paul D. Myers
Donald J. Nester
John B. North
Jack A. Opple
Patricia F. Parrish
Howard S. Poarch
Paul A. Ray
John M. Robinson
William A. Simmons
Dennis W. Smith
Michael D. Smith
James N. Tansey
Nancy E. Tierce
Joseph R. Tillman
Julla P. Trawle
Donald L. Wade
Linda D. Waitman
Doris P. Watson

MARCH 14, 2014

Julle L. Reeves
George S. Smith
William Whisenant

APRIL 18, 2014

None

2014 BOARD MEMBERS



CHAIR
RICK ELAM, Ph.D., CPA
 PATTERSON SCHOOL
 OF ACCOUNTANCY
 UNIVERSITY OF MS
 City: Oxford
 Term: 2010 - 2014
 District: 1st Congressional



VICE CHAIR
JIM E. BURKES, CPA
 HADDOX REID EUBANK BETTS
 PLLC
 City: Jackson
 Term: 2013 - 2017
 District: At-Large



SECRETARY
DAVID E. CLARKE, CPA
 CLARKE, BRADLEY, BAKER &
 CO., LLP
 City: Greenville
 Term: 2011 - 2015
 District: 2nd Congressional



DAVID L. MILLER, CPA
 NAIL MCKINNEY
 PROFESSIONAL ASSOCIATION
 City: Tupelo
 Term: 2013 - 2017
 District: At-Large



ANGELA L. PANSELL, CPA
 MS STATE UNIVERSITY
 City: Starkville
 Term: 2012 - 2016
 District: 3rd Congressional



MARK P. PEACH, CPA
 KPMG LLP
 City: Jackson
 Term: 2013 - 2017
 District: At-Large



WILLIE B. SIMS, JR., CPA
 WILLIE B. SIMS, JR, CPA, PLLC
 City: Hattiesburg
 Term: 2014- 2018
 District: 4th Congressional

Mississippi State Board of Public Accountancy

DATA CAPTURE PROJECT

The Mississippi State Board of Public Accountancy (MSBPA) and its software developer, the Mississippi Department of Information Technology Services (ITS), in cooperation with the National Association of State Boards of Accountancy (NASBA) are in the process of developing and testing an online replacement for the paper form based State Board Licensing Database System. The new, web-based LARS system will contain data for all Mississippi CPA Examination Candidates, CPAs, Retired CPAs, and CPA Firms. The data will be securely stored by ITS on the state server. Access to account data will be web-based and will be limited to authorized users (exam candidates, licensees, retirees, firm owners and authorized firm contacts) and Board employees. The Board will mail a letter to licensees and firms in May 2014, giving them each a unique pin number for securely logging onto the Board data capture portal.

Individual CPAs: In order to properly establish secure user accounts that are unique for all individual Mississippi licensees, the Board must have birthdates on record. This information is also needed for participating in the national database of CPAs, *CPAverify.org*, and for linking licensee records across state lines, so all licensees receiving this letter must comply with this request whether active or retired.

All Mississippi licensees and retirees must submit their birthdate to the Board from June 2 - August 29, 2014. See instructions included in the Board letter mailed later in May.

CPA Firms: In order to establish secure user accounts unique for all CPA Firms holding a valid CPA Firm Permit issued by MSBPA, the Board must have specific firm data on record. The required information will be described in a Board letter, mailed to all firms in May 2014. This information is also needed for participating in the national database of CPA Firms, *CPAverify.org*, and for linking CPA Firm records across state lines.

All Mississippi CPA Firm Permit Holders/Contacts must log on and submit the requested firm data to the Board from June 2 - August 29, 2014. See instructions included in the Board letter mailed later in May.

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

Summary of Investigator's Activities

Number of Investigations

ACTIVITY	DEC 13, 2013 TO JAN 10, 2014	JAN 10, 2014 TO MAR 21, 2014	MAR 21, 2014 TO APR 18, 2014
Cases Opened	0	20	9
Cases Closed	15	13	4
Cases Referred to Board Members	0	2	6
Total Cases Open- End of Period	13	20	25

Mississippi State Board Of Public Accountancy Continuing Professional Education Requirements

COMPLIANCE PERIOD ENDING JUNE 30, 2014

CPE forms for the compliance period ending June 30, 2014, **WILL NOT BE MAILED**. Online CPE Reporting for 2014 will be done through a secure logon process at the MSBPA website. You will be required to log on through the MSBPA website using your Board File Number, which will be sent to you by Board letter in May 2014. The web link or URL of the MSBPA CPE Portal will also be included in the letter.

Online Reporting of continuing professional education (CPE) for the twelve months ending June 30, 2014, will be available beginning Tuesday, July 1, 2014. **You must log on to the Board CPE Reporting Portal and enter your individual CPE courses and hours earned in the current compliance period (from July 1, 2013, through June 30, 2014)**. Next you will enter your total CPE hours carried-in from prior periods (60 hours maximum). After electronically signing the CPE report, your 2014 CPE data will be securely transmitted to MSBPA. Please print or save a copy of the completed CPE report for your records.

Your online CPE Reporting at the Mississippi State Board of Public Accountancy CPE Portal is due on or before **August 1, 2014**. The CPE compliance requirement for the twelve months ending June 30, 2014, is a minimum forty (40) CPE credit hours. Only twenty (20) hours of CPE credit hours carried-in may be applied to the forty hour requirement. The other 20 hours must be earned in the current compliance period ("20 hour minimum rule"). Chapter 4 of the Rules and Regulations and the Board's website provide complete CPE compliance information.

Ethics CPE: Four (4) CPE credit hours in *Ethics, Professional Conduct, Public Accountancy Law and Regulations* [ethics] must be earned and reported for the triennial period **July 1, 2013, through June 30, 2016**. A minimum of one (1) of these ethics CPE credit hours must be in the Mississippi Public Accountancy Law, Rules and Regulations.

Ethics - MS Law, Rules and Regulations 1

Ethics - General

3

Total Triennial Ethics CPE Requirement 4

These ethics CPE credit hours **must be Board approved** in order for a CPA to retain the credit. **Any ethics hours previously reported to the Board as ethics CPE is deemed used and will not count toward hours carried-in to 2014. Ethics CPE, earned in the current period, but not approved by the Board, will not satisfy your ethics CPE requirement.** In order to have hours qualify as ethics CPE, an approval request should be submitted to the Board by either the CPE sponsor or the individual CPA.

The Application for CPE Program Approval can be found at this link:

<http://www.msbpa.ms.gov/Documents/Application%20for%20CPE%20Approval.pdf>

The Board's listing of approved ethics CPE programs for the triennial period July 1, 2013, through June 30, 2016, can be found at this link:

http://www.msbpa.ms.gov/Documents/2014%20to%202016%20Approved_Ethics_Courses.pdf

In accordance the Board Rules and Regulations, a CPA will not be permitted to register a license if not in compliance with the CPE requirements. In addition, a CPA must report on the Board prescribed reporting form even if the number reported is zero. A blank reporting form will be interpreted as zero CPE credit hours. Please be aware that a CPA who fails to complete and report the minimum CPE credit hours accrued during the applicable reporting period will be subject to Trial Board disciplinary action.

Please call the Board office should you have any questions about online CPE reporting or about CPE compliance.

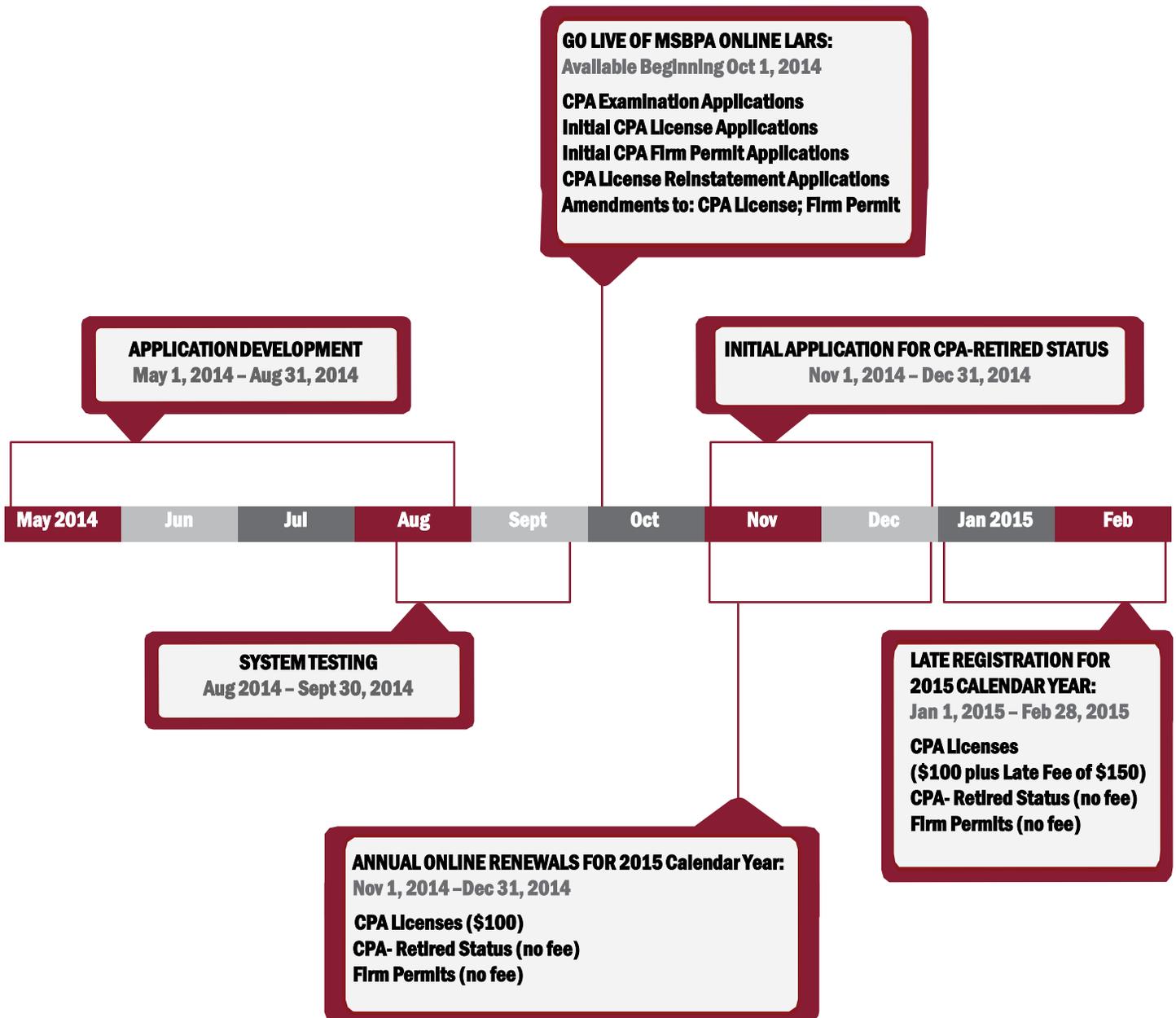


Mississippi State Board of Public Accountancy Licensing and Regulatory System (LARS)

Description:

MSBPA LARS, an Online and Backend Licensing and Regulatory System, is being developed and supported by Information Technology Services (ITS). The system is a browser-based application. Exam applicants, licensees, retirees with CPA-Retired status, and firm permit holders will access LARS via a secure log-in at the MSBPA website.

TENTATIVE SCHEDULE OF MSBPA LARS IMPLEMENTATION:



INVESTIGATOR'S CORNER

CPA Firm Permit Requirements

There are some important requirements to be familiar with in Mississippi Public Accountancy Statutes (law or laws; MS Code) as well as the Mississippi State Board of Public Accountancy (Board) Rules and Regulations (Rule or Rules). According to MS Code section 73-33-1, individual CPAs practicing in Mississippi must be licensed in Mississippi unless qualifying for a practice privilege under MS Code section 73-33-17, or meeting certain other exceptions. The other basic requirements covered in 73-33-1 are: a CPA licensed and practicing any public accounting in Mississippi must be associated with a registered (by permit) Mississippi CPA firm; all CPA firm offices in Mississippi must hold a firm permit; out-of-state CPA firm offices that perform services defined in MS Code section 73-33-17(4) (audit/attest services) for Mississippi based clients must hold a firm permit.



More detailed requirements for obtaining and maintaining a firm permit can be found in MS Code section 73-33-1, subsections (4) and (5). They can be summarized as follows: the CPA firm must be wholly owned by natural persons – not business entities; a simple majority of the ownership must hold CPA licenses (any state), but a CPA practicing in a Mississippi firm office must hold a Mississippi individual license; a firm ownership may include non-CPAs who are active participants in the firm, but are not the designated responsible party to the Board. Board Rule 3.1.3 (c) (3) places further restrictions on non-CPA owners in that they may not own more than 49% interest in the firm. Finally, subsection (6) of MS Code section 73-33-1 prohibits a business organization from practicing as a CPA firm until it has been issued a firm permit by the Board office.

Board Rules, Chapter 3: CPA Firm Permits, goes into great detail about CPA firms and firm permits. We will only cover selected portions of these Rules here. Rule 3.1.2 allows a CPA firm to be organized as any type of business entity allowed under Mississippi law and it could be legally organized under the laws of another state. Rule 3.1.3 covers firm ownership and repeats some of the requirements in the law mentioned above. This Rule also mentions that each CPA firm office in Mississippi must have a resident manager who holds a current Mississippi CPA license.

The definition of resident manager is contained in Chapter 10 of Board Rules and reads as follows: “a CPA designated by a firm to be responsible for an office location and its compliance with the act and the *Rules and Regulations* of the Board. This licensee’s actual physical location must be at that office and not at another location.” This Rule should be interpreted to mean that a CPA firm office in Mississippi will have a resident manager CPA present at that office for the majority of the time that it is carrying on any public accounting practice activities.

The remainder of Chapter 3 of the Board Rules covers the application forms and processes for firm permits, consequences of failures to register, notice requirements, firm names, and specific guidance for partnerships and sole proprietors.

While this article contains a fairly detailed discussion of the relevant subject matter, it should not be relied upon as a replacement for a thorough reading and understanding of the law and Rules. We are available to assist with explanations and interpretations of Board Rules should the need arise.



GOVERNOR REAPPOINTS BOARD MEMBER

In February 2014, Governor Bryant reappointed Willie B. Sims, Jr., CPA, of Hattiesburg, MS, to a five year term on the Mississippi State Board of Public Accountancy, ending December 31, 2018. Willie was first appointed to the State Board of Accountancy in 2009, and served as chair in 2013.

A graduate of Jackson State University, Willie holds a B.S. in accounting as well as CPA licenses in Mississippi and Louisiana. Additionally, he is a Licensed Securities Representative and a Licensed Insurance Representative. He is a member of the Mississippi State Society of CPAs and AICPA, where he serves on the AICPA’s State Board Committee.

In 1994, Willie established Willie B. Sims, Jr., CPA, PLLC. Prior to starting his own firm, he worked in refinery operations for Hess Oil of Purvis, MS, (1984-1994) and served as a finance officer for Southeast Miss Community Action Agency of Hattiesburg (1976-1984).

Willie is very involved in his community. Currently, he is chairman of the Board of Directors of P.A.C.E. Head Start, and on the Boards of United Way, Wesley Manor Retirement and Salvation Army. He is a member of Antioch Baptist Church and is a Life Member of NAACP.

Willie and his wife Sharon have five children and reside in Hattiesburg.



BOARD WELCOMES NEW EMPLOYEE

In January 2014, the Board hired Andy L. Wright as Associate Director – Investigations. Andy

brings over 10 years of auditing experience to the Board, including interviewing client personnel, writing reports of audit findings, reviewing workpapers, reviewing financial statements and related disclosures, and supervising audit staff.

Andy developed additional advanced level skills while serving in the Technical Assistance Division of the Mississippi Office of the State Auditor (OSA). These skills include assisting local government officials and CPAs with questions of state law and/or accounting and auditing standards, attaining a detailed knowledge of CPE requirements for Mississippi CPAs as the training coordinator for OSA, participating and assisting in technical matters encountered by the Investigations Division of OSA, and leading multiple group education programs for local officials and CPAs.

Andy is a 1977 graduate of the University of Southern Mississippi where he received his BSBA degree. He holds CPA licenses in both Mississippi and Texas, where he passed the CPA Exam in 1979. Andy and his wife Deniese reside in Brandon.

Some of Andy's duties include:

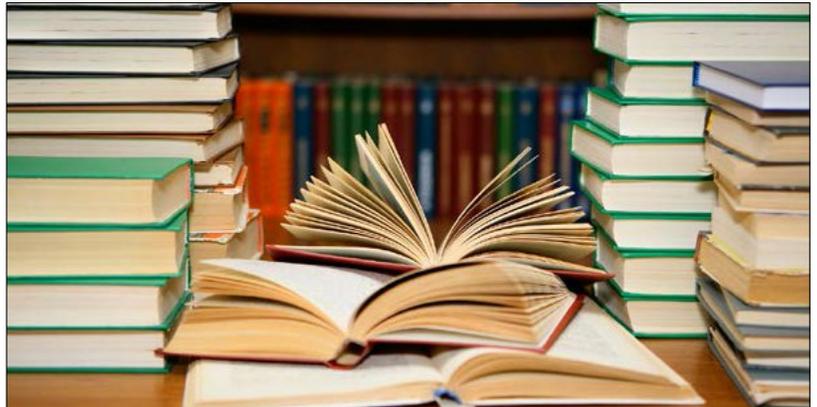
- Investigates and answers complaints of violations of Accountancy Law and Board Rules and Regulations.
- Prepares investigative reports and consults with Board Executive Director and Investigative Board Members on actions to be taken.
- Testifies in court as necessary (Administrative Trial Board, Circuit Court, or Mississippi Supreme Court on appeal).
- Assists the Attorney General's Office in preparing information for litigation to revoke/suspend licenses, set disciplinary actions, recover funds, assess penalties, or for a criminal proceeding.
- Assists local District Attorneys and Prosecutors investigating possible illegal conduct.
- Answers inquiries from the general public in regard to complaints involving CPA certificate and/or license holders and non-CPAs illegally holding out as licensees.

Should you need to contact Andy Wright, CPA, Associate Director, Investigations, you may reach him at (601) 354-7323 or investigator@msbpa.ms.gov.

Mississippi State Board of Public Accountancy Online CPE Reporting Required For The CPE Year Ending June 30, 2014

Lately you may have noticed that the Board website no longer has a CPE Reporting Form available for download. The paper CPE form will no longer be needed as the Board is implementing a new online, web-based system called MSBPA Licensing and Regulation System (LARS).

The Mississippi State Board of Public Accountancy (MSBPA) and its software developer, the Mississippi Department of Information Technology Services (ITS), in cooperation with the National Association of State Boards of Accountancy (NASBA) are developing and testing an online replacement for the paper form based State Board legacy FoxPro database licensing system. The new web-based LARS system will contain data for all Mississippi CPA Examination Candidates, CPAs, Retired CPAs, and CPA Firms. The data will be securely stored by ITS on the State server. Access to account data will be web based and will be limited to authorized users (exam candidates, licensees, retirees, firm owners and authorized firm contacts) and to Board employees.



Instead of mailing a paper CPE Reporting Form for the year ending June 30, 2014, to the Board office, each licensee will log on (between July 1- August 1, 2014) through the Board website to their own individual Board file and enter the CPE Reporting data: individual CPE programs attended, hours earned and hours carried-in from the prior period. The CPE data will be securely transmitted and stored in the MSBPA LARS database stored on a secure State of Mississippi server.

All active licensees will be sent a Board letter in mid-May 2014, containing a file number to be used by the licensee in logging on to their individual CPE record for the year ending June 30, 2014.

If you have any questions about the online 2014 CPE Reporting Form, please contact our office at (601) 354-7291 or compliance@msbpa.ms.gov.

If for some reason the software developer fails to deliver the online MSBPA CPE Reporting System to MSBPA by July 1, 2014, as scheduled, then MSBPA Board Staff will provide the **MSBPA CPE Reporting Form for the Year Ended June 30, 2014** (a fillable PDF form), on the Board website as in prior years. After completing the CPE Form, licensees would just print them out, sign the CPE reports and mail them to the Board office, as has been done in past years.

Firm Amendments (January 2014 – April 2014)

JANUARY 10, 2014	CHANGE
James Howard Alderman, CPA – F0106 Clifton Larson Allen, LLP – F1179 Clifton Larson Allen, LLP – F1303 Dennis and Company, PC – F1519 Frazee, Fox & Dodge, LTD – F0314 Garrett, Thomas & Fazio, PC – F1457 Haddox Reid Eubank Betts, PLLC – F0346 Harold Hodges & Company, PA – F0357 Hodges, Pilgrim & Company, PLLC – F1619 Keene, Bourne, Sanders, Haigler & Eavenson, PA – F0437 Dennis McFadden, CPA – F1377 Robert D. Pilgrim & Associates – F1573 Johnny N. Rakestraw & Associates, PA – F0968 Reznick Group, PC – F0621	Canceled Firm Permit Canceled Firm Permit Canceled Firm Permit Canceled Firm Permit Canceled Firm Permit Canceled Firm Permit Name change from Haddox Reid Burkes & Calhoun Closed Firm/Merged with Hodges Pilgrim & Co. Merged with Harold Hodges & Co. & Robert Pilgrim PA Name change from Keene, Bourne & Sanderson, CPAs Canceled Firm Permit Closed Firm/Merged with Hodges Pilgrim & Co. Canceled Firm Permit Closed Firm
MARCH 14, 2014	CHANGE
Blount & Company, PLLC – F1309 Dyer & Associates, CPA, PLLC – F1569 Haddox Reid Eubank Betts, PLLC – F0299 Page, Angle & Associates, LLC – F1240 A. Corrie Hall, CPA, PLLC – F1319 Gainspoletti & Associates, CPA, LLC – F0906 Reed B. Ingram, CPA PLLC – F1413 KWS CPA, PA – F1443 Keene, Bourne, Sanderson, Haigler & Eavenson, PA – F0437 Land Turberville, PA – F0462 Jim Lavender & Co., CPA – F0467 Miller & Associates, CPA's – F0527 Postlethwaite & Netterville, APAC – F0994 Stringer & Company, PLLC – F0918 Vanderford, CPA, PLLC – F0970 Walters & Balducci, PLLC – F0745	Name Change from W. Mitchell Blount, CPA Name Change from Jason Dyer, CPA Name Change from Eubank & Betts, Hirn, Wood, PLLC Name Change from Amanda Angle CPA LLC Name Change from Ambler Corrie Hall, CPA Name Change from Gainspoletti & Associates, PA Change from Sole Proprietor to PLLC Name change from Kennington Walker Sparks Name Change from Keene, Bourne, Sanderson, CPA's PA Name Change from Land Sonnier, PA Name Change from Lavender & Yoder, PLLC Name Change from Miller & Miller CPAs Name Change from Postlethwaite & Netterville Name Change from Brumfield & Stringer, CPAs, PLLC Name Change from J. Wayne Vanderford, PLLC, CPA Name Change from W. L. Walters, CPAs
APRIL 18, 2014	CHANGE
TJS Deemer Dana, LLP – F0317 TJS Deemer Dana, LLP – F1201	Name Change from Deemer Dana & Froehle, LLP Name Change from Deemer Dana & Froehle, LLP



Firm Permits Issued (January 2014 – April 2014)

JANUARY 10, 2014	MARCH 14, 2014	APRIL 18, 2014
NEW FIRMS	NEW FIRMS	NEW FIRMS
BDO USA, LLP – F1644 BDO USA, LLP – F1645 BDO USA, LLP – F1646 Leslie A. Barbor, CPA – F1647 Jennifer Dial, CPA dba Dial Consulting – F1648 Lynda R. Dutton, CPA – F1649 Howell CPA, PA – F1650 Jackson Thornton & Co., PC - F1651 Kelly L. McQueen, CPA PA – F1652 William Lynn Norris, CPA – F1653 Donald E. Scott, CPA – F1654 Andy L. Wright, CPA – F1655	Gary Beech, CPA – F1656 Gary A. Borgognoni – F1657 Denise C. Dampier, CPA – F1658 Lisa Forsythe, CPA – F1659 Godwin & Associates, PLLC – F1660 Henry C. Leonard, CPA – F1661 Rea, Shaw, Giffin & Stuart, PLLC – F1662 Rea, Shaw, Giffin & Stuart, PLLC – F1663 Angie S. Turner, CPA – F1664	Eaton, Babb & Smith, P.A – F1665 Eaton, Babb & Smith, P.A – F1666 Kennedy and Coe, LLC – F1667 Kevin P. Martin & Associates, PC–F1669 McKenzie CPA, PLLC – F1670 C.P. Smith & Associates, PLLC – F1671
FIRM REINSTATEMENTS	FIRM REINSTATEMENTS	FIRM REINSTATEMENTS
McFadden CPA Firm, PLLC – F0510	Slawson & Alford, PLLC – F1273 William F. Taylor, CPA – F0709	None

