

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
MINUTES  
January 25, 2019**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on January 25, 2019, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

Willie Sims, Jr., Chair  
Rick Elam, Vice Chair  
Angela Pannell  
Mark Peach  
William Kelly  
Charles Prince

Board Members Absent

David Bridgers, Secretary

Board Staff Present

Andy Wright, Executive Director  
Sharee Brewer, Associate Director, Investigations  
Lane McNeal, Administrative Assistant

Legal Counsel Present

Onetta Whitley, Deputy Attorney General

Others Present

Ed Jones, MSCPA Representative

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**I. General**

1. The Board opened the meeting with an invocation from Willie Sims.
2. The minutes from the December, 2018 meeting were unanimously approved.
3. The CPA certificates of licensure from the December, 2018 meeting were signed by the Board members.
4. The Board elected the following officers to serve for calendar year 2019:  
Chair – Willie Sims  
Vice Chair – Rick Elam  
Secretary – David Bridgers

**I. General (Continued)**

4. The Board noted their committee assignments for 2019:

National Regulatory Concerns  
Charles Prince, Chair  
David Bridgers  
Mark Peach

Administration  
Willie Sims, Chair  
David Bridgers  
Rick Elam

CPA Examination, Licensing and Firms  
Angela Pannell, Chair  
Rick Elam  
Charles Prince

Continuing Education  
William Kelly, Chair  
David Bridgers  
Angela Pannell

Rules and Regulations  
Rick Elam, Chair  
Mark Peach  
William Kelly

5. The Board pre-approved travel for the Executive Director, Associate Director and legal counsel to the NASBA E.D. and Legal Conference.
6. The Board reviewed tentative meeting/activity dates for 2019:

March 22	8:30 a.m. Board Meeting
March 26-28	NASBA E.D. and Legal Counsel Conf., San Antonio, TX
April 26	10:00 a.m. Board Meeting
April 27	New CPA Ceremony
May 31	8:30 a.m. Board Meeting
June 11-13	NASBA Eastern Regional, Washington, DC
June 18-20	NASBA Western Regional, Salt Lake City, UT
June 20-23	MSCPA Annual Convention, Destin, FL
August 2	8:30 a.m. Board Meeting
September 20	8:30 a.m. Board Meeting
October 27-30	NASBA Annual Meeting, Boston, MA
November 1	10:00 a.m. Board Meeting
November 2	New CPA Ceremony
December 6	8:30 a.m. Board Meeting

**II. National Regulatory Concerns**

1. The NASBA *State Board Report* for December 2018 was discussed.
2. The NASBA *Legislative E-news* for January 2019 was discussed.
3. The Mississippi Center for Public Policy – *The High Cost of Occupational Licensure* was discussed.
4. The talking points, forwarded from NASBA, regarding occupational licensing reform were discussed.
5. The NASBA *State Board Report* for January 2019 was discussed.

**III. Administration**

1. The MSBPA Balance Sheets, Funds 3845 and 3850, as of December 31, 2018 were reviewed.
2. The FY 2019 Budget to Actual Comparison – Fund 3845, for the six months ended December 31, 2018 was reviewed.
3. The Statement of Revenues and Expenditures, Fund 3845 for the six months ended December 31, 2018 was reviewed.
4. A letter from the Koerber Company was reviewed and discussed.
5. Additional per diem days were approved.

**IV. CPA Examination, Licensing & Firms**

1. The Board noted staff approval of 145 candidate applications (57 initial, 88 reexam) for 249 Sections of the computerized CPA examination received since the December 7th meeting.
2. Window 4 (Oct – Dec, 2018) examination scores for 200 candidates, 250 examination sections were accepted by the Board.

**IV. CPA Examination, Licensing & Firms (continued)**

3. The following actions on applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits were unanimously approved by the Board unless otherwise noted:

**Applications for Original CPA License**

Name	Number	Action
Mary Grace Beasley	7672	Approved
Bennett T. Blount	7673	Approved
William Bryant Christian	7674	Approved
Simon E. Collier II	7675	Approved
Matthew Jacob Crooker	7676	Approved
Kassie Dodge Dollar	7677	Approved
John T. Folkes	7678	Approved
Leslie Caroline Gilbert	7679	Approved
Lian H. Goff	7680	Approved
Joshua Colin Graham	7681	Approved
Kelly Ann Jamieson	7682	Approved
James W. Martin	7683	Approved
Lindsay Marie Martin	7684	Approved
Jason G. Morgan	7685	Approved
Haley Roane Prewett	7686	Approved
Maria E. Saylor	7687	Approved
Jesse David Shields	7688	Approved
Frank Burkette Smith III	7689	Approved
Mackenzie Seiler Smith	7690	Approved
Hayden Markus Stegall	7691	Approved
Fred M. Sutphen, Jr.	7692	Approved
Christy Renee Thornton	7693	Approved
Stacey L. Williams	7694	Approved

**Applications for Reciprocal CPA License**

Name	Number	Action
Stephen Bradley Elphiick	R7695	Approved
Caleb James Goff	R7696	Approved
Maura A. McDevitt	R7697	Approved
Corey Andrew Phillips	R7698	Approved

**IV. CPA Examination, Licensing & Firms (continued)**

## 4. Applications (continued)

**Applications for Reinstatement of CPA License**

Name	Number	Action
James R. Persons	5106	Approved

**Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
Mary K. Albritton, CPA	McComb, MS	7660	Approved
Daniel Cheatham, CPA	Philadelphia, MS	7661	Approved
HJP	Ridgeland, MS	7662	Approved
Emil L. Lloyd, CPA	Rolling Fork, MS	7663	Approved
Alexander M. McGowin, CPA	Leakesville, MS	7664	Approved
Angela Mire CPA, LLC	Brandon, MS	7665	Approved
Moneke Jones-Robinson CPA	Terry, MS	7666	Approved
Phillips CPA Firm, PLLC	Olive Branch, MS	7667	Approved
Tracie Riggin, CPA	Brandon, MS	7668	Approved
David Webb Stevens	Brandon, MS	7669	Approved
Teasler CPA, PLLC	Saltillo, MS	7670	Approved
Reginald Welch	Madison, MS	7671	Approved

**Amendments to Registered Firms**

No.	Name	City, State	Change
F0148	BDO USA, LLP	Memphis, TN	Address Change
F1099	Bridgers, Goodman, Aldridge, Baird and Clarke PLLC	Vicksburg, MS	Name change from Bridgers, Goodman & Aldridge, PLLC
7189	Lotis Y. Johnson, CPA, PLLC	Meridian, MS	Address Change
F1371	Ralph J. Johnson, CPA	Raymond, MS	Address Change
F0462	Land Firm, Inc.	Tupelo, MS	Name Change from Land Turberville, PA
F1632	McQueen & Co., LTD	Dermott, AR	Address Change
7426	Milligan & Co., PLLC dba Landmark PLC, Certified Public Accountants	Little Rock, AR	Name Change from Thomas & Thomas LLP, CPAs
F1720	PYA, P.C.	Knoxville, TN	Name Change from Pershing Yoakley & Associates, PC
F0708	Richard L. Taylor, CPA	Oxford, MS	Address Change
F0732	Randal B. Turner, CPA	Lauderdale, MS	Address Change
7516	Williams & Assoc., LLC	Waynesboro, MS	Address Change

**IV. CPA Examination, Licensing & Firms (continued)**

4. Applications (continued)

**Application for Reinstatement of a CPA Firm Permit to Practice**

Number	Name	City, State	Action
F0104	R. Jeff Adcock, CPA	Madison, MS	Approved
F0106	James Howard Alderman, CPA	Greenwood, MS	Approved
F1647	Leslie A. Barbor, CPA	Bay St. Louis, MS	Approved
F0366	Oscar Hartman, COA	Madison, MS	Approved
F1094	Hooker, Walsh & Associates, PLLC	Ocean Springs, MS	Approved
F0535	Molloy-Seidenburg & Co., PA	Laurel, MS	Approved
F0565	Atris Niter, Jr.	Memphis, TN	Approved
F1391	Kallie S. Phillips, CPA	Columbus, MS	Approved
F1249	Turner & Persons CPAs, PC	Ocean Springs, MS	Approved

5. The CPA Examination Review Board Survey was reviewed and discussed.

6. The list of new Retired CPAs was noted.

**V. Continuing Professional Education**

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

Sponsor/Title	Dates	Hours	Action
AFWA – Jackson Chapter 1. Managing Distractions in the Workplace	11/1/18	1	Approved
Baker Donelson 1. What’s New in the New Year – Government Enforcement Initiatives & Investigation Issues	1/6/19	1	Approved
Harper Rains Knight & Company PA 1. Auditing Update	12/18/18	4	Approved
J. Michael Inzina 1. Ethics Course for Mississippi CPAs	Various	4 Ethics (3 General 1 MS Rules)	Approved
Mississippi Conference United Methodist Church 1. Updated Taxes and Audit Requirements	11/13/18	6	Approved
The Estate Planning Council of MS 1. New Federal Partnership Audit Rules and Practical Considerations 2. Political Climate Update 3. IRS Clarifications on the TCJA Act 4. IRS Sections 199A – Qualified Business Income Deduction	9/11/18 10/9/18 11/13/18 12/11/18	1 1 1 1	Approved
Silas Simmons, LLP 1. Annual Tax Update	1/4/19	8	Approved

**VI. Rules and Regulations**

1. The Board discussed the MSBPA rules changes for final adoption. A written comment from a licensee was noted.

The Board unanimously approved final adoption of all Rules changes as previously submitted, except for Rule 2.2.10.(c)(2) which was approved for final adoption as “rescinded”.

## VI. Rules and Regulations (continued)

2. Proposed changes to UAA Model Rules regarding peer review were discussed.

## VII. Regulatory Matters

The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from December 8, 2018 to January 25, 2019:

Activity	Number
Cases Opened Beginning of Period	26
Cases Opened	4
Cases Closed ①	14
Cases Open End of Period	16
Open Cases Referred to Members	0

### ① *Cases Closed:*

**Case 2017.13** Case opened July 20, 2017 after Board received a review report filed with the State Board of Contractors. Inquiry yielded 3 engagements performed of a type subject to peer review and the firm was not enrolled in peer review. Firm enrolled in peer review, completed it, and received a fail rating. Firm agreed to cease performing engagements subject to peer review. Board approved an S&C with \$500 fine. Matter was closed.

**Case 2018.09** Case opened February 18, 2018, after receiving two review reports filed with the State Board of Contractors. Firm completing the reports is owned by a former licensee who had their individual license and firm permit revoked by the Board. Repeated attempts were made to obtain a response from the firm owner. No additional engagements were determined to have been performed in the 20 months since the reports were issued so it was determined that we would send a strongly-worded letter to the former licensee, tracked as delivered, and then close the matter.

**Case 2018.28** Case opened July 30, 2018 after it was determined the licensee had failed the CPE audit conducted. The audit determined that the licensee had falsified the reporting of his CPE during the annual report process the previous year. A Consent Order was approved by the Board that called for 100% penalty hours, mandatory documentation of CPE to the Board for 5 years, completion of NASBA Ethics training, a \$7,500 fine plus \$370 cost recovery.

**VII. Regulatory Matters (continued)**

**Case 2018.73, 2018.75, 2018.76, and 2018.108** Cases were opened August 3, 2018 when licensees requested extensions and waivers of penalty hours and financial penalties due to medical illnesses. All cases had their hours obtained and documented to the Board by the extension period deadline. The cases were closed.

**Case 2018.87, 2018.93, 2018.115, and 2018.119** Cases opened September 14, 2018 after determining these licensees had a CPE reporting deficiency of some sort. Notices of Hearing and Complaint were sent to all and they requested informal settlement of their cases. **Case 2018.87** was managed by Stipulation and Consent order which was heard before the full Board on December 7, 2018. The remaining cases were heard at a formal trial board hearing on that date and licenses were revoked and \$700 in fines assessed on all cases. All cases were closed.

**Case 2018.130, 2018.131, and 2018.132** Cases were opened on these because it was determined the NASBA – ALD system would not pick-up the cases of discipline against a sole proprietor firm that needed to be posted against the individual licensee as well. The cases were opened only to duplicate the information from the Board LARS file on the firm to the LARS file on the individual. Case discipline now has fed to ALD for the individual as well as the sole proprietorship firm. Cases were closed afterward.

Ms. Brewer then discussed the open cases presented on the active cases log.

**VIII. Trial Board**

**Trial Board Hearing Continuances:**

Presentation of Orders granting motions for Continuances in **2018.03** and **2018.20** (Bridgers Investigative Committee) (Sims Investigative Committee)

**Consent Order for Board to Consider before Sending to Licensee for Signature:**

The Board approved a Consent Order in **Case 2018.22** involving individual licensee and firm permit owner who retired from the practice of public accounting without having completed a peer review known to be required. Licensee has agreed to revocation of license and payment of \$1,250 in fines and costs within thirty (30) days. (Prince Investigative Committee)

**Stipulation and Consent Orders for Board Approval related to deficiencies noted in the performance of work subject to Peer Review:**

The Board approved a Stipulation and Consent Order in **Case 2018.01** involving a firm with a fail rating on preparation engagements in a peer review report. The firm fully cooperated with the investigation and peer review program. The order requires the firm to schedule an accelerated peer review with a date acceptable to the Board if they become engaged to perform compilations, reviews, or audits of financial statements in the future.

(Kelly Investigative Committee)

**Stipulation and Consent Orders for Board Approval related to Continuing Professional Education deficiencies:**

The Board approved a Stipulation and Consent Order in **Case 2018.84** involving individual licensee who did not report Continuing Professional Education for the 2017-2018 year, but HAD obtained their required hours, and requested informal settlement of their case. Hours were documented to Board staff. Order has same language as those heard similarly at November and December meetings. All hours documented to Board staff. Additionally, the S&C calls for a \$250 civil penalty for failure to report. The Pannell Investigative Committee is requesting Board approval of order noted herein.

(Pannell Investigative Committee)

Letter to the Board on prior case **2017.77**; discussed, no action taken.

Letter to the Board on prior case **2018.10**; discussed, no action taken.

APPROVED:

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Chair

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Board Member

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Vice Chair

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Board Member

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Secretary

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Board Member

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Board Member