

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**January 27, 2006**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on January 27, 2006. The following record of that meeting was maintained.

Board Members Present

Jean T. Shepherd, Chair  
Jim E. Burkes, Vice Chair  
Willie B. Sims, Jr., Secretary  
David E. Clarke  
Diane S. Day  
Rick Elam  
Angela L. Pannell

Board Staff Present

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

Legal Counsel Present

Gloria Green, Special Assistant Attorney General

Others Present

Gary Walker, MSCPA

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**I. General**

1. The Board opened the meeting with the invocation by Jim Burkes.
2. The Board acknowledged and accepted the oath of office for the new Board member appointed by Governor Haley Barbour and for the following term: David E. Clarke, Greenville (2006 - 2010).
3. The Board elected the following officers to serve for calendar year 2006:  
Jean T. Shepherd, Chair  
Jim E. Burkes, Vice Chair  
Willie B. Sims, Jr., Secretary

I. General (Continued)

4. The Board members present unanimously approved the minutes from the December 16, 2005, meeting.
5. The Board members set the start time for the next meeting and reviewed the tentative meeting dates and activities for the first part of 2006. The Board also canceled the February 24, 2006, meeting.

March 24	8:30 a.m.	Meeting
April 28		Meeting
April 29		CPA Presentation Ceremony
May 24		Meeting
May 31 - June 2		NASBA Western Regional
June 21 - 23		NASBA Eastern Regional
June 22 - 25		MSCPA Annual
6. The Board members noted their committee assignments for 2006 as assigned by Chair Jean Shepherd, as follows:

National Regulatory Concerns

Diane Day, Chair  
Jim Burkes  
Angela Pannell

Administration (Ex Officio Board officers)

Jean Shepherd, Chair  
Jim Burkes  
Willie Sims

CPA Examination, Licensing and Firms

Angela Pannell, Chair  
Diane Day  
Willie Sims

Continuing Professional Education

Willie Sims, Chair  
David Clarke  
Rick Elam

**I. General (Continued)**

6. 2006 Committees: (Continued)

Rules and Regulations

Jim Burkes, Chair

Jean Shepherd

Rick Elam

Regulatory matters are discussed by all members and investigative matters are handled by members on a rotating basis. The Trial Board President is served by the Board Chair and the Trial Board Clerk is served by the Board Secretary.

7. The Board members present unanimously adopted a resolution recognizing and honoring John P. Quon for his service and contributions from 2001 through 2005. The Board resolution is made a part of these minutes.

**II. National Regulatory Concerns**

1. The Board members reviewed the responses to the NASBA January 2006 Focus Questions from the December 16, 2005, meeting.
2. The Board reviewed and discussed the December 2005 NASBA *State Board Report*.
3. The Board reviewed and discussed the January 5, 2006, NASBA memorandum from Michael Weatherwax, NASBA Nominating Committee, Re: Vice Chair Recommendations for 2006 - 2007, due by March 13, 2006.
4. The Board noted the December 2005 memorandum from NASBA/AICPA UAA Committee forwarding the revised Uniform Accountancy Act.
5. The Board reviewed information from the Public Company Accounting Oversight Board including:
  - January 17, 2006, PCAOB email entitled: Continuation in 2006 of Forums on Auditing in the Small Business Environment, and
  - January 18, 2006, letter (sent via email), entitled PCAOB comments on COSO Exposure Draft, "Guidance for Smaller Public Companies Reporting on Internal Control over Financial Reporting."

## II. National Regulatory Concerns (Continued)

6. The Board members received the U.S. Government Accountability Office (GAO) final version Government Auditing Standards: Temporary Exemptions and Guidance in Response to Hurricanes Katrina and Rita.

## III. Administration

1. The Board reviewed and discussed the SAAS Summary Trial Balances as of December 31, 2005, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the six months ended December 31, 2005.
2. The Board reviewed and discussed the FY2007 Legislative Budget Recommendation and the January 17, 2006, hearings before the House Appropriations Special Fund Subcommittee and the Senate Appropriations Special Fund Subcommittee.
3. The Board discussed open legislative bills and reviewed the 2006 legislative timetable.
4. The Board reviewed a January 6, 2006, DFA memorandum, and noted the new mileage reimbursement rate of \$.445 effective January 6, 2006.

## IV. CPA Examination, Licensing and Firms

1. The Board members present unanimously accepted the listing of candidate applications for the computerized examination (13 initial, 45 reexam) received since the December meeting.
2. 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>Date</u>	<u>Approved</u>
10947	Jennifer Joanne Boutwell	5756	1/27/06	Yes
8421	John Eugene Fairly	5757	1/27/06	Yes

## IV. CPA Examination, Licensing and Firms

## 2. (Continued)

Applications for Original CPA License (Continued)

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
10655	Anita Carol Goodrum	5758	1/27/06	Yes
11587	Kent Wade Raulston	5759	1/27/06	Yes
11584	Rebecca Anne Root	5760	1/27/06	Yes
11371	Arthur M. Walker	5761	1/27/06	Yes

Applications for Reciprocal CPA License

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
11750	Patrick James Brandau	R3149	1/27/06	Yes
11747	Paul Laree Chancey, Jr.	R3150	1/27/06	Yes
11742	Thomas Lindley Keefe	R3151	1/27/06	Yes
11754	Minchu Lai	R3152	1/27/06	Yes
11709	Brandye Scott Latimer	R3153	1/27/06	Yes
11743	Matthew Stephen Sasser	R3154	1/27/06	Yes
11767	John David Shirley	R3155	1/27/06	Yes
11749	Kristine M. Toepfer	R3156	1/27/06	Yes
11748	Maurizio Topini	R3157	1/27/06	Yes
11685	Katherine G. Watts	R3158	1/27/06	Yes

Applications for Retired CPA Licenses

File			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
1510	Arthur L. Allen, Jr.	1046	Yes
5164	Jo Alice McDowell Culver	3702	Yes
4865	Kathryn H. Durr	3549	No (1)
2096	George Hieronymus	R1769	No (2)

(1) Need medical doctor supporting affidavit.

(2) Not qualified for retired status.

## IV. CPA Examination, Licensing and Firms

## 2. Applications (Continued)

Applications for Retired CPA Licenses

<u>File Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
2110	Gene Holcomb	1097	Yes
6866	Howard L. Melin	4436	Yes
4457	Carol Monroe	2852	Yes
2537	John W. Morgan, III	1667	Yes
266	Michael H. Plunkett	1866	Yes
2879	Royce Eckford Strickland	961	Yes
3620	Ronald Teitelbaum	2531	Yes
389	Rebecca Sue Wilkie	1983	Yes
1384	Rice P. York, Jr.	2427	Yes
142	Gordon Blaise Haydel	2401	Yes

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Kelly H. Cutshall, CPA, PLLC Starkville, MS	F1051	Yes
Fountain CPA, PA Ocean Springs, MS	F1052	Yes
King CPA, PLLC Petal, MS	F1053	Yes
Julie M. Melvin, CPA Tupelo, MS	F1054	Yes
Glenn E. Pitts, CPA, PC Jackson, MS	F1055	Yes
J.D. Shirley, LLC Tuscaloosa, AL	F1056	Yes
C.R. Williams Gary, IN		No (1)

(1) Need additional information and documentation.

## IV. CPA Examination, Licensing and Firms

3. The Board reviewed a listing of submitted amendments to registered CPA firms, as follows:

<u>Name</u>	<u>Number</u>	<u>Description</u>
Kimberly Alford, CPA Magnolia, MS	F0964	Name change from Alford & Associates
Alexander Thompson Arnold PLLC Union City, TN	F0989	Name change from Dunn, Creswell, Sparks, Smith, Horne & Downing, PLLC
Hutto & Carver PA Pensacola, FL	F0823	Name change from Hutto & Associates
Ellis & Hirsberg, CPA PLLC Clarksdale, MS	F0292	Name change from Ellis & Hirsberg, CPA
Ison & Decosimo, CPAs Memphis, TN	F0875	Name change from Ison & Decosimo, CPAs LLP
W. Darron Kendrick, CPA Foley, AL	F0903	Name change from W. Darron Kendrick CPA PLLC and address change from Gulfport to Foley
Land Sonnier, PA Tupelo, MS	F0462	Name change from Land, Sonnier & Weathers, PA
Robert F. Mosher, CPA, PA D'Iberville, MS	F0310	Name change from Fountain CPA Group and address change
Martha C. Moss, CPA Pascagoula, MS	F0546	Address change from Gautier to Pascagoula
Moore & Powell CPAs, PA Picayune, MS	F0539	Added two locations Diamondhead and Slidell
Rea, Shaw, Griffin & Stuart, LLP Meridian, MS	F0616	Merged with Lamar & Lamar, PA (F0459)
Word CPA Group, PA Jackson, MS	F0994	Name change from Word CPA, PA
Wright CPA Group, PLLC Hattiesburg, MS	F0783	Name change from Wright & Wright, CPAs, PLLC

4. The Board members present unanimously ratified the Window 4 - October - November 2005 CPA examination grades for 157 candidates, 207 examination sections. 23 candidates from Window 4 have completed all four examination sections.

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

5. The Board noted a change of an individual's license status from cancellation with CPE deficit to a normal voluntary cancellation after E. Scott Elphingstone, R2765, reported CPE for the compliance period ended June 30, 2005.
6. The Board reviewed the listings of individuals who have not registered their CPA licenses, CPA (retired) in addition to CPA firms that have not registered firm permits for calendar year 2005. Final notices were mailed on January 17, 2006, with cancellation effective after ten days from that notice in accordance with Miss. Code 73-33-7. The Board members present unanimously acknowledged and accepted the cancellation of CPA licenses, permits and CPA (retired)s in accordance with the statute.
7. The Board also discussed the current situations of CPAs and CPA firms after Hurricane Katrina destruction of August 29, 2005, and its aftermath. In accordance with Governor Haley Barbour's Executive Order dated September 22, 2005, providing emergency provisions and pursuant to statutory authority, the Board approved temporary suspension of certain rules and regulations to provide relief concerning the Hurricane Katrina state of emergency. The Board unanimously made the following decisions and took these actions to provide relief:
  - Granted refunds of the \$100 late fees assessed due to late 2006 annual registration for twelve individuals out of seventeen requests with sufficient documentation directly related to Hurricane Katrina.
  - Granted additional extensions to February 28, 2006, and waiver of the \$100 late fee to others with late 2006 registration that provide documentation directly related to Hurricane Katrina.
8. The Board discussed the April 29, 2006, CPA presentation ceremony and a possible keynote speaker. The Board directed the Executive Director to contact suggested speakers for the ceremony.
9. The Board reviewed and discussed various information related to the CPA examination including:
  - December 27, 2005, letter from the Contract Steering Group (CSG) concerning Implementation of Simulations 1.5,
  - December 29, 2005, letter from the CSG concerning candidate fees, and
  - *The Uniform CPA Examination Alert*, Winter/Spring 2006.

## V. Continuing Professional Education

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

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
A.	MS Society of CPAs				
	1. Accounting for Income Taxes: Applying SFAS 109	6/30/06	A&A	8	Yes
	2. Accounting Services Compilations and Reviews	5/9/06	A&A	8	Yes
	3. Advanced Forensic Techniques for Accountants	6/27/06	A&A	8	Yes
	4. Advanced Training Course for Reviewers: Current Issues in Practice Monitoring	5/12/06	A&A	8	Yes
	5. Advanced Update for Compilation and Review Engagements	5/31/06 12/14/06	A&A	8	Yes
	6. AICPA Annual Accounting and Auditing Workshop	6/13-14/06	A&A	16	Yes
	7. Annual Update for Accountants and Auditors	5/26/06 6/5/06	A&A	8	Yes
	8. Audit Work Papers, Forms and Checklists	6/12/06	A&A	8	Yes
	9. Cash Flow Statement: Preparation, Presentation and Use	11/14/06	A&A	8	Yes
	10. Construction Contractors: Accounting, Auditing and Tax	6/01/06	A&A	8	Yes
	11. Construction Contractors: Advanced Issues	5/25/06 6/20/06	A&A	8	Yes
	12. FASB Review for Industry	12/12/06	A&A	8	Yes
	13. Forensic Accounting: Uncovering Schemes & Scams	6/7/06	A&A	4	Yes
	14. Internal Controls: Design & Documentation	6/28/06	A&A	8	Yes
	15. Key Issues for Compilation and Review Engagements	6/8/06	A&A	4	Yes
	16. Technology Tools for Preventing and Detecting Fraud	6/15/06	A&A	8	Yes
	17. Community Banking Update	9/29/06	A&A	8	Yes
	18. Introduction to Bank Accounting and Auditing	9/28/06	A&A	8	Yes
	19. Accounting and Auditing Conference	5/19/06	A&A	8	No (1)

## V. Continuing Professional Education (Continued)

## I. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)				
	20. Implementing SAS No.99: Finding Fraudulent Financial Reporting and Asset Misappropriation Schemes	6/6/06	A&A	8	Yes
	21. Understanding Accounting Issues for States and Trusts	5/4/06 5/11/06	A&A	8	Yes
	22. Convention CPE	6/22/06	A&A	8	No (1)
	23. Accounting and Auditing Update	6/8/06	A&A	4	Yes
	24. Small Business Audits: Balancing Risk Effectiveness and Efficiency in Today's World	10/26/06	A&A	8	Yes
	25. Advanced Quickbooks	6/14/06	Other	8	Yes
	26. Advanced Accounting and Auditing Problems for NPOs	6/16/06	A&A	8	Yes
	27. Auditing Nonprofits: Tips and Traps	5/23/06	A&A	8	Yes
	28. Auditors Risk Assessment Process	6/13/06	A&A	8	Yes
	29. Governmental and Nonprofit Annual Update	6/15/06 11/30/06	A&A	8	Yes
	30. Key Issues Facing Governments and Not-for-Profits	6/7/06	A&A	4	Yes
	31. Not-for-Profit Accounting and Reporting	5/22/06	A&A	8	Yes
	32. Preventing Common OMB A- 133 and Yellow Book Deficiencies	6/7/06	A&A	4	Yes
	33. Solving Complex Single Audit Issues for Government and Nonprofit Organizations	6/14/06	A&A	8	Yes
	34. Everything You Need to Know About the Single Audit	12/7/06	A&A	8	Yes
	35. Governmental and Nonprofit Annual Update with Mike Inzina	6/1/06	A&A	8	Yes
	36. TBD Inzina	12/8/06	A&A	8	No (1)
	37. Governmental Accounting and Auditing Conference	8/17-18/06	A&A	16	No (1)

## V. Continuing Professional Education (Continued)

## I. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)				
	38. Ethics, Rules and Regulations	5/3/06 5/18/06 6/8/06 6/9/06 6/21/06	Ethics- Rules	4	Yes
	39. 2005 Bankruptcy Act	5/11/06	Other	8	Yes
	40. AICPA Annual Update for Controllars	6/28/06 10/24/06 11/13/06	Other	8	Yes
	41. Controller Today	6/9/06	Other	4	Yes
	42. Fraud Has Been Found: Now What?	6/29/06	Other	8	Yes
	43. Internal Fraud: Detection and Prevention	6/7/06	Other	4	Yes
	44. Planning and Budgeting: Mapping the Company's Future	6/9/06	Other	4	Yes
	45. Targeting the Bottom Line	6/27/06	Other	8	Yes
	46. ½ Internal Controls and ½ Day of Tech Tools for Preventing and Detecting Fraud	8/11/06	Other	8	Yes
	47. Disaster Recovery/Paperless Office	6/2/06	Other	8	Yes
	48. Excel - Beyond the Basics	6/13/06	Other	8	Yes
	49. Mississippi Technology Conference	5/15-16/06	Other	16	No (1)
	50. Quickbooks for Accountants	8/10/06	Other	8	Yes
	51. Advanced Issues in the Purchase and Sale of Closely Held Businesses	6/8/06	Tax	4	Yes
	52. AICPA Complete Tax Update for Corporations and Pass- Through Entities	11/7/06	Tax	8	Yes
	53. AICPA Complete Tax Update for Individuals and Sole Proprietors	11/6/06	Tax	8	Yes
	54. AICPA Federal Tax Update	10/23/06 12/5/06 12/15/06	Tax	8	Yes
	55. AICPA Hottest Tax Topics for 2006	10/27/06 12/1/06	Tax	8	Yes
	56. AICPA Individual Income Tax Workshop by Sidkess	11/27-28/06	Tax	16	Yes

## V. Continuing Professional Education (Continued)

### I. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)				
	57. Are Your Clients Saving Enough for Retirement?	6/19/06	Tax	8	Yes
	58. Estate Planning: Tackling the Fundamentals	6/16/06 12/11/06	Tax	8	Yes
	59. Family Limited Partnerships	6/9/06	Tax	8	Yes
	60. Financial and Tax Planning for High Income	6/1/06	Tax	8	Yes
	61. Form 5500: Prepare It Fast - File it Right	6/6/06	Tax	8	Yes
	62. Fundamentals of Federal Payroll Taxes, Benefits and New Higher Reporting	6/12/06	Tax	8	Yes
	63. Innovative Tax Planning for Small Business	6/29/06	Tax	8	Yes
	64. LLC and Partnership Taxation	6/30/06	Tax	8	Yes
	65. Multi-State Income Tax	5/31/06	Tax	8	Yes
	66. S Corporation	6/9/06	Tax	4	Yes
	67. Taxation of LLCs, LLPs, LPS and Other Partnerships	6/8/06	Tax	4	Yes
	68. Federal Taxation of Timber Growers	5/12/06	Tax	8	Yes
	69. Comprehensive Staff Tax Training - Form 1040	9/18-20/06	Tax	24	No (1)
	70. Comprehensive Staff Tax Training - Form 1120 and 1120S	10/18-20/06	Tax	24	No (1)
	71. Mississippi Tax Institute	11/9-10/06	Tax	16	No (1)
	72. Casualty Losses and Involuntary Conversions	5/17/06	Tax	4	Yes
	73. Property Transactions and Like - Kind Exchanges	5/17/06	Tax	4	Yes
	74. Comparing and Contrasting the Tax Aspects of S Corporations, Partnerships, Corporations, Sole Proprietorships and LLC's	5/24/06	Tax	8	Yes
	75. Complete Strategies for Maximizing Contributors, Rollovers, Distributions and Estate Planning of IRAs, ROTH IRAs, SIMPLEs and SEPs	5/5/06	Tax	8	Yes

## V. Continuing Professional Education (Continued)

## 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)				
	76. Guide to Designing and Administering the NEW ROTH 401(k), Traditional 401(k), SIMPLE, and Cafeteria Plans	5/25/06 5/30/06	Tax	8	Yes
	77. How to Beat the IRS Legally: Tax Planning and Strategies for Individuals	5/22/06	Tax	8	Yes
	78. How to Beat the IRS Legally: Tax Planning for the Closely Held Business	5/23/06	Tax	8	Yes
	79. Surgent McCoy 2006 Top Ten Tax Topics	6/5/06	Tax	8	Yes
	80. The Complete Guide to Fringe Benefits	5/8/06	Tax	8	Yes
	81. Educators Symposium	11/3/06	Other	8	No (1)
	82. Healthcare Services Seminar	9/22/06	Other	8	No (1)
	83. Not-for-Profit Conference	9/26/06	Other	8	No (1)
	84. Valuation and Litigation Services Workshop	11/16/06	Other	8	No (1)
	85. Industry Conference	10/19/06	Other	8	No (1)
	86. Program for Management Development	5/10-11/06	Other	16	No (1)
	87. 2005 Health Care Services Seminar	9/23/05	Other	8	Yes
B.	Alexander, Van Loon, Sloan, Levens & Favre, PLLC				
	1. Annual Tax Update	11/17/05	Tax	8	Yes
C.	Balch & Bingham LLP				
	1. Kickoff to Tax Season	1/19/06	Tax	3	Yes
D.	Community Foundation of Greater Jackson				
	1. Creative Charitable Planning with Non-Cash Assets	1/26/06	Other	1	Yes
E.	May & Company, LLP				
	1. Tax Update CPE	12/7/05	Tax	8	Yes

**V. Continuing Professional Education (Continued)**

## 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
F.	Mississippi Association of Public Accountants				
	1. Millsaps Accounting Forum	5/31/06	A&A	8	Yes (2)
	2. USM Accounting Forum	5/24/06	A&A	8	Yes (2)
G.	Mississippi State Tax Commission				
	1. Contractor's Tax	TBD	Tax	8	Yes
H.	WealthPartners, LLP				
	1. Trust Owned Life Insurance Issues Faced by Trustees	TBD	Other	1	Yes

(1) To submit program content documentation as soon as available.

(2) Pending additional information.

**VI. Rules and Regulations**

1. The Board members reviewed a letter from Board member Rick Elam concerning consideration of changes to Board *Rules and Regulations* including definitions for accounting, CPE subject categories, and firm names.
2. *Rules and Regulations* Committee Chair Jim Burkes discussed the review and evaluation of Chapter 3 concerning CPA Firm Permits and Definitions.

**VII. Regulatory Matters**

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities that have occurred from December 16 to January 27, 2006:

<u>Activity</u>	<u>Number</u>
Cases Opened	0
Cases Closed	14
Cases referred to Members	0
Total Cases Open	18

**VII. Regulatory Matters (Continued)**

## 2. Cases closed:

Cases 2005.16-11 - opened in November 19, 2005. Licensee submitted 2005 CPE reporting form with deficit hours. The Board provided additional reporting time for all licensees until November 30 due to the Hurricane Katrina emergency; however, the licensee failed to obtain the deficit CPE and did not report by the November 30 deadline. The individual also failed to reply to the Notice of Hearing and Complaint and did not appear at the Trial Board hearing. His license was revoked by Trial Board action December 16, 2005.

Cases 2005.12-87, 2005.12-88, 2005.12-92, 2005.12-97, 2005.12-100, 2005.12-112, 2005.12-119, 2005.12-131, 2005.12-137, 2005.12-140, and 2005.12-149 - opened in October 2005. Licensees did not send in the 2005 CPE reporting forms by the initial August 1 reporting deadline. The Board provided additional reporting time for all licensees until November 30 due to the Hurricane Katrina emergency; however, the licensee failed to report compliance by the November 30 deadline. The individual also failed to reply to the Notice of Hearing and Complaint and did not appear at the Trial Board hearing. Each license was revoked by Trial Board action December 16, 2005.

Case 2005.12-101 - opened in October 2005. A licensee failed to submit the 2005 CPE reporting form by the initial August 1 reporting deadline. The Board provided additional reporting time for all licensees until November 30 due to the Hurricane Katrina emergency; however, the licensee failed to report compliance by the November 30 deadline. The individual did respond to the Notice of Hearing and Complaint stating that Hurricane Katrina had flooded and destroyed his CPE records. He requested additional time to reconstruct his CPE records from other sources. The Jim Burkes Investigative Committee determined that the individual could be provided additional time to reconstruct his 2005 CPE; the Trial Board hearing would not be held related to his case. However, he could not register for 2006 until the Board received the CPE. The case was closed after the Board office received the 2005 CPE reporting form which showed he got the required number of hours.

Case 2005.09 - opened May 17, 2005. A licensee failed to provide requested documentation in connection with the CPE compliance audit for the year ended June 30, 2003. An associated Board letter was sent, but the licensee failed to respond. The individual's license was revoked December 16, 2005, through Trial Board hearing related to CPE noncompliance (2005.12-119) and this case was subsequently closed. This matter is remanded to his file.

**VII. Regulatory Matters (Continued)**

3. The Investigator reviewed the open case log by general description and reported on the investigative activities.
4. Special Assistant Attorney General Gloria Green reviewed statutory requirements and restrictions as an orientation and review for members. Ms. Green explained laws and procedures related to:
  - Disciplinary actions including due process, impartial deliberation, declaration of conflicts of interest, administrative hearings, prosecution and hearing officers.
  - Open meeting law including disciplinary cases heard in open session, deliberations in executive session with closed session for determination, minutes, record only for final vote.
  - Open records law including exemptions of applications information and examination questions.
  - Administrative procedures act concerning the amendment of rules and regulations including 25 day filing to Secretary of State, Public Notices, declaratory opinions required, request of hearing, rules cannot increase authority above statute.
  - Tort claims including coverage, immunity as Board members.

The Board members requested additional information concerning open meeting requirements and the possible use of teleconferencing. Ms. Green discussed some requirements in Miss. Code § 25-41-5 and § 25-31-13 concerning required meeting notices. She indicated possible AG opinions related to open meeting requirements.

**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.
2. The Board did convene as Trial Board for the purpose of reviewing for approval consent orders issued by the Jim Burkes investigative committee related to CPE noncompliance. Upon motion by Angela Pannell with second from Willie Sims, the Trial Board approved the following consent orders as issued by the investigative committee and previously agreed to by the respondent. Votes were - For: Jean Shepherd, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: None; and Recused: Jim Burkes and Diane Day.

**VIII. Trial Board (Continued)**

## 2. (Continued)

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2005.12- 72	Stephen Lee Ernest	3652
2005.12-110	Michelle A. Morris	4630
2005.12-129	Katherine Jill Sellers	3980
2005.12- 20	Samuel Brooks Trisler	5116

3. The Board continued as Trial Board for the purpose of reviewing for release respondents from consent orders approved by the Board and as issued by the Jim Burkes investigative committee related to CPE. Upon motion by Angela Pannell with second from Willie Sims, the Trial Board approved release from the following consent orders. Votes were - For: Jean Shepherd, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: None; and Recused: Jim Burkes and Diane Day.

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2005.12- 72	Stephen Lee Ernest	3652
2005.12-110	Michelle A. Morris	4630
2005.12-129	Katherine Jill Sellers	3980
2005.12- 20	Samuel Brooks Trisler	5116

4. The Board continued as Trial Board for the purpose of reviewing a request from an individual who cancelled his license while an investigative case was open and he was not in compliance with the 2005 CPE requirements. His permanent record is documented with a remand order concerning the noncompliance. The Board reviewed his request for reconsideration of the Trial Board action. After discussion, the Trial Board noted that his request was received after the 30-day allowance for appeal. Upon motion by Angela Pannell with second from Willie Sims, the Trial Board determined that the request was past the appeal time and is hereby denied. Votes were - For: Jean Shepherd, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: None; and Recused: Jim Burkes and Diane Day.
5. Upon conclusion of Trial Board business, the Board adjourned as Trial Board.

**APPROVED:**

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Chair

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

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

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

\_\_\_\_\_  
Secretary

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

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

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
RESOLUTION  
January 27, 2006**

**WHEREAS, John P. Quon, CPA, served as a member of the Mississippi State Board of Public Accountancy from 2001 through 2005. He served this Board, the citizens of Mississippi, and the accounting profession for this period with exceptional dedication;**

**WHEREAS, he served diligently providing extraordinary insight and direction as Chairman of the Board in 2005 and on the following Committees:**

- 2005 - Chair - Administration, CPA Examination, Licensing and Firms, Rules and Regulations, President - Trial Board;**
- 2004 - Chair - CPA Examination, Licensing and Firms, Vice Chair - Administration;**
- 2003 - Chair - CPA Examination, Licensing and Firms, Vice Chair - Administration;**
- 2002 - CPA Examination, Licensing and Firms, Continuing Professional Education; and**
- 2001 - Continuing Professional Education.**

**WHEREAS, significant matters requiring leadership and professional direction came before this Board; and**

**WHEREAS, the results of his devotion and of his achievements will be accepted and remembered as exemplary in the annals of public accountancy.**

**THEREFORE, BE IT RESOLVED, in recognition of John P. Quon's contributions to the Mississippi State Board of Public Accountancy, this resolution is adopted and spread upon the minutes for all to see.**

**RESOLVED, this January 27, 2006.**

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**Chairman**

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**Board Member**

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**Vice Chairman**

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**Board Member**

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**Secretary**

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**Board Member**

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**Board Member**