

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
December 19, 2007**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on December 19, 2007, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present

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

Board Members Absent

Diane S. Day

Board Staff Present

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

Legal Counsel Present

Onetta Whitley, Deputy Attorney General
Bridgette Wiggins, Special Assistant Attorney General

Others Present

Ken Bishop, NASBA
Linda Keng, MSCPA Chair
Jack Coppenbarger, MSCPA
Paul Breazeale
Jimmy Boyd, MAPA
Linda Wilson, Verbatim Court Reporting

I. General

1. The Board opened the meeting with an invocation.

I. General (Continued)

2. The Board hear a report from Ken Bishop, representative from the National Association of State Boards of Accountancy (NASBA). Mr. Bishop discussed the revisions to the Uniform Accountancy Act related to certain mobility of licensees among State regulatory jurisdictions and answered questions from the Board members, legal counsel and staff. The Board had access for review the following documents:
 - NASBA Power Point Presentation,
 - Questions from Deputy Attorney General,
 - July 2007 UAA Revisions,
 - March 2007 Exposure Draft with history, and
 - Current MSCPA Legislative Committee Draft, and
 - Legislative Committee Member Listing.
3. After hearing the report from Mr. Bishop and discussing the matter, the Board member present unanimously agreed to participate in a joint task force with the Mississippi Society of CPAs, in order to study the matter further.

II. 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 and members present heard a report from Investigative Committee Chair David Clarke concerning certain cases related to alleged CPE noncompliance. Based on the status of the cases and upon motion by David Clarke with second from Jean Shepherd, the Trial Board approved the continuance of cases to January 25, 2008, in order to provide sufficient time to process informal conference requests and consent orders. Votes were - For: Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell, Jean Shepherd; Against: None; Absent: Diane Day; and Recused: None.
3. The Board did convene as Trial Board for the purpose of hearing complaints related to alleged noncompliance with Board Rules and Regulations. Jim E. Burkes, Trial Board President, was the presiding officer. Bridgette Wiggins, Special Assistant Attorney General, represented the Board, and Onetta Whitley, Linda Wilson, Verbatim Court Reporting, recorded the discussions. Diane Day was absent.

II. Trial Board (Continued)

4. The Board continued as Trial Board for the purpose of holding formal administrative hearings related to fifteen (15) CPAs' noncompliance with continuing professional education requirements and that also failed to respond to the Board's Notices of Hearing and Complaints. Upon legal motion by Attorney Onetta seconded by Jean Shepherd, the Board members present voted to consolidate these complaints for hearing purposes. Votes to consolidate cases were - For: Jim Burkes, Willie Sims, Rick Elam, Angela Pannell, Jean Shepherd; Against: None; Absent: Diane Day; and Recused: David Clarke. The following complaints were consolidated for hearing purposes:

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2007.35 - 87	Lynn Burt Lister	4937
2007.35 -119	Margaret Elizabeth Prine	5570
2007.35 -152	Pamela Lynn Welsh	3745
2007.35 -156	Mark Brian Willson	4813
2007.37 - 24	William Scott Clark	R2898
2007.37 - 83	Thomas R. Prince	0670
2007.37 - 86	James White Richter	3769
2007.37 - 99	Otis Stewart, Jr.	R3212
2007.37 -101	Stephanie Snyder Stough	5694
2007.38 - 06	Trina Renee Cochran	5639
2007.38 - 07	Sara Jennifer Cotton	5415
2007.38 - 14	David Robin Fortenberry	3941
2007.38 - 22	William David King	5318
2007.38 - 26	Michael Anthony Marascalco	2476
2007.38 - 45	Joe S. Taylor	5202

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, 2007, 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 Willie Sims with second from Angela Pannell, 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. David Clarke was recused.

II. Trial Board (Continued)

4. (Continued)

In the closed meeting the Board upon motion by Willie Sims with second from Angela Pannell 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 Angela Pannell with second from Willie Sims 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 Angela Pannell with second from Willie Sims, the Board unanimously determined that the fifteen 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 totaling two hundred and fifty dollars (\$250.00) each. In addition the Board imposed a civil penalty (fine) on each in the amount of five hundred dollars (\$500.00). Votes were - For: Jim Burkes, Willie Sims, Rick Elam, Angela Pannell, Jean Shepherd; Against: None; Absent: Diane Day; and Recused: David Clarke.

Upon the conclusion of this business, the Board upon motion of Jean Shepherd and 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.

5. 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 Angela Pannell with second from Willie Sims, the Trial Board approved the consent orders listed at Exhibit I as issued by the investigative committee and previously agreed to by the respondent. The Board unanimously determined that no explanation submitted justified reimbursement of fines or assessed costs submitted with the orders. Votes were - For: Jim Burkes, Willie Sims, Rick Elam, Angela Pannell, Jean Shepherd; Against: None; Absent: Diane Day; Abstained: None, and Recused: David Clarke.

II. Trial Board (Continued)

- 6. The Board continued as Trial Board for the purpose of reviewing for release from consent orders the respondents listed at Exhibit 2 because of their complete satisfaction of the ordered requirements as issued by the David Clarke investigative committee related to CPE. Upon motion by Jean Shepherd with second from Willie Sims , the Trial Board approved release of the aforementioned licenses from the consent orders. . Votes were - For: Jim Burkes, Willie Sims, Rick Elam, Angela Pannell, Jean Shepherd; Against: None; Absent: Diane Day; Abstained: None, and Recused: David Clarke.
- 7. As related to a CPE noncompliance case, the Board members present approved a request from the following CPA for amendment to the 2007 CPE compliance requirements.

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Rodney K. Murphy	4209	Extension to 12/31/07 - 25 hours w/8A&A

- 8. Upon conclusion of Trial Board business, the Board adjourned as Trial Board.

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member