

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
MINUTES  
December 6, 2019**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on December 6, 2019, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present

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

Board Staff Present

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

Legal Counsel Present

Onetta Whitley, Deputy Attorney General  
Patrick Beasley, Hearing Officer

Others Present

Ed Jones, MSCPA Representative

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**I. General**

1. The Board opened the meeting with an invocation from Ed Jones.
2. The minutes from the November, 2019 meeting were approved.
3. The CPA certificates of licensure from the November, 2019 meeting were signed by the Board members.

**I. General (Continued)**

4. The Board reviewed and approved tentative meeting/activity dates for 2019/2020:

January 16	10:00 a.m. Board Meeting
March 5	10:00 a.m. Board Meeting
May 1	10:00 a.m. Board Meeting
May 2	New CPA Ceremony
June 2-4	NASBA West Regional
June 9-11	NASBA East Regional
June 18	10:00 a.m. Board Meeting
June 25-28	MSCPA Annual Convention
August 7 (Friday)	10:00 a.m. Board Meeting
September 17	10:00 a.m. Board Meeting
October 16	10:00 a.m. Board Meeting
October 17	New CPA Ceremony
November 1-4	NASBA Annual Meeting
December 17	10:00 a.m. Board Meeting

The Board approved travel for the NASBA Executive Directors, Staff & Legal Counsel Conference, March 16-18, 2020.

**II. National Regulatory Concerns**

1. The NASBA *State Board Report* for November 2019 was discussed.
2. The AICPA “Spotlight” podcast transcript - How the CPA Exam is Poised to Change, was discussed.
3. The CPA Evolution possible model (Oct. 2019) was discussed.
4. The CPA Evolution proposed CPA Licensure model (Dec. 2019) was discussed.
5. The NASBA November 2019 Regional Directors’ Focus Questions were discussed.
6. The NASBA Diversity Quick Poll was discussed.

**III. Administration**

1. The MSBPA Cash in Treasury balances, Funds 3845 and 3850, as of September 30, 2019 and October 31, 2019 were reviewed.
2. The FY 2020 Budget to Actual Comparison – Fund 3845, for the four months ended October 31, 2019 vs. October 31, 2018 was reviewed.
3. Additional per diem days were approved.

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

1. The Board noted staff approval of 133 candidate applications (36 initial, 97 reexam) for 177 Sections of the computerized CPA examination received since the November 1, 2019 meeting.
2. 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
Peter M. Dunn Jr.	7876	Approved
Lukas K.R. Elmhammar	7877	Approved
Haley Marie Rogers	7878	Approved

**Applications for Reciprocal CPA License**

Name	Number	Action
John Christopher Adrian Sr.	R7879	Approved
Christopher M. Hearn	R7880	Approved
Kelsey Berthon McLennan	R7881	Approved
Jeffrey Cole Moore	R7882	Approved

**Applications for Reinstatement of CPA License**

Name	Number	Action
Paul E. Metrejean	R2639	Approved

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

## 4. Applications (continued)

**Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
BDO USA, LLP	Wilmington, DE	7866	Approved
Brignac & Brignac Certified Public Accountants, LLC	Gulfport, MS	7867	Approved
Corey Hancock, CPA	Starkville, MS	7868	Approved
Annette P. Herrin, CPA	Hattiesburg, MS	7869	Approved
James Andrew Hurd, CPA	Ocean Springs, MS	7870	Approved
Jordan King, CPA, PLLC	Madison, MS	7871	Approved
Mcilroy Keen Goodman, LLP	Little Rock, AR	7872	Approved
Judy A. Palmer, CPA, LLC	Mendenhall, MS	7873	Approved
Minda B. Raybourn, CPA LLC	Franklinton, LA	7874	Approved
Jamie Steen, CPA	Olive Branch, MS	7875	Approved

**Amendments to Registered Firms**

No.	Name	City, State	Change
7304	Berel CPA, PLLC	Ocean Springs, MS	Name Change from Berel & Murphy CPA, PLLC
F1695	Melissa G. Booth, CPA	Brandon, MS	Name Change from Melissa G. Womack, CPA
F0847	Samuel F. Britton, CPA	Laurel, MS	Address Change
7137	Michael Todd Crowley, CPA	Vicksburg, MS	Address Change
F1315	Emry E. Duckworth, CPA PLLC	Ridgeland, MS	Address Change
F0588	Tina Perkins, CPA, PA	D'Iberville, MS	Address Change
F1532	Quinn A. Rigby, CPA PLLC	Diamondhead, MS	Address Change
7425	The Sparks CPA Firm, PC	Corinth, MS	Address Change
7143	Sherry L. Wilson, CPA LLC	Clinton, MS	Address Change
F1239	Windham Brannon, LLC	Atlanta, GA	Organizational Change

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

Number	Name	City, State	Action
F0392	Christi Holloway, CPA	Hattiesburg, MS	Approved
F0641	Alice Van Ryan, CPA	Jackson, MS	Approved

**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
Mississippi Association of Public Accountants 1. Ethics Update (Sanford Warren and Pamela Stamps)	11/3/2019	3 General Ethics	Approved
		1 MS Rules	Denied
MS Conference of the United Methodist Church 1. 2019 IRS Comp Review Training	12/4/19	4	Approved

**VI. Rules and Regulations**

1. The Board approved the text and exposure of Rule 5.1.

**VII. Regulatory Matters**

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from November 2, 2019 to December 6, 2019:

Activity	Number
Cases Opened Beginning of Period	153
Cases Opened	3
Cases Closed ①	111
Cases Open End of Period	45
Open Cases Referred to Members	4

① *Cases Closed:*

Cases **2019.96; 2019.98; 2019.101; 2019.102; 2019.104; 2019.105; 2019.107; 2019.109; 2019.114; 2019.115; 2019.116; 2019.117; 2019.121; 2019.122; 2019.124; 2019.126; 2019.127; 2019.130; 2019.131; 2019.132; 2019.136; 2019.139; 2019.140;**

**VII. Regulatory Matters (continued)**

**Cases Closed (continued)**

**2019.141; 2019.147; 2019.149; 2019.150; 2019.151; 2019.153; 2019.154; 2019.155; 2019.156; 2019.157; 2019.158; 2019.159; 2019.160; 2019.162; 2019.163; 2019.165; 2019.167; 2019.168; 2019.169; 2019.171; 2019.173; 2019.174; 2019.175; 2019.176; 2019.179; 2019.180; 2019.181; 2019.182; 2019.183; 2019.184; 2019.185; 2019.186; 2019.187; 2019.188; 2019.191; 2019.192; 2019.193; 2019.194; 2019.195; 2019.196; 2019.197; 2019.200; 2019.204; 2019.205; 2019.207; 2019.209 and 2019.213** involved individual licensees with a CPE reporting deficiency at August 1, 2019. All cases listed herein were closed with a Stipulation and Consent order approved by the full Board at the November 1, 2019 Board meeting.

Cases **2019.93; 2019.95; 2019.97; 2019.99; 2019.100; 2019.103; 2019.106; 2019.108; 2019.110; 2019.111; 2019.113; 2019.118; 2019.119; 2019.123; 2019.133; 2019.134; 2019.135; 2019.138; 2019.142; 2019.143; 2019.146; 2019.148; 2019.161; 2019.166; 2019.170; 2019.172; 2019.178; 2019.190; 2019.198; 2019.199; 2019.201; 2019.206; 2019.208; 2019.210; 2019.211; 2019.212; 2019.215 and 2019.216** involved individual licensees with a CPE reporting deficiency at August 1, 2019. All cases listed herein were closed after licensee requested retired or cancelled status in writing.

Case **2019.224** involved a firm that was bought out as the firm completed their peer review. We contacted the new ownership who acknowledged that they had not nor would be performing any engagements subject to peer review without enrolling the new firm in a compliance assurance program. Matter was closed.

Case **2019.227** involved an individual licensee who requested an extension on CPE until September 30, 2019. While in class, received word that his child had unexpectedly passed away. Licensee requested until November 30, 2019 to obtain the hours. Licensee has documented to Board staff that this has been obtained. Matter was closed.

Case **2019.230** involved a firm who reported they had completed an engagement subject to peer review but had not completed a peer review. Investigation determined that the engagement noted on the renewal application was in error and the correct date fell outside the date range of the peer review. Documentation provided from the peer review program administrator reflected this issue had been looked at and determined as acceptable by the peer reviewing firm. Matter was closed.

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

**VIII. Trial Board**

**Trial Board Hearings:**

**File Number 11822** for a Show Cause Hearing in a matter involving a request for the Board to reverse prior denial of applicant to sit for CPA exam. Exam candidate (File # 11822) desires to show cause why application to sit for exam should be approved.

The Board members present unanimously voted to convene as the Trial Board for the purpose of considering matters related to approving a candidate to sit for the CPA exam. Onetta S. Whitley, Deputy Attorney General, was the presenting attorney. Patrick Beasley, Deputy Attorney General, served as the Hearing Officer.

The Board continued as a Trial Board for the purpose of a show cause hearing related to a CPA exam application submitted by Verneshia Danshonette Cody. At 10:30am, the show cause hearing commenced for Ms. Cody who proceeded without counsel. The Board heard testimony from Ms. Cody regarding her prior conviction.

After hearing testimony and closing arguments, the Board, upon motion by Rick Elam with second by David Bridgers, 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. Consideration was given with advice of Hearing Officer Beasley that the Board had proper subject matter to go into Executive Session whereupon by motion of Rick Elam with second by Mark Peach, the board voted unanimously to enter Executive Session. 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: The Board determined, based upon clear and convincing evidence, that the application to sit for the CPA exam should be approved pending receipt of Letters of Recommendation from her current and former employers. Votes were – For: Unanimous; Against: None; Absent: None; and Recused: Pannell.

Upon conclusion of this business, 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 vote it had taken in Executive Session.

**Former CPA Licensee 4719** for a Show Cause Hearing in a matter involving a request for the Board to determine eligibility to reinstate a license to active status. Former Licensee 4719 desires to file a reinstatement application on his license but has a conviction that has occurred during the time his license was not active. He has requested the Board to consider the facts and provide him an opportunity to file a reinstatement application for licensure.

**VIII. Trial Board (Cont.)****Trial Board Hearings: (Cont.)**

The Board members present unanimously voted to convene as the Trial Board for the purpose of considering matters related to allowing a former licensee to file a reinstatement application. Onetta S. Whitley, Deputy Attorney General, was the presenting attorney. Patrick Beasley, Deputy Attorney General, served as the Hearing Officer.

The Board continued as Trial Board for the purpose of a show cause hearing related to a the request to file a reinstatement application by Donald J. Powers, Jr. The show cause hearing commenced at approximately 11:00am for Mr. Powers, who proceeded without counsel but brought as a character witness, his employer, Stanley E. Donald. The Board heard testimony from Mr. Powers regarding his prior conviction. The Board then heard testimony from Mr. Donald.

After hearing testimony and closing arguments, the Board, upon motion by Rick Elam with second by Mark Peach, 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. Consideration was given with advice of Hearing Officer Beasley that the Board had proper subject matter to go into Executive Session whereupon by motion of Rick Elam with second by Bill Kelly, the board voted unanimously to enter Executive Session. 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: The Board determined, based upon clear and convincing evidence, that the former licensee be allowed to file a reinstatement application for licensure. The Board stated that this was not a guarantee of acceptance and approval of that application. Votes were – For: Unanimous; Against: None; Absent: None; and Recused: Pannell.

Upon conclusion of this business, 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.

**Case 2019.94; 2019.112; 2019.120; 2019.125; 2019.128; 2019.129; 2019.137; 2019.144; 2019.145; 2019.152; 2019.164; 2019.202; 2019.203; and 2019.214** were all cases assigned for individual licensees who did not report Continuing Professional Education for the 2018-2019 year and did not respond to multiple attempts made by the Board to reach them to pursue getting them into compliance.

No respondents for these cases attended the hearing. Legal Counsel Whitley requested that since no respondents showed for the hearing, and all cases were facing the same charge, that the cases be consolidated as to be deliberated at one Executive Session. The

**VIII. Trial Board (Cont.)****Trial Board Hearings: (Cont.)**

Board, acting as a Trial Board, decided to hear the cases together to potentially deliberate all cases during one Executive Session.

The Board members present unanimously voted to convene as the Trial Board for the purpose of considering matters related to noncompliance with 2018-2019 Continuing Professional Education requirements and failure to respond to Notices of Hearing and Complaint. The Investigating Board Member, Angela Pannell, was recused and did not participate in the hearing. Onetta S. Whitley, Deputy Attorney General, was the presenting attorney. Patrick Beasley, Deputy Attorney General, served as the Hearing Officer.

Within the Trial Board, the Board heard evidence from Sharee Brewer, Associate Director – Investigations, concerning the respondents' alleged violations mentioned above. Ms. Brewer testified that legal and proper notice was delivered to the respondents at their address of record. As noted above, no Respondents appeared at this hearing.

After hearing testimony and closing arguments, 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. Consideration was given with advice of Hearing Officer Beasley that the Board had proper subject matter to go into Executive Session whereupon the board voted unanimously to enter Executive Session. 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: The Board determined, based upon clear and convincing evidence, that the respondents had indeed violated the Board Rules and Regulations as charged and voted unanimously to revoke the respondents' CPA licenses (license numbers: 1907, 3151, 4189, 3798, 4700, 5036, 4244, 4588, 4720, R2646, 5691, 7558, R7456, and 2541) and assess fines (civil penalties) at \$1,000 plus administrative costs of \$150.00 each. Votes were – For: Unanimous; Against: None; Absent: None; and Recused: Pannell.

Upon conclusion of this business, 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.

**VIII. Trial Board (Cont.)****Trial Board Hearings: (Cont.)**

**Case 2019.65** involves a licensee who requested an extension until August 31 to obtain his deficient continuing professional education with the only penalty being the assessment of an additional 50% in penalty hours. The licensee did not comply with obtaining that necessary CPE by the extension deadline and later documented that he obtained the CPE on October 23, 2019, nearly two months past the extension granted by the Board.

The Board members present unanimously voted to convene as the Trial Board for the purpose of considering this matter related to noncompliance with the 2018-2019 Continuing Professional Education requirements. The Investigating Board Member, Angela Pannell, was recused and did not participate in the hearing. Onetta S. Whitley, Deputy Attorney General, was the presenting attorney. Patrick Beasley, Deputy Attorney General, served as the Hearing Officer.

Within the Trial Board, the Board heard evidence from Sharee Brewer, Associate Director – Investigations, concerning the respondents' request for an extension which was granted at the Board's August meeting. The extension assessed the Respondent with 50% penalty hours on the deficiency in hours obtained. The Respondent failed to comply with the extension granted because he did not report the additional hours obtained by the August 31 deadline provided by the extended reporting deadline of September 15. The respondent did not obtain his deficient CPE plus penalty hours until October 23, 2019. Ms. Brewer testified that legal and proper notice was delivered to the respondents at their address of record.

The Respondent did not appear at the hearing.

After hearing testimony and closing arguments, 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. Consideration was given with advice of Hearing Officer Beasley that the Board had proper subject matter to go into Executive Session whereupon the board voted unanimously to enter Executive Session. 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: The Board determined, based upon clear and convincing evidence, that the respondent had indeed violated the Board Rules and Regulations as charged and voted unanimously to assess fines (civil penalties) at \$1,000 plus administrative costs of \$150.00. Votes were – For: Unanimous; Against: None; Absent: None; and Recused: Pannell.

**VIII. Trial Board (continued)****Trial Board Hearings (Cont.):**

Upon conclusion of this business, 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.

**Case 2019.231** involves a former CPA who operated a CPA Firm for calendar year 2019 when not a CPA. The former CPA had allowed his license to lapse as 12/31/2018 and subsequently had not obtained CPE to have the individual license reinstated. The 2019 firm permit renewal application included a false statement that the firm was owned by a CPA.

The Board members present unanimously voted to convene as the Trial Board for the purpose of considering this matter related to operating a CPA firm when the owner is not licensed as a CPA. The Investigating Board Member, Rick Elam, was recused and did not participate in the hearing. Onetta S. Whitley, Deputy Attorney General, was the presenting attorney. Patrick Beasley, Deputy Attorney General, served as the Hearing Officer.

Within the Trial Board, the Board heard evidence from Sharee Brewer, Associate Director – Investigations, concerning the violations alleged in the Notice of Hearing and Complaint. Ms. Brewer testified that legal and proper notice was delivered to the respondents at the address of record.

The Respondent appeared before the board without counsel. The Respondent read a prepared statement wherein he acknowledged guilt in all charges.

After hearing testimony and closing arguments, 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. Consideration was given with advice of Hearing Officer Beasley that the Board had proper subject matter to go into Executive Session whereupon the board voted unanimously to enter Executive Session. 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: The Board determined, based upon clear and convincing evidence, that the respondents had indeed violated the Board Rules and Regulations as charged and voted unanimously to assess fines (civil penalties) at \$4,000 plus administrative costs of \$500.00 as well as

**VIII. Trial Board (continued)**

**Trial Board Hearings (Cont.):**

obtaining all required CPE and filing of the reinstatement application on his individual license. Votes were – For: Unanimous; Against: None; Absent: None; and Recused: Elam.

Upon conclusion of this business, 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.

**Stipulation and Consent Order for Board Approval related to deficiencies noted in the Continuing Professional Education reporting process and Peer Review:**

A Stipulation and Consent Order in **Case 2019.92** involving a licensee who made a CPE report by the August 1 deadline but claimed an exemption for being licensed in another state and being primarily employed there. Investigation determined the license in the other state was expired at the time of the reporting in Mississippi and further determined a deficiency existed in the hours of CPE obtained. The other state is a “check-the-box” state. Order calls for the licensee to obtain 80 hours of CPE and report and document it to Board staff by January 15, 2020 and pay a civil penalty of \$1,000 by January 1, 2020. (two different dates)

(Pannell Investigative Committee)

A Stipulation and Consent Order in **Case 2019.05 and 2019.29** involving firms with a fail rating on compilation 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 reviews, or audits of financial statements in the future.

(Bridgers Investigative Committee)

**Other Actions Requested:**

**Case 2019.41** involves an audit report received by the State Board of Contractors (SBOC) performed by a business entity that is not a CPA firm. SBOC rejected report. The business entity did not claim to be a CPA firm nor was the report signed by the owner claiming to be a CPA. The business entity responded they were not aware they couldn't issue such a report and stated in writing they would not repeat. Investigative Committee recommends closure of the matter but would like discussion and to obtain approval of the Board for this action. (handout of report made available)

(Pannell Investigative Committee)

APPROVED:

\_\_\_\_\_  
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