

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
January 10, 2014

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on January 10, 2014, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present

Rick Elam, Chair (via telephone)
Jim E. Burkes, Vice Chair
David E. Clarke, Secretary
Angela L. Pannell
Mark P. Peach

Board Member Absent

David L. Miller
Willie B. Sims, Jr.

Board Staff Present

Ransom C. Jones, Executive Director
Andy Wright, Board Investigator
Lane McNeal, Administrative Assistant

Legal Counsel Present

Gloria Green, Special Assistant Attorney General

Others Present

Gary Walker, MSCPA

I. General

1. The Board opened the meeting with an invocation from Angela Pannell.
2. The Board elected the following officers to serve for calendar year 2014:

Chair -	Rick Elam
Vice Chair -	Jim Burkes
Secretary -	David E. Clarke
3. The Board members unanimously approved the minutes from the December 13, 2013 meeting.

I. General (Continued)

4. The Board members noted their committee assignments for 2014 as follows:

National Regulatory Concerns

Mark Peach, Chair
David Clarke
Jim Burkes

Administration

Rick Elam, Chair
Jim Burkes, Vice Chair
David Clarke, Secretary

CPA Examination, Licensing and Firms

David Clarke, Chair
David Miller
Angela Pannell

Continuing Professional Education

Angela Pannell, Chair
Mark Peach
Willie Sims

Rules and Regulations

David Miller, Chair
Mark Peach

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.

5. The Board set next and tentative meeting/activity dates for 2014:

February 14 (canceled)	June 26-29	MSCPA Annual Mtg
March 3-6	NASBA Exec. Conf.	July 18 (canceled)
March 21	8:30 a.m.	August 15
April 18	10 a.m.	8:30 a.m.
April 19	CPA Ceremony	September 19
May 16	8:30 a.m.	8:30 a.m.
June 4-6	NASBA Eastern	November 2-5
June 11-13	NASBA Western	NASBA Annual Mtg
		November 14
		10 a.m.
		November 15
		CPA Ceremony
		December 12
		8:30 a.m.

II. National Regulatory Concerns

1. The Board members noted and discussed the NASBA *State Board Report* for December 2013.
2. The Board noted and discussed the following recent Public Accounting Oversight Board (PCAOB) releases entitled:
 - *PCAOB Issues Report on Implementation of Auditing Standard on Engagement Quality Review*
3. The Board discussed the January 8, 2014, Ohio State Board letter to NASBA Chair, Hansen, nominating Theodore Long for NASBA Vice Chair for 2014-15.
4. The Board members noted the December 17, 2013, Mississippi State Board letter to NASBA Chair, Hansen, nominating Ken Odom for NASBA Vice Chair for 2014-2015.
5. The Board discussed a request dated January 2, 2014, from Arizona State Board regarding questions about Mississippi statutes related to Disclosure of Confidential Client Information.
6. The Board members discussed the response to NASBA Regional Directors' Focus Questions.
7. The Board members discussed possibly writing a letter of support for Willie Sims in his candidacy for NASBA Southeast Region Director. The matter was tabled as there was no confirmation that he had been reappointed to another term on the Board.

III. Administration

1. The Board reviewed Schedules of Cash In State Treasury and Balance Sheet Accounts as of December 31, 2013, for Funds 3845 and 3850. The Board then reviewed the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the six months ended December 31, 2013.
2. The Board had discussions regarding FY2015 Budget and Appropriations
 - Committee Meetings
 - Meeting with Senator Buck Clarke

III. Administration (Continued)

3. Other Business:

- The Board approved the attendance at the 2014 Executive Director and Legal Counsel Conferences in Savannah, GA. March 3-5, 2014.
- The Executive Director discussed the status of the Board's IT project.
- The Board members present approved 3 additional per diem days at \$40 per day, for Board member Angela Pannell: December 4 and 5, 2013, for CPE Cases; and December 15, 2013, for a attendance at a NASBA meeting.

IV. CPA Examination, Licensing and Firms

1. The Board members unanimously ratified the Window 4 - October - November 2013 CPA examination scores for 169 candidates, 219 examination sections. Eighteen candidates completed all four examination sections.
2. The Board members present unanimously accepted the listing of 40 candidate applications for the computerized examination (14 initial, 26 reexam) received since the December meeting.
3. The Board considered and approved two special candidate requests for refund of examination fees. (File numbers: 13429 and 13538).
4. 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 No</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
13317	Melissa Dennison Breeden	6349	Yes
12555	Melody A. Byrd	6350	Yes
12218	Jennifer Hall Lockhart	6351	Yes
13359	Richard C. Myers	6352	Yes
13342	Jennifer Beasley Skrmetti	6353	Yes
13072	Kimberly Michelle Williams	6354	Yes

IV. CPA Examination, Licensing and Firms (Continued)

4. Applications (Continued)

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
BDO USA, LLP New York, NY	F1644	Yes
BDO USA, LLP Milwaukee, WI	F1645	Yes
BDO USA, LLP Chicago, IL	F1646	Yes
Leslie A. Barber, CPA Bay St. Louis, MS	F1647	Yes
Jennifer Dial, CPA dba Dial Consulting Emalle, AL, KS	F1648	Yes

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Linda R. Dutton, CPA Brandon, MS	F1649	Yes
Howell CPA, PA Biloxi, MS	F1650	Yes
Jackson Thornton & Co., PC Nashville, TN	F1651	Yes
Kelly L. McQueen, CPA PA Greenwood, MS	F1652	Yes
William Lynn Norris, CPA Tupelo, MS	F1653	Yes
Donald E. Scott, CPA Olive Branch, MS	F1654	Yes
Andy L. Wright, CPA Brandon, MS	F1655	Yes

Application for Reinstatement of a CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
McFadden CPA Firm, PLLC Hattiesburg, MS	F0510	Yes

IV. CPA Examination, Licensing and Firms (Continued)

4. Applications (Continued)

Applications for Retired CPA Licenses

<u>Number</u>	<u>Name</u>	<u>Approved</u>
2960	Daniel W. Alexander	Yes
3571	Nellie F. Beard	Yes
1540	Eugene Bigham III	Yes
1173	Cecil C. Brown	Yes
2635	Bobby M. Bynum	Yes
1443	Clarence W. Chapman	Yes
4013	Louise L. Chappell	Yes
5209	Robert Lee Chitty	Yes
1213	Carlton Crawley	Yes
3139	Robert D. Dugan	Yes
R2091	David S. Fox	Yes
2981	Joseph T. Green	Yes
1741	George M. Harrigill	Yes
1488	John A. Hurley	Yes
2653	Dan S. Hyde	Yes
1546	James R. Jefcoat	Yes
1688	James F. Johnson	Yes
1635	Joe D. Jones	Yes
3471	Margaret H. Jordan	Yes
1188	Jimmy O. Junkin	Yes
2654	Thomas E. Justice	Yes
1320	Jerry G. King	Yes
R2876	James R. Koonce	Yes
R2754	Robbie R. Martinez	Yes
4639	Mary L. McNair	Yes
2854	Donna S. Megginson	Yes
881	Ralph R. Mills, Jr.	Yes
3082	Gary T. Mosley	Yes
1957	Paul D. Myers	Yes

IV. CPA Examination, Licensing and Firms (Continued)

4. Applications (Continued)

Applications for Retired CPA Licenses (Continued)

<u>Number</u>	<u>Name</u>	<u>Approved</u>
3134	Donald J. Nester	Yes
R3562	John B. North	Yes
3766	Jack A. Oppie	Yes
R3397	Patricia F. Parrish	Yes
R2628	Howard S. Poarch	Yes
1351	Paul A. Ray	Yes
1230	John M. Robinson	Yes
369	William A. Simmons	Yes
2692	Dennis W. Smith	Yes
4022	Michael D. Smith	Yes
1753	James N. Tansey	Yes
4714	Nancy E. Tierce	Yes
4797	Joseph R. Tillman	Yes
4771	Julia P. Trawle	Yes
2332	Donald L. Wade	Yes
3325	Linda D. Waltman	Yes
3728	Doris P. Watson	Yes

5. The Board reviewed and accepted amendments to registered firms, as follows:

<u>Name</u>	<u>Number</u>	<u>Description</u>
James Howard Alderman, CPA Greenwood, MS	F0106	Canceled Firm Permit
CliftonLarsonAllen, LLP Jackson, MS	F1179	Canceled Firm Permit
CliftonLarsonAllen, LLP Richmond, VA	F1303	Canceled Firm Permit
Dennis and Company, PC Tulsa, OK	F1519	Canceled Firm Permit
Frazee, Fox & Dodge, LTD Little Rock, AR	F0314	Canceled Firm Permit

IV. CPA Examination, Licensing and Firms (Continued)

5. Firm Amendment to Registered Firms (continued)

<u>Name</u>	<u>Number</u>	<u>Description</u>
Garrett, Thomas & Fazio, PC Carrollton, GA	F1457	Canceled Firm Permit
Haddox Reid Eubank Betts, PLLC Jackson, MS	F0346	Name change from Haddox Reid Burkes & Calhoun
Harold Hodges & Company, PA Tupelo, MS	F0357	Closed Firm/Merged with Hodges Pilgrim & Co.
Hodges, Pilgrim & Company, PLLC Tupelo, MS	F1619	Merged with Harold Hodges & Co. & Robert Pilgrim PA
Keene, Bourne, Sanders, Haigler & Eavenson, PA Hattiesburg, MS	F0437	Name change from Keene, Bourne & Sanderson, CPAs
Dennis McFadden, CPA Petal, MS	F1377	Canceled Firm Permit
Robert D. Pilgrim & Associates Tupelo, MS	F1573	Closed Firm/Merged with Hodges Pilgrim & Co.
Johnny N. Rakestraw & Associates, PA Blue Springs, MS	F0968	Canceled Firm Permit
Reznick Group, PC Bethesda, MD	F0621	Closed Firm

V. Continuing Professional Education

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

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	Jim Crockett			
	1. What Accountants Should Know About Fraud	Various	4	Yes
	2. Accounting Ethics 2014	Various	4 Ethics (3 Gen 1Rules)	Yes
B.	Delta State College of Business, Division of Accountancy			
	1. Ethics - Update 2013 - Including MS Rules and Regs	11/22/13	4 Ethics (3 Gen 1Rules)	Yes

V. Continuing Professional Education (Continued)

1. Sponsor Applications (continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
C.	May & Company, LLP 1. A&A Update Lunch & Learn	12/10/13	1	Yes
D.	Western CPE 1. Real-World Ethics for MS CPAs	Online Self Study	4 Ethics (3 Gen 1Rules)	Yes

VI. Rules and Regulations

1. The Board members present reviewed and discussed the draft letter from Rick Elam and Angela Pannell to all Deans of Business Schools in Mississippi regarding the professors teaching at Mississippi universities who may be holding out as CPAs without a valid license.

VII. Regulatory Matters

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities from December 13, 2013, to January 10, 2014:

<u>Activity</u>	<u>Number</u>
Cases Opened	0
Cases Closed	15
Cases referred to Members	0
Total Cases Open	13

2. The Investigator reviewed the open case log by general description and reported on the investigative activities.

VIII. Trial Board

1. Administrative Trial Board for the purpose of hearing complaint 2013.14-5 concerning CPA license 1774. This matter had been originally scheduled for Hearing December 13, 2013, and was continued to January 10 , 2014, at 10:00a.m.. Investigating Board Member Angela Pannell was recused from deliberations. On the recommendation of the Board Investigative Committee, the Board authorized an Order Granting Motion for Continuance of the instant cause. The matter was continued until further order of the Board.

2. 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