

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**June 2, 2017**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on June 2, 2017, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

Angela L. Pannell, Chair  
Mark P. Peach, Vice Chair  
Willie B. Sims, Jr., Secretary  
Jim E. Burkes  
David Bridgers  
Rick Elam  
David L. Miller

Board Staff Present

Andy Wright, Executive Director

Legal Counsel Present

Gloria Green, Deputy Attorney General  
Patrick Beasley, Hearing Officer

Others Present

Ed Jones, MSCPA Representative  
Court Reporter

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**I. General**

1. The Board opened the meeting with an invocation from Willie Sims.
2. The Board members present unanimously approved the minutes from the April 28, 2017 meeting.
3. The Board members signed the CPA certificates of licensure from the April 28, 2017 meeting.
4. The Board reviewed tentative meeting/activity dates for 2017:

June 6-8, 2017	NASBA Western Regional – Couer d’Alene, ID
June 22-25, 2017	MSCPA Annual Convention, Destin, FL

**I. General (Continued)**

4. Tentative meeting/activity dates for 2017 (Continued):

June 27-29, 2017	NASBA Eastern Regional – Newport, RI
August 11, 2017	8:30 a.m. Board Meeting
September 22, 2017	10:00 a.m. Board Meeting–possibly held in Starkville*
October 29 –Nov 1	NASBA Annual Meeting – New York, NY
November 17, 2017	10:00 a.m. Board Meeting
November 18, 2017	New CPA Ceremony
December 8, 2017	8:30 a.m. Board Meeting

\*The Board unanimously approved holding the September 22 Board meeting on the campus of MS State University in McCool Hall with a start time of 10am.

**II. National Regulatory Concerns**

1. The Board discussed the NASBA *State Board Report*, May 2017.
2. The Board members noted NASBA Legislative E-News.
3. The Board members reviewed the Updated 3rd Draft Comment Letter to AICPA regarding “Proposed Evolution of Peer Review Administration”, January, 2017 Discussion Paper. The board unanimously approved issuance of the comment letter.

**III. Administration**

1. The Board reviewed the MSBPA Balance Sheets, Funds 3845 and 3850, as of May 18, 2017.
2. The Board reviewed the FY 2017 Budget to Actual Comparison – Fund 3845, for the Ten months and eighteen days ended May 18, 2017 and eleven months ended May 31, 2016.
3. The Board reviewed the Statement of Revenues and Expenditures, Fund 3845 for the ten months and eighteen days ended May 18, 2017.
4. The Board approved any additional per diem days and was updated on recruitment of new Associate Director by Andy Wright, Executive Director.

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

1. The Board members unanimously approved the listing of 67 candidate applications for the computerized CPA examination (17 initial, 50 reexam) received since the April 2017 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**

File	Name	Number	Action
14132	Christina Virginia Bull	7410	Yes
14289	Hayley Hall Deer	7411	Yes
14141	Harrison K. Edwards	N/A	Deferred
13935	Samantha Teel Gill	7412	Yes
13238	Daniel Safley Reynolds	7413	Yes
14288	William Lee Waters	7414	Yes

**Applications for Reciprocal CPA License**

File	Name	Number	Action
14300	Sheelah Sharee Brewer	R7415	Yes
14304	Scott Eugene Fleming	R7416	Yes

**Applications for Reinstatement of CPA License**

File	Name	Number	Action
04768	Robert Emmette Burle	3910	No
04741	Joby Edward Foshee	3550	Yes
08696	Joseph Kevin Michel	5391	Yes

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

4. Applications: (Continued)

**Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
Gail Eaves, CPA, PLLC	Louisville, MS	7408	Yes
Stephanie Stevens CPA, PLLC	Rolling Fork, MS	7409	Yes

**Amendments to Registered Firms**

No.	Name	City, State	Change
F173	KSJG, LLP	Irvine, CA	Name Change from Kushner, Smith, Joanou & Gregson, LLP

5. The Board members present discussed the current delayed CPA Exam Grade Release. The Board unanimously approved granting the Executive Director authority to extend CPA exam grade expirations for a minimum of 3 months for those exam candidates impacted by the delayed score release.

6. The Board members took the following actions related to requests for amendments to the 2017 CPE compliance requirements and granted extensions to the following:

Name	Number	Total Hours	Extension Date
Rebecca Covington	4172	40	9/30/17

7. The Board reviewed a listing of voluntary cancellations made by CPAs and Firms:

Name	Number
Kirkpatrick & Eaves	F0825
Hodnett Company CPA, PLLC	F0980

**V. Continuing Professional Education**

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

Sponsor/Title	Dates	Hours	Action
AFWA – Jackson Chapter 1. How Technology Has Changed the Accounting Profession	9/1/16	1	Yes
2. MSCPA & AICPA Update	11/8/16	1	Yes
Beacon Hill Financial Educators 1. Ethics for Accountants - MS	Online Self Study	4 Ethics (3 General 1 MS Rules)	Yes
CPA Self Study.com 1.Ethics for CPA Mississippi	Online Self Study	4 Ethics (3 General 1 MS Rules)	Yes
Community Foundation of Northwest MS 1. Charitable Giving	TBD	1	Yes
Department of Revenue 1. Tax Analysis Refresher Course	3/21/17	7.6	Yes
Estate Planning Council MS 1. Mississippi Tax Matter and Taps	1/10/17	1	Yes
2. Charitable Giving Overview	2/14/17	1	Yes
3. Market Update	5/9/17	1	Yes
Executive Education 1.Ethical Leadership for MS CPAs	6/15/17	4 Ethics (3 General 1 MS Rules)	Yes
The HUD 1.2017 CDBG – DR Updates and Clarifications to Procurement Requirements for States at 2 CFR 200	4/26/17	1	Yes
Nail McKinney 1. Employee Benefit Plan Auditing Update	4/27/17	8	Yes
Petroleum Accountants Society of MS 1. Knowing COPAS Documents - Building Joint Account Overhead Charges	1/25/17	1	Yes
Western CPE 1. Real World Ethics for MS CPAs	Online Self Study	4 Ethics (3 General 1 MS Rules)	Yes

2. The Board discussed certain activities being claimed as CPE.
3. The Board discussed any propped feedback/comments regarding Exposure Draft – UAA Model Rules for CPA – comment deadline June 30, 2017..
4. The Board discussed rule interpretation to allow nano-learning length courses for credit ahead of a formal Rule change.

**VI. RULES AND REGULATIONS**

1. The Board noted AICPA/NASBA UAA Committee – title language Exposure Draft.
2. The Board noted and discussed emails from State Board Executive Director’s regarding Title language.

**VII. Regulatory Matters**

The Board heard a report from Executive Director Andy Wright regarding the regulatory activities from April 28, 2017, 2016 to June 2, 2017:

Activity	Number
Cases Opened	0
Cases Closed ①	1
Cases referred to Members ②	0
Total Cases Open- End of Period	17

**① Cases Closed:**

**Case 2016.119** was opened August 24, 2016 based on a licensee’s failure to file a CPE report for year ended June 30, 2016. It was subsequently determined that licensee had retired from an out-of-state CPA firm office and mail was not being forwarded to him. The licensee reported adequate hours, signed a Stipulation & Consent agreement, and paid administrative costs. After acceptance by the Board of the Stipulation & Consent agreement, the case was closed without discipline.

**② Cases Referred to Members: None.**

Andy Wright then discussed the active cases as presented on the *Open Case Log*.

**VIII. Trial Board**

The Board members present unanimously voted to convene as the Trial Board for the purpose of considering matters related to CPA license reinstatements. Gloria Green, Deputy Attorney General, was the presenting attorney. Patrick Beasley, Special Assistant Attorney General, was the hearing officer.

The Board continued as Trial Board for the purpose of show cause hearings related to license reinstatement applications submitted by Robert Burle - revoked CPA license #3910 and Joby Edward Foshee, III – canceled CPA license #3550.

At 9:00a.m. show cause hearing commenced for Joby Edward Foshee, III who proceeded without counsel. The Board heard testimony regarding Board files from Executive Director, Andy Wright. Mr. Wright entered documents into evidence. The Board then heard testimony from Mr. Foshee regarding activities in 1991-1993 to present.

After hearing testimony and closing arguments, the Board, upon a motion by Rick Elam with second by Willie Sims, then 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.

In the closed meeting the Board unanimously voted that they did indeed have a proper subject matter before it to entitle it to go into Executive Session, namely discussion of Mr. Foshee’s reinstatement application, which discussion could lead to an appeal of the Board’s Order in the matter.

Accordingly, the Board 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: The Board determined, based upon clear and convincing evidence that the application for reinstatement should be granted. Votes were - For: Unanimous; Against: None; Absent: None, and Recused: None

**VIII. Trial Board**

Upon the conclusion of this business, the Board upon motion by Rick Elam with second from Angela Pannell 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.

At 10:30a.m. show cause hearing commenced for Robert Burle, who waived his right to counsel. The Board heard testimony regarding Board files from Executive Director, Andy Wright. Mr. Wright entered documents into evidence. Mr. Burle then testified about his embezzlement in 1997, conviction in 2000, his CPA license revocation in 2001 and activities since.

After hearing testimony and closing arguments, the Board, upon a motion by David Miller with second by Jim Burkes, then 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.

In the closed meeting the Board unanimously voted that they did indeed have a proper subject matter before it to entitle it to go into Executive Session, namely discussion of Mr. Burle's reinstatement application, which discussion could lead to an appeal of the Board's Order in the matter.

Accordingly, the Board 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: The Board determined, based upon clear and convincing evidence that the application for reinstatement should be denied. Votes were - For: Unanimous; Against: None; Absent: None, and Recused: None

The Board came out of Executive Session and resumed the open meeting by announcing the actions and votes it had taken in Executive Session.

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

**MSBPA Minutes**

**June 2, 2017**

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