

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
January 21, 2011**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on January 21, 2011, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

David L. Miller, Chair
Shelly B. Boone, Vice Chair
Willie B. Sims, Jr., Secretary
Jim E. Burkes
David E. Clarke
Rick Elam

Board Staff Present

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

Legal Counsel Present

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

Others Present

Cordelia Bailey, AG Officer
M. Buchanan, Attorney
John Clarke, Attorney
Donna Ingram, CPA
James Koerber, CPA
Shanna May, Brooks Court Reporting
Brenda J. Mullen, CPA
Crystal Tillman, AG Officer

I. General

1. The Board opened the meeting with an invocation from Willie Sims.

I. General (Continued)

2. The Board recognized Governor's reappointment for David E. Clarke for the five years, January 1, 2011 - December 31, 2015.
3. The Board elected the following officers to serve for calendar year 2011:
Chair - David Miller
Vice Chair - Shelly Boone
Secretary - Willie Sims
4. The Board members unanimously approved the minutes from the December 10, 2010, meeting.
5. The Board members present signed the CPA certificates of licensure from the December 10, 2010, meeting.
6. The Board members noted their committee and task force assignments for 2011 assigned by incoming Chair David Miller, as follows:

National Regulatory Concerns

Jim Burkes, Chair
David Clarke
Willie Sims

Administration

David Miller, Chair
Shelly Boone, Vice Chair
Willie Sims, Secretary

CPA Examination, Licensing and Firms

Rick Elam, Chair
Shelly Boone
David Clarke

Continuing Professional Education

Shelly Boone, Chair
Rick Elam
Willie Sims

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.

I. General (Continued)

7. The Board members present set the time for next meeting and reviewed the tentative meeting dates and activities for the first part of 2011:

March 25	8:30 a.m.	Meeting
April 29		Meeting
April 30		Ceremony
May 25		Meeting
June 8-10		NASBA W. Regional
June 22-24		NASBA E. Regional
June 23-26		MSCPA Annual

8. The Board members unanimously adopted a Board resolution recognizing and honoring David Clarke for his service and contributions for the five years - 2006 through 2010. The Board resolution is made a part of these minutes.

II. National Regulatory Concerns

1. The Board reviewed and discussed topics in the NASBA *State Board Report* for December 2010 and the NASBA Center for the Public Trust publication - *Ethics Matters*, Winter 2010.
2. The Board acknowledged the January 5, 2011, NASBA release, *NASBA Launches Accounting Education Research Grants Program*.
3. The Board noted but took no action concerning the Exposure Draft *Proposed Revisions to AICPA/NASBA Uniform Accountancy Act and NASBA Uniform Accountancy Act Rules Section 2 and Article 14*, comments due March 4, 2011.
4. The Board reviewed the AICPA publication, *Ethically Speaking*, December 17, 2010.
5. The Board reviewed a Public Accounting Oversight Board (PCAOB) recent releases entitled:
 - *PCAOB Proposes Interim Inspection Program for Broker-Dealer Audits and Broker and Dealer Funding Rules*
 - *PCAOB Establishes new Office of Outreach and Small Business Liaison*
 - *PCAOB Publishes Staff Audit Practice Alert on Auditor Considerations of Litigation and Other Contingencies Arising from Mortgage and Other Loan Activities*
 - *PCAOB Enters into Cooperative Agreement with United Kingdom Audit Regulator*

III. Administration

1. The Board reviewed and discussed the SAAS Summary Trial Balances as of December 31, 2010, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the six months ended December 31, 2010.
2. The Board heard a report concerning the hearings held this month with the Senate and House Appropriations Subcommittees concerning the Board's fiscal year 2012 budget.
3. The Board reviewed January 4, 2011, letter from the Office of the State Auditor, Department of Property, reporting positive results of the Board's property audit.
4. The Board noted that the revised 2011 mileage reimbursement rate is now \$.51.
5. The Board members present unanimously approved extra per diem days for members:

Rick Elam	Mar 7 - 10	NASBA CPE Committee and Conference
David Miller	Jan 19 - 20	MSBPA Investigative Committee
Jim Burkes	Jul 15 - 16	NASBA Regulatory Response Committee
	Aug 23	
	Nov 16	
	Dec 08	
	Aug 04	NASBA Selection Advisory Committee
	Sep 01 - 02	
	Sep 23	
	Oct 06 - 08	
	Nov 15	
	Nov 29 - 30	
	Nov 15	NASBA Compliance Assurance Committee

IV. CPA Examination, Licensing and Firms

1. The Board members present unanimously ratified the Window 4 - October - November 2010 CPA examination scores for 279 candidates, 404 examination sections. Thirty five (35) candidates completed all four examination sections.

IV. CPA Examination, Licensing and Firms (Continued)

2. The Board members present unanimously accepted the listing of candidate applications for the computerized examination (10 initial, 68 reexam) received since the December 2010, meeting. The Board reviewed and discussed two special candidate situations related to good moral character - initial applicant number 12662 and 13006. Based on its careful evaluation of criminal misdemeanor convictions and all other requirements being met, the Board members unanimously approved applicants 12662 and 13006 to sit for the examination as Mississippi candidates.
3. 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>
12607	Thomas Scott Adams	6094	1/21/11	Yes
12853	Dana Renee Apperson	6095	1/21/11	Yes
12622	Shawn Hollis Gillenwater	6096	1/21/11	Yes
12804	Thomas Vernon Graham III	6097	1/21/11	Yes
12215	Janysia C. Jenkins	6098	1/21/11	Yes
04885	Leigh Yerger Lurate	6099	1/21/11	Yes
12409	Kyriaki Jessica Mavromihalis	6100	1/21/11	Yes
12730	Megan Cook McKinnie	6101	1/21/11	Yes
11005	Belinda Kay McLain	6102	1/21/11	Yes
12441	Lori Ann Mitchell	6103	1/21/11	Yes
12478	Yale Percy Murphy	6104	1/21/11	Yes
12612	Daniel Eley Perry	6105	1/21/11	Yes
12801	Lane Marie Poland	6106	1/21/11	Yes
12620	Richard L. Russell, Jr.	6107	1/21/11	Yes
12709	Rhonda T. Spencer	6108	1/21/11	Yes
12323	Arlene Kay Steele	6109	1/21/11	Yes
12491	Richard G. Vaughn	6110	1/21/11	Yes
11879	John Ryan Wingfield	6111	1/21/11	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Reciprocal CPA Licenses

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12994	Karen Margaret Jones	R3534	1/21/11	Yes
13002	Brandon Douglas White	R3535	1/21/11	Yes

Applications for Reinstatement of CPA Licenses

File			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
05543	John Robert Barr, III	3441	Yes
11272	Bryan Neil White	5699	Yes

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Sammy Q. Allred, CPA Corinth, MS	F1337	Yes
Donald W. Blackmon, CPA Brandon, MS	F1338	Yes
Charles W. Boland, CPA Brownwood, TX	F1339	Yes
John R. B. Braddock, CPA Detroit, MI	F1340	Yes
Brooks CPA Firm, PC Flowood, MS	F1341	Yes
Kristen Byrd, CPA Hernando, MS	F1342	Yes
James H. Carter, CPA, PLLC Ridgeland, MS	F1343	Yes
H. E. Chamblee, CPA Jackson, MS	F1344	Yes
Jerry C. Childs, CPA Ripley, MS	F1345	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for CPA Firm Permit to Practice (Continued)

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Phillip C. Clegg, CPA Clarksdale, MS	F1346	Yes
B. D. Coleman CPA, PLLC Waveland, MS	F1347	Yes
Rebecca N. Covington, CPA Madison, MS	F1348	Yes
Liberty R. Crawford, CPA Columbus, MS	F1349	Yes
Crowe Horwath, LLP Irving, TX	F1350	Yes
Crowe Horwath, LLP Lexington, KY	F1351	Yes
Andre L. Curry Indianola, MS	F1352	Yes
Arla Davidson, CPA Byhalia, MS	F1353	Yes
Diane B Delk, CPA Meridian, MS	F1354	Yes
James W. Denney, CPA Memphis, TN	F1355	Yes
Sabrina H. Diamond, CPA Picayune, MS	F1356	Yes
Adrienne L. Farr, CPA Lucedale, MS	F1357	Yes
Van R. Fowler, CPA Clarksdale, MS	F1358	Yes
Galloway & Galloway, CPA, Inc. Gulfport, MS	F1359	Yes
R. Chris Goolsby, CPA PC Clinton, MS	F1360	Yes
Meg Grantham, CPA Oxford, MS	F1361	Yes
Robert F. Grisham, CPA Iuka, MS	F1362	Yes

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for CPA Firm Permit to Practice (Continued)

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Gary D. Gullick, CPA Clarksdale, MS	F1363	Yes
Brandy L. Hales Brandon, MS	F1364	Yes
C. E. Harmond, CPA Steens, MS	F1365	Yes
Vivian C. Henley, CPA Jackson, MS	F1366	Yes
James L. Henley, Jr. Jackson, MS	F1367	Yes
Karen B. Hillman, CPA Long Beach, MS	F1368	Yes
Carolyn Hinton, CPA Jackson, MS	F1369	Yes
Renee D. Holm, CPA Florence, MS	F1370	Yes
Ralph J. Johnson, CPA Clinton, MS	F1371	Yes
Melissa M. Jones, CPA Brandon, MS	F1372	Yes
KSB, Inc. Jackson, MS	F1373	Yes
Terrell Lewis, CPA Memphis, TN	F1374	Yes
Kimberly T. May, CPA, PLLC Canton, MS	F1375	Yes
Robert W. McClanahan, CPA Columbus, MS	F1376	Yes
Dennis McFadden, CPA Petal, MS	F1377	Yes
Virgil D. Michelletti, CPA Paris, MS	F1378	Yes
E. E. Milam, CPA Starkville, MS	F1379	Yes

MSBPA Minutes

January 21, 2011

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for CPA Firm Permit to Practice (Continued)

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Michelle Morris, CPA Hernando, MS	F1380	Yes
John P. Nail, CPA Tupelo, MS	F1381	Yes
Jennifer R. O'Barr, CPA, PLLC Biloxi, MS	F1382	Yes
Randy Pearson, CPA Saltillo, MS	F1383	Yes
Windsel Phillips, CPA Bay Springs, MS	F1384	Yes
Michael Edwin Porter, CPA Jackson, MS	F1385	Yes
Rogers, CPA Lucedale, MS	F1386	Yes
Jean T. Shepherd, CPA Ridgeland, MS	F1387	Yes
Shoemaker and Company, CPA Clinton, MS	F1388	Yes
Donald W. Skelton, CPA Clinton, MS	F1389	Yes
James W. Smith, III Ripley, MS	F1390	Yes
K. B. Stacy, CPA Columbus, MS	F1391	Yes
Pamela C. Stamps, CPA Brookhaven, MS	F1392	Yes
Christopher Toaster, CPA Bolton, MS	F1393	Yes
Ava J. Warren, CPA Madison, MS	F1394	Yes
Michelle S. Wigginton, CPA Olive Branch, MS	F1395	Yes
Tara Woodard, CPA Greenwood, MS	F1396	Yes

MSBPA Minutes

January 21, 2011

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Application for Reinstatement of a CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Samuel F. Britton, CPA Laurel, MS	F0847	Yes
R. Kailey Burroughs, CPA Kosciusko, MS	F0201	Yes
Ellen L. Dabbs, CPA Pearl, MS	F0251	Yes
Joel G. Ferris, CPA Brandon, MS	F0307	Yes
Karla P. Harris, CPA Bailey, MS	F0363	Yes
Oscar Hartman, CPA Madison, MS	F0366	Yes
Stacy E. Hicks, CPA Hattiesburg, MS	F0384	Yes
Dan S. Hyde, CPA Ridgeland, MS	F0407	Yes
Middlebrook & Company, CPA Meridian, MS	F0525	Yes
Michael R. Moss, CPA, PC Alpharetta, GA	F0545	Yes
Richard D. Vessell, CPA Vicksburg, MS	F0739	Yes
Bryan White, CPA Oxford, MS	F1067	Yes

Applications for Retired CPA Licenses

<u>File</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
1490	Bettie M. Adams	1116	Yes
22	Mary Constance Barfield	2341	Yes
4303	Lawrence B. Benton	2844	Yes
5915	Bill Claud Breazeale	3909	Yes

MSBPA Minutes

January 21, 2011

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Retired CPA Licenses (Continued)

<u>File</u>			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
4326	Rea Burne Campbell	2859	Yes
584	Gary Wayne Campbell	2073	Yes
1754	Charles L. Cleveland	1211	Yes
1806	James L. Crosby	979	Yes
1882	William Paul Dunning	1301	Yes
6336	Homer B. Dyer	3622	Yes
3583	Susan Jane Fuelling	2555	Yes
1959	Ronnie Grey Fulton	2679	Yes
1967	Michael B. Garrett	1486	Yes
1973	Lynda J. Gautier	1216	Yes
572	James E. Harris	2092	Yes
2263	Herbert Wynne Jacobs	1584	Yes
2338	James Thomas Knight	R1467	Yes
8303	Allen James Lambert	R2425	Yes
9970	Donna S. McGinnis	R2632	Yes
4058	Margaret Louise McGuire	2903	Yes
2570	Tulon Dewayne Newman	1498	Yes
2649	Edward L. Pickle	1794	Yes
6848	Sherrill G. Robertson	4477	No
2735	Robert Lewis Robinson	1749	Yes
287	John C. Robson	1728	Yes
3437	Calvert Estes Shideler	2492	Yes
2992	Gerald D. Wages	1200	Yes
356	Kenneth L. Watkins	2007	Yes
2947	Gregory A. Ton	1904	Yes
819	Albert Esten Yow	2823	Yes

4. The Board reviewed amendments to registered CPA firms, as follows:

<u>Name</u>	<u>Number</u>	<u>Description</u>
Donald and Co. CPAs PLLC Philadelphia, MS	F1242	Name change from Donald and Loper CPAs PLLC
Smith & Company Byram, MS	F0674	Name Change from Smith Brooks & Company, PC

5. The Board members present unanimously provided additional time as indicated below for individual CPAs to satisfy the 2010 CPE compliance requirements:

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Jack F. Burke, Jr.	0841	Extension to 06/30/11 - 4 ethics hours
Michelle L. Hester	5485	Extension to 01/11/11 - 6 w/4 ethics hours

6. The Board reviewed the listing of CPA licensees, CPA (retired)s and CPA firms that have not registered for 2011. Final notices were mailed on February 11, 2011, with cancellation effective after ten days from that notice in accordance with Miss. Code 73-33-7.
7. The Board reviewed the listing of licensees who have requested voluntary cancellation during the 2011 annual registration.
8. The Board reviewed requests from three individual CPAs for refunds of the \$150 late fees assessed due to late 2011 annual registration. The Board members present unanimously denied two of the refunds and approved one refund for good cause.
9. The Board members discussed plans for the upcoming April 30, 2011, CPA presentation ceremony and possible keynote speakers.
10. The Board reviewed, discussed various information concerning to the CPA examination including:
- *The Uniform CPA Examination Alert*, December 2010,
 - CBT Steering Group Quarterly Summary 3rd Qtr 2010,
 - December 17, 2010, BOE letter, Re: Passing Standard, and
 - Jan 5, 2011, Release: Launch of New Uniform CPA Exam.

V. Continuing Professional Education

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

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	Association of Government Accountants			
	1. Today's Dept. Of Revenue and How Taxes are Collected	11/10/10	1	Yes
	2. State of the MS Economy	12/8/10	1	Yes
	3. Internal Control, Risk Assessment and Performance Auditing	12/8/10	2	Yes
B.	MS Gulf Coast IIA Chapter			
	1. The Psychology Behind Fraud, Unethical Behavior and White Collar Criminals	2/3/11	7	Yes
	2. Fraud Prevention, Detection and Investigation	3/7/11	8	Yes
	3. Certified Internal Auditor Exam Review	4/18-22/11	40	No (1)
C.	Mississippi Society of CPAs See Exhibit 1 of these minutes			
D.	Nail McKinney Professional Association			
	1. New Tax Law Update	1/12/11	1.5	Yes
E.	Northeast Chapter, MSCPA			
	1. 2010 Federal Tax Update	10/27-28/10	8	Yes
F.	Office of the State Auditor			
	1. County Audit Section Training	10/14/10	8	Yes
	2. Government Accounting and Auditing Update	11/17-18/10	16	Yes
G.	University of Mississippi - School of Business Administration		4.5	
	1. 2010 Banking and Finance Symposium	10/1/10	(2ethics general)	Yes

(1) Pending additional information.

MSBPA Minutes

January 21, 2011

VI. Regulatory Matters

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities from December 10, 2010 to January 21, 2011:

<u>Activity</u>	<u>Number</u>
Cases Opened	3
Cases Closed	9
Cases referred to Members	0
Total Cases Open	36

2. The Investigator reviewed the open case log by general description and reported on the investigative activities.
3. The Investigator reviewed and discussed the closed cases listing provided as a handout to the agenda.

VII. 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. David Miller, Trial Board President, was the presiding officer. Onetta Whitley, Deputy Attorney General, and Gloria Green, Special Assistant AG, were the presenting attorneys. Bridgette Wiggins, Special Assistant Attorney General, was hearing officer.
2. The Board continued as Trial Board for the purpose of hearing two complaint 2010.16-04, concerning Linda Perkins Duckworth, CPA license 3225, related to noncompliance with 2010 CPE requirements.

Within the Trial Board the Board heard evidence from witness Ransom C. Jones, CPA Investigator and respondent Linda Duckworth. Shelly Boone was recused. The respondent allegedly failed to comply with the Chapter 4 CPE requirements for the compliance period ended June 30, 2010, through not obtaining the required CPE credit hours. In addition, the respondent had three prior instances wherein CPE compliance was not followed and extensions were required in order for satisfaction of the CPE requirements.

2. Administrative Hearing (Continued)

Following discussion and the administrative Trial Board hearing related to Linda Duckworth, and upon motion by Rick Elam with second from Willie Sims 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.

In the closed meeting the Board upon motion by Rick Elam with second from Jim Burkes 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 Rick Elam with second from Jim Burkes 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 Jim Burkes with second from Rick Elam, the Board determined that the respondent, Linda Perkins Duckworth, had indeed violated Chapter 4 of the Board Rules and Regulations as charged. The Board also noted Ms. Duckworth's three other CPE instances of noncompliance. The Board received evidence that Ms. Duckworth had, subsequent to June 30, 2010, made-up the deficit CPE hours. The Board determined to accept the CPE hours and assess the respondent all investigative, legal, and hearing costs and of this matter to be paid by check or money order within thirty days of the Trial Board order. Votes were - For: David Miller, Willie Sims, Jim Burkes, David Clarke, Rick Elam; Against: None; Absent: None; and Recused: Shelly Boone.

Upon the conclusion of this business, the Board upon motion by Willie Sims with second from Jim Burkes 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.

3. The Board continued as Trial Board for the purpose of hearing complaints 2008.18, 2008.21, 2008.23, and 2008.25, concerning Brenda J. Mullen, CPA 4405 and CPA firm permit F0547.

VII. Trial Board (Continued)

3. The Board heard opening remarks from John Clarke, respondent's attorney, wherein he requested the Board to consider a stay of the cases due to other civil matters.

The Board then upon motion by Rick Elam with second by Willie Sims, 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.

In the closed meeting the Board upon motion by Willie Sims with second from Rick Elam, 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 a disciplinary matter. Accordingly, the Board reopened the closed meeting and upon motion by Willie Sims with second from Rick Elam 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 Jim Burkes with second from Shelly Boone, the Board denied the motion to stay. However, the Board approved continuance of the Trial Board hearing to a date certain in May 2011 for two consecutive days and to be held a different location. Votes were - For: Shelly Boone, Willie Sims, Jim Burkes, David Clarke; Against: Rick Elam; Absent: None; and Recused: David Miller.

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

4. The Board continued as Trial Board for the purpose of reviewing for approval consent orders issued by the Shelly Boone Investigative Committee related to CPE noncompliance. Upon motion by Rick Elam with second from Jim Burkes, the Trial Board approved the consent orders for the following individuals as issued by the investigative committee and previously agreed to by the respondents. Votes were - For: David Miller, Willie Sims, Jim Burkes, David Clarke, Rick Elam; Against: None; Absent: None; and Recused: Shelly Boone.

4. Consent Orders Approved (Continued)

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2010.16-03	Laurel Anne Barfitt	5216
2010.15-63	Clayton E. Johnson	1874
2010.15-66	Chanse R. Jones	R3091
2010.15-118	Joseph B. Tidwell	R2981

5. The Board continued as Trial Board for the purpose of reviewing for release from consent orders the following for complete satisfaction of the ordered requirements as issued by the Shelly Boone Investigative Committee related to CPE. Upon motion by Rick Elam with second from David Clarke, the Trial Board approved release of the following licensee from the consent order. Votes were - For: David Miller, Willie Sims, Jim Burkes, David Clarke, Rick Elam; Against: None; Absent: None; and Recused: Shelly Boone.

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2010.16-03	Laurel Anne Barfitt	5216
2010.15-28	James R. Bunting	2549
2010.15-42	Kenneth C. Dewitt	R2973
2010.16-05	Kenneth S. Germany	3877
2010.15-66	Chanse R. Jones	R3091
2010.15-73	Peter G. Koury	3274
2010.16-09	Willie Mae Robinson	4524
2010.15-106	Gary R. Scheider	3294
2010.17-05	Dennis W. Singletary	R2594
2010.15-118	Joseph B. Tidwell	R2981

6. The Trial Board reviewed two requests for reconsideration and reversal of revocation orders related to respondents' noncompliance of 2010 CPE requirements, as follows:

Elizabeth Merle, CPA 5508: Upon motion by Jim Burkes with second by David Clarke, the respondent did not provide sufficient justification for reconsideration of the revocation order. Ms. Merle must comply with the order and apply for reinstatement of the CPA license. Votes were - For: David Miller, Willie Sims, Jim Burkes, David Clarke, Rick Elam; Against: None; Absent: None; and Recused: Shelly Boone.

6. (Continued)

Keith Polk, CPA 1927: Upon motion by David Clarke with second from Willie Sims, the Board grants the reconsideration and set aside the previous license revocation in that Mr. Polk's death is documented November 12, 2010. The revocation is set aside and stricken from the Board records. Votes were - For: David Miller, Willie Sims, Jim Burkes, David Clarke, Rick Elam; Against: None; Absent: None; and Recused: Shelly Boone.

7. The staff provided the Trial Board members an update concerning the two complaints wherein action was taken at the December 10, 2010, meeting. As approved at that hearing the respondents would be automatically revoked if they failed to act on the amended consent orders. Mr. Clayton Johnson, complaint 2010.15-63, CPA 1874, did execute the amended consent order and is the process of completing the required CPE compliance. Ms. Christy Roberts, complaint 2010.16-08 did not sign nor comply with the order, thus was automatically revoked in accordance with the December Trial Board motion.

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

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member