

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
November 17, 2017**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on November 17, 2017, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present

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

Board Members Absent

Angela L. Pannell, Chair

Board Staff Present

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

Legal Counsel Present

Onetta Whitley, Deputy Attorney General
Bridgett Wiggins, Hearing Officer

Others Present

Bill Felder, Board Oversight Committee (Peer Review)
Karen Moody, MSCPA President/CEO
Ed Jones, MSCPA Representative
Tom Wiygul
Court Reporter

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 September 22, 2017 meeting.
3. The Board members present signed the CPA certificates of licensure from the September 22, 2017 meeting.

I. General (continued)

4. The Board reviewed tentative meeting/activity dates for 2017 - 2018:

November 18, 2017	New CPA Ceremony
December 8, 2017	8:30 a.m. Board Meeting
January 26, 2018	8:30 a.m. Board Meeting
March 23, 2018	8:30 a.m. Board Meeting
April 27, 2018	10:00 a.m. Board Meeting
June 1, 2018	8:30 a.m. Board Meeting
June 5-7, 2018	NASBA Eastern Regional, Orlando, FL*
June 21-24, 2018	MSCPA Annual Convention, Destin, FL
June 27-29, 2018	NASBA Western Regional, Olympic Valley, CA*

*Tentative dates and locations

The Board approved the January 26, 2018 meeting date. Other future meeting dates remain tentative.

II. National Regulatory Concerns

1. The Board members present discussed the NASBA *State Board Report* for October 2017.
2. The Board members present noted the AICPA's Evolution of Peer Review Administration final plan.
3. The Board members present discussed issues with the AICPA reorganization and the NASBA task force announcement.
4. The Board members present discussed the NASBA Quarterly Communications summary.

III. Administration

1. The Board members present reviewed the MSBPA Balance Sheets, Funds 3845 and 3850, as of August 31, 2017.
2. The Board reviewed the FY 2017 Budget to Actual Comparison – Fund 3845, for the Four months ended October 31, 2017 and four months ended October 31, 2016.
3. The Board reviewed the Statement of Revenues and Expenditures, Fund 3845 for the four months ended October 31, 2017.
4. In other business:
 - The Board members present approved any additional per diem days.

III. Administration (continued)

5. The Board members present discussed the PEER Committee letter requesting feedback regarding trip optimizer requirement.
6. The Board members present discussed the Board office space lease renewal proposal.
7. The Executive Director informed Board members that retired CPAs will be put on an “auto-renewal” system. Annual communication to retired CPAs will ask if they need to be restored to active status.

IV. CPA Examination, Licensing & Firms

1. The Board members present unanimously ratified staff approval of 143 candidate applications (29 initial, 114 reexam) for 197 Sections of the computerized CPA examination received since the August 2017 meeting.
2. The Board members present approved acceptance of the Window 3 (July – September 2017) examination scores for 206 candidates, 254 examination sections. Nineteen candidates completed the last of four examination sections.
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

File	Name	Number	Action
13540	Carrie Elizabeth Bouchard	7471	Approved
13846	Logan Derek Crosby	7472	Approved
14047	Drew Jordan Daniel	7473	Approved
14113	Ashley Ann Halferty	7474	Approved
14165	Travis Wayne Hart	7475	Approved
13663	Brandon Lamar Johnson	7476	Approved
13633	Elijah Charles Ladnier	7477	Approved
13249	Michael Joseph Little Jr.	7478	Approved
13949	Shawn Derrick Mason	7479	Approved
13939	Lisa Jennifer Meade	7480	Approved
13448	Haley Welford Miller	7481	Approved
14074	Peyton Lee Parks	7482	Approved
13962	Lee Randolph Pittman	7483	Approved
13995	Jacob Ryan Ratcliff	7484	Approved
14402	Wesley Franklin Reed	7485	Approved
14409	Nicholas Vonder Haar	7486	Approved

IV. CPA Examination, Licensing & Firms (Continued)

3. Applications: (Continued)

Applications for Reciprocal CPA License

File	Name	Number	Action
14426	Patricia M. Burkland	R7487	Approved
14400	Perilyn Gertz	R7488	Approved
14386	Mary Katherine Graham	R7489	Approved
14412	Candias Maiden Griham	R7490	Approved
14418	Ashley Elizabeth Jolly	R7491	Approved
14399	Michael E. Luley II	R7492	Approved
14401	James Anthony Rotherham	R7493	Approved
14423	Cynthia Clare Scurria	R7494	Approved
14403	Anthony Duane Smith	R7495	Approved

Applications for Reinstatement of CPA License

File	Name	Number	Action
11952	Genevieve T. Eley	R3241	Approved
09572	Melissa Kay Ochu	5156	Approved
12168	Jessica L. Williams	5933	Approved

Applications for CPA Firm Permit to Practice

Name	City, State	Number	Action
Armstrong Craver & Gertz	Carmel, CA	7458	Approved
Clifford D Baker LLC dba Meditology Assurance	Chamblee, GA	7459	Approved
Phillip R Brooks, CPA	Meridian, MS	7460	Approved
Goss CPA, PLLC	Memphis, TN	7461	Approved
Henderson Hutcherson McCullough, PLLC	Memphis, TN	7462	Approved
Stephanie Higginbotham, CPA	Laurel, MS	7463	Approved
Montgomery Coscia Greilich LLP	Plano, TX	7464	Approved
Dent Moses, LLP	Birmingham, AL	7465	Approved
Gary L Owens, LLC	Brandon, MS	7466	Approved
Peyton & Company, PLLC	Madison, MS	7467	Approved
Squir Milner LLP	Newport Beach, CA	7468	Approved
Anthony D Smith, CPA	Tupelo, MS	7469	Approved
Preston Albert Ware, CPA	Florence, MS	7470	Approved

IV. CPA Examination, Licensing & Firms (Continued)

3. Applications: **(Continued)**

Amendments to Registered Firms

No.	Name	City, State	Change
7027	James R. Angle, CPA	Madison, MS	Address Change
F0141	Barlow & Company, PLLC	Brandon, MS	Name Change from Barlow Walker Ready PA
F1543	Bill C. Cook, Jr., CPA	Greenwood, MS	Address Change
F1130	Brian E. Glickman, CPA	Sarasota, FL	Address Change
F0350	Ronnie M. Hamlin, CPA	Byram, MS	Address Change
F1047	Palazzo & Co., CPA	Gulfport, MS	Address Change
F0672	Christy Pickering, CPA	Ocean Springs, MS	Address Change

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

<u>Name</u>	<u>Number</u>	<u>Total Hours</u>	<u>Extension Date</u>
Joseph Brian	6141	60	11/30/17
Donna Callaway	R2304	12	11/30/17
Mary Cleary	3224	35	11/30/17
Gregory Duggar	2926	30	11/30/17
Mary Jones	R7229	7	11/30/17
William King	5318	96	11/30/17
David Nieman	R2254	60	11/30/17
Sharon Robbins	5159	60	11/30/17
Arthur Taylor	R7231	52	11/30/17
Gregory Winford	4716	3	11/30/17
Cecil Woods	3189	60	11/30/17

5. The Board members present took the following actions related to requests for amendments to the 2017 CPE compliance requirements and granted extensions with penalty waivers to the following:

<u>Name</u>	<u>Number</u>	<u>Total Hours</u>	<u>Extension Date</u>
Wanda Reaves	3798	6	11/30/17

IV. CPA Examination, Licensing & Firms (Continued)

- 6. The Board members present unanimously approved requests from CPAs for waivers of the 2017 CPE compliance requirements based on affidavits of current retirement and intention to apply for CPA (retired) for 2018 as follows:

Name	Number
Robert Bryant	1334
Walter Campbell	R1647
Alan Crockett	4900

- 7. The Board members present unanimously acted upon the applications for Initial Retired status as presented herein:

Applications for Retired CPA Licenses

Number	Name	Action
2997	Karen Alford	Yes
1604	Paul Andresen	Yes
2428	Robert Arnold	Yes
2279	Thomas Avent	Yes
4369	Janice Bates	Yes
2226	David Boydstun	Yes
1334	Robert Bryant	Yes
R1647	Walter Campbell	Yes
1094	Hoyt Chamblee	Yes
2875	Randall Cooley	Yes
4900	Alan Crockett	Yes
2877	Robert Croft	Yes
R1175	Robert Cummings	Yes
2011	Stoddard Darwin	Yes
0839	T. Dickson	Yes
1300	Jimmy Dorris	Yes
2156	Ruth Dumas	Yes
1771	Lawrence Gnemi	Yes
2120	Dennis Griffin	Yes
2131	Marion Harrison	Yes
1392	Claude Hays	Yes
2528	Michael Headrick	Yes
1669	Sally Herbert	Yes
1654	Joe Hodge	Yes

IV. CPA Examination, Licensing & Firms (Continued)

7. Initial Retired Applications: (continued)

Number	Name	Action
2728	Johnny Holliday	Yes
3356	Ransom Jones	Yes
1979	Charles Keys	Yes
5282	Terry Laughlin	Yes
4337	Kenneth Leggett	Yes
3518	Mary Lovin	Yes
0957	Harry McArthur	Yes
3107	Kenneth McKeown	Yes
1373	Edward Milam	Yes
2434	Douglas Mullens	Yes
3492	Margaret Phillips	Yes
3115	Charles Reeves	Yes
2001	Greek Rice	Yes
1818	Paul Salvo	Yes
1803	George Shirley	Yes
2834	Nancy Smith	Yes
1713	Mark Sorgenfrei	Yes
R3383	Steven Stall	Yes
4302	Jeffrey Tipton	Yes
3613	John Weems	Yes
2843	Rodney Zeagler	Yes

8. The Board members present reviewed a listing of voluntary cancellations made by CPAs and Firms:

<u>Name</u>	<u>Number</u>
Reatha Clark	2294
Lou Ann Counce	4084
Frederick Debardeleben	6263
Lisa Freeze	4348
Michael Edwards	5952
Evelyn Giles	R3581
Clark Grantham	5600
Stephanie McKay	R3543
Richard Rollins	R3189

IV. CPA Examination, Licensing & Firms (Continued)

8. Voluntary cancellations made by CPAs and Firms: (continued)

<u>Name</u>	<u>Number</u>
Ana Ruiz	4962
Leigh Sandlin	R2993
Sopin Tunhikorn	4799
Todd Wooten	4499
Ashby & Associates, PLLC	F0887
Brundige Payne & Company	F1704
Farber Hass Hurley	F1709
Moyle & Associates	F0935
David L. Nichols, CPA	F0563
Ragland & Associates	F0995
Ruth Whitehead, CPA	F1302
Yeager & Boyd	F0899

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. Your Financial Journey	9/5/2017	1	Approved
Alexander Van Loon Sloan Levens & Favre, PLLC 1. 18 th Annual Tax Update	11/13/2017	8	Approved
Division of Business Services, College of Business, MSU 1. 2017 Annual Income Tax Course	12/4-5/17 12/5-6/17 12/7-8/17	16 including 2 General Ethics	Approved
Harper Rains Knight & Co., P.A. 1. Fraud, Waste and Abuse – What you Need to Know	11/14/17	2	Approved
Horne LLP 1. Forum on Auditing in the Small Business Environment 2. Wrapping Up the Year Workshop	7/20/17 11/10/17	8 4	Approved Approved

V. Continuing Professional Education (continued)

1. CPE sponsor programs applications: (continued)

Sponsor/Title	Dates	Hours	Action
MACJC 1. MS Association of Community and Junior College Attorneys Annual Meeting	8/25/17	4	Approved
MDEQ 1. Procurement Standards (2 C.F.R. 200) and Contracting Workshop	11/14/17	1	Approved
MidSouth Institutes of Accountancy 1. MSBPA Rules and Regulations and General Ethics	12/1/17	4	Approved
2. IRS Tax Update – Retirement Accounts	12/1/17	4	Approved
3. Current Developments in Accounting and Auditing	12/15/17	8	Approved
MS Community College Board 1. MS Community College Board Legal Update	7/20/17	1	Approved
Mississippi Rural Health Association 1. 22 nd Annual MS Rural Health Association Conference	11/16/17	7	Approved
Raymond James 1. Retirement Planning	TBD	1	Approved
The University of Alabama 1. Federal Tax Clinic	11/16-17/17	14.5	Approved

2. The Board members present unanimously authorized the following actions concerning CPE request from individuals.

Sponsor/Title	Dates	Hours	Action
Mississippi Association of Community Action Agencies 1. Board Training <i>Requested by Rev. R. D. Bernard</i>	9/28-29/17	8.5	Approved

VI. RULES AND REGULATIONS

1. The Board members present reviewed and discussed the resolutions adopted by the Mississippi Occupational Licensing Review Commission.
2. The Board members present discussed a request from the AICPA Peer Review Board and determined no response was necessary at this time.
3. The Board members present reviewed a letter from a MS Legislator to professional associations.
4. The Board members present reviewed and discussed the AICPA’s “Enhancing Audit Quality” 2017 highlights and progress.

VII. Regulatory Matters

The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from September 23, 2017 to November 17, 2017:

Activity	Number
Cases Opened Beginning of Period	133
Cases Opened	34
Cases Closed ①	120
Cases Open End of Period	47
Open Cases Referred to Members	0

① Cases Closed:

Case 2016.09 Case opened 2/10/16 for 2nd Pass with Deficiencies rating on peer review. Firm agreed to a Stipulation and Consent that was approved at the September, 2017 Board Meeting.

Case 2016.268 Case opened 9/21/16 for a Fail rating on peer review. Firm agreed to a Stipulation and Consent that was approved at the September, 2017 Board Meeting.

Case 2016.269 Case opened 9/21/16 for 2nd Pass with Deficiencies rating on peer review. Firm agreed to a Stipulation and Consent that was approved at the September, 2017 Board Meeting.

VII. Regulatory Matters (continued)

Case 2016.277 Case opened on 10/10/16 for an unlicensed practice issuing a review report for a construction company to the Mississippi State Board of Contractors. It appears the unlicensed practice ceased to do this since the practice did not show up in any further quarterly reports from the BOC.

Case 2017.08 Case opened 7/20/17 after review of licensee's renewal application led to a potential question of whether the licensee should have a firm permit as well. Inquiry determined that licensee should have one and it was obtained and approved at the September, 2017 Board Meeting.

Case 2017.74 Case opened 8/21/17 for a 2nd Pass with Deficiencies rating on peer review for an out of state firm. Before inquiry was completed, the firm owner died and the firm permit in Mississippi was cancelled.

Case 2017.78; 2017.80; 2017.81; 2017.82; 2017.84; 2017.86; 2017.87; 2017.88; 2017.89; 2017.90; 2017.92; 2017.94; 2017.95; 2017.96; 2017.97; 2017.98; 2017.99; 2017.100; 2017.102; 2017.103; 2017.104; 2017.105; 2017.106; 2017.107; 2017.108; 2017.109; 2017.110; 2017.111; 2017.114; 2017.115; 2017.116; 2017.117; 2017.118; 2017.119; 2017.121; 2017.122; 2017.123; 2017.124; 2017.125; 2017.126; 2017.127; 2017.128; 2017.129; 2017.130; 2017.131; 2017.133; 2017.135; 2017.136; 2017.137; 2017.138; 2017.139; 2017.140; 2017.141; 2017.142; 2017.143; 2017.144; 2017.145; 2017.146; 2017.147; 2017.148; 2017.149; 2017.150; 2017.151; 2017.152; 2017.153; 2017.154; 2017.155; 2017.156; 2017.157; 2017.158; 2017.159; 2017.160; 2017.161; 2017.163; 2017.164; 2017.165; 2017.166; 2017.167; 2017.168; 2017.169; 2017.170; 2017.171; 2017.173; 2017.174; 2017.175; 2017.176; 2017.177; 2017.178; 2017.180; 2017.183; 2017.184; 2017.185; 2017.186; 2017.187; 2017.188; 2017.189; 2017.190; 2017.191; 2017.192; 2017.193; 2017.194; 2017.195; 2017.196; 2017.197; 2017.198; 2017.199; 2017.200; 2017.201; 2017.202; 2017.203; 2017.204; 2017.207; 2017.208; 2017.213 These cases were either Voluntary Cancellations, Retirements, Extensions granted by the Board, or corrections of online information posted by the licensee to the CPE module.

3. Sharee Brewer then discussed the active cases as presented on the *Open Case Log*.
4. The Board accepted a request for peer review extension.
5. The Board members present accepted the Annual Report from Peer review Oversight Committee for the year end June 30, 2017. Executive Director was authorized to contract with Tom Wiygul to replace Bill Felder on the committee.

VII. Trial Board

Show Cause Hearing:

Denied exam candidate (File # 14374) 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. Bridgette Williams, Director of the Consumer Protection Division of the Attorney General's Office and 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 CPA exam application submitted by James Andrew Hurd. At 10:30am, the show cause hearing commenced for Mr. Hurd who proceeded without counsel but brought a witness and letters of recommendation to present. The Board heard testimony from Mr. Hurd and his witness regarding Mr. Hurd's prior criminal conviction and current presence on the Mississippi Sex Offender Registry.

After hearing testimony and closing arguments, the Board, upon motion by Willie Sims with second by David Miller, 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 to discuss Mr. Hurd's application to sit for the CPA exam. Accordingly, the Board 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 to sit for the CPA exam should be approved. Votes were – For: Unanimous; Against: None; Absent: Pannell, and Recused: None.

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.

Trial Board Hearing(s):

Case 2017.83; and 2017.112;

These cases are for individual licensees (File # 7476 and #11716) who did not report Continuing Professional Education for the 2016-2017 year and did not respond to attempts made by the Board to reach them to pursue getting them to come into compliance. (Elam Investigative Committee)

VII. Trial Board (continued)

At 11:30am, the Board members present unanimously voted to convene as the Trial Board for the purpose of considering matters related to noncompliance with 2016-2017 Continuing Professional Education requirements and failure to respond to Notices of Hearing and Complaint. 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. Bridgette Williams, Director of the Consumer Protection Division of the Attorney General's Office and 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. The respondents did not attend the hearing. After hearing testimony, the Board, acting as Trial Board, decided to hear the next two cases in order to potentially deliberate all cases during one Executive Session.

Case 2017.85 and 2016.276

These two cases are being combined since they involve a 100% owner (**2017.85**) and that owner's firm (**2016.276**). The 2017 case involves an individual licensee (File # 12752) who did not report Continuing Professional Education for the 2016-2017 year and did not respond to attempts made by the Board to reach them to pursue getting them to come into compliance. The 2016 case involves an out of state firm permitted (#F1275) which had outstanding Consent Order requirements, including to obtain a peer review, from Case #2014.35. Requests of the firm and firm owner to address Board concerns went unanswered. Firm was subsequently terminated from the AICPA Peer Review Program. (Elam Investigative Committee on **2017.85** and Miller Investigative Committee on **2016.276**)

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. The respondents did not attend the hearing. After hearing testimony, the Board, 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 to discuss the respondents' noncompliance with Board Rules and Regulations. Accordingly, the Board 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 respondents had indeed violated the Board Rules and Regulations as charged and voted unanimously to revoke the respondents'

VII. Trial Board (continued)

CPA licenses (license numbers: 4283; 5960; and R3510) and assess fines (civil penalties) as follows: **Case 2017.83, 2017.112, and Case 2017.85** for \$250.00 each, in addition to a fee to recover investigative, legal, and hearing costs of this matter which was determined to be \$450.00 each. The total assessments of \$700 each, was to be paid by check or money order within 30 days of the Trial Board order. Votes were – For: Unanimous; Against: None; Absent: Pannell, and Recused: Elam.

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' firm permit (F1275) and assess a fine (civil penalty) in **Case 2016.276** of \$5,000.00 in addition to a fee to recover investigative, legal, and hearing costs of this matter which was determined to be \$565.00. The total of \$5,565.00 was to be paid by check or money order within 30 days of the Trial Board order. Votes were – For: Unanimous; Against: None; Absent: Pannell, and Recused: Miller.

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

Consent Order for Board approval:

A Consent Order in **Case 2017.03** was approved by the Board. This case involved a permitted firm (#F1555) terminated from the AICPA Peer Review Program. In the firm renewal process, the Owner of the firm made a false statement to the Board regarding the peer review and also did not obtain appropriate Continuing Professional Education for staff as required by Generally Accepted Government Auditing Standards. The Owner of the firm fully cooperated with the Board inquiry and stated the firm would not complete any more engagements subject to peer review. The order requires the firm to immediately enroll in peer review if he completes any engagements of a type which would require peer review after September 30, 2017. The order includes a civil penalty of \$3,000 and cost recovery of \$790.

(Sims Investigative Committee)

Stipulation and Consent Orders for Board Approval related to peer review deficiencies:

A Stipulation and Consent Order in **Case 2017.70** was approved by the Board. This case involved a firm with a fail rating on a peer review report. The firm fully cooperated with the investigation and peer review program. The order requires the Board be notified if the firm engages to perform any audits or reviews of financial statements to schedule an accelerated peer review with a due date acceptable to the board.

(Peach Investigative Committee)

VII. Trial Board (continued)

A Stipulation and Consent Order in **Case 2017.72** was approved by the Board. This case involved a firm with a second consecutive pass with deficiencies on a peer review report. The firm fully cooperated with the investigation and peer review program. The order requires the Board be notified if the firm engages to perform any audits of financial statements for Mississippi-based entities.

(Elam Investigative Committee)

Stipulation and Consent Orders for Board**Approval related to Continuing Professional Education deficiencies:**

A Stipulation and Consent Order prepared for each of the following cases was approved by the Board. **Case 2017.91; 2017.134; 2017.162; 2017.172; and 2017.179*** were cases which involved individual licensees who did not report Continuing Professional Education for the 2016-2017 year, did not timely request an extension of time, but requested informal settlement of their case. All orders have the same language and contain requirements to obtain deficient CPE hours plus 50% penalty hours by November 30, 2017. Additionally, the S&C calls for a \$250 civil penalty for failure to report and \$250 cost recovery. The signed order has not been received on the case marked with * above. The Board approved all orders, subject to receipt of signed orders. If the signed order is not received by December 1, 2017, the licensee will be noticed for a Trial Board Hearing.

(Elam Investigative Committee)

Stipulation and Consent Orders for Board**Approval related to Continuing Professional Education deficiencies (Cont.):**

A Stipulation and Consent Order prepared for each of the following cases was approved by the Board. **Case 2017.211 and 2017.214** were cases which involved individual licensees who reported deficient Continuing Professional Education hours for the 2016-2017 year, and did not timely request an extension of time. S&C requires the licensee to obtain deficient CPE hours plus 50% penalty hours by November 30, 2017. Additionally, the S&C calls for a \$250 civil penalty.

(Elam Investigative Committee)

A Stipulation and Consent Order prepared for **Case 2017.209** was approved by the Board. This case involved an individual licensee who reported deficient Continuing Professional Education hours for the 2016-2017 year, and did not comply with the request for an extension of time given by the Board (September 30, 2017). S&C requires the licensee to obtain deficient CPE hours plus 50% penalty hours by November 30, 2017. Additionally, the S&C calls for a \$250 civil penalty and \$250 cost recovery.

(Elam Investigative Committee)

A Stipulation and Consent Order prepared for **Case 2017.79** was approved by the Board. This case involved an individual licensee who had the Continuing Professional Education

VII. Trial Board (continued)

hours for the 2016-2017 year, but did not timely report the hours nor timely request an extension of time. S&C requires the licensee to report hours on a supplemental CPE form with no penalty hours by November 30, 2017. Additionally, the S&C calls for a \$250 civil penalty.

(Elam Investigative Committee)

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member