

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
April 29, 2022

The Mississippi State Board of Public Accountancy met on April 29, 2022, beginning at 10:30 a.m. The following record of that meeting was maintained.

Board Members Present by Video Conference

William Kelly, Chair
Charles Prince, Vice Chair
Willie Sims, Jr.

Board Members and Staff Present at Board Office

Annette Pridgen, Secretary
Mark Peach
Rick Elam
David Bridgers
Andy Wright, Executive Director
Sharee Brewer, Associate Director, Investigations
Vicki Snowden, Licensing Administrator

Others Present at Board Office

Ed Wiggins, Special Asst. Attorney General
Tom Wiygul, Board Oversight Committee Representative

Others Present by Video Conference or Telephone

Josh Norris, MSCPA/Board Liaison

I. General

1. The Board opened the meeting with an invocation from Willie Sims.
2. The minutes from the March 3, 2022 meeting were approved.

I. General (Continued)

3. The Board reviewed and approved proposed meeting/activity dates for 2022:

2022 Proposed Dates:

April 30	New CPA Ceremony
June 7-9	NASBA Western Regional, Colorado Springs, CO
June 16	10:00 a.m. Board Meeting
June 22-26	MSCPA Convention, Destin FL
June 27-29	NASBA Eastern Regional, White Sulphur Springs, WV
August 4	10:00 a.m. Board Meeting
September 8	10:00 a.m. Board Meeting
October 21 (Friday)	10:00 a.m. Board Meeting
October 22	New CPA Ceremony
Oct. 30- Nov. 2	NASBA Annual Meeting, San Diego, CA
December 8	10:00 a.m. Board Meeting

4. The *Statement of Economic Interest* for Board members is due to MS Ethics Commission by May 1, 2022, was noted.
5. Report of Board Oversight Committee on Peer Review Administration was heard.

II. National Regulatory Concerns

1. AICPA Presentation on CPA Exam Infrastructure Changes was discussed.
2. INSIDE Public Accounting (IPA) survey pertaining to the 150-Hour CPA Requirement was discussed.

III. Administration

1. The Balance Sheets for Funds 3845 and 3850 as of March 31, 2022 were reviewed.
2. The FY 2022 Budget to Actual Comparison – Fund 3845, for the nine months ended March 31, 2022 was reviewed.
3. Statement of Revenues and Expenditures – Fund 3845, for the nine months ended March 31, 2022, was reviewed.
4. Additional Per Diem days were approved.

IV. CPA Examination, Licensing & Firms

1. The Board noted staff approval of 87 candidate applications (19 initial, 68 reexam) for 117 Sections of the computerized CPA examination received since the March 3, 2022 meeting.
2. Quarter 1 (January – March, 2022) examination scores for 129 candidates, 151 examination sections were accepted by the Board.
3. The following actions on applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits were unanimously approved/ratified by the Board unless otherwise noted:

Applications for Original CPA License

Name	Number	Action
Anna Alyse Brocato	8263	Approved
Hallie G. Cole	8264	Approved
Trevor Douglas Faulkner	8265	Approved
Nicholas Ryan Fenske	8266	Approved
Meredith B. Goff	8267	Approved
Ryan Bradley Havard	8268	Approved
Erik Benjamin Landry	8269	Approved
Abigail Ashley Mabley	8270	Approved
Alfie John Miller	8271	Approved
Matthew Jordan Miller	8272	Approved
Jack David Nelson	8273	Approved
Walter Ray Thompson, IV	8274	Approved

Applications for Reciprocal CPA License Approved & Issued by Staff

Name	Number	Action
Thomas Allen Cunningham, Jr.	R8258	Ratified
Kaliff Patrick Daire	R8256	Ratified
Brittany Lane Martino	R8257	Ratified
Allison Leigh Pilgrim	R8259	Ratified
Jonathan M. T. Truelson	R8260	Ratified

Applications for Reinstatement of CPA License

Name	Number	Action
Rebecca Clare Carr	6309	Approved
Thomas J. Beck	R2579	Approved
M. Trost Friedler	R3496	Approved
David Lee Gladden	1685	Approved

IV. CPA Examination, Licensing & Firms (continued)**Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
Belk & Associates, PLLC	Oxford, MS	8261	Approved
Cristian Borcan CPA PC	Morrison, CO	8262	Approved

Amendments to Registered Firms

No.	Name	City, State	Change
8084	Cade CPA Firm PLLC	Southaven, MS	Address Change
F1093	CRCCPA PLLC	Clinton, MS	Name Change from C. Rodney Cummins CPA PLLC
7925	S. E. Fleming CPA LLC	Tupelo, MS	Address Change

Application for Reinstatement of a CPA Firm Permit to Practice

Number	Name	City, State	Action
F0158	BFMW Group PLLC	Greenwood, MS	Approved
7700	Borland Benefield PC	Birmingham, AL	Approved
F1699	Dipiazza Larocca Heeter & Co.	Mountain Brook, AL	Approved
F0844	Thomas Ray Henderson CPA	Laurel, MS	Approved
F1415	Thomas E. King, CPA	Madison, MS	Approved
7512	Thomas W. Maxwell CPA PC	Snellville, GA	Approved
F1609	Paul Moore CPA	Vicksburg, MS	Approved
F0886	The Myles CPA Firm PLLC	Tupelo, MS	Approved
F1469	M A Turner & Associates	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
Beacon Hill Financial Educators 1. Ethics for Accountants: Mississippi	Online Self Study	4 Ethics (3 General 1 MS Rules)	Approved
Harper, Rains, Knight & Company 1. Compliance and Risk Management 2022 Update	5/19- 20/2022	16	Approved
May & Company 1. New Audit Standards	1/12/2022	1	Approved
Patterson School of Accountancy 1. Accountancy Weekend 2022	4/22/2022	2 General Ethics	Approved
Professional Education Services 1. Ethics and Professional Conduct For Mississippi CPAs	Online Self Study	4 Ethics (3 General 1 MS Rules)	Approved
University of Mississippi - School of Business Administration 1. 20 th Annual Banking & Finance Symposium	11/12/2021	3	Approved

VI. Rules and Regulations

1. A report of “Emerging Issues” from the Executive Director’s Conference was heard.
2. NASBA Newsletter for CPE Providers was reviewed.
3. Enacted Legislation of Interest was discussed:
 - Board FY 23 appropriation is in line with request
 - The trip optimizer is suspended through June 30, 2024

VII. Regulatory Matters

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from March 4, 2022 to April 29, 2022:

Activity	Number
Cases Opened Beginning of Period	36
Cases Opened	105
Cases Closed ①	116
Cases Open End of Period	25
Open Cases Referred to Members	3

① *Cases Closed:*

Case 2021.025 involved a firm who received a second consecutive peer review report with a pass with deficiencies rating on the firm's system review which included audits subject to GAGAS and employee benefit plans. The case was resolved with a stipulation and consent order approved by the Board which required the firm to continue in post-issuance reviews of these noted engagements until such time as they receive a pass on a peer review which includes audits subject to GAGAS and employee benefit plans. The order did not contain a financial penalty. Matter was closed.

Cases 2021.031 and .040 involved individual licensees who requested extensions to their reporting of CPE for the 2021 compliance period but did not comply with their extension requests. Cases were then settled at the March Board meeting with Stipulation and Consent Orders containing supplemental reporting requirements and financial penalties. All requirements were completed. Matters were closed.

Cases 2021.085, 2021.096, 2021.102, 2021.109, 2021.137, and 2021.148 involved individual licensees who received a Notice of Hearing and Complaint for a formal Trial Board hearing and then requested informal settlement. Cases were then settled at the March Board meeting with Stipulation and Consent Orders containing supplemental reporting requirements and financial penalties. All requirements were completed. Matters were closed.

Cases 2021.100, 2021.110, 2021.113, 2021.118, 2021.124, 2021.129, 2021.150, and 2021.180 involved licensees who failed to respond after the issuance of a Notice of Hearing and Complaint for a formal Trial Board hearing held on March 3, 2022 addressing CPE deficiencies for the 2021 compliance period. The licensees for all cases either made no response to any correspondence or other attempts to reach them or made no actionable response to any correspondence or other attempts to reach them. Decision of the Board was

VII. Regulatory Matters (continued)

to revoke individual licenses and assess financial penalties of \$1,000 plus administrative costs of \$150 per licensee. Matters were closed.

Cases 2022.003, 2022.004, 2022.005, 2022.006, 2022.007, 2022.008, 2022.009, 2022.010, 2022.011, 2022.012, 2022.013, 2022.014, 2022.015, 2022.016, 2022.017, 2022.018, 2022.019, 2022.020, 2022.021, 2022.022, 2022.023, 2022.024, 2022.025, 2022.026, 2022.027, 2022.028, 2022.029, 2022.030, and 2022.031 involved individual licensees who failed to respond to Notices of Default issued resulting in the status of their license being automatically closed per Board rule 2.3.4. Matters were closed.

Case 2022.032 involved a firm making a request of the Board for consideration of an exception to the requirement to obtain a peer review. Board discussed at the March Board meeting and determination made to not provide an exception to the Board Rule requiring peer review. Matter was closed.

Case 2022.033 involved an applicant for licensure who made a potentially false statement in the application process. Documentation was discussed at the Board meeting and Board approved allowing the application for licensure to move forward. Matter was closed.

Case 2022.040 involved a formal complaint made against a licensee. The complaint was reviewed and determined to be meritless, of a personal nature and not in the scope or interest of the Board. Matter was closed.

Cases 2022.041, 2022.042, 2022.043, 2022.044, 2022.045, 2022.046, 2022.047, 2022.048, 2022.049, 2022.050, 2022.051, 2022.052, 2022.053, 2022.054, 2022.055, 2022.056, 2022.057, 2022.058, 2022.059, 2022.060, 2022.061, 2022.062, 2022.063, 2022.064, 2022.065, 2022.066, 2022.067, 2022.068, 2022.069, 2022.070, 2022.071, 2022.072, 2022.073, 2022.074, 2022.075, 2022.076, 2022.077, 2022.078, 2022.079, 2022.080, 2022.081, 2022.082, 2022.083, 2022.084, 2022.085, 2022.086, 2022.087, 2022.088, 2022.089, 2022.090, 2022.091, 2022.092, 2022.093, 2022.094, 2022.095, 2022.096, 2022.097, 2022.098, 2022.099, 2022.100, 2022.101, 2022.102, 2022.103, 2022.104, 2022.105, 2022.106, and 2022.107 involved firm permit holders who failed to respond to Notices of Default issued resulting in the status of their firm permit being automatically closed per Board rule 3.1.5. Matters were closed.

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

VII. Trial Board

Consent Orders presented for Board Approval:

Consent Order was approved for **Case 2021.190**. Case involved a licensee who pled guilty to a felony charge of conspiracy to commit embezzlement in the Circuit Court of the First Judicial District of Hinds County, Mississippi. This action is a violation of Board rule 6.17.10. Licensee consented to revocation of individual license and payment of a civil penalty of \$1,000.00. The financial penalty has been paid.

(Prince recused)

Consent Order was approved for **Case 2021.019**. Case involved a licensee who performed a review engagement which was submitted to the State Board of Contractors. The engagement was undeclared on the individual license renewal submitted to the Board on November 7, 2019 amounting to a false statement made for the purpose of renewing a license, a violation of Board rule 6.17.6. The engagement met the definition of the practice of public accounting performed without a firm permit in violation of state statutes §73-33-1(2) and 73-33-15. Additionally, the licensee failed to enroll in and obtain a peer review on the noted review engagement in violation of Board rules 5.3.3. and 5.6. Licensee consented to these violations noted in the order of discipline against their individual license and payment of a civil penalty of \$500.00. The financial penalty has been paid.

(Pridgen recused)

Stipulation and Consent Order presented for Board Approval:

Stipulation and Consent Order was approved for **Case 2022.001**. A formal complaint was received from an individual alleging a licensee of the Board shared her confidential information without her consent in violation of Board rule 6.12.1. The investigation determined the licensee had clients A and B. The complainant, acting as an independent contractor for client A, had not provided a tax ID number for use in reporting compensation received. The complainant had previously been employed as an independent contractor of client B. When neither client A, nor the licensee, were able to obtain a tax ID number from the complainant for use in reporting compensation, the licensee caused the information from the confidential records of client B to be retrieved and reported on the tax submission records of client A. The stipulation and consent order will not be considered discipline against the individual license or firm permit. Licensee has agreed to payment of a civil penalty of \$500.00.

(Sims recused)

These minutes were adopted by unanimous vote of the Board Members present at the June 16, 2022 Board Meeting:

For the Board:

Annette K. Pridgen
Board Secretary