MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
August 7, 2025

The Mississippi State Board of Public Accountancy met in regular session on August 7, 2025, beginning at 10:00 a.m., at the Board Office, 5 Old River Place, Suite 104, Jackson, MS 39202. The following record of that meeting was maintained. (In Person X; Video Conf. T)

Board Members Present
X Gary Walker, Chair
T Willie Sims, Jr., Vice-chair
X Bill Kelly, Secretary
T David Bridgers
T Charlie Prince

Board Members Absent
Richard Bullock
Annette Pridgen

Board Staff and Others Present
X Sharee Brewer, Executive Director
X Elizabeth Greenwood, Associate Director, Investigations
T Danielle Parrish, Licensing Administrator
T Lane McNeal, Regulatory and Compliance Investigator
X Chelye Amis, Board Legal Counsel, Attorney General's Office
T Karen Moody, MSCPA President/CEO
T Ed Jones, MSCPA/MSBPA Liaison
X Francois Houde
X Matt Baldridge
X Joseph May

I. General

1. The Board called the meeting to order.

2. The Board opened the meeting with an invocation from Bill Kelly.

3. The Board held a roll-call to establish a quorum: 5 Board Members Present and 2 Board Members Absent.

4. After motion by W. Sims, seconded by B. Kelly, the Board adopted the agenda for the day's meeting.

5. After motion by B. Kelly, seconded by W. Sims, the Board approved the minutes of the Board meeting held on May 16, 2025.

6. The Board noted there were new certificates available for signing.

7. The Board noted the next Board meeting would be held Thursday, September 25, 2025 at the Board office.

8. The following dates, places, and times for future meetings in 2025 were reviewed.

September 25	10:00 a.m. Board Meeting
October 26-29	NASBA Annual Meeting, Chicago, IL
November 13	10:00 a.m. Board Meeting
December 11	10:00 a.m. Board Meeting

II. National Regulatory Concerns

1. The NASBA State Board Report issued May 30, 2025, was discussed.

2. The email from NASBA advising of the wind down of Experience, Learn, and Earn Program was discussed.

3. The email from NASBA Listing of Jurisdictions Adopting New Pathways to Licensure was discussed.

4. The email from NASBA advising of Issuance of Ninth Edition of the Uniform Accountancy Act (UAA) was discussed.

5. The MSCPA Board Liaison, Ed Jones, presented language the MSCPA Alternative Pathway and Mobility Task Force had approved to move forward to the MSCPA Board of Governors for approval on August 12, 2025.

    a. After motion by B. Kelly, seconded by W. Sims, the Board voted to accept the marked-up language on page 24e from the original language on page 24a.
    b. After motion by B. Kelly, seconded by W. Sims, the Board voted to accept the marked-up language on pages 24f, g, and h from the original language on page 24b and c.
    c. After further discussion on the marked-up language on page 24e from the original language on page 24a (bullet point a), and after motion by B. Kelly, seconded by W. Sims, the previous vote to accept was rescinded and the proposed language was withdrawn from the MSCPA Task Force's request for acceptance by the Board.
    d. After motion by B. Kelly, seconded by C. Prince, the Board voted to write a letter to the sponsor of §73-50-2, the Universal Recognition of Occupational Licenses Act, and request an exemption for the MSBPA.
    e. After motion by B. Kelly, seconded by C. Prince, the Board voted to accept the marked-up language on page 24i from the original language on page 24d.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of June 30, 2025 was presented.

2. FY2025 Revenues and Expenditures for June, 2025 and FYTD, Fund 3845 was presented.

3. FY2025 YTD Summary Financials of Budget Authority, June, 2025, Fund 3845 was presented.

4. After motion by C. Prince, seconded by B. Kelly, the Board accepted the financial reports as presented above.

5. After motion by B. Kelly, seconded by W. Sims, additional per diem days for the Board members were approved.

6. After motion by W. Sims, seconded by B. Kelly, travel authorizations for out of state travel in October, 2025 were approved for all Board members and the Executive Director.

7. The Executive Director advised the Board of other business as follows: Brief tutorial on the Board's finances, upcoming Zoom meeting of the Administration Committee to discuss a waiver program for CPA exam candidates, job posting with the MSPB for the open position we have resulting from Vicki's retirement and Danielle promoting into her vacated position, and staff raises submitted to the MSPB for FY2026 for Elizabeth, Lane, and Danielle.

IV. CPA Examination, Licensing & Firms

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 227 candidate applications (57 initial, 201 reexam) for 308 sections of the CPA examination which had been received since the May 16, 2025 Board meeting.

2. After motion by B. Kelly, seconded by W. Sims, the exam grades presented for Quarter 2 were accepted.

3. After motion by W. Sims, seconded by B. Kelly, the request for consideration of education of a candidate to sit for the CPA exam was approved.

4. The following actions related to individual licenses and firm permits were approved or ratified by the Board as follows:

Applications for Original CPA Licenses

Motion made by B. Kelly, seconded by C. Prince

Name	Number	Action
Lauren E Barham	8695	Unanimously Approved
Andrew Berry	8696	Unanimously Approved
John David Christian	8697	Unanimously Approved
Brandon M Crenshaw	8698	Unanimously Approved
Kailee Blackledge Culpepper	8699	Unanimously Approved
Molly Kay Davis	8700	Unanimously Approved
Alynda Kathryn Ellingburg	8701	Unanimously Approved
William Walker Fairly	8702	Unanimously Approved
Kinley Yawn Floyd	8703	Unanimously Approved
Jordan Gill	8704	Unanimously Approved
William Parker Harrington	8705	Unanimously Approved
Teneisha L Hayes	8706	Unanimously Approved
Shelbey Alleen Jackson	8707	Unanimously Approved
Robert Michael Lahrman	8708	Unanimously Approved
Justin Scott Matthews	8709	Unanimously Approved
Katelyn Marianna Elaine Niemeyer	8710	Unanimously Approved
Chukwudi Michael Orakwe	8711	Unanimously Approved
Bethany L Pickering	8712	Unanimously Approved
Victoria Lynn Ferguson Presnall	8713	Unanimously Approved
Winn Michael Sams	8714	Unanimously Approved
Britney Marie Silver	8715	Unanimously Approved
Jeffrey Tyler Tyree	8716	Unanimously Approved
Martin Jeffrey White	8717	Unanimously Approved
Nathanial Bryon Wilemon	8718	Unanimously Approved
Jerri Katelyn Smith Zumbro	8719	Unanimously Approved

Applications for Reciprocal CPA Licenses

Motion made by B. Kelly, seconded by W. Sims

Name	Number	Action
Jonathan L Gay	R8687	Unanimously Approved
Derek Henrichs	R8685	Unanimously Approved
Francois Houde		No Action Taken
Latrell Deonte Hudson	R8688	Unanimously Approved
Daniel Karnis	R8689	Unanimously Approved
Peyton Martin	R8690	Unanimously Approved
Claire Tinkler	R8686	Unanimously Approved
Shelby Pearson Tucker Vaughn	R8691	Unanimously Approved
Tanner West	R8684	Unanimously Approved

Applications for Reinstatement of CPA Licenses

Motion made by B. Kelly, seconded by C. Prince

Name	Number	Action
Bennett T Blount	7673	Unanimously Approved
Jason Harkins McDavid	R7047	Unanimously Approved
Kay Summers Williams	R2793	Unanimously Approved

Applications for Initial Firm Permits

Motion made by B. Kelly, seconded by C. Prince

Name	Number	Action
Adobe Management, LLC	8692	Unanimously Approved
MNConsulting, LLC	8693	Unanimously Approved
Tinkler Professional Accounting Services	8694	Unanimously Approved

Applications for Amendments to Firm Permits

Motion made by B. Kelly, seconded by C. Prince

Name	Number	Action
Earl King, CPA	F1415	Name Change from Thomas E. King, CPA - Unanimously Approved
Kelly M. McElhaney, CPA LLC	8528	Change of Address - Unanimously Approved
Sorren CPAs, P.C.	7884	Name Change from Harris CPAs, P.C. - Unanimously Approved
Vance & Company, PA	F0734	Name Change from JE Vance & Company, PA - Unanimously Approved

Applications for Reinstatement of Firm Permit

Motion made by B. Kelly, seconded by C. Prince

Name	Number	Action
Samantha J Sandifer, CPA	8494	Unanimously Approved

5. Board listened to a presentation by applicant for licensure, Francois Houde, and his legal representation, Matt Baldridge. No action taken by Board.

V. Continuing Professional Education

1. **Application for Continuing Professional Education Credit**

   Motion made by D. Bridgers, seconded by C. Prince, unanimously approved.

Sponsor/Program Title	Dates	Ethics	Hours
Accounting Tools, Inc 1. Accountant Ethics for Mississippi	Online Self-Study	3 General 1 MS Rules	4
Becker Professional Education 1. Ethics Essentials for Mississippi CPAs 2. Ethics-Understanding and Applying the AICPA Code of Professional Conduct	Online Self-Study Online Self-Study	1 MS Rules 3 General	1 3
CPE247.com 1. Professional Ethics for Mississippi CPAs	Online Self-Study	3 General 1 MS Rules	4
CPE Solutions – CPECredit.com 1. Professional Ethics for Mississippi CPAs	Online Self-Study	3 General 1 MS Rules	4
Cooperative Energy 1. The Cooperative Finance Forum	June 12, 2025		5.5
Cpethink.com, Ltd. 1. Mississippi: Professional Ethics for MS CPAs	Online Self-Study	3 General 1 MS Rules	4
David Martin 1. Tax Aware Investing It is the after tax return that matters	Various		2
Illumeo 1. Professional Ethics for Mississippi CPAs	Online Self-Study	3 General 1MS Rules	4
Learn CPE LLC 1. Professional Ethics for Mississippi CPAs	Online Self-Study	3 General 1 MS Rules	4
Sequoia CPE 1. Ethics for Mississippi CPAs	Online Self-Study	3 General 1 MS Rules	4
Pamela Stamps 1. Mississippi Ethics	Various	3 General 1 MS Rules	4
T.E. Lott & Company 1. Ethics for MS CPAs	June 9-10, 2025	3 General 1 MS Rules	4

Ultimate CPE, Inc. 1. Professional Ethics for Mississippi CPAs	Online Self-Study	3 General 1 MS Rules	4
Web CE, Inc 1. A Basic Ethics Guidebook for Mississippi CPAs	Online Self-Study	3 General 1 MS Rules	4

2. **Requests for Extension of time to Obtain CPE for the Year Ended June 30, 2025**
Motion made by B. Kelly, seconded by W. Sims, unanimously approved.

CENO	LNAME	FNAME	Deficit	Penalty	Total
R3584	Acklen	John	4 Ethics	2	6
8403	Adamson	Nicole	15.5 (4ET)	7	22.5
5273	Alford	Kimberly	4 Ethics	2	6
7131	Allmon	Sissy	1 MS Rules	0	1
6056	Bailey	Matt	39.2	19	58.2
6394	Baio	Sabrina	4 Ethics	2	6
3908	Baker	Richard	4 Ethics	2	6
8305	Blair	Alexandra	36	18	54
4883	Brinson	Stacie	4 Ethics	2	6
4965	Butler	Melanie	4 Ethics	2	6
4644	Craven	Dennis	4 Ethics	2	6
5860	Dent	Jamie	6	3	9
4069	Devlin	William	4 Ethics	2	6
3448	Dongieux	John	20.5	10	30.5
5560	Duke	Greg	15.5	7	22.5
4990	Edeker	Kwang	4 Ethics	2	6
4185	Gann	Vicki	12 (4ET)	6	18
5861	Hays	Patty	39 (4ET)	19	58
5357	Hendrix	Stacey	1 MS Rules	0	1
6348	Hinson	Cliff	4 Ethics	2	6
7519	Hodnett	Sydney	4	2	6

4758	Humphreys	Julie	4 Ethics	2	6
R8011	Jiwani	Faisal	12.5	6	18.5
3169	Jones	David	28	14	42
R2830	Jones	Geneva	4 Ethics	2	6
5318	King	David	4 Ethics	2	6
7477	Ladnier	Elijah	6 (4ET)	3	9
8093	Maxwell	Sarah	15.5	*0	15.5
7225	Mitchell	Clarissa	39	19	58
8322	Moses	Elizabeth	36	18	54
5242	Nerren	Edward	4 Ethics	2	6
5570	Prine	Margaret	4 Ethics	2	6
5539	Robinson	Bob	35.5	17	52.5
5698	Romero	Mischel	39	*0	39
4866	Sandifer	Jimmy	13	6	19
5513	Shuff	John	4 Ethics	2	6
5450	Smith	James	4	2	6
R8186	Smith	Jordan	40	20	60
8179	Speyerer	Josh	36	18	54
8324	Thompson	Colt	20	10	30
2331	Turner	Marvel	28.2	14	42.2
6213	Vandersteen	Michael	4 Ethics	2	6
6261	Weatherall	Elizabeth	3 Ethics	1	4
4747	Wigington	Lisa	2.2	1	3.2
R2919	Willis	Denise	3 Gen Ethics	1	4

3. Regulatory and Compliance Investigator, Lane McNeal, gave an update to the Board on the completion of the 2024 CPE Audit.

V. Rules and Regulations

1. After motion by W. Sims, seconded by B. Kelly, Board approved tabling the presented rule change pending future work on other rules to come before the Board from the Administration Committee on a waiver or refund program to benefit CPA Exam candidates.

VI. Enforcement Matters

1. After motion by C. Prince, seconded by W. Sims, the following report of regulatory activities between May 17, 2025 and August 7, 2025 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	65
Cases Opened	5
Cases Closed ①	36
Cases Open End of Period	34
New Case Referrals to Board Members	2

① ***Cases Closed:***

Case 2024.107 involved a licensed CPA, with a closed firm permit, who performed work subject to peer review without getting enrolled and completing a peer review. The licensee was not cooperative with the Board's investigation. A hearing was held before the Board on November 14, 2024, with a Board Order signed December 13, 2024 requiring the firm to come up to date on their outstanding peer reviews within 6 months of the date of the order and assessing a civil penalty of $5,000. The civil penalty was paid December 31, 2024. Following the passage of the 6 months provided for in the Board Order, a new case was opened to address the failure to comply with the Board Order and this matter was closed.

Case 2025.013 involved a licensed CPA, employed by a permitted CPA firm, who issued a review report under their individual name. The licensee did not have a firm permit issued by the Board in order to perform the engagement in violation of state statute. The licensee entered into a Consent Order approved by the full Board at the May 16, 2025 Board meeting. Consent Order included the assessment of a $1,000 civil penalty. Fine has been paid and the matter was closed.

Case 2025.061 involved a licensed CPA who was potentially practicing public accounting without a firm permit. An additional allegation was made of a potential discreditable act. Investigation yielded the licensee's practice of public accounting was instead for a CPA firm with an active firm permit issued by the Board. Investigation was unable to substantiate the claim of a discreditable act as being related to the practice of public accounting. Matter was closed.

Case 2025.067 involved an out of state CPA firm who performed an audit for a Mississippi based entity without obtaining a firm permit issued by the Board. CPA Firm cooperated with the investigation and was current on the firm's peer review. The latest peer review report, which would have covered the audit at question, contained a pass rating. The firm immediately applied for a firm permit which was issued by the Board. Matter was closed.

Cases 2025.068, 2025.069, 2025.070, 2025.071, 2025.072, 2025.073, 2025.074, 2025.075, 2025.076, 2025.077, 2025.078, 2025.079, 2025.080, 2025.081, 2025.082, 2025.083, 2025.084, 2025.085, 2025.086, 2025.087, 2025.088, 2025.089, 2025.090, 2025.093, 2025.094, 2025.095, 2025.096, 2025.097, 2025.098 and 2025.099 involved individual licensees who were nonresponsive for the 2024 CPE audit. The cases were opened to resolve the lack of response. All Licensees submitted their documentation of the CPE reported. Matters were closed.

Case 2025.101 involved a licensed CPA who posted a photo of their newly acquired CPA certificate on a public social media site in celebration of their accomplishment. The photo was acquired through a simple Google image search, downloaded and photo-shopped by a non-licensee in another jurisdiction to present fraudulently as their own. This photo-shopped image was presented to the non-licensee's employer who eventually reached out to the Board office to verify authenticity. Investigation concluded with our licensed CPA removing the publicly available image from his social media site when no relationship between the two individuals was able to be determined. Matter was closed.

Case 2025.105 involved an out of state firm who entered into a consent order in another jurisdiction related to a PCAOB audit. The matter involving the PCAOB audit at question had been previously investigated by MSBPA staff as Case 2023.148 and determined to not contain a nexus to the State of Mississippi. Matter was closed.

2. An excerpt from the Board's licensing system of the currently active cases was presented.

VII. Trial Board Hearing

A Consent Order for **Cases 2025.008 & 2025.009** was presented for approval. Case pertained to a Licensee and firm permit holder who pleaded guilty to two felony counts of malicious mischief. The two counts were not directly related to the duties and responsibilities as a licensed CPA but are considered violations of Rules 6.14.1 and 6.17.2. Licensee consents to these violations as noted in the order as well as discipline against the individual license. Consent Order includes payment of a civil penalty of $2,000 within 30 days of the approval of the order by the full Board. After motion by B. Kelly, seconded by C.

Prince, Board approved the acceptance of the Consent Order. The chair of the investigative committee was absent.

There were no further items for consideration. After motion by B. Kelly, seconded by C. Prince, the Board voted unanimously to adjourn.

These minutes were adopted by unanimous vote of the Board Members present at the September 25, 2025 Regular Board Meeting.

For the Board:

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William Kelly
Board Secretary