

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**August 9, 2024**

The Mississippi State Board of Public Accountancy met on August 9, 2024, beginning at 10:00 a.m. at the Board office. The following record of that meeting was maintained. (In Person X; Video Conf. T)

Board Members Present

X Annette Pridgen, Chair  
X Gary Walker, Vice-chair  
T Willie Sims, Jr., Secretary  
T David Bridgers  
T Rick Elam  
T William Kelly  
T Charlie Prince

Board Members Absent

NONE

Board Staff and Others Present

X Sharee Brewer, Executive Director  
X Elizabeth Greenwood, Associate Director  
T Vicki Snowden, Licensing Administrator  
T Lane McNeal, Compliance Administrator  
T Kim Turner, Board Legal Counsel from Attorney General's Office  
T Karen Moody, MSCPA President/CEO  
X Ed Jones, MSCPA Liaison  
T Tom Walker, MSCPA Chair

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**I. General**

1. The Board called the meeting to order.
2. The Board opened the meeting with an invocation from Charlie Prince.
3. The Board held a Roll-Call to establish a quorum: 7 Board Members Present and 0 Board Member Absent.
4. After motion by G. Walker, seconded by W. Sims, the Board adopted the agenda for the day's meeting by unanimous vote.
5. After motion by B. Kelly, seconded by W. Sims, the Board approved the minutes of the Board meeting held on June 13, 2024.
6. The Board noted there are new certificates available for signing.

7. The Board noted the date, place, and time of the next Board meeting as Thursday September 19, 2024 at Mississippi State University at 10:00 a.m.
8. The Board noted the dates, places, and times for future meetings/conferences.

October 27-30	NASBA Annual Meeting, Orlando, FL
November 14	10:00 a.m. Board Meeting
December 12	10:00 a.m. Board Meeting

## **II. National Regulatory Concerns**

1. Notice of the New Leadership Team for NASBA was discussed.
2. The NASBA an AICPA Joint Statement about the ELE Program was discussed.

## **III. Administration**

1. Cash in Treasury - Funds 3845 and 3850, as of June 30, 2024 was presented.
2. FY2024 Revenues and Expenditures for June, 2024 and FYTD, Fund 3845 was presented.
3. FY2024 YTD Summary Financials of Budget Authority, June, 2024, Fund 3845 was presented.
4. An update for the next Board meeting at Mississippi State University was given. Hotel rooms have been booked by the Executive Director.
5. A headcount was taken for the upcoming NASBA Annual Meeting at Orlando, FL for the Executive Director to make registration.
6. After motion by W. Sims, seconded by B. Kelly, additional per diem days for the Board members were unanimously approved.

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

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 136 candidate applications (24 initial, 112 reexam) for 162 sections of the computerized CPA examination received since the June 13, 2024 Board meeting.

2. The Board accepted the exam grades received for the 1<sup>st</sup> quarter to date as presented.
3. 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 R. Elam*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Susanna H Benedetti	8558	Unanimously Approved
Walter M Foster	8559	Unanimously Approved
Cooper Fredrick Grafe	8560	Unanimously Approved
Lauren Elaine Graham	8561	Unanimously Approved
Victoria L Horne	8562	Unanimously Approved
Rachel A Jacobsen	8563	Unanimously Approved
Caroline Francis Samson	8564	Unanimously Approved

#### **Applications for Reciprocal CPA Licenses Issued Since Last Board Meeting**

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

<b>Name</b>	<b>Number</b>	<b>Action</b>
Doyce E Britt	R8548	Approval Unanimously Ratified
Chenghan Liu	R8549	Approval Unanimously Ratified
Regina L Jenkins	R8550	Approval Unanimously Ratified
Sarah D McPherson	R8551	Approval Unanimously Ratified
Claire B S Henry Rasmussen	R8552	Approval Unanimously Ratified
Jonald J Walker III	R8553	Approval Unanimously Ratified

#### **Applications for Reinstatement of CPA Licenses**

*Motion made by B. Kelly, seconded by R. Elam*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Garrard B Brown	7194	Unanimously Approved
Maia H Huff-Compretta	R7747	Unanimously Approved
William Richard Nation, Jr.	3520	Unanimously Approved
Allison L. Pilgrim	R8259	Unanimously Approved
Barrett T Smith	6043	Unanimously Approved

#### **Applications for Initial CPA Firm Permits**

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

<b>Name</b>	<b>Number</b>	<b>Action</b>
Dribben & Associates CPAs	8554	Unanimously Approved
K&M CPAs LLP	8555	Unanimously Approved
David O'Bryan CPA LLC	8556	Unanimously Approved
Thomas & Company CPA PA	8557	Unanimously Approved

**Applications for Amendments to CPA Firm Permit Registration***A motion was made by B. Kelly, seconded by R. Elam*

<b>No.</b>	<b>Name</b>	<b>City, State</b>	<b>Action</b>
7980	Alexander CPA LLC	Oxford, MS	Unanimously Approved Change of Address
F1430	Sammy O Asemota CPA PC	Clinton, MS	Unanimously Approved Change of Address and Name Change from Sammy O Asemota, CPA
7443	ATA PLLC	Tupelo, MS	Unanimously Approved Name Change from ATA CPAs + Advisors
F1041	Courtney McCollum CPA, PC	Jackson, MS	Unanimously Approved Change of Address
8367	Meghan Ozburn, CPA, LLC	Natchez, MS	Unanimously Approved Name Change from Meghan Ozburn, CPA

**Applications for Reinstatement of Firm Permit***Motion made by B. Kelly, seconded by R. Elam*

<b>Name</b>	<b>Number</b>	<b>Action</b>
James R Peters CPA	F1000	Unanimously Approved

## V. Continuing Professional Education

### 1. Application for Continuing Professional Education Credit

*Motion made by G. Walker, seconded by W. Sims*

Sponsor/Title	Dates	Hours	Action
<b>Wil Crawford</b> 1.Exploring Ethics (Including Mississippi Law, Rules and Regulations)	Various	3 General  1 MS Rules	Unanimously Approved
<b>Delta Chapter of CPAs</b> 1. 2024 Accounting and Auditing Update (for Non-Issuers)	05/21/24	8	Unanimously Approved
<b>Nail McKinney Professional Association</b> 1.A&A Update	8/21/24	8	Unanimously Approved
<b>Wolters Kluwer CCH CPE Link</b> 1.A Back and Forth Discussion of Ethics for Mississippi CPAs	3 General  1 MS Rules	4	Unanimously Approved

- After motion by G. Walker, seconded by W. Sims, requests for extensions of time to obtain CPE for the year ended June 30, 2024 were granted including one active-duty military waiver and six documented medical waivers.

## VI. Rules and Regulations

- An update on the implementation of the new rule adoption was provided.
- A summary of the meeting held with the 29 X 29 Partners, part of the Secretary of State's Tackle the Tape Initiative, was reviewed.

3. A table outlining the Board requirements for examination and licensure was reviewed as part of the discussion of the request made by the 29 X 29 Partners as to Board residency requirements.
4. A schedule by state of input received as to pros and cons of not having a residency requirement for examination and licensure in their states. Legal counsel advised for consideration that Mississippi defines “residency” by terminology “domiciled” as meaning “intent to remain.”

## VII. Enforcement Matters

1. After motion by W. Sims, seconded by G. Walker, the following report of regulatory activities between June 14, 2024 and August 9, 2024 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	19
Cases Opened	2
Cases Closed ①	10
Cases Open End of Period	11
New Case Referrals to Board Members	1

### ① *Cases Closed:*

**Case 2024.108, 2024.113 and 2024.124** involved out of state firms disciplined by the PCAOB. Notifications of discipline were received from PCAOB. Investigations were unable to determine a nexus to the public of the State of Mississippi either through the location at which the activity occurred, licensees or auditees addressed in the order, or other information made available in the PCAOB order. Matters were closed.

**Case 2024.110** involved a former licensee living out of state whose license is in closed status. Social media profile reflected the initials “CPA.” Investigation requested initials be removed by former licensee with which he complied. Matter was closed.

**Case 2024.111** involved an individual licensee in CPA-Retired status who had maintained a CPA license in Alabama which was revoked. Investigation determined the revocation in Alabama had no nexus to the public of the State of Mississippi and was for events occurring while in CPA-Retired status. Individual requested MSBPA to change licensure status to

cancelled. Matter closed.

**Case 2024.112** involved a CPA firm who received a fail rating on their peer review which included a review report. Firm cooperated with the peer review program and investigation. Firm was informed in writing if they stepped up to do audit work before receiving a pass rating on their peer review, the Board may consider requiring an accelerated peer review date or pre-issuance reviews. Matter was closed.

**Case 2024.114** involved a non-licensed entity having a business license with the Secretary of State's office stating nature of business as "Office of Certified Public Accountants." Business corrected the information with the Secretary of State's office. Matter was closed.

**Case 2024.117 and 2024.118** involved individually licensed CPAs having a business license with the Secretary of State's office stating nature of businesses as "Office of Certified Public Accountants" but neither licensee held a firm permit issued by the Board. Board approved firm permits for these two individually licensed CPAs at the June 13, 2024 meeting. Matters were closed.

**Case 2024.123** involved an unlicensed accountant mentioned as a CPA in an article in the newspaper. Newspaper posted a correction retracting the article. Matter closed.

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

## **VII. Trial Board Hearing**

There were no items for consideration.

These minutes were adopted by unanimous vote of the Board Members present at the September 19, 2024 Regular Board Meeting.

For the Board:

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Willie Sims, Jr.  
Board Secretary