

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
November 17, 2006**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on November 17, 2006. The following record of that meeting was maintained.

Board Members Present

Jean T. Shepherd, Chair
Jim E. Burkes, Vice Chair
Willie B. Sims, Jr., Secretary
David E. Clarke
Rick Elam
Angela L. Pannell

Board Members Absent

Diane S. Day

Board Staff Present

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

Legal Counsel Present

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

Others Present

Jimmy Boyd, MAPA
Darrell Galey, CPA, Peer Oversight Committee
Cecil Harper, CPA, Peer Oversight Committee
David Miller, CPA, Peer Oversight Committee & MSCPA
Lori Wright, Brooks Court Reporting

I. General

1. The Board opened the meeting with the invocation by Vice Chair Jim Burkes.
2. The Board members present unanimously approved the minutes from the September 29, 2006, meeting.

I. General (Continued)

3. The Board members present signed the CPA certificates of licensure from the September 29, 2006, meeting.
4. The Board members present reviewed the remaining 2006 meeting as follows:

November 18	9:30	CPA Presentation Ceremony
December 15	8:30	Meeting
5. The Board members reviewed the tentative meeting dates and activities for 2007. The tentative dates are as follows:

January 26	Meeting	June 21-24	MSCPA Annual
February 23	Meeting	July 27	Meeting
March 23	Meeting	August 24	Meeting
April 27	Meeting	September 28	Meeting
April 28	Ceremony	October 28-31	NASBA Annual
May 23	Meeting	November 16	Meeting
June 6-8	NASBA E. Regional	November 17	Ceremony
June 20-22	NASBA W. Regional	December 14	Meeting
6. The Board members present heard a report and discussed the topics of the NASBA Annual Meeting held October 29 - November 1, 2006, including, interstate mobility and substantial equivalency related licensure issues.

II. National Regulatory Concerns

1. The Board reviewed and discussed the November 9, 2006, NASBA memorandum from David Costello, forwarding Quarterly Communications including:
 - November 9, 2006, memo from Ted Long, Committee on Relations with Member Boards, forwarding Focus Questions due December 21, 2006,
 - Executive Summary for Focus Question Responses,
 - NASBA Regional Directors' Focus Question Summary Report,
 - Highlights of the NASBA Board Meeting, October 27, 2006,
 - Minutes of NASBA Board Meeting July 28, 2006, and
 - *Exposure Draft - Additions and Modifications to Uniform Accountancy Act Model Rules - October 2006*, comments due April 30, 2007.

The Board members present answered the focus questions but agreed to bring the draft answers back to the December meeting along with UAA model rules for completion.

II. National Regulatory Concerns (Continued)

2. The Board members present reviewed the NASBA letter to the AICPA Professional Ethics Division, concerning the *Exposure Draft Omnibus Proposal of Professional Ethics Division Interpretations and Rulings*, dated September 8, 2006.
3. The Board members noted several Public Company Accounting Oversight Board Releases including:
 - PCAOB Announces 2007 Standing Advisory Group Members,
 - PCAOB Issues Guidance on Auditing the Fair Value of Share Options Granted to Employees, and
 - PCAOB Update: Standing Advisory Group Meeting and Board Speeches.

III. Administration

1. The Board reviewed and discussed the SAAS Summary Trial Balances as of October 31, 2006, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the four months ended October 31, 2006.
2. The Board members unanimously approved the attendance of Executive Director Susan Harris at the NASBA Ethics Committee meeting, Nashville, January 11-12, 2007. Travel costs and expenses of the Ethics Committee meeting are paid by the National Association of State Boards of Accountancy.

IV. CPA Examination, Licensing and Firms

1. The Board members present unanimously ratified the Window 3 - July-August 2006 CPA examination grades for 141 candidates, 203 examination sections. Seventeen candidates from this window have completed all four examination sections.
2. The Board members present unanimously accepted the listing of candidate applications for the computerized examination (16 initial, 41 reexam) received since the September meeting.
3. The Board members present unanimously acted upon the applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits as presented herein:

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Original CPA License

File Number	Name	Number	Date	Approved
11527	Phillisa R. Conner	5827	11/17/06	Yes
11478	E. Tate Ervin	5828	11/17/06	Yes
11698	Jennifer Johnston Heafner	5829	11/17/06	Yes
11631	Kathryn W. Hoggatt	5830	11/17/06	Yes
11547	Michelle T. Jackson	5831	1/17/06	Yes
11447	Kimberly Reece Joiner	5832	11/17/06	Yes
11194	Donna M. Morris	5833	11/17/06	Yes
11626	Jason Roy Nichols	5834	11/17/06	Yes
11632	Michelle R. Rayner	5835	11/17/06	Yes
10898	Ashley Nicole Wicks			No (1)
11343	Rose Garner Williamson	5836	11/17/06	Yes

(1) Pending completion of experience requirement.

Applications for Reciprocal CPA License

File Number	Name	Number	Date	Approved
11957	Steven Gregory Austin	R3238	11/17/06	Yes
11943	Thomas D. Boles	R3239	11/17/06	Yes
11927	James Charles Curry	R3240	11/17/06	Yes
11952	Genevieve Theresa Eley	R3241	11/17/06	Yes
11942	Leslie G. Groome	R3242	11/17/06	Yes
11961	Timothy Ashton Haigler	R3243	11/17/06	Yes
11935	Salvatore A. Inserra	R3244	11/17/06	Yes
11969	Jessica Lin Lagasse	R3245	11/17/06	Yes
11936	Nancy W. May	R3246	11/17/06	Yes
11951	Kenneth C. Paillet	R3247	11/17/06	Yes
11878	Bethany Mary Russo			No (2)

(2) Pending CPA firm permit proper registration.

IV. CPA Examination, Licensing and Firms (Continued)

3. Applications (Continued)

Applications for Reciprocal CPA License (Continued)

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
11861	Shahriar M. Saadullah	R3248	11/17/06	Yes
11958	Todd Michael Scherrer	R3249	11/17/06	Yes
11898	Wendell M. Schwartz	R3250	11/17/06	Yes
11965	Alexander Barber Sherling	R3251	11/17/06	Yes
11956	Dennis John Szymkowiak	R3252	11/17/06	Yes
11921	Meredith Gore Warf	R3253	11/17/06	Yes

Applications for Reinstatement of CPA Licenses

File			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
10186	Vincent M. DeGutis	R2739	Yes

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Bridgers & Company, PC Vicksburg, MS	F1099	Yes
Deloitte & Touche, LLP San Francisco, CA		No (3)
Michael J. Durlak, CPA Gulfport, MS	F1100	Yes
Paillet, Meunier and LeBlanc, LLP Metairie, LA	F1101	Yes
Szymkowiak & Assoc. CPAs, PC Williamsville, NY	F1102	Yes
Wendell Marcus Schwartz Houston, TX	F1103	Yes

(3) Pending documentation.

IV. CPA Examination, Licensing and Firms (Continued)

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

<u>Name</u>	<u>Number</u>	<u>Description</u>
Janet Dudding, CPA Bryan, TX	F1037	Ownership and name change from Dudding & Kerkow, PLLC
Lindsey, Davis and Assoc CPAs, PA Ripley, MS	F0474	Name change from Lindsey and Davis CPAs, PA

5. The Board discussed the November 18, 2006, CPA presentation ceremony and approved the program. Honorable Senator Eugene "Buck" Clarke will be the key speaker.
6. The Board members present approved requests from CPAs for amendments to the 2006 CPE compliance requirements.

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Henry E. Barber	2112	Extension to 12/31/06 - 20 w/8 A&A hours
Margaret F. Butler	1098	Medical waiver
Tammy K. Fitts	4530	Extension to 12/31/06 - 5 A&A hours
Robert G. Funches	4724	Extension to 12/31/06 - 8 A&A hours
Donn R. Mitchell	4403	Extension to 12/31/06 - 12 A&A hours
Joseph M. Richardson	4947	Extension to 12/31/06 - 8 w/5 A&A hours
Justin A. Wadsworth	5738	Extension to 12/31/06 - 20 w/8 A&A hours
Elizabeth O. Williamson	2976	Extension to 12/31/06 - 9.75 A&A hours

7. The Board members reviewed a listing of voluntary cancellations made by CPAs with CPE deficits and requested during the 2006 CPE reporting period:

<u>Name</u>	<u>Number</u>
James E. Corrigan, Jr.	R2606
Susan E. Harper	4896 (CPE compliant)
W. B. Patterson, Jr.	2415

8. The Board members unanimously approved requests from CPAs for waivers of the 2006 CPE compliance requirements based on affidavits of current retirement and intention to apply for CPA (retired) for 2007, as follows:

<u>Name</u>	<u>Number</u>
Edward A. Buckner, Jr.	2522
Timothy R. Puckett	R1935

IV. CPA Examination, Licensing and Firms (Continued)

9. The Board reviewed and discussed various information related to the CPA examination including:
- September 29, 2006, letter from NASBA regarding the retest policy, and
 - October 18, 2006, AICPA letter regarding staff member Gregory Johnson.

V. Continuing Professional Education

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

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
A.	AGA/ASWA/ACFFE/IIA				
	1. 2006 Joint Fraud Seminar	9/28-29/06	A&A Ethics - General	13 3	Yes
B.	American Society of Women Accts.				
	1. Financial Planning - The Basics	9/26/06	Other	1	Yes
C.	Arkansas Society of CPAs				
	1. Real World Business Ethics: How Will You React	9/28/06	Ethics - General	8	Yes
D.	Association of Government Accts.				
	1. Hurricane Katrina - Department of Finance & Admin. Responds	9/20/06	Other	1	Yes
	2. Hurricane Katrina: Storm Surge of Fraud	9/20/06	Other	1	Yes
	3. Gaming in Mississippi	10/18/06	Other	1	Yes
E.	Capital Review Group				
	1. Cost Segregation and Tax Strategies	Online Group	Other	2	Yes
F.	CPE Inc. Fall Accounting Seminars				
	1. Regulatory Ethics	11/14/06	Ethics - General	4	Yes
G.	Fidelity National Information Services				
	1. Financial Management System	9/26-28/06	Other	18	Yes

V. Continuing Professional Education (Continued)

I. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
H.	Fox-Everett, Inc. and Phelps Dunbar, LLP				
	1. Pension Protection Act of 2006	10/24/06	Tax	2	Yes
I.	Frances Rushton Memorial Scholarship Trust				
	1. Auditing and Accounting Update	10/27/06	A&A	8	Yes
J.	May & Company, LLP				
	1. Tax Update	10/24/06	Tax	2	Yes
K.	MAPA - Central Chapter				
	1. Annual Seminar	10/25/06	Tax	8	Yes
L.	Mississippi Bankers Association				
	1. 2006 Financial Management Conference	11/8-9/06	Other	8.25	Yes
	2. MBA IRA School	8/23-24/06	Other	14	Yes
M.	MSCPA				
	1. 2006 Health Care Services Seminar	9/22/06	Other	8	Yes
	2. 2006 Not-For-Profit Conference	9/29/06	Other	8	Yes
	3. 2006 Industry Conference	10/19/06	Other	8	Yes
N.	MSCPA - Central Chapter				
	1. Accounting and Auditing Update	12/14/06	A&A	8	Yes
O.	MSU-Division of Business Services				
	1. 2006 Tax Update Seminars	11/6-7/06 11/20-21/06 12/4-5/06 12/11-12/06 1/4-5/07	Tax Ethics - General	15 1	Yes
P.	MSU-School of Accountancy				
	1. MSU Timber Wealth Manage- ment, Accounting and Taxation Conference	10/25/06	Other	8	Yes

V. Continuing Professional Education (Continued)

1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
Q.	Morton Law Firm, PLLC 1. Topics for Trusts, Estates & Elder Law Boot Camp for Advisors	11/29/06 12/1/06 1/10/07 1/12/07	Tax	16	Yes
R.	National Center for Professional Education 1. Individual Income Tax Workshop 2. Corporations and Partnerships Workshops	Various Various	Tax Tax	8 8	Yes Yes
S.	North MS Planned Giving Council 1. Summary of the Pension Protection Act of 2006	10/5/06	Other	2	Yes
T.	Office of the State Auditor 1. County Audit Update 2. Excel Version 2002-Module 11	9/27/06 10/11/06 9/28/06 10/12/06	A&A Other	8 8	Yes
U.	Professional Education Services (QAS Sponsor) 1. Ethics and Professional Conduct for Mississippi CPAs	Self Study	Ethics - General Ethics - Rules	2 1	Yes
V.	Professor Paul J. Hartman Memorial State & Local Tax Forum 1. 11 th Annual Paul J. Hartman State and Local Tax Forum 2. 12 th Annual 3. 13 th Annual	10/20-22/04 10/19/05 10/21/06 10/18-20/06	Ethics - General Ethics - General Ethics - General Ethics - General	4.5 4.5 1 1	No (1)

(1) Deferred for additional information.

V. Continuing Professional Education (Continued)**1. CPE Sponsor Applications (Continued)**

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
W.	Silas Simmons, LLP 1. A&A Seminar	10/18/06	A&A	8	Yes
X.	Southern Arkansas University, College of Business 1. SAU College of Business CPE Day	12/7/06	Ethics - General	4	Yes
Y.	Tanner & Guin, LLC 1. Immigration in the Workplace/Recent ICE Raids/Guidance for Employers	10/25/06	Other	1	Yes
Z.	Watkins Ward Stafford, PLLC 1. Ethics/CCH Tax Research	12/11/06	Tax Ethics - General Ethics Rules	4 3 1	Yes

2. The Board members present unanimously authorized the following actions on CPE requests from individuals.

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
A.	NCAPA 1. Professional Ethics and Conduct Requested by John Christian	9/15/05	Ethics - General	2	Yes
B.	West Legal EdCenter(Online) 1. Corporate Compliance	2/11/05	Ethics - General	1	Yes
	2. Hot Topics in Corporate Law Ethics 2005	6/3/05	Ethics - General	3	Yes
	3. Fostering Integrity: Ensuring Corporate Ethics 2005	6/25/05	Ethics - General	1	Yes
	4. The Curtain Never Falls on Legal Ethics	6/25/05	Ethics - General	1	Yes
	5. Ethics and the Practice of Criminal Law Requested by Michael Dawkins	6/25/05	Ethics - General	2	Yes

V. Continuing Professional Education (Continued)

2. Individual CPE Requests (Continued)

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
C.	Public Consulting Group 1. The National Association of State Human Services Finance Officers Requested by Genevieve Eley	10/2-4/06	Other	19.5	Yes
D.	NJSCPA Education Foundation, Inc. 1. Ethics Conference Requested by Stuart Greenberg	6/28/05	Ethics - General	8	Yes
E.	Louisiana Society of CPAs 1. Ethics in Today's Environment for Louisiana CPAs Requested by Bruce Harrell	9/28/04 Various 04,05,06	Ethics - General	4	Yes
F.	Financial Management Network 1. Does Your Ethical Culture Measure Up? Requested by Billy Holifield	6/13/06	Ethics - General	2	Yes
G.	Tennessee Bar Association 1. The Ethics Roadshow-Conflict Waivers and Engagement Letters Under Tennessee's New Rules Requested by Gay Horne-Nelson	12/9/04 12/8/04 12/16/04 12/17/04	Ethics - General	3	Yes
H.	Deloitte Development, LLC (not QAS; okay before 7/2005) 1. Ethics in Action: Part I 2. Ethics in Action: Part II Requested by Jennifer Hufford	Self Study 12/13/04	Ethics - General Ethics - General	2 4	Yes Yes
I.	Society of Louisiana CPAs 1. Ethics in Today's Environment for CPAs Requested by Donald Johnson	11/16/04 12/13/05	Ethics - General	4	Yes
J.	Georgetown University Law Center 1. Advanced State and Local Tax Institute Requested by Bill Legge	5/18-19/06	A&A Tax Ethics - General	2 12 1	Yes

V. Continuing Professional Education (Continued)

2. Individual CPE Requests (Continued)

	<u>Sponsor/Program Title</u>	<u>Subject Dates</u>	<u>Subject</u>	<u>Hours</u>	<u>Approved</u>
K.	Arvin Meritor 1. Sarbanes Oxley Requested by Steve Maki	Feb. & Mar. 2005	Ethics - General	3	No (2)
L.	Jackson Thornton Utilities 1. Fraud I and Fraud II NRECA 1. 2005 Accounting, Finance & Tax Conference Requested by Davis Obryan	6/25/04 (out of 5 day conf.) 6/8/05 (out of 3 day conf.)	Ethics - General Ethics - General	7 2	Yes Yes
M.	The Student Clubs of HBS and John F. Kennedy School of Government 1. Social Enterprise Conference 2006	2/12/05	Ethics - General	3	No (3)

(2) Deferred for additional information.

(3) Subject matter not qualified for ethics topic.

3. The Board members present discussed questions received from licensees and the frequently asked questions (FAQ) on the Board's website.

VI. Rules and Regulations

1. The Board members present reviewed a proposed Notice of Proposed Rule Amendments (summary) for mailing to licensees. The Board determined to review the draft further for consideration at the December meeting.
2. The Board members discussed the administrative procedure requirements and set a proposed timeline for rule adoption.
3. The Board members present also discussed possible amendments to statutes and the necessary legislative process.

VII. Regulatory Matters

1. At 10:00 a.m., the Board welcomed members from the Peer Review Board Oversight Committee - David Miller, Chair (outgoing member), Darrell Galey, and Cecil Harper. The Board received a written copy and heard a report from the committee for the year ended June 30, 2006. The committee reported that the peer review program is operating appropriately with no significant problems.
2. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities that have occurred from September 29, 2006 to November 17, 2006:

<u>Activity</u>	<u>Number</u>
Cases Opened	2
Cases Closed	69
Cases referred to Members	none
Total Cases Open	107

3. Cases closed:

2006.01 - opened February 6, 2006. A CPA firm radio advertisement allegedly contained self-laudatory language. The Rick Elam Investigative Committee determined the advertisement was misleading in that it appeared to be self-laudatory and was not based on verifiable facts. A Board "cease and desist" letter was sent to the firm concerning the advertisement and the case was closed with no probable cause to investigate further.

2006.29-3, 2006.29-19, 2006.29-42, 2006.29-90, 2006.29-137, and 2006.29-145 - opened September 20, 2006. Licensees did not send in the 2006 CPE reporting forms by the August 1 reporting deadline. The licensees did respond to the Board Notice of Hearing and Complaints submitting their 2006 CPE reporting forms which showed deficits. The Diane Day Investigative Committee closed the cases with no probable cause to investigate further after reviewing the case documents and placing the matters on the November 17, 2006, Board agenda as CPE extension or waiver requests.

2006.29-15, and 2006.29-154 - opened September 20, 2006. Licensees did not send in the 2006 CPE reporting forms by the August 1 reporting deadline. The licensees did respond to the Board Notice of Hearing and Complaint with affidavits concerning their retired status as of June 30, 2006. The Diane Day Investigative Committee closed the cases with no probable cause to investigate

VII. Regulatory Matters (Continued)

3. Cases closed: (Continued)

further after reviewing the case documents and placing the matters on the November 17 Board agenda as CPE waiver requests related to affidavits for retirement.

2006.29-7, 2006.29-79, 2006.29-85, 2006.29-96, and 2006.29-134 - opened September 20, 2006. Licensees allegedly did not send in the 2006 CPE reporting forms by the August 1 reporting deadline. However, Board staff determined that the cases were opened in error, closed the cases with no probable cause to investigate further and sent letters of apology.

2006.29-10, 2006.29-41, and 2006.29-109 - opened September 20, 2006. Licensees allegedly did not send in the 2006 CPE reporting forms by the August 1 reporting deadline. However, Board staff determined that the licensees are deceased and closed the cases with no probable cause to investigate further.

2006.29-150, 2006.29-152 and 2006.29-153 - opened September 30, 2006. Licensees allegedly did not send in the 2006 CPE reporting forms by the August 1 reporting deadline. However, the licensees did respond to the Board Notice of Hearing and Complaint with letters. The Diane Day Investigative Committee closed the cases with no probable cause to investigate further after evaluating the licensees' responses.

2006.29-1, 2006.29-2, 2006.29-5, 2006.29-8, 2006.29-18, 2006.29-22, 2006.29-23, 2006.29-29, 2006.29-32, 2006.29-33, 2006.29-35, 2006.29-43, 2006.29-46, 2006.29-51, 2006.29-53, 2006.29-55, 2006.29-62, 2006.29-63, 2006.29-64, 2006.29-68, 2006.29-78, 2006.29-82, 2006.29-83, 2006.29-95, 2006.29-98, 2006.29-100, 2006.29-101, 2006.29-105, 2006.29-108, 2006.29-114, 2006.29-116, 2006.29-119, 2006.29-125, 2006.29-127, 2006.29-131, 2006.29-133, 2006.29-135, 2006.29-139, and 2006.29-140 - opened September 20, 2006. Licensees did not send in the 2006 CPE reporting forms by the August 1 reporting deadline. However, the licensees did respond to the Board Notice of Hearing and Complaint with letters and 2006 CPE reporting forms. The Diane Day Investigative Committee closed the cases with no probable cause to investigate further after evaluating the licensees' responses and noting compliance with the CPE hours.

VII. Regulatory Matters (Continued)

3. Cases closed: (Continued)

2006.29-25, 2006.29-27, 2006.29-38, 2006.29-84, 2006.29-87, 2006.29-122, 2006.29-123, 2006.29-132 and 2006.29-148 - opened September 20, 2006. Licensees did not send in the 2006 CPE reporting forms by the August 1 reporting deadline. The licensees did respond to the Board Notice of Hearing and Complaint with letters and 2006 CPE reporting forms. The Diane Day Investigative Committee closed the cases with no probable cause to investigate further after evaluating the licensees' responses and noting compliance with the CPE hours. However, based on the circumstances sent the licensees strong close letters emphasize the seriousness of the matters.

2006.32 - opened October 30, 2006. A Public Company Accounting Oversight Board (PCAOB) 2006 inspection report on a Mississippi CPA firm was received by the Board. The Investigator closed the case. The PCAOB report found no exceptions or problems with the firms's quality control system.

4. The Investigator reviewed the open case log by general description and provided a general report on the investigative activities.
5. The Board discussed the terms of the Peer review Board Oversight Committee. As determined last Board meeting, Lee Murphy agreed to take the position on the committee taking the place of David Miller who is now on the Society Board of Governors. She has also agreed to serve an additional year because David Miller's term was not completed. In addition, Darrell Galey has agreed to serve another term on the Oversight Committee. The Board members present unanimously accepted their assignments to the committee as follows:

Lee Murphy	2006 - 2010	Northern
Darrell Galey	2006- 2009	Southern

 Cecil Harper's committee term is 2005 - 2008, Central.
6. The Board members present reviewed the October 31, 2006 letter from the Office of the State Auditor announcing its proposed new rule concerning its registration of CPAs or CPA firms in order to perform audit services under its jurisdiction.

VIII. Trial Board

1. The Board members present unanimously voted to convene as the Trial Board at 1:30 p.m. for the purpose of considering matters related to disciplinary cases.
2. The Board did convene as Trial Board for the purpose of holding formal administrative hearings related to CPAs' noncompliance with continuing professional education requirements and failure to respond to the Board's Notices of Hearing and Complaints. Jean T. Shepherd, Trial Board President, was the presiding officer. Bridgette Wiggins, Special Assistant AG, represented the Board, and Onetta Whitley, Deputy AG, was the presenting attorney. Lori Wright, Brooks Court Reporting, recorded the discussions.
3. The Board continued as Trial Board to hear complaint 2006.29-6, concerning Susan S. Bell, CPA license 2357. Within the Trial Board the Board heard evidence from witnesses Ransom C. Jones, CPA Investigator, and respondent Susan S. Bell. The respondent allegedly failed to comply with the CPE requirements for the compliance period ended June 30, 2006. Legal and proper notice were delivered to the respondent and the Board received a reply October 19, 2006. The Board received the CPE reporting form September 29, 2006. In addition, Ms. Bell had three other prior and related disciplinary actions including 2001 and 2003 consent orders for CPE deficits and a 2004 revoked license (subsequently reinstated) for failing to comply with CPE or respond.

Following the administrative Trial Board hearing and upon motion by David Clarke with second from Angela Pannell, 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. Diane Day was absent.

In the closed meeting the Board upon motion by David Clarke with second from Angela Pannell voted that they did indeed have a proper subject matter before it to entitle it to go into Executive Session, namely discussion of a Trial Board order that could be appealed. Accordingly, the Board reopened the closed meeting and upon motion by David Clarke with second from Angela Pannell unanimously 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 Angela Pannell with second from Rick Elam, the Board determined that the respondent had indeed violated *Rules and Regulations* Sections 4.1.1. -

VIII. Trial Board (Continued)

3. (Continued)

4.1.3. and 4.2.5. and voted to accept the respondent's CPE report late, assessing a ten CPE credit hour penalty to be completed by February 28, 2007, in addition to assessment and reimbursement of investigative, legal, and hearing costs. Votes were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day and Recused: None.

Upon the conclusion of this business, the Board upon motion by Angela Pannell and second from 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.

4. The Board continued as Trial Board to hear complaint 2006.29-54, concerning Frederick Theophilus Hoff, Jr., CPA license 2759. Within the Trial Board the Board heard evidence from witnesses Ransom C. Jones, CPA Investigator, and respondent Frederick T. Hoff, Jr. The respondent allegedly failed to comply with the CPE requirements for the compliance period ended June 30, 2006. Legal and proper notice were delivered to the respondent and the Board received a reply November 14, 2006, with his CPE reporting form. In addition, Mr. Hoff had two other prior and related disciplinary actions including 2000 and 2004 consent orders for CPE deficits.

Following the administrative Trial Board hearing and upon motion by Willie Sims with second from Jim Burkes, 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. Angela Pannell was recused. Diane Day was absent.

In the closed meeting the Board upon motion by Willie Sims 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 a Trial Board order that could be appealed. Accordingly, the Board reopened the closed meeting and upon motion by Willie Sims with second from Jim Burkes unanimously 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.

VIII. Trial Board (Continued)

4. (Continued)

Within the Executive Session, the Board took the following actions: Upon motion by Willie Sims with second from David Clarke, the Board determined that the respondent had indeed violated *Rules and Regulations* Sections 4.1.1. - 4.1.3. and 4.2.5. and voted to accept the respondent's CPE report late, assessing and requiring reimbursement of investigative, legal, and hearing costs. Votes were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam; Against: None; Absent: Diane Day and Recused: Angela Pannell.

Upon the conclusion of this business, the Board upon motion by Willie Sims and second from David Clarke 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.

5. The Board continued as Trial Board to hear complaint 2006.29-14, concerning Edward Aylette Buckner, III, CPA license 2231. Within the Trial Board the Board heard evidence from witnesses Ransom C. Jones, CPA Investigator, and respondent Edward Aylette Buckner, III. The respondent allegedly failed to comply with the CPE requirements for the compliance period ended June 30, 2006. Legal and proper notice were delivered to the respondent and the Board received a faxed reply October 26, 2006, with his CPE reporting form. In addition, Mr. Buckner had two other prior and related disciplinary actions including a 2001 consent order for late CPE filing and a 2004 consent order for a CPE deficit.

Following the administrative Trial Board hearing and upon motion by Angela Pannell 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. Diane Day was absent.

In the closed meeting the Board upon motion by Angela Pannell with second from Willie Sims voted that they did indeed have a proper subject matter before it to entitle it to go into Executive Session, namely discussion of a Trial Board order that could be appealed. Accordingly, the Board reopened the closed meeting and upon motion by Angela Pannell with second from Willie Sims unanimously 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.

VIII. Trial Board (Continued)

5. (Continued)

Within the Executive Session, the Board took the following actions: Upon motion by Angela Pannell with second from Willie Sims, the Board determined that the respondent had indeed violated *Rules and Regulations* Sections 4.1.1. - 4.1.3. and 4.2.5. and voted to accept the respondent's CPE report late, assessing a ten CPE credit hour penalty to be completed by February 28, 2007, in addition to assessment and reimbursement of investigative, legal, and hearing costs. Votes were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day and Recused: None.

Upon the conclusion of this business, the Board upon motion by Angela Pannell and 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.

6. The Board continued as Trial Board to hear complaint 2006.29-48, concerning Lynne K. Green, CPA license R2213. Within the Trial Board the Board heard evidence from witnesses Ransom C. Jones, CPA Investigator, and respondent Lynne K. Green. The respondent allegedly failed to comply with the CPE requirements for the compliance period ended June 30, 2006. Legal and proper notice were delivered to the respondent. The Board did not receive a written reply. In addition, Ms. Green had two other prior and related disciplinary actions including a 2000 consent order for a CPE deficit and a 2002 consent order for a late CPE filing.

Following the administrative Trial Board hearing and upon motion by Willie Sims with second from Angela Pannell, 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. Jim Burkes was recused. Diane Day was absent.

In the closed meeting the Board upon motion by Angela Pannell with second from Rick Elam voted that they did indeed have a proper subject matter before it to entitle it to go into Executive Session, namely discussion of a Trial Board order that could be appealed. Accordingly, the Board reopened the closed meeting and upon motion by Angela Pannell with second from Rick Elam unanimously 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.

VIII. Trial Board (Continued)

6. (Continued)

Within the Executive Session, the Board took the following actions: Upon motion by David Clarke with second from Angela Pannell, the Board determined that the respondent had indeed violated *Rules and Regulations* Sections 4.1.1. - 4.1.3. and 4.2.5. and voted to accept the respondent's CPE report late, assessing a ten CPE credit hour penalty to include 3 A&A hours and to be completed by February 28, 2007, in addition to assessment and reimbursement of investigative, legal, and hearing costs. Votes were - For: Jean Shepherd, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day and Recused: Jim Burkes.

Upon the conclusion of this business, the Board upon motion by Willie Sims and second from David Clarke 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.

7. The Board continued as Trial Board to hear complaint 2006.29-142, concerning Edward N. Whitton, Jr., CPA license 2030. Within the Trial Board the Board heard evidence from witness Ransom C. Jones, CPA Investigator, concerning the respondent's failure to comply with the CPE requirements for the fiscal year ended June 30, 2006. Legal and proper notice was delivered to the respondent. Mr. Whitton faxed a CPE reporting form on November 16, 2006, reporting an 18 hour CPE deficit. He also did not attend the hearing. In addition, Mr. Whitton had two other prior and related disciplinary actions including a 2000 consent order for a CPE deficit and a 2003 consent order for a CPE deficit.

Following the administrative Trial Board hearing and upon motion by Angela Pannell with second from David Clarke, 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. Diane Day was absent.

In the closed meeting the Board upon motion by Angela Pannell 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 a Trial Board order that could be appealed. Accordingly, the Board reopened the closed meeting and upon motion by Angela Pannell with second from Jim Burkes unanimously 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.

VIII. Trial Board (Continued)

7. (Continued)

Within the Executive Session, the Board took the following actions: Upon motion by Rick Elam with second from Willie Sims, the Board determined that the respondent had indeed violated *Rules and Regulations* Sections 4.1.1. - 4.1.3. and 4.2.5. and voted to revoke the respondent's CPA license. Votes were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day and Recused: None.

Upon the conclusion of this business, the Board upon motion by Angela Pannell and 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.

8. The Board continued as Trial Board to hear complaint 2006.29-61, John D. Johnson, CPA license 3021. Within the Trial Board the Board heard evidence from witnesses Ransom C. Jones, CPA Investigator, and respondent John D. Johnson. The respondent allegedly failed to comply with the CPE requirements for the compliance period ended June 30, 2006. Legal and proper notice were delivered to the respondent and the Board received a reply October 18, 2006, with his CPE reporting form. In addition, Mr. Johnson had two other prior and related disciplinary actions including a 2002 consent order for a late CPE filing and a 2003 consent order for a CPE deficit.

Following the administrative Trial Board hearing and upon motion by Willie Sims with second from Jim Burkes, 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. Diane Day was absent.

In the closed meeting the Board upon motion by Willie Sims 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 a Trial Board order that could be appealed. Accordingly, the Board reopened the closed meeting and upon motion by Willie Sims with second from Jim Burkes unanimously 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.

VIII. Trial Board (Continued)

8. (Continued)

Within the Executive Session, the Board took the following actions: Upon motion by Willie Sims with second from Jim Burkes, the Board determined that the respondent had indeed violated *Rules and Regulations* Sections 4.1.1. - 4.1.3. and 4.2.5. and voted to accept the respondent's CPE report late; however, the respondent is ordered to submit a revised CPE reporting form for the period ending June 30, 2006, to be filed by February 28, 2007, reflecting the required 20 CPE hours with 8 A&A. Furthermore, the Board assessed a ten CPE credit hour penalty to be completed by February 28, 2007. Any carryover from 2006 CPE hours may be used toward satisfaction of the ten hour penalty. In addition to assessment and reimbursement of investigative, legal, and hearing costs. Votes were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day and Recused: None.

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

9. The Board continued as Trial Board to hear complaint 2006.29-117, John T. Schultz, III, CPA license 4643. Within the Trial Board the Board heard evidence from witnesses Ransom C. Jones, CPA Investigator, and respondent John T. Schultz, III. The respondent allegedly failed to comply with the CPE requirements for the compliance period ended June 30, 2006. Legal and proper notice were delivered to the respondent and the Board received a reply October 9, 2006, with his CPE reporting form. In addition, Mr. Schultz had two other prior and related disciplinary actions including a 2002 consent order for a CPE deficit and a 2004 consent order for a CPE deficit.

Following the administrative Trial Board hearing and upon motion by Willie Sims with second from Rick Elam, 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. Diane Day was absent.

In the closed meeting the Board upon motion by Willie Sims with second from Rick Elam voted that they did indeed have a proper subject matter before it to entitle it to go into Executive Session, namely discussion of a Trial Board order that could be appealed. Accordingly, the Board reopened the closed meeting and upon motion by Willie Sims with second from Rick Elam unanimously voted to

VIII. Trial Board (Continued)

9. (Continued)

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 Willie Sims with second from Rick Elam, the Board determined that the respondent had indeed violated *Rules and Regulations* Sections 4.1.1. - 4.1.3. and 4.2.5. and voted to accept the respondent's CPE report late, assessing a ten CPE credit hour penalty to be completed by February 28, 2007, in addition to assessment and reimbursement of investigative, legal, and hearing costs. Any carryover from 2006 CPE hours may be used toward satisfaction of the ten hour penalty. Votes were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day and Recused: None.

10. The Board continued as Trial Board for the purpose of holding formal administrative hearings related to 20 CPAs' noncompliance with continuing professional education requirements and that also failed to respond to the Board's Notices of Hearing and Complaints. Jean T. Shepherd continued as Trial Board President and the presiding officer. Bridgette Wiggins, Special Assistant AG, represented the Board, and Onetta Whitley, Deputy AG, was the presenting attorney. Lori Wright, Brooks Court Reporting, recorded the discussions.

Upon motion by Angela Pannell with second from Willie Sims, the Board members present voted to consolidate the complaints for hearing purposes. Votes to consolidate cases were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day, and Recused: None. The following complaints were consolidated for hearing purposes:

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2006.29-04	David Lee Barker	R2972
2006.29-09	Teresa Salsman Bowman	3640
2006.29-17	Larry Vernell Bullock	R2921/F0938
2006.29-20	Charles R. Byram	3871 ①
2006.29-21	Perry M. Byrd	R2842
2006.29-30	Michael Clay Collins	5009 ②

VIII. Trial Board (Continued)

10. Consolidated Complaints (Continued)

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2006.29-39	Jeffrey M. Favret	R3107 ①
2006.29-49	Joel M. Hammond	5099
2006.29-57	Rhett Henry Inabinet	R3077
2006.29-65	Daniel William Jones	R3170
2006.29-88	Michael J. Mercier	1822
2006.29-89	Dennis William Meyer	R3080
2006.29-102	David Earl Perry	3290
2006.29-112	Richard L. Rollins	R3189
2006.29-115	Janet Elaine Sacks	R2743
2006.29-124	Gilbert O. Spencer, III	4575
2006.29-128	Kenneth B. Stewart	2667
2006.29-130	L. Stephen Tilghman	1571
2006.29-138	Darrick Fitzgerald Ward	5413

Note: All certified mail return receipts were signed and returned except for:

- ① Notice of Hearing mailing was returned by post office as undeliverable.
- ② Notice of Hearing mailing was returned by post office with a forwarding address; Board staff mailed certified to the new address.

Within the Trial Board the Board heard evidence from Ransom C. Jones, CPA Investigator, concerning the respondents' failure to comply with the CPE requirements for the fiscal year ended June 30, 2006, and failure to respond to Board written communications related thereto. Legal and proper notice were delivered to the above respondents. None attended the hearing.

Following the administrative Trial Board hearing and upon motion by Jim Burkes with second from Angela Pannell, 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. Diane Day was absent.

In the closed meeting the Board upon motion by Jim Burkes with second from Angela Pannell 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 Jim Burkes with second from Angela Pannell unanimously 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.

VIII. Trial Board (Continued)

10. Consolidated Complaints (Continued)

Within the Executive Session, the Board took the following actions: Upon motion by Rick Elam with second from Angela Pannell, the Board determined that the twenty respondents had indeed violated *Rules and Regulations* Sections 4.1.1. - 4.1.3., 4.2.5., 6.17.17. and voted to revoke the respondents' CPA licenses. Votes were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day, and Recused: None.

Upon the conclusion of this business, the Board upon motion of Jim Burkes and second of Angela Pannell 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.

11. The Board continued as Trial Board for the purpose of considering the related costs of the aforementioned revocation actions. Upon motion by Jim Burkes with second from Angela Pannell, 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. Diane Day was absent.

In the closed meeting the Board upon motion by Jim Burkes with second from Angela Pannell 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 order contents that could be appealed. Accordingly, the Board reopened the closed meeting and upon motion by Jim Burkes with second from Angela Pannell unanimously 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 action: Upon motion by Jim Burkes with second from David Clarke, assessment and reimbursement of investigative, legal, and hearing costs from the 20 aforementioned consolidated complaints and complaint 2006.29-142, Edward Whitton, Jr. to be made as part of the Trial Board order. Votes were - For: Jean Shepherd, Jim Burkes, David Clarke, Angela Pannell; Against: Willie Sims, Rick Elam; Absent: Diane Day, and Recused: None.

VIII. Trial Board (Continued)

11. Revocation Costs Assessment (Continued)

Upon the conclusion of this business, the Board upon motion of Willie Sims and second of David Clarke 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.

12. The Board continued as Trial Board for the purpose of reviewing and discussing individuals who have not complied with the 2006 CPE requirements, have open investigative cases/complaints, and who have requested voluntary cancellation of their licenses. Upon motion by Rick Elam with second from Angela Pannell, the Trial Board unanimously approved the "Orders of Remand to the File" for execution by the Board President Jean T. Shepherd. These Trial Board orders will be placed in individual files noting the noncompliance and remanded for future action if the individuals apply to the Board for reinstatement. Copies of the orders will be sent to the individuals:

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2006.29-13	Suzanne E. Browning	R3086
2006.29-34	Deidra A. Daws	4653
2006.29-71	Kenneth N. Lancaster	3235
2006.29-94	Bill R. Mosby, III	3368

13. The Board continued as Trial Board for the purpose of reviewing for approval consent orders issued by the Diane Day investigative committee related to CPE noncompliance. Upon motion by Angela Pannell with second from Rick Elam, the Trial Board approved the following consent orders as issued by the investigative committee and previously agreed to by the respondent. Votes were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day; and Recused: None.

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2006.29-147	John Patrick Baldwin	3647
2006.29-11	Cheree Gregory Brown	3445
2006.29-26	Deborah Dendy Clifton	2061
2006.29-36	Jack Anthony Elisar	R2764
2006.29-40	Donald Glynn Franklin, Jr.	5433
2006.29-45	Billy Mark Godwin	R3144

VIII. Trial Board (Continued)

13. Consent Orders Approved (Continued)

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2006.29-149	Vernon Lidell Howell	1070
2006.29-56	John Adair Hurley	1488
2006.29-58	Nathan Owen Jarnagin	2893
2006.29-59	Robert F. Jay	4726
2006.29-66	Ernest Jones, Jr.	R1857
2006.29-73	Phillippus DuToit Leroux	4598
2006.29-107	Lawrence Ragland	R3045
2006.29-80	Stacey Singleton Martin	5357
2006.29-81	Johnny Weems McCaleb	R3033
2006.29-91	Paul Victor monsour	R3043
2006.29-92	Wilkins H Montgomery, III	2186
2006.29-97	Troy Eugene Nettles	3765
2006.29-106	Houston Melton Powers, Jr.	2117
2006.29-110	Ralph Witmel Reed, Jr.	4018
2006.29-120	Russell D. Shaw	5089
2006.29-121	Kimberly Cassidy Shearer	5498
2006.29-126	Ronald Mark Stegall	R2616
2006.29-157	Mary Helen Varner	R2287
2006.29-158	Wyatt Cole Webb	2439
2006.29-143	Darrell Wayne Wildman	3861
2006.29-144	Mary Herbert Williams	4025

14. The Board continued as Trial Board for the purpose of reviewing for release from consent orders the aforementioned respondents listed in item 13 above because of their complete satisfaction of the ordered requirements as issued by Diane Day investigative committee related to CPE. Upon motion by Angela Pannell with second from Rick Elam, the Trial Board approved release of the aforementioned licenses from the consent orders. Votes were - For: Jean Shepherd, Jim Burkes, Willie Sims, David Clarke, Rick Elam, Angela Pannell; Against: None; Absent: Diane Day; and Recused: None.

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member