

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**January 25, 2008**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on January 25, 2008, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

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

Board Members Absent

Diane S. Day  
Jean T. Shepherd

Board Staff Present

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

Legal Counsel Present

Onetta Whitley, Deputy Attorney General

Others Present

Gary Walker, MSCPA

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**I. General**

1. The Board opened the meeting with an invocation from Jim Burkes.
2. The Board members present elected the following officers to serve for calendar year 2008:

Chair -	Willie Sims
Vice Chair	Rick Elam
Secretary	David Clarke

**I. General (Continued)**

3. The Board members present unanimously approved the minutes from the December 14, 2007, and December 19, 2007, meetings.
4. The Board members signed the CPA certificates of licensure from the December 14, 2007, meeting.
5. The Board members present set the start time at 8:30 a.m. for the next meeting February 22, 2008.
6. The Board members set the start time for the next meeting and reviewed the tentative meeting dates and activities for the first of 2008.
 

February 22	8:30	Meeting
March 21		Meeting
April 25		Meeting
April 26		CPA Presentation Ceremony
May 30		Meeting
June 11 - 13		NASBA Eastern Regional
June 18 - 20		NASBA Western Regional
June 26- 29		MSCPA Annual
7. The Board Chair Willie Sims deferred setting 2008 State Board Committee assignments to a later meeting.
8. The Board members unanimously adopted resolutions recognizing and honoring Jim E. Burkes, Diane S. Day and Angela L. Pannell for their service and contributions for the five years - 2003 through 2007. The Board resolutions are made a part of these minutes.

**II. National Regulatory Concerns**

1. The Board discussed its Mississippi responses to the National Association of State Boards of Accountancy (NASBA) January 2008 focus questions.
2. The Board noted but took no action concerning the NASBA January 7, 2008, memorandum, requesting Vice Chair recommendations for 2008 - 2009.
3. The Board members each received a copy of the *AICPA Plain English Guide to Independence* issued January 2008.

## II. National Regulatory Concerns (Continued)

4. Board member Jim Burkes noted the email receipt from NASBA of the quarterly communications and briefly discussed the items.

## III. Administration

1. The Board members present reviewed and discussed the SAAS Summary Trial Balances as of December 31, 2007, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the six months ended December 31, 2007.
2. The Board reviewed the Legislative Budget Committee FY2009 budget recommendation and discussed the hearings before the House Appropriations Special Fund Subcommittee and the Senate Appropriations Special Fund Subcommittee.
3. The Board reviewed and discussed the old and new 2008 legislative calendars as it relates to proposed legislation submitted by the Mississippi Society of CPAs proposing amendments to the Board's law codified at Miss. Code 73-33-1, et. seq. After significant discussion, the Board members present determined that there is insufficient time to study the mobility measure and to provide due diligence and public input within the 2008 Legislative timetable. The Board unanimously nominated its Board members to participate in a Joint Mobility Task Force with the MSCPA including Willie Sims, Jim Burkes, and David Clarke. The Board also determined to send a response letter to the MSCPA President expressing its thoughts and actions.
4. The Board heard a report from Executive Director Susan Harris concerning the office space lease. Ms. Harris reported that the landlord, Vince Cannata, has agreed to renew the office space lease for another two years, March 1, 2008 through February 28, 2010, without a rent rate increase.
5. The Board members present unanimously approved additional per diem days:
 

Willie Sims	January 14, 15, 2008	Administrative
David Clarke	October 26 and 31, 2007 December 3, 6, 7, 10, 11, 12, 13, 18, 2007 January 15, 17, 18, 2008	CPE Investigative Committee
Jim Burkes	January 14, 15, 2008	Administrative
Diane Day	January 14, 15, 2008	Administrative

**IV. CPA Examination, Licensing and Firms**

1. The Board members present unanimously ratified the Window 4 - October - November 2007 CPA examination grades for 154 candidates, 224 examination sections. Twenty-two (22) candidates from Window 4 have completed all four examination sections.
2. The Board reviewed two examination applications with special considerations. After discussion and review the Board members present unanimously accepted the candidate's applications as Mississippi candidates:  
File 12227 Misdemeanor DWI 2005; Misdemeanor Public Intoxication 2007;  
File 12212 Possession of alcohol by minor 2006.
3. The Board members present unanimously accepted the listing of candidate applications for the computerized examination (13 initial, 45 reexam) received since the December 14, 2007, meeting.
4. The Board unanimously acted upon the applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits as presented herein:

**Applications for Original CPA License**

File Number	Name	Number	Date	Approved
11870	Sallie LaRue Burt	5886	01/25/08	Yes
11859	Durrant Zalando Dunn	5887	01/25/08	Yes
11999	Sarah Lynn Kennedy	5888	01/25/08	Yes
12025	Kelvin Monroe	5889	01/25/08	Yes
11862	Virginia Morris Mooney	5890	01/25/08	Yes
11941	Adriane Michelle Stephenson	5891	01/25/08	Yes
11062	Sarita Wheeler Daniels	5892	01/25/08	Yes
12010	Deanna Elizabeth White	5893	01/25/08	Yes

**Applications for Reciprocal CPA Licenses**

File Number	Name	Number	Date	Approved
12211	Elizabeth Gunyan Allison	R3341	01/25/08	Yes
12134	Robyn Jean Allison	R3342	01/25/08	Yes

## IV. CPA Examination, Licensing and Firms (Continued)

## 4. Applications (Continued)

Applications for Reciprocal CPA Licenses (Continued)

File				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12149	Shaun Tyler Benesch			No (1)
11710	Brenda Snellen Forwood	R3343	01/25/08	Yes
12112	Mark Joseph Makley	R3344	01/25/08	Yes
12204	Gale B. Moore	R3345	01/25/08	Yes
12206	James H. Pitrat	R3346	01/25/08	Yes
12230	Robert Craig St. Pierre	R3347	01/25/08	Yes
12213	Stephen Daniel White	R3348	01/25/08	Yes
12205	Elberta Yee	R3349	01/25/08	Yes

(1) Deferred for additional legal analysis.

Applications for Reinstatement of CPA Licenses

File			
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
02519	James R. Moody	R1681	Yes

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Gwendolyn Baptist-Hewlett, CPA Southaven, MS	F1153	Yes
Jamie R. Dent, CPA Ocean Springs, MS	F1154	Yes
Randal E. Ellzey, CPA PC Bartlett, TN	F1155	Yes
Brenda Snellen Forwood, LLC Mobile, AL	F1156	Yes
JR Moody, Inc. Odenville, AL	F1157	Yes
Michelle R. Pearson, CPA Poplarville, MS	F1158	Yes
Corie T. Rivers Olive Branch, MS	F1159	Yes

## IV. CPA Examination, Licensing and Firms (Continued)

## 4. Applications (Continued)

Applications for CPA Firm Permit to Practice (Continued)

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Singer, Lewak, Greenbaum & Goldstein, LLP Los Angeles, CA	F1160	Yes
Karen Smorowski, CPA Southaven, MS	F1161	Yes
R. Mark Stegall, CPA Pontotoc, MS	F1162	Yes
Robert St. Pierre CPA, PC Stilwell, OK	F1163	Yes
Hazel D. Whiting, LLC Madison, MS	F1164	Yes

## 5. The Board reviewed amendments to registered CPA firms, as follows:

<u>Name</u>	<u>Number</u>	<u>Description</u>
H. Lynn Berch, CPA Cleveland, MS	F0155	Name change from Berch & Associates
C. W. Chapman, CPA Oxford, MS	F0216	Address Change
Staci L. Cothran, CPA Seminary, MS	F0236	Address Change
C. Rodney Cummins CPA PLLC Clinton, MS	F1093	Address Change
Dudley, Chateau & Cox, PC Mobile, AL	F0849	Name change from Dudley, Ruland & Chateau, PC
Hardy & Associates, P.A. Cleveland, MS	F0354	Name change from Marion J. Hardy Jr. CPA
Chellie K. Eavenson CPA, PLLC Hattiesburg, MS	F0998	Address Change
Fortenberry & Ballard, PC Brandon, MS	F0309	Name change from J.E. Fortenberry, III, PC
Earlean F. Friday, CPA Memphis, TN	F0987	Address change
Ronnie M. Hamlin, CPA Byram, MS	F0350	Address change

## IV. CPA Examination, Licensing and Firms (Continued)

## 5. CPA Firm Amendments (Continued)

<u>Name</u>	<u>Number</u>	<u>Description</u>
Hill & Associates, PC, CPA Memphis, TN	F0907	Name change from Hill & Ellzey, PC, CPA
Leduc & Phillips, LLC Covington, GA	F0645	Name change from Leduc, Phillips & Associates, LLC and address change
Danny L. Miller, CPA Brandon, MS	F0529	Address change
Mitchener, Crowder & Stacy PLLC Columbus, MS	F0532	Name change from Mitchener & Crowder PLLC
Gerald L. Price, CPA Wiggins, MS	F0605	Address change
Chester Redditt, CPA Jackson, MS	F0617	Address change
D. M. Thomas, CPA, LLC Amory, MS	F1109	Address change
Salmon Sims Thomas Dallas, TX	F0642	Name change from Salmon, Beach & Co., PC
J. Randy Stacy, CPA Columbus, MS	F0684	Cancel-Firm-merged with Mitchener & Crowder
David L. Stokes, CPA Forest, MS	F0936	Address change
Ralph W. Summerford Birmingham, AL	F0699	Name change from Summerford Accounting
TEC Partners, LLP Ridgeland, MS	F0871	Address change
Johnny M Turner, CPA Eupora, MS	F0731	Address change

## 6. The Board members present approved requests from CPAs for amendments to the 2007 CPE compliance requirements.

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Paul A. Ashcroft	2975	Extension to 01/24/08 - 1.5 ethics w/rules
Jan Carol Hale	3786	Extension to 01/24/08 - 8AA and 3 ethics
Donna Marie Ingram	1825	Extension to 01/24/08 - 2.25 ethics
Sammy L. Liddell	3077	Medical Waiver
Michael A. Mahoney	1629	Extension to 01/24/08 - 13 CPE hours
Michael K. Wahlen	R2760	Extension to 01/24/08 - 25 hours w/ethics

## IV. CPA Examination, Licensing and Firms (Continued)

6. The Board members present approved requests from CPAs for amendments to the 2007 CPE compliance requirements.

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Paul A. Ashcroft	2975	Extension to 01/24/08 - 1.5 ethics w/rules
Jan Carol Hale	3786	Extension to 01/24/08 - 8AA and 3 ethics
Donna Marie Ingram	1825	Extension to 01/24/08 - 2.25 ethics
Sammy L. Liddell	3077	Medical Waiver
Michael A. Mahoney	1629	Extension to 01/24/08 - 13 CPE hours
Michael K. Wahlen	R2760	Extension to 01/24/08 - 25 hours w/ethics

7. The Board unanimously approved requests from CPAs for waivers of the 2007 CPE compliance requirements based on affidavits of current retirement and intention to apply for CPA (retired) for 2008, as follows:

<u>Name</u>	<u>Number</u>
John V. Eskrigge	3385
Ernest Jones, Jr.	1857
Arthur Francis Kersh	R1363
Carolyn Ruth Patrick	2855
Sheila G. Rawson	4946

8. The Board reviewed the listings of individuals who have not registered their CPA licenses, CPA (retired) in addition to CPA firms that have not registered firm permits for calendar year 2008. Final notices will be mailed soon with cancellation effective after ten days from that notice in accordance with Miss. Code 73-33-7.
9. The Board discussed the April 26, 2008, CPA presentation ceremony and a possible keynote speaker.
10. The Board members present unanimously approved special requests from candidates as follows:
- 11715 Sheila Franklin-Buie - extension to BEC NTS to February 29, 2008, due to death of a family member.
- 11798 Monica D. Roberts - extension to REG NTS to July 23, 2008, due to death of her father.
11. The Board members present unanimously approved a request from Patricia Moore, CPA 1677, for late registration fee refund due to special circumstances.



**IV. CPA Examination, Licensing and Firms (Continued)**

12. The Board discussed the UAA Model Education Rules Exposure Draft and approved for release the draft Board letter drafted by member Rick Elam.
13. The Board reviewed and discussed various information related to the CPA examination including:
- January 14, 2008 letter from the Computerization Steering Group (CSG) concerning examination fees, and the
  - Biometric Identity Management Service.

**V. Continuing Professional Education**

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

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MS Society of CPAs			
	1. Accounting and Auditing Update	5/28/08	4	Yes
	2. Accounting for Income Taxes - Applying SFAS No. 109 / FIN 48: A Whole New Ballgame	11/14/08	8	Yes
	3. Accounting Services, Compilations and Review: Effective Risk Management	12/5/08	8	Yes
	4. Advanced Update for Compilation, Review and Accounting Services	10/24/08	8	Yes
	5. Advanced Update for Compilation, Review and Accounting Services	5/23/08	8	Yes
	6. AICPA's Advanced Workshop: Practical Guidance for Peer Reviewers	5/14/08	8	Yes
	7. AICPA's Annual Accounting and Auditing Workshop	6/10/08	16	Yes
	8. Annual Update for Accountants & Auditors	6/16/08	8	Yes
	9. Auditor Communications: Critical New Requirements	6/30/08	8	Yes
	10. Audits of 401(k) Plans	5/28/08	8	Yes

## V. Continuing Professional Education (Continued)

### I. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	11. Audits of Banks, Savings Institutions, Credit Unions and Other Financial Institutions	9/17/08	8	Yes
	12. Cash and Tax Basis Financial Statements - Alternatives to GAAP Reporting Requirements	5/30/08	4	Yes
	13. Construction Contractors: Advanced Issues	5/30/08	8	Yes
	14. Detecting Misstatements: Integrating SAS 99 and the Risk Assessment Standards	6/23/08	8	Yes
	15. Detecting Misstatements: Integrating SAS 99 and the Risk Assessment Standards	6/9/08	8	Yes
	16. Employee Benefit Plans: Audit and Accounting Essentials	5/22/08	8	Yes
	17. FASB Update for Industry	11/13/08	8	Yes
	18. Advanced Forensic Techniques for Accountants	5/29/08	8	Yes
	19. Forensic Accounting; Uncovering Schemes and Scams	5/30/08	4	Yes
	20. Forensics and Financial Fraud: Real-World Issues and Answers	12/10/08	8	Yes
	21. How to Conduct a Review Under the AICPA Practice-Monitoring Program	5/12/08	16	Yes
	22. Identifying and Communicating Internal Control Deficiencies Under SAS 112	5/28/08	4	Yes
	23. Small Business Audits: Best Practices including Risk Assessment and Internal Control	6/25/08	8	Yes
	24. Fourteen Habits of Highly Efficient Auditors and Conducting Efficient Single Audits	12/16/08	8	Yes

## V. Continuing Professional Education (Continued)

### I. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	25. Internal Controls for Small Business Accounting Systems	5/21/08	8	Yes
	26. Internal Controls for Small Business Accounting Systems	6/20/08	8	Yes
	27. QuickBooks: Advanced Financial Reporting and Analysis	6/19/08	4	Yes
	28. Accounting & Auditing Conference	5/16/08	8	No (1)
	29. Peer Review TBD	5/15/08	4	No (1)
	30. So That's How They Do It! Common Frauds Found in Governments and Not-For-Profits	5/29/08	4	Yes
	31. Governmental Accounting & Auditing Conference	8/22/08	16	No (1)
	32. Profit Improvement: 10 Tips for a Better Bottom Line	6/25/08	8	Yes
	33. Excel Financial Reporting and Analysis	8/7/08	8	Yes
	34. QuickBooks for Accountants	5/20/08	8	Yes
	35. QuickBooks for Accountants	8/8/08	8	Yes
	36. Advanced Auditing of HUD-Assisted Projects	11/19/08	8	Yes
	37. Annual Update for State & Local Governments and Not-For-Profits	6/2/08	4	Yes
	38. Applying A-133 to Nonprofit and Governmental Organizations	6/27/08	8	Yes
	39. Auditor's Risk Assessment Process: Tackling the New Risk Assessment SAS's	10/23/08	8	Yes
	40. Cost Allocation in Non-Profits: Who Gets it?	6/26/08	8	Yes

(1) Pending additional information on this program.

## V. Continuing Professional Education (Continued)

### 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	41. Governmental Accounting and Reporting: Putting It All Together	6/25/08	8	Yes
	42. Governmental and Non-Profit Annual Update	6/24/08	8	Yes
	43. Non-Profit Accounting and Reporting: From Start to Finish	6/24/08	8	Yes
	44. Preventing Common OMB A-133 & Yellow Book Deficiencies: A case Study Approach	5/29/08	4	Yes
	45. Preventing Common OMB A-133 & Yellow Book Deficiencies: A case Study Approach	6/2/08	4	Yes
	46. Conducting Government Audits Under GAAS, GAGAS and the Single Audit - A Risk-Based Approach	12/15/08	8	Yes
	47. Ethics MS Rules & Regulations	11/10/08	3/1	Yes
	48. Ethics MS Rules & Regulations	6/25/08	3/1	Yes
	49. Ethics MS Rules & Regulations	5/15/08	3/1	Yes
	50. Ethics MS Rules & Regulations	6/2/08	3/1	Yes
	51. Ethics MS Rules & Regulations	6/2/08	3/1	Yes
	52. Ethics MS Rules & Regulations	6/23/08	3/1	Yes
			Ethics Gen. 3/MS Rules 1	Yes
	53. Advanced Controller and CFO Skills	6/17/08	8	Yes
	54. AICPA's Annual Update for Controllers	11/20/08	8	Yes
	55. Analyzing Costs, Productivity and Efficiency: Three Ways to Boost Your Bottom Line	6/3/08	4	Yes
	56. Analyzing your Company's Financial Statement	5/28/08	4	Yes
	57. Auditing for Internal Fraud	12/11/08	8	Yes

## V. Continuing Professional Education (Continued)

### 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	58. Controller's Update: Latest Trends for Today's Financial Manager	5/28/08	4	Yes
	59. Controller's Update: Latest Trends for Today's Financial Manager	6/3/08	4	Yes
	60. Critical Skills for Creating Great Budgets: Maximizing Profits, People and Power	11/21/08	8	Yes
	61. Decision-Making Tips, Tools and Techniques for Today's Financial Environment	5/29/08	4	Yes
	62. Lean Accounting: Transforming Your Accounting Function for Maximum Performance	6/4/08	4	Yes
	63. Taking Planning and Budgeting to a Higher Level: Critical Skills to Make the Trip	5/29/08	4	Yes
	64. Taking Planning and Budgeting to a Higher Level: Critical Skills to Make the Trip	6/4/08	4	Yes
	65. Trusted Advisor Workshop	8/14/08	24	No (1)
	66. Excel Beyond the Basics	6/18/08	8	Yes
	67. Mississippi Technology Conference	5/12/08	16	No (1)
	68. Office 2007 for Accountants	6/19/08	4	Yes
	69. Healthcare Services Seminar	9/19/08	8	No (1)
	70. Industry Conference	10/17/08	8	No (1)
	71. Not-for-profit Conference	9/26/08	8	No (1)
	72. Program for Management Development	5/21/08	16	No (1)
	73. Legal Toolkit for Business Owners, Controllers, and CPAs	6/13/08	8	Yes
	74. MBA in a Day	6/12/08	8	Yes

(1) Pending additional information on this program.

## V. Continuing Professional Education (Continued)

### 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
	75. Chief Financial Officer: Executive Level Skills for Financial Managers	6/24/08	6 2 Ethics- Gen.	Yes
	76. AICPA's Corporate Income Tax Returns Workshop by Sid Kess	11/10/08	16	Yes
	77. Advanced Issues in Mergers, Acquisitions and Sales of Closely-held Businesses	6/5/08	4	Yes
	78. Advanced Planning for LLC and Partnership Transactions	6/26/08	8	Yes
	79. Advanced planning for S Corporations	6/27/08	8	Yes
	80. AICPA'S Federal Tax Update	10/24/08	8	Yes
	81. AICPA'S Federal Tax Update	11/11/08	8	Yes
	82. AICPA'S Federal Tax Update	12/3/08	8	Yes
	83. AICPA's Individual Income Tax Returns Workshop by Sid Kess	12/8/08	16	Yes
	84. Avoiding Circular 230 Malpractice Traps and Common Abusive Business Hot Spots - by Sid Kess	6/6/08	4	Yes
	85. Buying and Selling Businesses: The CPA's Role	5/27/08	8	Yes
	86. Choice of Entity: Selecting a Business Structure to Match Business Strategy	6/5/08	4	Yes
	87. Choice of Entity: Tax Pros and Cons: S CORPS, C Corp, Partnership, LLC and Sole Proprietorships	6/24/08	8	Yes
	88. Income Taxation of Estates and Trusts	5/22/08	8	Yes
	89. Income Taxation of Estates and Trusts	5/30/08	8	Yes
	90. Income Taxation of Estates and Trust	6/23/0		Yes

## V. Continuing Professional Education (Continued)

### 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	MSCPA (Continued)			
91.	Innovative Tax Planning for Individuals and Sole Proprietors	12/4/08	8	Yes
92.	Innovative Tax Planning for Individuals and Sole Proprietors	6/30/08	8	Yes
93.	Innovative Tax Tips for Individuals	6/6/08	4	Yes
94.	Tax Update for Pass-Through Entities: S Corporations, Partnerships and LLCs	10/23/08	8	Yes
95.	Tax Update for Pass-Through Entities: S Corporations, Partnerships and LLCs	11/12/08	8	Yes
96.	TBD	6/23/08	8	No (1)
97.	TBD	12/12/08	8	No (1)
98.	Mississippi Tax Institute	11/6/08	16	No (1)
99.	Clearing the Fog in Advanced Limited Liability Company and Partnership Structuring	9/23/08	8	Yes
100.	Make Money for You and Your Clients: Surgent McCoy's Top Business Tax Planning Strategies	5/20/08	8	Yes
101.	Make Money for You and Your Clients: Surgent McCoy's Top Individual Tax Planning Strategies	5/19/08	8	Yes
102.	The Top 50 Individual Tax and Financial Planning Bloopers and Blunders and How to Fix Them	9/22/08	8	Yes
103.	Business Valuation and Litigation Support Services	11/18/08	8	No (1)
104.	Educators Symposium	11/3/08	8	No (1)
105.	Banking TBD	11/10/08	8	No (1)
106.	Convention CPA TBD	6/26/08	8	No (1)
107.	Industry A&A TBD	11/11/08	8	No (1)

(1) Pending additional information on this program.

## V. Continuing Professional Education (Continued)

### 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
B.	Delta Chapter - MSCPA			
	1. The Accountant's Role in Due Diligence	11/13/07	1	Yes
C.	Hnedak Bobo Group			
	1. The Coaching Clinic	01/10-11/08	12	Yes
D.	Midsouth Institute of Accountants			
	1. Ethics & MS Accountancy Rules and Regulations (Booker)	Spring 2008	Ethics Gen. 6.75/MS Rules 1.25	Yes
	2. Ethics & MS Accountancy Rules and Regulations (Booker)	Spring 2008	Ethics Gen. 2.75/MS Rules 1.25	Yes
E.	Mississippi Bankers Association			
	1. FDIC Banker Outreach Program	11/1/07	4.5	Yes
	2. MBA Financial Management Conference	11/8-9/07	7	Yes
	3. BSA and Anti Money Laundering Seminars	1/17/08	6	Yes
F.	MSCPA - Central Chapter			
	1. Update from State Treasurer's Office	8/16/07	1	Yes
	2. The Katrina Work Opportunity Tax Credit	9/20/07	1	Yes
	3. Update on Rules and Regulations (Harris)	10/18/07	1	Yes
G.	Mississippi State Tax Commission			
	1. Sexual Harassment Training	Various October 2007 - January 2008	1	Yes
H.	Mississippi State University Foundation			
	1. Estate Planning for Professionals	1/24/08	4	Yes



**V. Continuing Professional Education (Continued)**

## 1. CPE Sponsor Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
I.	Office of the State Auditor			
	1. SAS 104 - 111 (Implementation Issues)	11/28/07	8	Yes
	2. Government Accounting & Auditing Update	11/29/07	8	Yes
J.	Haddox Reid Burkes & Calhoun			
	1. Reinventing Your Audit Practice	12/10/07	8	Yes
K.	The Halford Firm, PLLC			
	1. Accounting & Auditing Update	12/21/07	8	Yes

**VI. Regulatory Matters**

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities that have occurred from December 14 to January 25, 2008:

<u>Activity</u>	<u>Number</u>
Cases Opened	1
Cases Closed	188
Cases referred to Members	None
Total Cases Open	108

2. The Investigator provided the Board a listing of the recently closed cases - Exhibit I of these minutes.

**VII. Trial Board**

1. The Board members present unanimously voted to convene as the Trial Board for the purpose of considering matters related to disciplinary cases.

## VII Trial Board

2. The Board did convene as Trial Board for the purpose of reviewing and discussing individuals who have not complied with the 2007 CPE requirements, have open investigative cases/complaints, and who have requested voluntary cancellation of their licenses. Upon motion by Angela Pannell with second from Jim Burkes, the Trial Board unanimously approved the “Orders of Remand to the File” for execution by the Board President. Votes were - For: Willie Sims, Rick Elam, Jim Burkes, Angela Pannell, Against: None; Absent: Diane Day, Jean Shepherd; and Recused: David Clarke.

These Trial Board remand 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>
2007.35 - 02	Linda N. Albright	3243
2007.35 - 06	Brenda P. Armstrong	3945
2007.35 - 07	Charles A. Armstrong	3907
2007.35 - 19	Ryan C. Busekist	5717
2007.35 - 20	Charles R. Byars III	3891
2007.35 - 23	Joel B. Chazen	R3143
2007.35 - 55	James R. Gordon	R2851
2007.35 - 56	Andrea R. Gottwald	5628
2007.35 - 63	Michael A. Hart	R3206
2007.35 - 78	Luther W. Kea, Jr.	2442
2007.35 - 94	Leigh D. Matheson	4074
2007.35 - 127	Shahriar M. Saadullah	R3248
2007.38 - 44	Frank M. Taylor	4406

3. The Board continued as Trial Board for the purpose of reviewing for approval consent orders issued by the David Clarke investigative committee related to CPE noncompliance. Upon motion by Angela Pannell with second from Jim Burkes the Trial Board approved the following consent orders as issued by the investigative committee and previously agreed to by the respondent. The Board unanimously determined that no explanation submitted justified reimbursement of fines or assessed costs submitted with the orders. Votes were - For: Willie Sims, Rick Elam, Jim Burkes, Angela Pannell, Against: None; Absent: Diane Day, Jean Shepherd; and Recused: David Clarke.

## VII Trial Board (Continued)

## 3. Executed Consent Orders (Continued)

<u>Complaint No.</u>	<u>Name</u>	<u>License No.</u>
2007.35 - 16	Eric James Brockman	3669
2007.35 - 17	Bethany D. Bruce	4395
2007.37 - 13	Sarah Y. Buffington	3447
2007.37 - 17	David A. Buttross	1647
2007.37 - 20	William D. Canup	5063
2007.35 - 61	Carlton M. Hannon	R3133
2007.37 - 49	Warren K. Irons	3166
2007.37 - 51	Janice M. Johnson	1995
2007.37 - 59	Anthony L. Kidd	2250
2007.37 - 79	Stephan W. Parico	R3051
2007.35 - 115	Tina W. Perkins	4017
2007.35 - 129	John M. Sherman	3499
2007.37 - 94	Michael J. Simon III	R2987
2007.38 - 43	Kim R. Spiers	4061
2007.37 - 104	Shelia P. Taylor	4796
2007.35 - 145	Jeffrey M. Travis	R3233
2007.37 - 107	Samuel B. Trisler	5116
2007.37 - 109	Rebecca J. Vance	5516
2007.37 - 111	Susan R. Walker	3969

4. The Board continued as Trial Board for the purpose of reviewing for release from consent orders the respondents listed at Exhibit 2 because of their complete satisfaction of the ordered requirements as issued by the David Clarke investigative committee related to CPE. Upon motion by Angela Pannell with second from Jim Burkes, the Trial Board approved release of the aforementioned licenses from the consent orders. Votes were - For: Willie Sims, Rick Elam, Jim Burkes, Angela Pannell, Against: None; Absent: Diane Day, Jean Shepherd; and Recused: David Clarke.
5. Upon conclusion of Trial Board business, the Board adjourned as Trial Board.

**APPROVED:**

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Vice Chair

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member



Exhibit 1  
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2007.35 - 50	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 53	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 55	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	Remand Order
2007.35 - 56	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	
2007.35 - 58	9/5/07	40 hour deficit + 20 hour penalty (8 AA; 3 ET) and no reporting - CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 59	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 60	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse (Katrina); accept CPE as extension without penalty; close case
2007.35 - 62	9/5/07	Deficit 8 AA and 3 ET; also late reporting - CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 63	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	Issue Remand Order; mark status on database as "X"
2007.35 - 67	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 68	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 69	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 70	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 71	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse; grant extension to 1/24/2008; must take Board approved ET course with MS rules.
2007.35 - 76	9/5/07	Deficit: 1.5 Ethics (including 1 MS Rules) - CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 77	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	sent retired affidavit and initial application for cpa-retired
2007.35 - 78	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	Remand Order
2007.35 - 79	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	Accept cpe; close case and send him initial application for CPA-Retired
2007.35 - 81	9/5/07	Deficit: 8 AA and 1 ET MS Rules - CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 84	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	Accept cpe report and close case
2007.35 - 85	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 86	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	close case; place on Jan 2008 agenda as medical cpe waiver
2007.35 - 87	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	did not respond to offer of consent order: revoke license
2007.35 - 89	9/5/07	2nd instance of Late reporting - CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 90	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.35 - 91	9/5/07	3 hours Ethics deficit and late reporting - CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 92	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 93	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	CO 50% + \$250 + no fine (ET)
2007.35 - 94	9/5/07	3 hour Ethics deficit - CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	Remand Order
2007.35 - 95	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	Consent Oorder for late reporting - \$250 cost recovery + \$500 fine
2007.35 - 96	9/5/07	2nd instance of late reporting - CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	CO 50% + \$250 cost recovery + no fine (ET)
2007.35 - 97	9/5/07	Deficit: 1 Ethics MS Rules - CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case

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2007.35 - 98	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. Deficit: 40 (8 AA; 3 ET) and late reporting	Consent Order: 50% penalty + \$250 cost recovery + \$250 fine
2007.35 - 99	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and close case
2007.35 - 100	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 101	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. Late Reporting	
2007.35 - 103	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 105	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse; close case and place on Dec 19 Agenda as extension without penalty.
2007.35 - 106	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 107	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 108	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. 3 hour Ethics deficit	Consent Order: make up ET deficit + 50% penalty + \$250 + no fine
2007.35 - 109	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 110	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	ACCEPTED AMENDED CPE REPORT AND CLOSED CASE
2007.35 - 111	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 112	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	obtain retired affidavit; close case
2007.35 - 113	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 114	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 116	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 117	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 118	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. 1 hour MS Rules deficit	CO 50% + \$250 cost recovery + no fine (ET)
2007.35 - 119	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. Deficit: 20 TOTAL hours	Consent Order: 50% penalty + \$250 cost recovery + \$250 fine Send letter to all addresses (overseas + email): must complete and return - retired affidavit and initial app. for cpa - retired by 1/24/2008; cannot renew license until resolved.
2007.35 - 120	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	
2007.35 - 122	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. 6 hour A&A deficit; late reporting	Consent Order: 50% penalty + \$250 cost recovery + \$250 fine
2007.35 - 124	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 127	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	
2007.35 - 128	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	
2007.35 - 132	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 134	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 136	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 137	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 139	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. Deficit: 11 hours (8 AA; 3 ET)	Consent Order + 50% penalty + \$250 cost recovery + \$500 fine
2007.35 - 142	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 144	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 146	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case

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2007.35 - 147	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	letter to licensee accepting cpe but instructing him about MS ET rules - State of Primary Employment policy.
2007.35 - 148	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 150	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 151	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 152	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. Deficit 40 hours (8 AA; 3 ET)	Consent Order with 50% penalty + \$250 cost recovery + \$250 fine
2007.35 - 153	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. Deficit: 25 (3 ET)	close case; give extension without penalty to Jan 24, 2008, to make up deficit: 25 hours (3 ET)
2007.35 - 154	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 155	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 156	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline. Deficit 4 TOTAL hours and late reporting	Consent Order with 50% penalty + \$250 cost recovery + \$250 fine
2007.35 - 157	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 159	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	Continuance to Dec. 14, 2007 due to medical issues (blindness)
2007.35 - 160	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 161	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.35 - 163	9/5/07	- CPE Year Ended June 30, 2007: the licensee did not send in a CPE reporting form or correspond with the Board by the August 1, 2007 deadline.	accept excuse and cpe; close case
2007.37 - 02	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine
2007.37 - 03	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery
2007.37 - 04	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery
2007.37 - 06	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 1 MS Rules	close case; give extension with 50% penalty to Jan 24, 2008, to make up deficit: 1.5 hours (including 1 MS Rules ET + .5 penalty)
2007.37 - 07	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	close case; letter to licensee accepting cpe but instructing him about MS ET rules - State of Primary Employment policy.
2007.37 - 09	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 11	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 12	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	
2007.37 - 14	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 15	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 2 general ethics	accept amended cpe report and close case
2007.37 - 22	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Remand ethics cpe noncompliance to his file
2007.37 - 24	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	
2007.37 - 25	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 2 general ethics	Consent Order 50% penalty and \$250 cost recovery (no fine ET)
2007.37 - 30	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 31	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	CO 50% + \$250 cost recovery + no fine (ET)
2007.37 - 32	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	accept amended cpe report and close case
2007.37 - 35	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order 50% penalty and \$250 cost recovery (no fine ET)
2007.37 - 36	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 38	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 1 MS Rules ET	Consent Order: 50% penalty + \$250 cost recovery
2007.37 - 39	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 1 MS Rules ET	Consent Order 50% penalty and \$250 cost recovery (no fine ET)
2007.37 - 40	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	accept amended cpe report and close case
2007.37 - 44	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics (error? - maybe should have been 1 MS Rules?)	accept excuse; close case; place on Dec Agenda extension list with no penalty
2007.37 - 45	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 46	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order 50% penalty and \$250 cost recovery (no fine ET)
2007.37 - 52	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 1 MS Rules ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)



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2007.37 - 53	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 55	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 60	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 1 MS Rules ethics	CO 50% + \$250 cost recovery + no fine (ET)
2007.37 - 61	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery
2007.37 - 63	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order 50% penalty and \$250 cost recovery (no fine ET)
2007.37 - 69	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 70	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	accept cpe; close case; send letter of education explaining MSBPA policy regarding other state ethics cpe. (State of Primary Employment)
2007.37 - 71	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 1 MS Rules ethics	
2007.37 - 73	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 78	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order 50% penalty and \$250 cost recovery (no fine ET)
2007.37 - 80	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 83	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	
2007.37 - 86	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	
2007.37 - 87	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 89	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	accept cpe; close case; send letter of education explaining MSBPA policy regarding other state ethics cpe. (State of Primary Employment)
2007.37 - 91	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	consent order: 50 % penalty and \$250 cost recovery + no fine (ET)
2007.37 - 95	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine
2007.37 - 96	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 97	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 98	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	accept cpe; close case; send letter of education explaining MSBPA policy regarding other state ethics cpe. (State of Primary Employment)
2007.37 - 99	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	
2007.37 - 101	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	
2007.37 - 102	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 106	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.37 - 108	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	
2007.37 - 115	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	consent order: 50 % penalty and \$250 cost recovery + no fine (ET)
2007.37 - 116	11/20/07	CPE Deficit - CPE Year Ended June 30, 2007: 3 ethics	
2007.38 - 01	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 11 hour deficit (3 ET)	consent order: 50 % penalty and \$250 cost recovery + \$250 fine
2007.38 - 02	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 4 hour deficit	Consent Order: 50% penalty + \$250 cost recovery + \$250 fine
2007.38 - 04	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 4 hour deficit	consent order: 50 % penalty and \$250 cost recovery + \$250 fine
2007.38 - 06	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 17 hour deficit	
2007.38 - 07	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 8 hour deficit (3 ET)	
2007.38 - 11	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 4 hour deficit	
2007.38 - 14	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 5 hour deficit	
2007.38 - 16	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 8 hour deficit	
2007.38 - 17	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 4 hour deficit	accept amended cpe report and close case
2007.38 - 17	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 8 hour deficit	
2007.38 - 18	11/21/07		"third strike" - bring to hearing: 2:30 PM
		2 prior cpe consent orders	
2007.38 - 21	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 4 hour deficit	consent order: 50 % penalty and \$250 cost recovery + \$250 fine
2007.38 - 22	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 5 hour deficit	
2007.38 - 24	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 2 hour deficit	accept amended cpe report - no deficit
2007.38 - 25	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 17 hour deficit	accept doctor excuse; close case; grant extension with waiver of penalty; return money order to licensee
2007.38 - 26	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 1 hour deficit	

Exhibit 1  
Mississippi State Board of Public Accountancy  
Cases Closed  
January 25, 2008

2007.38 - 32	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 1 hour deficit MS Rules ET	Consent Order: 50% penalty + \$250 cost recovery + no fine (ET)
2007.38 - 34	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 8 hour deficit	Consent Order: 50% penalty + \$250 cost recovery + \$250 fine
2007.38 - 35	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 2 hour deficit	accept amended cpe report; remove approved consent order from records; refund \$500
2007.38 - 36	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 5 hour deficit	consent order: 50 % penalty and \$250 cost recovery + \$250 fine
2007.38 - 37	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 4 hour deficit	Consent Order: 50% penalty + \$250 cost recovery + \$250 fine
2007.38 - 38	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 4 hour deficit	Consent Order: 50% penalty + \$250 cost recovery + \$250 fine
2007.38 - 40	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 1 hour deficit MS Rules ET	
2007.38 - 42	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 12 hour deficit (1 MS Rules ET)	accept amended cpe report and close case
2007.38 - 44	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 6.5 hour deficit (3 ET)	Remand Order; close case
2007.38 - 45	11/21/07	CPE Deficit - CPE Year Ended June 30, 2007: 2 hour deficit (1 MS Rules ET)	

Exhibit 2  
Mississippi State Board of Public Accountancy  
Consent Orders Released  
January 25, 2008

<b>CASE_NO</b>	<b>CENO</b>	<b>FNAME</b>	<b>MNAME</b>	<b>LNAME</b>
2007.37 - 01	5002	CHRISTOPHER	MICHAEL	ADAIR
2007.37 - 08	5275	JULIE	LEONARD	BAUGH
2007.37 - 10	2429	MICHAEL	G	BLAIR
2007.38 - 03	4470	TIMOTHY	R.	BLOCKER
2007.35 - 16	3669	ERIC	JAMES	BROCKMAN
2007.35 - 17	4395	BETHANY	DALTON	BRUCE
2007.37 - 13	3447	SARAH	Y	BUFFINGTON
2007.37 - 16	R2122	JAMES	D	BUTLER
2007.37 - 17	1647	DAVID	A	BUTTROSS
2007.37 - 18	1415	CHARLES	ALLEN	CAGLE
2007.37 - 19	4607	JAMES	M	CALCOTE, JR
2007.37 - 20	5063	WILLIAM	DOW	CANUP
2007.37 - 21	R2882	JERRY	WAYNE	CARDEN
2007.37 - 23	5476	CHARLES	THOMAS	CHAMPION, II
2007.35 - 29	4830	ANDREW	C	COPELAND
2007.38 - 08	4588	SUZANNE	WILKINSON	COX
2007.38 - 09	3404	STEVEN	WAYNE	DAVIDSON
2007.37 - 28	3533	DOROTHY	A	DAVIS
2007.37 - 29	5085	MARCY	ANN	DAY
2007.38 - 10	R2666	ANITA	CRAVEN	DINGUS
2007.38 - 12	5191	KATHERINE	LOUISE	DORSEY
2007.38 - 13	3784	MICHAEL		EARREY
2007.37 - 33	4983	KIMBERLY	ANTHONY	FONTAN
2007.37 - 37	3312	STEPHEN	GILBERT	GILLIS
2007.38 - 15	3699	DONNA	LUKE	GREWE
2007.37 - 41	5062	SHAWN	MARCUS	GRIGSON
2007.37 - 42	3946	TRESA	FAY	HALL
2007.35 - 61	R3133	CARLTON	M	HANNON
2007.37 - 47	4929	JASON	V.	HERRING
2007.37 - 48	3881	PAUL	DAVID	HOWELL
2007.37 - 49	3166	WARREN	K	IRONS
2007.37 - 50	4956	TODD	J	ISAACKS
2007.37 - 51	1995	JANICE	MARIE	JOHNSON
2007.38 - 19	4422	SUSAN	CLARK	JONES
2007.37 - 54	2654	THOMAS	E	JUSTICE
2007.37 - 56	2984	WILEY	DARRON	KENDRICK
2007.37 - 57	2529	ANNE	CARPENTER	KENNER
2007.38 - 20	2285	ELIAS	MICHAEL	KERBY, JR
2007.37 - 58	1745	ERNEST	MICHAEL	KERSH
2007.37 - 59	2250	ANTHONY	L	KIDD
2007.35 - 80	5320	CHARLES	R	KIRKPATRICK
2007.37 - 62	4292	DAVID	JOSEPH	LENDERMAN
2007.37 - 64	R2603	MICHAEL	L	LLOYD
2007.37 - 65	4294	JAMES	LELAND	MARTIN, JR.
2007.38 - 27	4310	GABRIEL	A	MBOMEH
2007.38 - 29	4571	BEVERLY	SUE	MCCAUGHAN
2007.37 - 67	R2359	CHESTLEY	GARY	MCNORTON
2007.37 - 68	2904	CARL	D	MENIST

Exhibit 2  
Mississippi State Board of Public Accountancy  
Consent Orders Released  
January 25, 2008

<b>CASE_NO</b>	<b>CENO</b>	<b>FNAME</b>	<b>MNAME</b>	<b>LNAME</b>
2007.38 - 33	5286	GEOFFREY	C	MULLEN
2007.37 - 75	2934	WAYNE	EVERETTE	MYLES
2007.37 - 76	5242	EDWARD	L	NERREN, III.
2007.37 - 77	5035	GARY	LEE	OWENS
2007.37 - 79	R3051	STEPHAN	W	PARICO
2007.35 - 115	4017	TINA	W	PERKINS
2007.37 - 81	R2691	DAVID	M	PICKETT
2007.37 - 82	4428	SHERMAN	LAMAR	POUNDS
2007.38 - 39	4765	MARC		RANSIER
2007.37 - 84	2488	WILLIAM	ALLEN	RAY
2007.37 - 85	R3273	RUTHANN		RAY
2007.35 - 121	4018	RALPH	WHITMEL	REED, JR
2007.37 - 88	4460	RICHARD	L.	RUSSELL
2007.37 - 90	R2772	EDWARD	W.	SAULS
2007.37 - 92	4244	RICHARD	T.	SHEERIN
2007.35 - 129	3499	JOHN	MICHAEL	SHERMAN
2007.37 - 93	4355	YUSUF	MUNIR	SIDANI
2007.37 - 94	R2987	MICHAEL	JOHN	SIMON, III
2007.35 - 130	5400	BRAD		SINCLAIR
2007.35 - 131	R2594	DENNIS	W	SINGLETERRY
2007.38 - 43	4061	KIM	RENE	SPIERS
2007.37 - 100	4538	SHARON	R	STONE
2007.37 - 103	3927	DEAN	EVERETTE	TAGGART
2007.37 - 104	4796	SHELIA	PATRICE	TAYLOR
2007.38 - 47	1904	GREGORY	A	TON
2007.35 - 145	R3233	JEFFREY	MARK	TRAVIS
2007.37 - 107	5116	SAMUEL	BROOKS	TRISLER
2007.37 - 109	5516	REBECCA	JOHNSON	VANCE
2007.37 - 111	3969	SUSAN	RENEE	WALKER
2007.37 - 113	R1624	SHELDON	BURTON	WEBSTER
2007.37 - 114	4541	THOMAS	DAVID	WELLBORN
2007.37 - 117	3778	SHELLY	LOCKWOOD	WHITE, III
2007.37 - 119	R3279	BARRY	T.	WILSON

Exhibit 2 Consent Orders Released

CASE_NO	CENO	FNAME	MNAME	LNAME
2007.35 - 102	4630	MICHELLE	A	MORRIS
2007.35 - 16	3669	ERIC	JAMES	BROCKMAN
2007.35 - 17	4395	BETHANY	DALTON	BRUCE
2007.37 - 17	1647	DAVID	A	BUTTROSS
2007.37 - 20	5063	WILLIAM	DOW	CANUP
2007.35 - 61	R3133	CARLTON	M	HANNON
2007.37 - 51	1995	JANICE	MARIE	JOHNSON
2007.37 - 79	R3051	STEPHAN	W	PARICO
2007.35 - 115	4017	TINA	W	PERKINS
2007.35 - 129	3499	JOHN	MICHAEL	SHERMAN
2007.38 - 43	4061	KIM	RENE	SPIERS
2007.37 - 104	4796	SHELIA	PATRICE	TAYLOR
2007.35 - 145	R3233	JEFFREY	MARK	TRAVIS
2007.37 - 107	5116	SAMUEL	BROOKS	TRISLER
2007.37 - 111	3969	SUSAN	RENEE	WALKER
2007.37 - 94	R2987	MICHAEL	JOHN	SIMON, III
2007.37 - 01	5002	CHRISTOPHER	MICHAEL	ADAIR
2007.37 - 08	5275	JULIE	LEONARD	BAUGH
2007.37 - 10	2429	MICHAEL	G	BLAIR
2007.38 - 03	4470	TIMOTHY	R.	BLOCKER
2007.37 - 16	R2122	JAMES	D	BUTLER
2007.37 - 18	1415	CHARLES	ALLEN	CAGLE
2007.37 - 21	R2882	JERRY	WAYNE	CARDEN
2007.37 - 23	5476	CHARLES	THOMAS	CHAMPION, II
2007.35 - 29	4830	ANDREW	C	COPELAND
2007.38 - 08	4588	SUZANNE	WILKINSON	COX
2007.38 - 09	3404	STEVEN	WAYNE	DAVIDSON
2007.37 - 28	3533	DOROTHY	A	DAVIS
2007.37 - 29	5085	MARCY	ANN	DAY
2007.38 - 10	R2666	ANITA	CRAVEN	DINGUS
2007.38 - 12	5191	KATHERINE	LOUISE	DORSEY
2007.38 - 13	3784	MICHAEL		EARREY
2007.37 - 33	4983	KIMBERLY	ANTHONY	FONTAN
2007.37 - 37	3312	STEPHEN	GILBERT	GILLIS
2007.38 - 15	3699	DONNA	LUKE	GREWE
2007.37 - 41	5062	SHAWN	MARCUS	GRIGSON
2007.37 - 42	3946	TRESA	FAY	HALL
2007.37 - 47	4929	JASON	V.	HERRING
2007.37 - 48	3881	PAUL	DAVID	HOWELL
2007.37 - 50	4956	TODD	J	ISAACKS
2007.38 - 19	4422	SUSAN	CLARK	JONES
2007.37 - 54	2654	THOMAS	E	JUSTICE
2007.37 - 56	2984	WILEY	DARRON	KENDRICK
2007.37 - 57	2529	ANNE	CARPENTER	KENNER
2007.38 - 20	2285	ELIAS	MICHAEL	KERBY, JR
2007.37 - 58	1745	ERNEST	MICHAEL	KERSH
2007.35 - 80	5320	CHARLES	R	KIRKPATRICK
2007.37 - 62	4292	DAVID	JOSEPH	LENDERMAN
2007.37 - 64	R2603	MICHAEL	L	LLOYD
2007.37 - 65	4294	JAMES	LELAND	MARTIN, JR.
2007.38 - 27	4310	GABRIEL	A	MBOMEH
2007.38 - 29	4571	BEVERLY	SUE	MCCAUGHAN
2007.37 - 67	R2359	CHESTLEY	GARY	MCNORTON
2007.37 - 68	2904	CARL	D	MENIST
2007.38 - 33	5286	GEOFFREY	C	MULLEN

Exhibit 2 Consent Orders Released

2007.37 - 75	2934	WAYNE	EVERETTE	MYLES
2007.37 - 76	5242	EDWARD	L	NERREN, III.
2007.37 - 77	5035	GARY	LEE	OWENS
2007.37 - 81	R2691	DAVID	M	PICKETT
2007.37 - 82	4428	SHERMAN	LAMAR	POUNDS
2007.38 - 39	4765	MARC		RANSIER
2007.37 - 84	2488	WILLIAM	ALLEN	RAY
2007.37 - 85	R3273	RUTHANN		RAY
2007.35 - 121	4018	RALPH	WHITMEL	REED, JR
2007.37 - 88	4460	RICHARD	L.	RUSSELL
2007.37 - 90	R2772	EDWARD	W.	SAULS
2007.37 - 92	4244	RICHARD	T.	SHEERIN
2007.37 - 93	4355	YUSUF	MUNIR	SIDANI
2007.35 - 130	5400	BRAD		SINCLAIR
2007.35 - 131	R2594	DENNIS	W	SINGLETERRY
2007.37 - 100	4538	SHARON	R	STONE
2007.37 - 103	3927	DEAN	EVERETTE	TAGGART
2007.38 - 47	1904	GREGORY	A	TON
2007.37 - 109	5516	REBECCA	JOHNSON	VANCE
2007.37 - 113	R1624	SHELDON	BURTON	WEBSTER
2007.37 - 114	4541	THOMAS	DAVID	WELLBORN
2007.37 - 117	3778	SHELLY	LOCKWOOD	WHITE, III
2007.37 - 119	R3279	BARRY	T.	WILSON
2007.35 - 02	3243	LINDA	N	ALBRIGHT
2007.35 - 06	3945	BRENDA	PRUETT	ARMSTRONG
2007.35 - 07	3907	CHARLES	ALAN	ARMSTRONG
2007.35 - 19	5717	RYAN	CHRISTOPHER	BUSEKIST
2007.35 - 20	3819	CHARLES	RICHARD	BYARS III
2007.35 - 23	R3143	JOEL	BRUCE	CHAZEN
2007.35 - 55	R2851	JAMES	R.	GORDON
2007.35 - 56	5628	ANDREA	RONEY	GOTTWALD
2007.35 - 63	R3206	MICHAEL	ALLAN	HART
2007.35 - 78	2442	LUTHER	WOOTEN	KEA, JR
2007.35 - 94	4074	LEIGH	DOWNING	MATHESON
2007.35 - 127	R3248	SHAHRIAR	M.	SAADULLAH
2007.38 - 44	4406	FRANK	M	TAYLOR

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
RESOLUTION  
January 25, 2008**

**WHEREAS, Jimmy E. Burkes, CPA, served as a member of the Mississippi State Board of Public Accountancy from 2003 through 2007. He served this Board, the citizens of Mississippi, and the accounting profession for this period with exceptional dedication;**

**WHEREAS, he served diligently providing extraordinary insight and direction as Chairman of the Board in 2007 and served on the following Committees:**

- 2007 - Chair - Administration, President - Trial Board, Rules and Regulations;**
- 2006 - National Regulatory Concerns, Administration, Chair - Rules and Regulations;**
- 2005 - National Regulatory Concerns, Administration, Chair - Rules and Regulations;**
- 2004 - National Regulatory Concerns, Administration, Chair - Rules and Regulations; and**
- 2003 - Chair - National Regulatory Concerns, Rules and Regulations.**

**WHEREAS, significant matters requiring leadership and professional direction came before this Board; and**

**WHEREAS, the results of his devotion and of his achievements will be accepted and remembered as exemplary in the annals of public accountancy.**

**THEREFORE, BE IT RESOLVED, in recognition of Jimmy E. Burkes' contributions to the Mississippi State Board of Public Accountancy, this resolution is adopted and spread upon the minutes for all to see.**

**RESOLVED, this January 25, 2008.**

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**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
RESOLUTION  
January 25, 2008**

**WHEREAS, Diane S. Day, CPA, served as a member of the Mississippi State Board of Public Accountancy from 2003 through 2007. She served this Board, the citizens of Mississippi, and the accounting profession for this period with exceptional dedication;**

**WHEREAS, she served diligently providing extraordinary insight and served on the following Committees:**

- 2007 - Board Secretary and Trial Board Clerk, Chair - National Regulatory Concerns, Administration, CPA Examination, Licensing and Firms;**
- 2006 - Chair - National Regulatory Concerns, CPA Examination, Licensing and Firms;**
- 2005 - CPA Examination, Licensing and Firms, Continuing Professional Education;**
- 2004 - CPA Examination, Licensing and Firms, Continuing Professional Education; and**
- 2003 - Continuing Professional Education.**

**WHEREAS, significant matters requiring leadership and professional direction came before this Board; and**

**WHEREAS, the results of her devotion and of her achievements will be accepted and remembered as exemplary in the annals of public accountancy.**

**THEREFORE, BE IT RESOLVED, in recognition of Diane S. Day's contributions to the Mississippi State Board of Public Accountancy, this resolution is adopted and spread upon the minutes for all to see.**

**RESOLVED, this January 25, 2008.**

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**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
RESOLUTION  
January 25, 2008**

**WHEREAS, Angela L. Pannell, CPA, served as a member of the Mississippi State Board of Public Accountancy from 2003 through 2007. She served this Board, the citizens of Mississippi, and the accounting profession for this period with exceptional dedication;**

**WHEREAS, she served diligently providing extraordinary insight and served on the following Committees:**

- 2007 - Chair - CPA Examination, Licensing and Firms;**
- 2006 - Chair - CPA Examination, Licensing and Firms, National Regulatory Concerns;**
- 2005 - Chair - CPA Examination, Licensing and Firms, Continuing Professional Education;**
- 2004 - Chair - Continuing Professional Education, Rules and Regulations, CPA Examination, Licensing and Firms; and**
- 2003 - CPA Examination, Licensing and Firms, Continuing Professional Education.**

**WHEREAS, significant matters requiring leadership and professional direction came before this Board; and**

**WHEREAS, the results of her devotion and of her achievements will be accepted and remembered as exemplary in the annals of public accountancy.**

**THEREFORE, BE IT RESOLVED, in recognition of Angela L. Pannell's contributions to the Mississippi State Board of Public Accountancy, this resolution is adopted and spread upon the minutes for all to see.**

**RESOLVED, this January 25, 2008.**

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