

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
March 25, 2011

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi, on March 25, 2011, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

David L. Miller, Chair
Shelly B. Boone, Vice Chair
Willie B. Sims, Jr., Secretary
Jim E. Burkes
David E. Clarke

Board Members Absent

Rick Elam

Board Staff Present

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

Legal Counsel Present

Patrick Beasley, Attorney General

Others Present

Ken Odom, NASBA
Gary Walker, MSCPA

I. General

1. The Board opened the meeting with an invocation from Willie Sims.
2. The Board members present unanimously approved the minutes from the January 21, 2011, meeting.
3. The Board members present signed the CPA certificates of licensure from the January 21, 2011, meeting.

I. General (Continued)

4. The Board members present set the time for next meeting and reviewed the tentative meeting dates and activities for the first part of 2011:

April 29	10:00 a.m.	Meeting
April 30		Ceremony
May 25		Meeting
June 8-10		NASBA W. Regional
June 22-24		NASBA E. Regional
June 23-26		MSCPA Annual

The Board also discussed the July 22 and August 19 meeting dates and possibly combining the two meetings due to scheduling conflicts.

5. The Board members discussed the *Statement of Economic Interest Manual* due to the Mississippi Ethics Commission by May 1, 2011.
6. The Board members present unanimously approved attendance for members and staff to attend either the National Association of State Boards of Accountancy Western or Eastern Regional conferences to be held as listed above. The Board also unanimously approved members and staff to attend the annual meeting of the Mississippi Society of CPAs to be held June 23-26, 2011.

II. National Regulatory Concerns

1. The Board reviewed and discussed topics in the NASBA *State Board Report* for January 2011.
2. The Board reviewed the NASBA Center for the Public Trust publication - *Ethics Matters*, Winter 2010, Volume 4.
3. The Board reviewed and discussed the Quarterly Communications from the National Association of State Boards of Accountancy (NASBA) including the December 2010 Focus Question Responses, Executive Summary, and Highlights from the January 2011 NASBA Board of Directors Meeting.
4. The Board members answered the Regional Director's Focus Questions to be submitted to NASBA by April 12, 2011.

II. National Regulatory Concerns (Continued)

5. The Board noted but took no action concerning the January 2011 NASBA Request for Vice Chair Recommendations. The Board also reviewed and discussed the March 2011 Call for NASBA Board of Directors and Nominating Committee recommendations. The Board members present unanimously approved the submittal of Ken Odom's name for NASBA Director-at-Large and Jim Burkes' name for the Southeast Regional Director to be submitted by the May 27 deadline.
6. The Board reviewed the Exposure Draft *Proposed Revisions to AICPA/NASBA Uniform Accountancy Act and NASBA Uniform Accountancy Act Rules Section 3 and Article 14* and responses from several other states. The Board also noted that the due date is now June 1, 2011. The Board also reviewed the Executive Director Susan Harris' analysis of its Rules and Regulations as compared to the proposals set forth in the Exposure Draft. After discussion, the Board member present determined to respond to the draft. The Committee and the Executive Director will work on a draft response for presentation at the April 2011 Board meeting.
7. The Board reviewed the contents of the *AICPA State Regulatory Update*, Spring 2011.
8. The Board members reviewed but took no action concerning the AICPA Peer Review Board Exposure Draft - *Performing and Reporting on Peer Reviews of Compilations Performed under SSARS 19*. Comments are due by April 29, 2011.
9. The Board members present received a copy of the January 2011 final report of the Blue Ribbon Panel on Standard Setting for Private Companies entitled: *Report to the Board of Trustees fo the Financial Accounting Foundation*.
10. The Board reviewed these Public Accounting Oversight Board (PCAOB) releases:
 - *PCAOB to Discuss Auditor's Reporting Model*, and
 - *PCAOB Issues First Research Note on Chines Reverse Mergers*.

III. Administration

1. The Board members present reviewed the SAAS Summary Trial Balances as of February 28, 2011, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the eight months ended February 28, 2011.

III. Administration (Continued)

2. The Board reviewed Senate Bill 3069 documenting the Board's fiscal year 2012 budget and noted the spending authority for that year.
3. The Board heard a report from the Executive Director concerning the finalization of the ALD agreement with the NASBA. Also, the Board discussed a data base project and planning toward a new system.

IV. CPA Examination, Licensing and Firms

1. The Board members present unanimously accepted the listing of candidate applications for the computerized examination (24 initial, 62 reexam) received since the January 2011 meeting. The Board also reviewed and discussed two special candidate situations related to good moral character - initial applicant number 12985 and 13014. Candidate 12985 also had a request for ADA accommodations. Based on its careful evaluation of criminal misdemeanor convictions and all other requirements being met, the Board members unanimously approved applicants 12985 and 13014 to sit for the examination as Mississippi candidates.
2. The Board members present unanimously acted upon the applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits as presented herein:

Applications for Original CPA License

<u>File</u>				
<u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12349	Jonathon Elliot Barnett	6112	03/25/11	Yes
12227	Leon Calvin Bland, Jr.	6113	03/25/11	Yes
11601	Jennifer Stoner Bouchillon	6114	03/25/11	Yes
12557	Mark Lawson Brown	6115	03/25/11	Yes
12156	James Jefferson Davis, III	6116	03/25/11	Yes
12443	Cole Jameson Durant	6117	03/25/11	Yes
12624	David Bradley Earwood	6118	03/25/11	Yes
12705	Heather C. Espey	6119	03/25/11	Yes
12179	Michelle Oppie Gist	6120	03/25/11	Yes

IV. CPA Examination, Licensing and Firms (Continued)

2. Applications (Continued)

Applications for Original CPA License (Continued)

<u>File</u> <u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12845	Andrea Joy Harbison	6121	03/25/11	Yes
12703	Christopher Ladd Hatten	6122	03/25/11	Yes
11737	Charles David Holmes, Jr.	6123	03/25/11	Yes
12843	Joshua John Jensen	6124	03/25/11	Yes
12300	Amanda Gail Keeton	6125	03/25/11	Yes
11779	Samantha Rayburn Moore	6126	03/25/11	Yes
13004	Jodi Michelle Permenter	6127	03/25/11	Yes
11971	Kristin Russell Pickich	6128	03/25/11	Yes
12502	Carter Pearce Smith	6129	03/25/11	Yes
12305	Amanda Leigh Spencer	6130	03/25/11	Yes
12181	Cheri Danielle Waldrup	6131	03/25/11	Yes
12710	Paul R. Whitmire	6132	03/25/11	Yes
12371	Ashley Elizabeth Witcher	6133	03/25/11	Yes

Applications for Reciprocal CPA Licenses

<u>File</u> <u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Date</u>	<u>Approved</u>
12998	Donald Colby Carmichael	R3536	3/25/11	Yes
13009	Brandon Derwood Kim	R3537	3/25/11	Yes
13005	Jonathan Delali Nyaku	R3538	3/25/11	Yes
12993	Matthew Wade Oaks	R3539	3/25/11	Yes
13003	Dywuana M. Sykes	R3540	3/25/11	Yes

IV. CPA Examination, Licensing and Firms (Continued)

2. Applications (Continued)

Applications for Reinstatement of CPA Licenses

<u>File</u> <u>Number</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
07700	Carla Hart Hampton	4317	Yes
04939	Charles Edwin Meiners	4112	Yes
01154	Charles D. Wells	2602	No (1)
03845	Paul David Trippe	3209	Yes

(1) Noticed for Show Cause Hearing concerning qualifications.

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Paige Adcock, CPA Yazoo City, MS	F1397	Yes
Luann S. Ainsworth Brandon, MS	F1398	Yes
Aldridge, Borden & Company, PC Montgomery, AL	F1399	Yes
Badgett, Payne & Warren, PC Jackson, TN	F1400	Yes
Barton, Gonzalez & Myers, PA Largo, FL	F1401	Yes
BMG & Associates, PLLC Hernando, MS	F1402	Yes
Faye Carole Cleveland, CPA Jackson, MS	F1403	Yes
Susan Jordan Dykes, CPA Greenville, MS	F1404	Yes
E. Doyle Freeman, CPA Slidell, LA	F1405	Yes
Vicki J. Gann, CPA Corinth, MS	F1406	Yes
L. Karl Goodman, CPA Scott, MS	F1407	Yes

IV. CPA Examination, Licensing and Firms (Continued)

2. Applications (Continued)

Applications for CPA Firm Permit to Practice (Continued)

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Darin Grantham, CPA Florence, MS	F1408	Yes
Ira K. Hairston, CPA, PA Hollandale, MS	F1409	Yes
H. Lee Harris, CPA Meridian, MS	F1410	Yes
Danny R. Hart, CPA Madison, MS	F1411	Yes
The Hubbard Firm, PLLC Oxford, MS	F1412	Yes
Reed B. Ingram, CPA Madison, MS	F1413	Yes
Davis C. Kelly, CPA Starkville, MS	F1414	Yes
Thomas E. King, CPA Madison, MS	F1415	Yes
Lurate CPA Firm, PLLC Madison, MS	F1416	Yes
Robert James Mahor, Jr. Harvey, LA	F1417	Yes
Wm. Daniel McCaskill, CPA, APAC Mandeville, LA	F1418	Yes
Emily McNeil, CPA Brandon, MS	F1419	Yes
Lori D. Miller, CPA Grenada, MS	F1420	Yes
Tommy L. Nichols, CPA, PLLC Savannah, TN	F1421	Yes
Paul L. Rigby, CPA Madison, MS	F1422	Yes
Sellers, Richardson, Holman & West, LLP Birmingham, AL	F1423	Yes
Andrea N. Stevens, CPA West Point, MS	F1424	Yes

IV. CPA Examination, Licensing and Firms (Continued)

2. Applications (Continued)

Applications for CPA Firm Permit to Practice (Continued)

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Dywuana M. Sykes, CPA Olive Branch, MS	F1425	Yes
Judson L. Vance & Co., PA Tupelo, MS	F1426	Yes
Veronica Strickland, CPA Jackson, MS	F1427	Yes
Robert W. Wadsworth, CPA Batesville, MS	F1428	Yes
Charles Wells, CPA Jackson, MS		No (1)
Pamela L. Wood, CPA, LLC Birmingham, AL	F1429	Yes

(1) Noticed for Show Cause Hearing concerning qualifications.

Application for Reinstatement of a CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
George Edward DeCoux, Jr., CPA Hattiesburg, MS	F0261	Yes

Applications for Retired CPA Licenses

<u>File</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
6848	Sherrill Griffith Robertson	4477	Yes
2898	Kathryn L. Swalm	R1660	Yes

IV. CPA Examination, Licensing and Firms (Continued)

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

<u>Name</u>	<u>Number</u>	<u>Description</u>
Kimberly Alford, CPA Magnolia, MS	F0964	Moved-Address Change
Allen, Yagow & Carr Jackson, MS	F0112	Moved-Address Change
L. Kelly Baker, CPA, PA Gulfport, MS	F0133	Moved-Address Change
Barfield, Lindsey & Associates, PLLC Cleveland, MS	F0139	Name Change from Barfield, Lindsey, Salley & Bailey, PLLC
Bean CPA Firm Cordova, TN	F0149	Name Change from Bean & Bean CPA's
Michael A. Belk, CPA Shawnee, KS	F1019	Moved-Address Change
Britton CPA, PLLC Waynesboro, MS	F1100	Name Change from Michael E. Britton, CPA
Burr, Pilger Mayer San Francisco, CA	F1147	Name change from Burr, Pilger & Mayer, LLP
Busey & Busey, CPAs, LLC Mobile, AL	F1257	Moved-Address Change
Geoffrey M. Cooper, CPA Wanship, UT	F0234	Moved-Address Change
C. Rodney Cummins, CPA PLLC Clinton, MS	F1093	Moved-Address Change
Kelly H. Cutshall, CPA, PLLC Starkville, MS	F1051	Moved-Address Change
Decosimo, LLP Chattanooga, TN	F0875	Name Change from Joseph Decosimo and Company, PLLC
Jamie R. Dent, CPA Ocean Springs, MS	F1154	Moved-Address Change
C. Steven Downs, CPA Ridgeland, MS	F0281	Moved-Address Change
Eubank, Betts, Hirn, Wood, PLLC Jackson, MS	F0299	Name Change from Eubank & Betts, PLLC
Forwood & LaGroue, LLC Mobile, AL	F1156	Name Change from Cantrell, Forwood & LaGroue, LLC

IV. CPA Examination, Licensing and Firms (Continued)

3. CPA Firm Amendments (Continued)

<u>Name</u>	<u>Number</u>	<u>Description</u>
Earlean F. Friday, CPA Nashville, TN	F0987	Moved-Address Change
Frost, PLLC Little Rock, AR	F0941	Name Change from Frazer Frost, LLP
Michelle Harris, CPA, PC Flowood, MS	F0361	Moved-Address Change
John C. Havard, P.A. Hattiesburg, MS	F1224	Moved-Address Change
James W. Herrington, CPA Jackson, MS	F0381	Moved-Address Change
Hylander CPA Firm, PLLC Collierville, TN	F1301	Moved-Address Change
James H Jackson, CPA Monticello, MS	F0412	Moved-Address Change
Jones & Hemenway, CPA Pascagoula, MS	F0429	Name Change from Edward R. Jones, CPA, PLLC
E. Berdell Jones, CPA Tupelo, MS	F0428	Moved-Address Change
Jason S. Keenum, CPA, PA Pascagoula, MS	F1185	Moved-Address Change
W. Darron Kendrick, CPA Pascagoula, MS	F0903	Moved-Address Change
Richard Kimbrough, CPA PLLC Baldwyn, MS	F1107	Form of Organization Change from Richard Kimbrough, CPA sole
Lashley, Seland & Rotroff, PA Altamonte Springs, FL	F1060	Moved-Address Change
Patrick E. Lowery and Associates Brookhaven, MS	F1004	Moved-Address Change
Thomas Lundin, CPA, PC Waveland, MS	F0485	Form of Organization Change from Thomas C. Lundin, PA sole
Maddox & Associates, APC Baton Rouge, LA	F1171	Moved-Address Change
Lloyd B. Marshall, Jr., CPA Gautier, MS	F0933	Moved-Address Change
Novogradac & Company, LLP Alpharetta, GA	F0983	Contact info Change

IV. CPA Examination, Licensing and Firms (Continued)

3. CPA Firm Amendments (Continued)

<u>Name</u>	<u>Number</u>	<u>Description</u>
J. Russell Persons, II, CPA, PC Lucedale, MS	F1249	Moved-Address Change
Postlethwaite & Netterville, APAC Metairie, LA	F1234	Moved-Address Change
Robinson, CPA Olive Branch, MS	F0628	Moved-Address Change
Ada Cecile Rodrigue, CPA McComb, MS	F0879	Moved-Address Change
Ross & Betts, PLLC Pelahatchie, MS	F0634	Name Change from Knox W. Ross, Jr., CPA
Ruland & Ruland CPAs, LLC Mobile, AL	F1081	Moved-Address Change
Joshua J. Shoemaker, CPA PLLC Clinton, MS	F1388	Form of Organization Change from Shoemaker and Company, CPA
Silva Gurtner & Abney CPAs, LLC Mandeville, LA	F1272	Moved-Address Change
Dianne Singley, CPA, PA Meridian, MS	F0186	Moved-Address Change
Edward J. Sollinger, CPA Horn Lake, MS	F0681	Moved-Address Change
Michael A. Tolleson, CPA, PA Pascagoula, MS	F0722	Name Change from Tolleson Keenum CPA Group, PA
Allan J. Watson, III, CPA Gulfport, MS	F0751	Moved-Address Change
Elizabeth O. Willamson Southaven, MS	F0768	Moved-Address Change
Witcher CPA, PLLC Brandon, MS	F1226	Moved-Address Change
Word CPA Group, PA Flowood, MS	F0991	Moved-Address Change

4. The Board reviewed requests from six individual CPAs for refunds of the \$150 late fees assessed due to late 2011 annual registration. The Board members present unanimously denied three of the refunds and approved three refunds for good cause.

IV. CPA Examination, Licensing and Firms (Continued)

5. The Board members discussed plans for the upcoming April 30, 2011, CPA presentation ceremony and noted the keynote speakers.
6. The Board reviewed, discussed various information concerning the CPA examination including:
 - January 19, 2011, CSG letter discussing exam fees,
 - NASBA Candidate Concerns 10Q4, and
 - March 1 release entitled: *August Set for International Administration of U.S. Uniform CPA Examination in Japan, Kuwait, Lebanon, Bahrain and the UAE.*

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.	ADP			
	1. ADP Reporting Basics, Payroll Basis, Time and Attendance Basics	2/15-17/11	18.5	No (1)
B.	Alexander, Van Loon, Sloan, Levens & Favre			
	1. 13 th Annual Accounting & Auditing Update	5/19&20 /11	16	Yes
C.	American Society of Women Accts			
	1. Federal & State Tax Update	1/25/11	3	Yes
D.	Association of Government Accountants			
	1. Five IT Risks You Should Worry About	2/9/11	2	Yes
	2. Internal Controls-Budget Cuts Require Reevaluations	3/9/11	1	Yes
	3. Planning, Conducting and Reporting Performance Audit Work More Efficiently	3/9/11	2	Yes

(1) Pending additional course information.

V. Continuing Professional Education (Continued)

1. CPE Sponsors (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
E.	COPAs of Acadiana			
	1. Oil and Gas Property Evaluation	3/2-3/11	16	Yes
F.	Cutrer Appraisals, LLC			
	1. Information Security Awareness for the Accounting Professional	Various	8	Yes
G.	Delta Chapter, MSCPA			
	1. Health Reform Highlights	9/30/10	1	Yes
H.	Estate Planning Council of MS			
	1. Tax Changes in the Healthcare Reform Act	9/14/10	1	Yes
	2. Estate and Income Tax Uncertainties Ahead	10/12/10	1	Yes
	3. Utilizing the Beneficiary- Controlled Defective Grantor Trust	11/9/10	1	Yes
	4. Asset Management and Trust Investment Management	1/11/11	1	Yes
I.	Gleim Publications, Inc. QAS			
	1. AICPA Professional Ethics	Online Self Study	4 Ethics general	Yes
J.	May & Company, LLP			
	1. Annual Pre-Season Tax Meeting	1/21/11	4	Yes
K.	Midsouth Institute of Accountancy			
	1. Comprehensive Accounting Update Seminar	5/12/11 6/17/11	8	Yes
	2. Ethics Seminar with Fraud	5/27/11	8 w/ethics (3 general 1 rules)	Yes
L.	MS Bankers Association			
	1. 2011 Bank Secrecy Act/Anti Money Laundering Seminar	1/1/11	6	Yes
M.	Mississippi Department of Revenue			
	1. Tax Administration	12/13/10 12/14/10 12/20/10 1/5/11	18	Yes

V. Continuing Professional Education (Continued)

1. CPE Sponsors (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
N.	MS Gulf Coast IIA Chapter			
	1. Certified Internal Auditor Exam Review Course	4/18-22/11	40	Yes
O.	Mississippi Hospital Association			
	1. 3 rd Annual Mississippi Hospital Association Health Law	4/6/11	5.5	Yes
P.	Mississippi Institute of Higher Learning			
	1. University Financial Reporting 2011	2/21-22/11	16.2	Yes
Q.	Mississippi Society of CPAs			
	1. Disability Income and Business Overhead Expense	Various	2	Yes
	2. Cases in Corporate Ethics			No (1)
	3. Mississippi Sales and Use Tax Update	5/12/11	4	
	4. FASB Review and Update: Common GAAP Issues Impacting All CPAs	5/17/11	8	Yes
	5. 49 Tax Cutting Moves for Individuals	5/15/11	8	Yes
	6. Governmental and Nonprofit Annual Update	5/18/11	8	Yes
	7. AICPA's Annual Business Law Update	5/18/11	8	Yes
	8. Nuts and Bolts of Estate Planning	5/26/11	8	Yes
	9. Innovative Tax Planning for Individuals and Sole Proprietors	6/1/11	4	Yes
	10. Analyzing Your Company's Financial Statement	6/2/11	4	Yes
	11. Controller's Update: Latest Trends for Today's Financial Manager	6/2/11	4	Yes
	12. Doing More with Less: Lean Accounting and Management	6/3/11	4	Yes
	13. MAP Conference	6/6/11	4	Yes

(1) Pending additional course information.

V. Continuing Professional Education (Continued)

1. CPE Sponsors (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
Q.	MSCPA (Continued)			
	14. AICPA Advances Course: Overview of the AICPA Peer Review Program Standards	6/7/11	8	Yes
	15. Upcoming Peer Review: Is your Firm Ready?	6/8/11	8	Yes
	16. Federal Taxation of Timber Growers	6/16/11	8	Yes
	17. Fair Value Accounting: A Critical Skill for All CPAs	6/27/11	8	Yes
	18. Strategies and Tactics in the New War Against Higher Individual Taxes	6/28/11 10/20/11	8 8	Yes Yes
	19. Strategies and Tactics in the New War Against Higher Individual Taxes			
	20. IRAs, Roth IRAs, SIMPLEs and SEPs: Contributions, Rollovers, Distributions, More	10/21/11	8	Yes
	21. Innovative Tax Planning for Small Businesses: Corpora- tions, Partnerships & LLCs	11/17/11	8	Yes
R.	MSCPA/Valuation-Litigation Services Committee			
	1. Valuation/Litigation Services Study Group	1/14/11	3	Yes
S.	MSCPA, Central Chapter			
	1. 2010 Central Chapter Annual CPE Seminar	12/14/10	8	Yes
T.	Patterson School of Accountancy			
	1. Accountancy Weekend	4/29/11	2 Ethics General	Yes
U.	State Bank & Trust Company			
	1. Accounting and Auditing Update	10/29/10 10/28/11	8	Yes

(1) Pending additional information.

V. Continuing Professional Education (Continued)

2. The Board members present unanimously authorized the following actions concerning CPE request from individuals.

<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A. Dr. Stan Clark 1. Ethics CPE Program for Mississippi CPAs	Various	4 ethics (3 general 1 rules)	Yes

VI. Regulatory Matters

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities from January 21 to March 25, 2011:

<u>Activity</u>	<u>Number</u>
Cases Opened	1
Cases Closed	14
Cases referred to Members	0
Total Cases Open	23

2. The Investigator reviewed the open case log by general description and reported on the investigative activities.
3. The Investigator reviewed and discussed the closed cases listing provided as a handout to the agenda.

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
2. The Board continued as Trial Board for the purpose of hearing an update from the staff concerning complaint 2010.16-04, concerning CPA licensee 3225. The individual has complied with the Board order in all directed matters.

VII. Trial Board (Continued)

3. The Board continued as Trial Board for the purpose of acknowledging continuance until May 26-27, 2011, of complaints 2008.18, 2008.21, 2008.23, and 2008.25, concerning Brenda J. Mullen, CPA 4405 and CPA firm permit F0547.
4. Upon conclusion of Trial Board business, the Board adjourned as Trial Board.

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member