

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
March 21, 2014

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on March 21, 2014, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

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

Board Staff Present

Ransom C. Jones, Executive Director
Andy Wright, Board Investigator
Lane McNeal, Administrative Assistant

Legal Counsel Present

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

Others Present

Gary Walker, MSCPA

I. General

1. The Board opened the meeting with an invocation from Willie Sims.
2. The Board approved the Board Committees as written in January minutes.
3. The Board members unanimously approved the minutes from the January 10, 2014 meeting.
4. The Board members signed the CPA certificates of licensure from the December 2013 and January 2014, meetings.

I. General (Continued)

5. The Board members noted Governor Bryant's reappointment of Willie B. Sims, Jr. To a five year term (2014-2018).
6. The Board heard reports from the Executive Director and the Investigator of their attendance at the 2014 NASBA Executive Director Conference, March 3-6, 2014.
7. The Board set next and tentative meeting/activity dates for 2014:

April 18	10 a.m.	August 15	8:30 a.m.
April 19	CPA Ceremony	September 19	8:30 a.m.
May 23	8:30 a.m.	November 2-5	NASBA Annual Mtg
June 4-6	NASBA Eastern	November 14	10 a.m.
June 11-13	NASBA Western	November 15	CPA Ceremony
June 26-29	MSCPA Annual Mtg	December 12	8:30 a.m.
July 18	(canceled)		

II. National Regulatory Concerns

1. The Board members noted and discussed the NASBA *State Board Report* for January 2014.
2. The Board members noted and discussed the NASBA *State Board Report* for February 2014.
3. The Board noted NASBA response to \$3 million FAF contribution.
4. The Board noted the NASBA response to IESBA regarding the proposed strategy and work plan, 2014-2018.
5. The Board noted the NASBA release dated February 10, 2014, regarding NAA launches call for proposals for AER grants program.
6. The Board discussed the February 2014 release from NASBA enforcement committee *Reaching Out to Federal Regulators*.
7. The Board members noted the executive summary of NASBA Regional Director's focus question responses, November 7, 2013 - December 30, 2013.

II. National Regulatory Concerns (continued)

8. The Board members reviewed the NASBA highlights of the Board of Directors Meeting, January 17, 2014.
9. The Board noted the State Board letter dated February 27, 2014, to NASBA Chair Hansen nominating Willie Sims for NASBA Regional Director - Southeast Region for 2014-2015.
10. The Board noted the State Board letter dated February 26 2014, to NASBA Chair Hansen nominating Jim Burkes for NASBA Director-at-Large for 2014-2015.
11. The Board noted the Oregon State Board letter dated February 27, 2014, to NASBA Chair Hansen nominating Laurie Tish for NASBA Director-at-Large for 2014-2015.
12. The Board noted the Texas State Board letter dated January 31, 2014, to NASBA Chair Hansen nominating Carlos Barrera for NASBA Director-at-Large for 2014-2015.
13. The Board noted a letter from Janice Gray to MSBPA dated January 8, 2014, requesting consideration and support for her nomination for NASBA Vice-Chair for 2014-2015.
14. The Board noted the Oregon Board letter dated February 27, 2014, to NASBA Chair Hansen nominating Janice Gray for NASBA Vice Chair for 2014-2015.
15. The Board noted the South Carolina Board letter dated March 20, 2014, to NASBA Chair Hansen nominating Donny Burkett for NASBA Vice Chair for 2014-2015.
16. The Board noted Donny Burkett's Bio.

III. Administration

1. The Board reviewed Schedules of Cash In State Treasury and Balance Sheet Accounts as of February 28, 2014, for Funds 3845 and 3850. The Board then reviewed the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the eight months ended February 28, 2014.

III. Administration (Continued)

2. The Board had discussions regarding FY2015 Budget and Appropriations
 - Board letter dated February 24, 2014, to Senator Clarke
 - March 10, 2014 Committee Amendment to Senate Appropriations Bill 2894

3. Other Business:
 - Discussion of MSBPA IT project status: Update on ITS LARS Licensing Database Progress
 - Considered the adoption of the NASBA CPE Audit and Tracking Service as the official MSBPA CPE Reporting System in place of the paper CPE reporting form.
 - Discussion of ITS Data Backup Service
 - Discussed the addition of MSBPA Firm Data to NASBA ALD/CPA verify database
 - The Board members present approved one additional per diem day at \$40 per day, for Board member David Miller.

IV. CPA Examination, Licensing and Firms

1. The Board members unanimously ratified the Window 1 - January - March 2014 CPA examination scores for 143 candidates, 168 examination sections. Eleven candidates completed all four examination sections.

2. The Board members present unanimously accepted the listing of 115 candidate applications for the computerized examination (36 initial, 79 reexam) received since the January meeting.

3. The Board reviewed and discussed a special candidate situation related to good moral character - initial applicant number 13578. Based on its careful evaluation of criminal misdemeanor convictions and all other requirements being met, the Board members unanimously approved applicant 13578 to sit for the examination as a Mississippi candidate. The Board also noted a letter from the Oregon Board regarding the status of a candidate previously disapproved to sit by the Mississippi Board.

IV. CPA Examination, Licensing and Firms (Continued)

4. 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 No</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
12874	Hunter Ellis Barlow	6355	Yes
13194	Christopher Daniel Burnham	6356	Yes
13093	Susan DeWitt Burrell	6357	Yes
11688	William Chichester Carroll, Jr.	6358	Yes
13067	Robert Moseley Crosland, IV	6359	Yes
13222	Kyle Wesley Goldman	6360	Yes
13216	Katherine Harrell Knight	6361	Yes
13298	Lacy Danielle McCown	6362	Yes
13188	Margaret Anne McGuire	6363	Yes
11145	Barry Duane McKenzie	6364	Yes
13292	Zachary Aaron Ring	6365	Yes

Applications for Reciprocal CPA Licenses

<u>File No</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
13494	Devon Daniel Boykin	R3642	Yes
13575	Chandler Glenn Croom	R3643	Yes
13609	Amanda Claire Knight	R3644	Yes
13602	Marcia Lynne Watson	R3645	Yes

Applications for Reinstatement of CPA Licenses

<u>FileNo</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
00598	Thomas B. Butchart	2008	Yes
05540	Julia Reeves Leggett	3236	Yes

IV. CPA Examination, Licensing and Firms (Continued)

4. Applications (Continued)

Applications for CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Gary Beech, CPA Carriere, MS	F1656	Yes
Gary A. Borgognoni Oxford, MS	F1657	Yes
Denise C. Dampier, CPA Charlotte, NC	F1658	Yes
Lisa Forsythe, CPA Senatobia, MS	F1659	Yes
Godwin & Associates, PLLC Savannah, TN	F1660	Yes
Henry C. Leonard, CPA Hattiesburg, MS	F1661	Yes
Rea, Shaw, Giffin & Stuart, LLP Waynesboro, MS	F1662	Yes
Rea, Shaw, Giffin & Stuart, LLP Philadelphia, MS	F1663	Yes
Angie S. Turner, CPA Brandon, MS	F1664	Yes

Application for Reinstatement of a CPA Firm Permit to Practice

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Slawson & Alford, PLLC Ridgeland, MS	F1273	Yes
William F. Taylor, CPA Water Valley, MS	F0709	Yes

IV. CPA Examination, Licensing and Firms (Continued)

4. Applications (Continued)

Amendments to Registered Firms

<u>Name</u>	<u>Number</u>	<u>Description</u>
Blount & Company, PLLC Clinton, MS	F1309	Name Change from W. Mitchell Blount, CPA
Dyer & Associates, CPA, PLLC Hernando, MS	F1569	Name Change from Jason Dyer, CPA
Haddox Reid Eubank Betts, PLLC Jackson, MS	F0299	Name Change from Eubank & Betts, Hirn, Wood, PLLC
Page, Angle & Associates, LLC Tupelo, MS	F1240	Name Change from Amanda Angle CPA LLC
A. Corrie Hall, CPA, PLLC Hattiesburg, MS	F1319	Name Change from Ambler Corrie Hall, CPA
Gainspoletti & Associates, CPA, LLC Cleveland, MS	F0906	Name Change from Gainspoletti & Associates, PA
Reed B. Ingram, CPA PLLC Madison, MS	F1413	Change from Sole Proprietor to PLLC
KWS CPA, PA Jacksonville, FL	F1443	Name change from Kennington Walker Sparks
Keene, Bourne, Sanderson, Haigler & Eavenson, PA Hattiesburg, MS	F0437	Name Change from Keene, Bourne, Sanderson, CPA's PA
Land Turberville, PA Tupelo, MS	F0462	Name Change from Land Sonnier, PA
Jim Lavender & Co., CPA Germantown, TN	F0467	Name Change from Lavender & Yoder, PLLC
Miller & Associates, CPA's Brandon, MS	F0527	Name Change from Miller & Miller CPAs
Postlehwaite & Netterville, APAC Baton Rouge, LA	F0994	Name Change from Postlehwaite & Netterville
Stringer & Company, PLLC Tylertown, MS	F0918	Name Change from Brumfield & Stringer, CPAs, PLLC
Vanderford, CPA, PLLC Cordova, TN	F0970	Name Change from J. Wayne Vanderford, PLLC, CPA
Walters & Balducci, PLLC Clarksdale, MS	F0745	Name Change from W. L. Walters, CPAs

IV. CPA Examination, Licensing and Firms (Continued)

4. Applications (Continued)

Applications for Retired CPA Licenses

<u>Number</u>	<u>Name</u>	<u>Approved</u>
3977	Julie L. Reeves	Yes
1503	George S. Smith	Yes
2077	William Whisenant	Yes

5. The Board considered six requests and approved three for a refund of the \$150.00 annual registration late fee. Board Vice Chair Jim Burkes was recused from the voting on File #13044.
6. The Board discussed the April 19th CPA Ceremony and speaker.

V. Continuing Professional Education

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

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	Accounting and Financial Women's Alliance (AFWA)			
	1. Ethics - Is it a Fairy Tale or a Real Cinderella Story?	2/11/14	1	Yes
B.	Department of Revenue			
	1. Excel Refresher	1/16/2014	2.25	Yes
	2. MARS Training	Various	20.5	Yes
	3. Overview of the Audit Process	Sessions	3	Yes
	4. Audit Activity and Expense Reports	2/3/14 2/3/14	1.5	Yes
	5. Sales Tax Law Structure, Laws & Regulation	2/4/14 & 2/5/14	8.25	Yes
	6. TMS Legacy & Title		2	Yes
	7. Methods/Techniques: Invoice, Inc Stmt, Cash, MU, Comparison	2/4/14 2/5/14	2.5	Yes
	8. City Diversion	2/5/14	1	Yes
	9. Excel I Refresher	2/6/14	4	Yes
	10. Agency History	2/6/14	1	Yes

V. Continuing Professional Education (Continued)

I. Sponsor Applications (continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
B	Department of Revenue (continued)			
	11. Working Papers	2/6/14	3	Yes
	12. Law Review & Application - 1 st Review	2/7/14	2	Yes
	13. Account & Entity Relationships - Theory	2/7/14	5	Yes
	14. Audit Research & Setup - Theory	2/10/14	2	Yes
	15. Use Tax Law Synopsis & DPP Issues	2/10/14	2	Yes
	16. Grocery Store Procedures & Comparisons of Data	2/11/14	6	Yes
	17. Source & Application of Funds - Snapshot View	2/12/14	2	Yes
	18. Exempt Sales	2/12/14	1	Yes
	19. Credits & Incentives	2/12/14	1	Yes
	20. Audit Approach	2/13/14	3	Yes
	21. Estimates & Verification Analysis	2/13/14	2	Yes
	22. Statute of Limitations	2/13/14	2	Yes
	23. Microsoft ACCESS	2/14/14	2	Yes
	24. Comparison Overview	2/14/14	2	Yes
	25. Interest & Penalty Calculations	2/14/14	2	Yes
	26. Industry Issues: Restaurants, Dept Stores, Dry Cleaners	3/3/14	2	Yes
	27. Auditor Comments	3/3/14	3	Yes
	28. Evaluation Tips	3/3/14	1	Yes
	29. Special Tax Levies	3/4/14	2	Yes
	30. Special Tax & City Diversion Apps	3/4/14	3	Yes
	31. Exempt Sales - Applications & Analysis	3/4/14	2.5	Yes
	32. Audit Plan Scheduling	3/5/14	1	Yes
	33. Income Tax Law - Individual & SE Application	3/5/14	3	Yes
	34. Analysis & Compilation of an Audit	3/5/14	4	Yes

V. Continuing Professional Education (Continued)

1. Sponsor Applications (continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
B	Department of Revenue (continued)			
	35. Markups & Buy-Downs Practice	3/6/14	4	Yes
	36. Account & Entity Analysis	3/6/14	3.5	Yes
	37. Law Review & Application - 2 nd Review	3/7/14	1	Yes
	38. Overview of Division Missions	3/7/14	1	Yes
	39. Ethics	3/10/14	2 Gen	Yes
	40. Industry Issues: Motels & Trailer Parks	3/10/14	2	Yes
	41. TMS MARS Overview	3/10/14	1	Yes
	42. Audit Report Package	3/11/14	6	Yes
	43. Sales Tax Credit Applications in Audits	3/11/14	2	Yes
	44. Preliminary Interview Analysis	3/12/14	2	Yes
	45. Audit Research & Setup Selection	3/12/14	6	Yes
	46. Sales Tax Practice Set - Small Grocery	3/13/14 & 3/14/14	15	Yes
	47. Income Tax Practice Set - Small Grocery	3/17/14	3	Yes
	48. SEATA	3/18/14	.75	Yes
	49. Use Tax Law & Applications	3/18/14	5.5	Yes
C.	Estate Planning Council of MS			
	1. Employee Stock Ownership Plans as a Business, Tax and Estate Planning Vehicle	9/10/13	1	Yes
	2. The Competition for Trusts: How Does Mississippi Compare to Other States	10/8/13	1	Yes
	3. Estate Planning Under the Tax Relief, Unemployment Insurance Re-Authorization and Job Creation Act of 2010 and the American Taxpayer Relief Act of 2012	11/12/13	1	Yes
	4. Life Insurance Now More Than Ever	1/14/14	1	Yes

V. Continuing Professional Education (Continued)

1. Sponsor Applications (continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
D.	HUD - Office of Labor Relations			
	1. Davis Bacon Contractor/Subcontractor Training and Section 3 Training	12/5/13	7	Yes
E.	May & Company, LLP			
	1. 2014 Annual Pre-Tax Season Meeting	1/17/14	4	Yes
	2. Federal Tax Update - Individual & Business Current Developments	1/14/14	8	Yes
F.	Midsouth Institutes of Accountancy MSIA Spring 2014 CPE Programs			
	1. A General Accounting Update/An Audit and NFP Update	5/9/14	8	Yes
	2. A Revised MSBPA Rules and Ethics Seminar/Tax Updates - Lingerig Issues	5/19/14	8 with 4 Ethics (3 Gen 1 Rules)	Yes
G.	Mississippi Gaming & Hospitality Association			
	1. Southern Gaming Summit	5/7-8/14	3	Yes
H.	MS Realtors & The MS Chapter of CCIM			
	1. "State of the Industry" A Panel Discussion	4/17/14	2	Yes
I.	Mississippi Society of CPAs			
	1. Exhibit 1			
J.	Petroleum Accountants Society of MS			
	1. Hiwannee Field: Discovery and Re-discovery	1/30/14	1	Yes

V. Continuing Professional Education (Continued)

1. Sponsor Applications (continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
K.	Smart Pros 1. Ethics for Mississippi - 2014	Online Self Study	4 Ethics (3 General 1 Rules)	Yes
L.	William F. Taylor 1. Ethical Considerations for the Accounting Profession	5/21/14 Various	4 Ethics (3 General 1 Rules)	Yes
M.	Kathy Waterbury 1. Ethics, Confidentiality, Sexual Harassment & Hostile Work Environment	11/8/13 11/15/13 11/26/13 11/27/13 11/29/13 12/6/13 12/13/13	4 General Ethics	Yes

VI. Rules and Regulations

1. The Board members present reviewed and discussed the Board letter mailed February 19, 2014, to academic officers regarding the professors teaching at Mississippi universities who may be holding out as CPAs without a valid license.

VII. Regulatory Matters

1. The Board heard a report from Investigator Andy Wright and approved the regulatory activities from January 10, 2014, to March 21, 2014:

<u>Activity</u>	<u>Number</u>
Cases Opened	20
Cases Closed	13
Cases referred to Members	2
Total Cases Open	20

VII. Regulatory Matters (continued)

2. The Investigator reviewed the open case log by general description and reported on the investigative activities.

Cases Closed:

Case 2010.22 was opened December 14, 2010, based on U. S. Department of Labor referral that a non-CPA had issued an opinion on employee benefit plan financial statements. The accountant was based in MS, but client is in Tennessee. Based on advice of legal counsel, we lacked jurisdiction, so the matter was referred to TN Board and our case was closed.

Case 2011.07 was opened August 8, 2011, because a non-licensed public accountant was offering audit and other attest services on her web site. Public accountant responded to board staff that she would remove these from list of services on her web site. Board staff verified the web site revisions and closed the case.

Case 2012.06 was opened June 26, 2012, because a former licensee was alleged to be holding out in Mississippi. The complainant was to provide some evidence that the former licensee was holding out as a CPA in a court case. Such evidence was not provided. The investigator mailed a cease and desist letter to former licensee. The case was closed after response from former licensee stated that he was not holding out and would not in the future.

Case 2013.01 was opened February 4, 2013, based on referral from a licensee that a non-licensed tax preparation firm was holding out to be "Certified Tax Pros" on an electronic sign. The investigator mailed a cease and desist letter to the respondent. The respondent replied that the language above had been removed from the sign, but took issue with the Board's authority to regulate the use of the word "certified". Investigator issued a strong closing letter with caution against using the "certified" designation in the future. Letter was copied to MS Attorney General Office representative.

Case 2013.04 was opened March 25, 2013 against a licensee, based on complaint received from a (former) client stating that the CPA had not returned all of his records. CPA replied to our letter and stated that he had offered to return all the records and was only waiting on a reply from the complainant. Investigator sent a certified/return receipt pending close letter to complainant on January 31, 2014, which was delivered in early February. Case was closed due to no reply from complainant.

VII. Regulatory Matters (continued)**Cases Closed (continued)**

Case 2013.08 was opened June 7, 2013 against a licensee, based on a letter received from the CPA's client. The complainant was alleging "over-charging" of fees and unprofessional treatment from the CPA. The investigator requested a written complaint form with evidence of specific violations, both in a telephone conversation and in a pending close letter dated January 31, 2014. No written complaint form was received and the case was closed.

Case 2014.01 was opened January 21 2014 against a licensee that was promoting a proposed practice under an unregistered and fictitious firm name. Respondent communicated with investigator after receiving a case opening letter and agreed to discontinue use of the name. Investigator sent a case closing letter.

Case 2014.02 was opened January 21 2014 against a non-licensee public accountant holding out as a CPA in on-line Yellow Pages listing. Investigator communicated with the public accountant, who indicated that he was unaware that he was listed this way and that he had never held out to be a CPA. After written response from public accountant confirming that he would get the listings revised, case was closed.

Case 2014.03 was opened January 23 2014 against a licensee that indicated on her license renewal that she was practicing with a firm, but the firm had failed to renew its registration in 2013. CPA indicated to investigator that she was only practicing part-time preparing tax returns, as was her partner. She thought the partner had renewed the firm permit. After partner apologized for oversight and submitted application for reinstatement of firm permit, the case was closed.

Case 2014.04 was opened January 23 2014 against a licensee that is the partner of licensee in Case 2014.03 above. See comments regarding closing above.

Case 2014.09 was opened February 7, 2014 against a CPA firm that appeared to make self-laudatory comments in a local newspaper advertisement. After satisfactory explanation letter from firm, case was closed.

Case 2014.10 was opened February 7, 2014 against a CPA firm that appeared to make self-laudatory comments in a local newspaper advertisement, as well as listing a CPA not affiliated with the firm on its annual registration. Responsible licensee responded with an amended firm permit registration listing the (AL) CPA and a statement that the newspaper ad had been cancelled. Investigator issued a case closing letter.

Case 2014.15 was opened February 21 2014 against a licensee that was promoting her practicing under an unregistered and fictitious firm name. Respondent communicated with investigator after receiving a case opening letter and provided documentation that she had discontinued use of the name. Investigator sent a case closing letter.

VIII. Trial Board

1. The Board continued as an Administrative Trial Board for the purpose of hearing complaint 2013.14-5 concerning CPA license 1774. This matter had been originally scheduled for Hearing December 13, 2013, and was continued to March 21, 2014, at 1:30p.m.. Investigating Board Member Angela Pannell was recused from deliberations.

Within the Trial Board the Board heard evidence from witness Andy Wright, CPA Investigator and respondent Robert C. Holman, CPA. The respondent allegedly failed to comply with the Chapter 4 CPE requirements for the compliance period ended June 30, 2014, through not reporting and not obtaining the required CPE credit hours.

Following discussion and the administrative Trial Board hearing related to Robert C. Holman, CPA, and upon motion by Willie Sims with second from David Miller 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.

In the closed meeting the Board upon motion by Willie Sims with second from David Miller 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 Willie Sims with second from David Miller 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:

The Board determined that the respondent Robert C. Holman, CPA had indeed violated Chapter 4 of the Board Rules and Regulations as charged. The Board ordered Mr. Holman to complete the seven hour CPE deficit including four hours ethics, if needed, within thirty to sixty days. In addition, the Board assessed the respondent all investigative, legal, and hearing costs and of this matter to be paid by check or money order within thirty to sixty days of the Trial Board order. Votes were - For: Rick Elam, Jim Burkes, David Clarke, David Miller, Mark Peach, Willie Sims, Against: None; and Recused: Angela Pannell.

Upon the conclusion of this business, the Board unanimously voted to come out of Executive Session and resume 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.

2. 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
Mississippi Society of CPAs - 2014 CPE Schedule
March 21, 2014 Board Meeting

Program Title	Program Date	Hours	Approved
Fraud Happened Now What?	May 19	4	Yes
A Closer Look at Some Real Life Fraud Cases	May 19	4	Yes
AICPA Peer Review Program Advanced Course	May 20	8	Yes
Ethics, Rules and Regulations	May 21	4 Ethics/MS	Yes
Health Care Reform Act: Critical Tax and Insurance Ramifications For You, Your Business and Your Clients	May 21	4	Yes
The Top 50 Mistakes Practitioners Make and How to Fix them: Individual Tax and Financial Planning	May 21	8	Yes
Excel Tips, Tricks and Techniques for Accountants	May 21	8	Yes
Performing Compilations & Reviews	May 22	8	Yes
Getting More Active with the Passive Activity Rules & the New Net Investment Income	May 22	8	Yes
Technology for CPAs - Don't Get Left Behind	May 22	8	Yes
Annual Standards Update	May 23	8	Yes
Handbook for Mastering Basis, Distributions, etc.	May 23	8	Yes
Audits of 401K Plans	May 23	8	Yes
Estate and Life Planning for the Middle-Income Client	May 27	8	Yes
Internal Control Best Practices for Small and Medium Sized Entities	May 28	8	Yes
S Corporations: Key Issues, Compliance, and Tax Strategies	May 28	8	Yes
Ethics, Rules and Regulations	May 28	4 Ethics/MS	Yes
Healthcare Reform Act: Critical Tax and Insurance Ramifications	May 28	4	Yes
IT Risks and Controls in Current and Emerging Environments	May 29	8	Yes
Audits of 401K Plans	May 29	8	Yes
Excel Financial Reporting and Analysis	May 29	8	Yes
Fraud In Purchasing and Cash Disbursements Cycles	May 30	4	Yes
Fraud in Revenue and Cash Receipt Cycles	May 30	4	Yes
Forensic Accounting Investigative Practices	May 30	8	Yes
Technology for CPAs - Don't Get Left Behind	May 30	8	Yes
Forensic Accounting: Uncovering Schemes and Scams	Jun 02	4	Yes
Special Purpose Frameworks - Alternatives to GAAP	Jun 02	4	Yes
New FASB Developments for Business & Industry	Jun 03	4	Yes
Statement of Cash Flows: Preparation, Presentation and Use	Jun 03	4	Yes
Social Security and Medicare: Maximizing Retirement Benefits	Jun 04	4	Yes
Smart Tax Planning Strategies for Individuals	Jun 04	4	Yes
Capitalized Costs and Depreciation: Key Issues and Answers	Jun 05	4	Yes
Cancellation of Debt for Individuals and Businesses	Jun 05	4	Yes
Risk, Cost and Cash Management for Controllers and Financial Managers	Jun 06	4	Yes
Position Your Organization for Success: Strategies for Today's Competitive Environment	Jun 06	4	Yes
Performing Compilations & Reviews	Jun 09	8	Yes
Estate Planning Essentials: Tax Relief for Your Clients	Jun 09	8	Yes
Slashing taxes For Your Small Business Clients: Corporations, Partnerships, & LLCs	Jun 10	8	Yes
Auditing Standards Update	Jun 10	8	Yes

Exhibit 1
Mississippi Society of CPAs - 2014 CPE Schedule
March 21, 2014 Board Meeting

Program Title	Program Date	Hours	Staff Rec
Auditing Employee Benefit Plans	Jun 11	8	Yes
Multi-State Income Tax	Jun 11	8	Yes
Ethics and Our Profession for MS CPAs	Jun 12	4 Ethics	Yes
Financial Leadership: Create and Deliver Value	Jun 12	4	Yes
S Corporations: Key Issues, Compliance and Tax Strategies	Jun 12	8	Yes
Form 1041: Income Taxation of Estates and Trusts	Jun 13	8	Yes
Annual Financial Management Spotlight: 4 Current Topics	Jun 13	8	Yes
The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2014	Jun 16	8	Yes
Compilations and Reviews: Engagement Performance and Annual Update	Jun 16	8	Yes
Financial Reporting Framework for SMEs	Jun 17	8	Yes
Advanced Controller and CFO Skills	Jun 18	8	Yes
Identifying Fraudulent Financial Transactions	Jun 18	8	Yes
Governmental and Not-for-Profit Annual Update	Jun 18	8	Yes
Microsoft Office 365 - Your Office, Your Way	Jun 19	4	Yes
Word, Outlook, and PowerPoint - Tips and Tricks for Enhancing Productivity	Jun 19	4	Yes
CRITICAL THINKING SKILLS FOR FINANCIAL PROFESSIONALS	Jun 19	4	Yes
SHORTEN MONTH END	Jun 19	4	Yes
Not-for-Profit Accounting & Reporting: From Start to Finish	Jun 19	8	Yes
Advanced Excel	Jun 20	8	Yes
Finance and Innovation: Reinvent Your Department and Company	Jun 20	8	Yes
The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2014	Jun 20	8	Yes
Forensic Accounting Investigative Practices	Jun 23	8	Yes
Microsoft Office 365 - Your Office, Your Way	Jun 23	4	Yes
Technology Update	Jun 23	4	Yes
Small Business Internal Controls, Security, and Fraud	Jun 24	8	Yes
Governmental and Not-for-Profit Update	Jun 24	8	Yes
Governmental Accounting and Reporting	Jun 25	8	Yes
Applying OMB Circular A-133 to Not-for-Profit and Governmental Organizations	Jun 26	8	Yes
Case Studies in Not-for-Profit Accounting and Auditing	Jun 27	8	Yes
Understanding COSO Internal Control Guidance	Jun 30	4	Yes
Write-Up Payroll, and Other Accounting Services: Managing the Risks	Jun 30	4	Yes
Financial Statement Analysis: Basis for Management Advice	Jun 30	8	Yes
Introduction to Bank Accounting & Auditing	Sep 30	8	Yes
Community Banking Update	Oct 01	8	Yes
An Overview of the Financial Reporting Framework for Small and Medium-Sized Entities	Oct 27	4	Yes
Preparing OCBOA Financial Statements: Cash, Modified Cash, and Tax Basis	Oct 27	4	Yes

Exhibit 1
Mississippi Society of CPAs - 2014 CPE Schedule
March 21, 2014 Board Meeting

Program Title	Program Date	Hours	Staff Rec
Determining How Much Money You Need to Retire, and Tax Ideas and Money Management in Retirement	Oct 27	8	Yes
Auditing Employee Benefit Plans	Oct 28	8	Yes
Ethics, Rules and Regulations	Oct 28	4 Ethics/MS	Yes
A Closer Look at Some Real Life Fraud Cases	Oct 28	4	Yes
Smart Tax Planning Strategies for Individuals	Oct 29	4	Yes
Estate Planning: Minimizing Taxes and Maximizing Wealth	Oct 29	4	Yes
Federal Tax Update	Oct 29	8	Yes
A&A Year in Review: Exploring the Latest Issues and Challenges Facing CPAs	Oct 29	8	Yes
Compilations and Reviews: Engagement Performance and Annual Update	Oct 30	8	Yes
Revenue Recognition	Oct 30	8	Yes
Corporate Income Tax Workshop	Nov 3-4	16	Yes
Estate Planning Essentials: Tax Relief for Your Clients	Nov 17	8	Yes
Compilations and Reviews: Engagement Performance and Annual Update	Nov 17	8	Yes
Individual Income Tax Workshop	Nov 17-18	16	Yes
Ethics, Rules and Regulations	Nov 18	4 Ethics/MS	Yes
Healthcare Reform Act: Critical Tax and Insurance Ramifications	Nov 18	4	Yes
Understanding COSO Internal Control Guidance	Nov 18	4	Yes
Write-Up Payroll, and Other Accounting Services: Managing the Risks	Nov 18	4	Yes
Federal Tax Update	Nov 19	8	Yes
Annual Update for Accounting and Auditing	Nov 19	8	Yes
Risk, Cost and Cash Management for controllers and Financial Managers	Nov 20	8	Yes
An Overview of the Financial Reporting Framework for Small and Medium-Sized Entities	Nov 20	4	Yes
Preparing OCBOA Financial Statements: Cash, Modified Cash, and Tax Basis	Nov 20	4	Yes
Federal Tax Update	Dec 15	8	Yes
Revenue Recognition	Dec 16	8	Yes
A&A Year in Review: Exploring the Latest Issues and Challenges Facing CPAs	Dec 17	8	Yes
Ethics, Rules and Regulations	Dec 17	4 Ethics/MS	Yes
A Closer Look at Some Real Life Fraud Cases	Dec 17	4	Yes
Revenue Recognition	Dec 17	8	Yes
Federal Tax Update	Dec 18	8	Yes
Compilations and Reviews: Engagement Performance and Annual Update	Dec 18	8	Yes
Estate Planning Essentials: Tax Relief for Your Clients	Dec 19	8	Yes
A&A Year in Review: Exploring the Latest Issues and Challenges Facing CPAs	Dec 19	8	Yes