

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
MINUTES  
December 11, 2015**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on December 11, 2015, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

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

Board Member Absent

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, Deputy Attorney General  
Bridgette Wiggins, Special Assistant Attorney General, Hearing Officer

Others Present

Court Reporter - Katie Lusk, Brooks Court Reporting  
Josh Norris - MSCPA

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**I. General**

1. The Board opened the meeting with an invocation from Jim Burkes.
2. The Board members unanimously approved the minutes from the November 13, 2015 meeting, as revised to include listing the vote on proposed changes to Code Section 73-33-5, and by including a copy of that proposal that was voted on.
3. The Board members signed the CPA certificates of licensure from the November 2015 meeting.
4. The Board set next and tentative meeting/activity dates for 2016:

January 29	8:30 a.m. Board Meeting
March 25	8:30 a.m. Board Meeting
March 14 – 18	NASBA Conference Executive Director/Legal Counsel

**I. General (Continued)**

April 22	10:00 a.m. Board Meeting
April 23	New CPA Ceremony
June 3	8:30 a.m. Board Meeting
June 7-9	NASBA Eastern Regional – Asheville, NC
June 22-24	NASBA Western Regional – Denver, CO
June 23-26	MSCPA Annual Meeting – Destin, FL
August 12	8:30 a.m. Board Meeting
September 16	8:30 a.m. Board Meeting
Oct. 30 – Nov. 2	NASBA Annual Meeting – Austin, TX
November 18	10:00 a.m. Board Meeting
November 19	New CPA Ceremony
December 9	8:30 a.m. Board Meeting

**II. National Regulatory Concerns**

1. The Board reviewed the NASBA *State Board Report*, November 2015.
2. The Board reviewed the Financial Accounting Foundation (FAF) News Release dated November 18, 2015, outlining revisions to PCC Operating Procedures.
3. The Board reviewed the *Journal of Accountancy* article dated December 1, 2015, entitled *A Step Up in Standards for Peer Reviewers*.
4. The Board reviewed the NASBA Regional Directors' Focus Questions that are due January 6, 2016. The Board members will review the answers to the questions prepared by the Executive Director and will email any changes or suggestions to him before the deadline.

**III. Administration**

1. The Board reviewed the Balance Sheets, for Funds 3845 and 3850, as of November 30, 2015.
2. The Board reviewed the FY2016 Budget to Actual Comparison – Fund 3845, for the Five Month Period ended November 30, 2015.
3. The Board reviewed the Statement of Revenues and Expenditures, Fund 3845, for the Five Month Period ended November 30, 2015.
4. The Board discussed the status of the Online MSBPA IT Projects.
5. The Board approved an additional per diem day for Board member Angela Pannell for her work on CPE cases on November 23, 2015.

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

1. The Board members unanimously accepted the listing of 37 candidate applications for the computerized examination (16 initial, 21 reexam) received since the November meeting.
2. The Board reviewed and approved a special consideration request from initial candidate #13928.
3. 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**

File	Name	Number	Action
13577	Samuel Ferrell Agnew	7180	Yes
13629	Lauren N. Luke	7181	Yes
12388	Julie Khuong Nguyen	7182	Yes

**Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
Dickie D. Corder, CPA, PLLC	Madison, MS	7178	Yes
Steve K. Sessums, CPA, PC	Hattiesburg, MS	7179	Yes

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

**Amendments to Registered Firms**

Number	Name	City, State	Change
F1110	Britton and Company, PLLC	Waynesboro, MS	Name Changed from Britton CPA, PLLC
F0270	Deweese Howell & Associates P.C.	Memphis, TN	Name Changed from Deweese & Associates
F0897	McArthur, Slay and Dews, PLLC	Hattiesburg, MS	Name Changed from McArthur, Thames, Slay & Dew, PLLC

4. The Board members took the following actions related to requests for amendments to the June 30, 2015, CPE compliance requirements and granted extensions to the following:

Extensions with 50% penalty:

<u>Name</u>	<u>Number</u>	<u>Total Hours</u>	<u>Extension Date</u>
Kathy Atkins	2681	15	November 30, 2015
Anka Cannon	5959	9.5	November 30, 2015

Extensions with Waiver of 50% penalty:

<u>Name</u>	<u>Number</u>	<u>Total Hours</u>	<u>Extension Date</u>
Cynthia Cofield	3156	14	March 30, 2016
Leah Davis	6229	32	March 30, 2016

5. The Board reviewed a listing of voluntary cancellations made by CPAs and CPA Firms requested during the 2015 CPE reporting period:

<u>CPA Name</u>	<u>Number</u>
Stacy Orman	5395
Wilmer Pennebaker	R2953
Ronald Salmon	R2223
Beverly Wiggins	3860

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

<u>Firm Name</u>	<u>Firm Number</u>
Brimmer, Burek & Keelan LLP	F1251
Henry C. Leonard, CPA	F1661
Jack W. Palmer, CPA	7042

6. The Board reviewed the AICPA Board of Examiners (BOE) *Meeting Highlights* dated October 1-2, 2015.
7. The Board discussed the proposed closure of Prometric CPA Examination Testing Site in Tupelo, MS. The Board voted to keep a CPA Examination testing site in Tupelo and to send a Board letter to NASBA.

The letter will ask NASBA to communicate the following to Prometric: The dip in attendance at Tupelo in 2014 was probably due to the tornado that hit the testing center. Also, the Board expects a large increase in exam attendance in advance of the proposed changes to the CPA Examination. Lastly, if the Board is successful in changing the Accountancy Statutes in 2016 to reduce the number of semester hours of college credit required to sit for the CPA Examination (from 150 to 120), the number of candidates testing in Tupelo will likely increase.

**V. Continuing Professional Education**

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

Sponsor/Title	Dates	Hours	Action
May & Company			
1. 2015 Tax Planning Processes & Procedures	10/20/15	1	Yes
2. Accounting and Auditing Update	11/17/2015	2	Yes
The Frances Rushton Memorial Scholarship Fund			
1. 21 <sup>st</sup> Annual Continuing Professional Education Seminar	11/6/15	8	Yes

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

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

Sponsor/Title	Dates	Hours	Action
William A. Morehead, CPA  Ethics – Update 2016 (Including Mississippi Rules & Regulations)	Various	4 Ethics (3 General 1 Rules)	Yes

**VI. Rules and Regulations**

1. Mark Peach, Chair of the Rules and Regulations Committee, discussed the status of the proposed changes to MSBPA Accountancy Statutes. Board members reviewed a handout of the Committee’s summary of the proposed changes adopted by the Board at the November 13, 2015, meeting. The summary is attached to these minutes as Rules and Regulations EXHIBIT 1.
2. Chair Peach also presented clean and marked-up copies of each proposed statute change listed on the summary document.
3. Based on the discussion of the proposed statute changes on the summary document, Chair Peach made a motion to revise item number five on the summary. This was the previously approved change to Code Section 73-33-12(2), related to peer review. The motion called for striking some of the cross-outs in the marked-up section (a) of 73-33-12(2). The motion was seconded by David Miller. After discussion of the motion, the Board members present unanimously approved the motion. The proposed wording of Statute 73-33-12(2) as adopted by this vote is attached to these minutes as Rules and Regulations EXHIBIT 2.
4. Chair Peach requested Board staff to correct item number six on the summary which revises Code Section 73-33-2 related to the definition of “Attest”. Chair Peach’s change was non-substantive and did not require a vote as it only required spelling out of the term “PCAOB”. It will be changed to “Public Company Accounting Oversight Board (PCAOB)”. Additionally, the term “AICPA” will be spelled out as “American Institute of Certified Public Accountants (AICPA)”. The proposed wording of Statute 73-33-2 as previously adopted by Board vote and with the non-substantive changes described above is attached to these minutes as Rules and Regulations EXHIBIT 3.

**VI. Rules and Regulations – Exhibit 1**

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
INDEX OF PROPOSED STATUTE CHANGES  
FOR DISCUSSION REVISED AT NOVEMBER 13, 2015 MEETING**

1. Mississippi Code Section 73-33-5(c) – to amend requirement of 150 semester hours college-level education to sit for CPA exam.
2. Mississippi Code Section 73-33-5(j) – to amend requirement for mail notification of licensees for proposed rule changes to also allow email notification.
3. Mississippi Code Section 73-33-9 – revision needed to correct typographical error where it refers to “Section 77-33-17” should be “73-33-17”.
4. Mississippi Code Section 73-33-11(1) – to delete “with the addressee’s receipt required” language from the notice of hearing requirements and to authorize the Board to “take action” against a license after a hearing and not merely “suspend”.
5. Mississippi Code Section 73-33-12(2) – possible amendment to allow use of peer review results in administrative actions by the Board.
6. Mississippi Code Section 73-33-2(a) – possible amendment to change definition of “attest” to agree with the Uniform Accountancy Act (“UAA”).

**VI. Rules and Regulations – Exhibit 2**

**§ 73-33-12 (2)**

As currently worded:

- (2) The proceedings, records and work papers of a review committee shall be privileged and shall not be subject to discovery, subpoena or other means of legal process or introduction into evidence in any civil action, arbitration, administrative proceeding or Mississippi State Board of Public Accountancy proceeding and no member of the review committee or person who was involved in the quality review process shall be permitted or required to testify in any such civil action, arbitration, administrative proceeding or Mississippi State Board of Public Accountancy proceeding as to any matters produced, presented, disclosed or discussed during or in connection with the quality review process, or as to any findings, recommendations, evaluations, opinions or other actions of such committees, or any members thereof; provided, however, that information, documents or records that are publicly available are not to be construed as immune from discovery or use in any civil action, arbitration, administrative proceeding or Mississippi State Board of Public Accountancy proceeding merely because they were presented or considered in connection with the quality review process.

Proposed New Wording:

Clean:

- (2) (a) The proceedings, records and work papers of a review committee shall be privileged and shall not be subject to discovery, subpoena or other means of legal process or introduction into evidence in any civil action, arbitration, administrative proceeding or Mississippi State Board of Public Accountancy (“Board”) proceeding and no member of the review committee or person who was involved in the quality review process shall be permitted or required to testify in any such civil action, arbitration, administrative proceeding or Board proceeding as to any matters produced, presented, disclosed or discussed during or in connection with the quality review process, or as to any findings, recommendations, evaluations, opinions or other actions of such committees, or any members thereof; provided, however, that information, documents or records that are publicly available are not to be construed as immune from discovery or use in any civil action, arbitration, administrative proceeding or Board proceeding merely because they were presented or considered in connection with the quality review process.
- (b) Notwithstanding any provisions to the contrary in this chapter, the Board shall have access to reports of quality review results including related letters of acceptance with recommendations and conditions, for use in a proceeding or trial board hearing involving the firm that is the subject of the quality or peer review.



**VI. Rules and Regulations – Exhibit 2 (Continued)**

**§ 73-33-12 (2)**

Proposed New Wording (continued):

Marked – up:

(2) (a) The proceedings, records and work papers of a review committee shall be privileged and shall not be subject to discovery, subpoena or other means of legal process or introduction into evidence in any civil action, arbitration, administrative proceeding or Mississippi State Board of Public Accountancy (“Board”) proceeding and no member of the review committee or person who was involved in the quality review process shall be permitted or required to testify in any such civil action, arbitration, administrative proceeding or ~~Mississippi State Board of Public Accountancy~~ proceeding as to any matters produced, presented, disclosed or discussed during or in connection with the quality review process, or as to any findings, recommendations, evaluations, opinions or other actions of such committees, or any members thereof; provided, however, that information, documents or records that are publicly available are not to be construed as immune from discovery or use in any civil action, arbitration, administrative proceeding or ~~Mississippi State Board of Public Accountancy~~ proceeding merely because they were presented or considered in connection with the quality review process.

(b) Notwithstanding any provisions to the contrary in this chapter, the Board shall have access to reports of quality review results including related letters of acceptance with recommendations and conditions, for use in a proceeding or trial board hearing involving the firm that is the subject of the quality or peer review.

**VI. Rules and Regulations – Exhibit 3**

**§ 73-33-2 DEFINITIONS - FOR THE PURPOSES OF THIS CHAPTER, UNLESS CONTEXT REQUIRES OTHERWISE:**

**As currently worded:**

- (a) "Attest" means providing the following financial statement services: any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS); any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS); any examination of prospective financial information to be performed with the Statements on Standards for Attestation Engagements (SSAE); and any engagement to be performed in accordance with the Auditing Standards of the PCAOB.

**Proposed new wording:**

**Clean:**

- (a) "Attest" means providing the following services:
- (1) any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);
  - (2) any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);
  - (3) any examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE);
  - (4) any engagement to be performed in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB); and
  - (5) any examination, review, or agreed upon procedures engagement to be performed in accordance with the SSAE, other than an examination described in subsection (3).

The standards specified in this definition shall be adopted by reference by the Board pursuant to rulemaking and shall be those developed for general application by recognized national accountancy organizations, such as the American Institute of Certified Public Accountants (AICPA) and the PCAOB.

**VI. Rules and Regulations – Exhibit 3 (Continued)**

**§ 73-33-2**

**Proposed new wording (continued):**

**Marked-up :**

(a) "Attest" means providing the following ~~financial statement~~ services:

- (1) any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);
- (2) any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);
- (3) any examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE); ~~and~~
- (4) any engagement to be performed in accordance with the ~~Auditing Standards~~ standards of the ~~PCAOB~~ Public Company Accounting Oversight Board (PCAOB); ~~and~~
- (5) any examination, review, or agreed upon procedures engagement to be performed in accordance with the SSAE, other than an examination described in subsection (3).

The standards specified in this definition shall be adopted by reference by the Board pursuant to rulemaking and shall be those developed for general application by recognized national accountancy organizations, such as the American Institute of Certified Public Accountants (AICPA) and the PCAOB.

## VII. Regulatory Matters

The Board heard a report from Investigator Andy Wright and approved the regulatory activities from November 14, 2015, to December 11, 2015:

Activity	Number
Cases Opened	11
Cases Closed ①	28
Cases referred to Members ②	1
Total Cases Open- End of Period	20

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### ① *Cases Closed:*

**Case 2015.14** was opened June 22, 2015, based on Board staff notation of a Georgia firm's past due peer review which turned out to be a "fail" peer review. Received an engagement report from the firm indicating only one audit was done over a three year period and no audits since September, 2014. The GA peer review program has set a next peer review due date of March 31, 2016. Firm was sent a strong close letter reminding them of the due date and that this Board would treat such peer review as an accelerated review per Board Rule 5.5.1.

**Case 2015.183** was opened November 30, 2015, based on written complaint. The Complainant alleged that an accountant (non-certified) had failed to file a tax return promised and failed to return certain documents. Complainant told Investigator over the phone that the accountant had never represented themselves as certified public accountant or CPA. Further, Investigator found no evidence in internet or PTIN listings that the accountant was holding out as a CPA. Case was closed without further investigation.

**Cases 2015.123 and 2015.175 through .181 (8 cases)** were opened based on Board staff's notation of CPE non-compliance. Staff subsequently received requests for CPE extensions from the licensees. Cases were closed without discipline based on the Board's approval of the extensions.

**Cases 2015.60, .64, .69, .76, .89, .93, .96, .133, .182 (9 cases)** were opened based on Board staff's receipt of requests for exemption from CPE requirements due to retirement. Cases were closed without discipline based on the Board's approval of the exemptions.

**VII. Regulatory Matters (Continued)**

**Cases 2015.66, .90, .107, .110, .114 (5 cases)** were opened based on non-receipt of a CPE reporting form for the year ended June 30, 2015 from these licensees. Licenses of these five individuals were revoked at the November 13, 2015 Trial Board Hearing.

**Cases 2015.72, .81, .109, .136 (4 cases)** were opened based on Board staff's notation of CPE non-compliance. Staff subsequently (after September 15<sup>th</sup>) received requests for CPE extensions from the licensees. Cases were closed without discipline via Stipulation and Consent agreements as approved by the Board.

② **Cases Referred to Members:** An additional CPE case, **2015.174** was assigned to Angela Pannell.

**VIII. Trial Board**

1. The Board discussed the status of the Appeal of the Order of Revocation filed August 18, 2015, by Respondent's lawyer in the Circuit Court of Hinds County, MS, with regard to CPA License #5356, and Firm Permit #F1207. The Board attorney filed Motion to Dismiss the Appeal on September 14, 2015. That Court will hold a hearing December 17, 2015, to consider the motion.
2. At 9:00 a.m., the Board considered Case 2015.113 with regard to CPA license 5395. The Licensee had requested an extension of time for CPE compliance and had tentatively agreed to a Stipulation and Consent Order. The Board had approved such order contingent upon receipt of signed copy which was not received. The Licensee then requested cancellation of the license due to her mother's health issues and that the Stipulation and Consent be disregarded. Angela Pannell made a motion for Board approval of the licensee's request with the deficient CPE hours and penalty hours remanded to the file. The motion was seconded and passed unanimously. Board Member Willie Sims was absent and Angela Pannell was recused as the Investigative Board Member.
3. At 9:30 a.m. Board Attorney Onetta Whitley recommended that all of the remaining Trial Board cases on the Agenda, being complaints 2015.80, 2015.117, and 2015.140, should be presented to the Board individually, but to save time, she recommended that the Board might want to go into Executive Session once and make determinations all three cases individually in that closed session. The Hearing Officer approved hearing testimony from

**VIII. Trial Board (Continued)**

witnesses for each case individually in public Trial Board sessions, and then having one Executive Session to make determinations for the three cases.

Within the public Trial Board session in the matter of case 2015.80, for Judy Dukeminier, CPA license number 4075, the Board heard testimony from Andy Wright, CPA Investigator, concerning the Respondents' failure to comply with the CPE requirements for the fiscal year ended June 30, 2015, and failure to respond to Board written communications related thereto. The Respondent did not attend the hearing. Legal and proper notice was delivered to the Respondent at her address of record. The Board Attorney entered several documents into evidence. The Respondent previously was offered a Stipulation and Consent to settle the matter, but did not respond to the offer. Mr. Wright testified that he made numerous attempts to contact the Respondent but was unable to get her to respond. The Board Attorney ended her presentation of the case and moved on to the next case before the Board.

The public Trial Board session then continued in the matter of case 2015.140 for Michael L. Thompson, CPA license number R3599, who was present for the hearing. The Board heard testimony from Andy Wright, CPA Investigator, concerning the Respondents' failure to comply with the CPE requirements for three consecutive compliance periods. The Respondent was granted an extension by the Board to make up a deficit with 50 percent penalty for 2013. In 2014, the Respondent incurred another CPE deficit and agreed to a Board Consent Order which called for him to make up the deficit with a 50 percent deficit, and pay a civil penalty and cost recovery totaling \$500. For the current year ended June 30, 2015, Respondent incurred a 24 hour deficit. Mr. Wright testified that the Respondent had obtained 36 hours CPE after June 30, 2015, and before today's hearing. The 36 hours were comprised of the deficit 24 hours and 12 additional penalty hours, all of which were reported by the Respondent and documented by the Board. The Board Attorney entered several documents into evidence. The Respondent was given an opportunity to explain the circumstances causing the CPE deficits and he also discussed his intent to comply with Board CPE Rules in the future. The Board Attorney ended her presentation of the case and moved on to the next case before the Board.

The final public Trial Board session of the day then continued in the matter of case 2015.117 for Kayla Paul-Lindsey, CPA license number 5356, who was present for the hearing. The Board heard testimony from Andy Wright, CPA Investigator, concerning the Respondents' failure to comply with the CPE requirements for the current compliance period. For the year ended June 30, 2015, Respondent incurred a 12 hour deficit. Mr. Wright testified that the Respondent had obtained 18 hours CPE after June 30, 2015, and

**VIII. Trial Board (Continued)**

before today's hearing. The 18 hours were comprised of the deficit 12 hours and 6 additional penalty hours, all of which were reported by the Respondent and documented by the Board. The Board Attorney entered several documents into evidence. The Respondent was given the opportunity to make an opening statement, question the Board witness, and to make a closing statement. The Board Attorney ended her presentation of the case and then tendered all three cases to the Board for deliberation.

Following the three administrative Trial Board hearings on Cases 2015.80, 2015.140, and 2015.117, and upon motion by Jim Burkes 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 determined 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 David Miller with second from Jim Burkes, 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:

In the matter of Case 2015.80, against Judy Dukeminier, license number 4075, the Board determined that the Respondent had indeed violated Chapter 4 of the Board Rules and Regulations as charged and voted to revoke the Respondent's CPA license. The Board determined to assess the respondent a fine (civil penalty) of \$250 in addition to a fee to recover investigative, legal, and hearing costs of this matter which Board Staff determined to be \$410. The total assessment of \$660 is to be paid by check or money order within thirty days of the Trial Board order. Votes were - For: David Miller, Jim Burkes, Rick Elam, David Clarke, Mark Peach; Against: None; Absent: Willie Sims, and Recused: Angela Pannell.

In the matter of Case 2015.140, against Michael L. Thompson, CPA license number R3599, the Board determined that the Respondent had violated Chapter 4 of the Board Rules and Regulations as charged and voted to issue an Order which will assess the respondent a fine (civil penalty) of \$250 in addition to a fee to recover investigative, legal, and hearing costs of this matter which Board Staff determined to be \$350. The total assessment of \$600 is to be paid by check or money order within thirty days

**VIII. Trial Board (Continued)**

of the Trial Board order. Votes were - For: David Miller, Jim Burkes, Rick Elam, David Clarke, Mark Peach; Against: None; Absent: Willie Sims, and Recused: Angela Pannell.

In the matter of Case 2015.117, against Kayla Paul-Lindsey, CPA license number 5356, the Board determined that the Respondent had violated Chapter 4 of the Board Rules and Regulations as charged and voted to issue an Order which will assess the respondent a fine (civil penalty) of \$250 in addition to a fee to recover investigative, legal, and hearing costs of this matter which Board Staff determined to be \$350. The total assessment of \$600 is to be paid by check or money order within thirty days of the Trial Board order. Votes were - For: David Miller, Jim Burkes, Rick Elam, David Clarke, Mark Peach; Against: None; Absent: Willie Sims, and Recused: Angela Pannell.

Upon the conclusion of this business and upon motion by Rick Elam with second by David Miller, the Board members present unanimously voted to come out of Executive Session and resumed the open meeting.

The Board came out of Executive Session and resumed the open meeting by announcing the actions and votes it had taken in Executive Session.

Upon conclusion of Trial Board business, the Board adjourned as Trial Board.



**MSBPA Minutes**

**December 11, 2015**

APPROVED:

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Chair

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Board Member

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Vice Chair

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Board Member

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Secretary

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Board Member

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Board Member