

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
July 6, 2015**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on July 6, 2015, beginning at 1:00 p.m. The following record of that meeting was maintained.

Board Member Present

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

Board Members Absent

Mark P. Peach
Willie B. Sims, Jr.

Board Staff Present

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

Board Legal Counsel Present

Onetta Whitley, Deputy Attorney General

Others Present

Bridgette Wiggins, Special Assistant Attorney General, Hearing Officer
Gerald Munford, Attorney, Complainant
Bradley S. Clanton, Attorney for Respondent
Shanna May, Brooks Court Reporting

I. General

1. The Board opened the meeting with an invocation.

II. 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. Onetta Whitley, Deputy Attorney General, was the presenting attorney. Bridgette Wiggins, Special Assistant Attorney General, was the hearing officer. Board member Jim Burkes was recused.
2. The Board continued as Trial Board for the purpose of hearing complaints 2015.06, and 2014.58, concerning the Respondent, Kayla Paul-Lindsey, CPA 5356 and CPA firm permit F1207. Ms. Paul-Lindsey was present at the hearing and was represented by her attorney Bradley S. Clanton.
3. The Trial Board members heard arguments from both attorneys and testimony from sworn witnesses. Both attorneys entered documents into evidence.
4. After hearing closing arguments from both attorneys, the Board, upon a motion by Rick Elam with second by Angela Pannell, then 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 David Miller with second from Angela Pannell, then unanimously voted that they did indeed have a proper subject matter before it to entitle it to go into Executive Session, namely discussion of a disciplinary matter. Accordingly, the Board reopened the closed meeting and upon motion by David Miller with second from Angela Pannell 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.

II. Trial Board (Continued)

Within the Executive Session, the Board took the following actions: Upon motion by David Miller with second from Angela Pannell, the Board found based upon clear and convincing evidence that the Respondent violated Board's Rules of Professional Conduct as charged in the complaints; that the licenses should be revoked; that the a fine of \$2,500 plus all costs of hearing, including attorney fees, should be assessed. Votes were - For: David Clarke, David Miller, Rick Elam, and Angela Pannell; Against: None; Absent: Mark Peach and Willie Sims; and Recused: Jim Burkes.

5. Upon the conclusion of this business, the Board upon motion by Rick Elam with second from Angela Pannell unanimously voted to come out of Executive Session and resumed the open meeting. The Board came out of Executive Session and resumed the open meeting by announcing the actions and votes it had taken in Executive Session.

III. National Regulatory Concerns

1. The Board reviewed the *Diversity Survey of Boards* requested by NASBA. The Board reviewed the survey and suggested appropriate responses for the Executive Director to send to NASBA.

IV. Administration

The Board reviewed financial statements pulled from the State of Mississippi Accounting System (MAGIC):

1. Cash in Treasury Report for Fund 3845 at June 30, 2015.
2. Cash in Treasury Report for Fund 3850 at June 30, 2015.
3. FY2015 Budget to Actual Comparison – Fund 3845 - Twelve Months ended June 30, 2015.

V. Rules and Regulations

1. The Board discussed possible changes to MSBPA Accountancy Statutes, but took no action.
2. The Board reviewed the status of pending changes to MSBPA Rules and Regulations.

MSBPA Minutes

July 6, 2015

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member