

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
MINUTES  
January 26, 2018**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on January 26, 2018, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

Angela L. Pannell, Chair  
Mark P. Peach, Vice Chair  
Willie B. Sims, Jr., Secretary  
Rick Elam  
David Bridgers  
William Kelly  
Charles Prince

Board Staff Present

Andy Wright, Executive Director  
Sharee Brewer, Associate Director, Investigations

Legal Counsel Present

Onetta Whitley, Deputy Attorney General

Others Present

Ed Jones, MSCPA Representative  
Jim Burkes, NASBA Representative  
Karen Moody, MSCPA President/CEO

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**I. General**

1. The Board opened the meeting with an invocation from Jim Burkes.
2. The Board elected the following officers to serve for calendar year 2018:  
Chair – Mark Peach  
Vice Chair – Willie Sims  
Secretary – Rick Elam

The Chair noted that committee and task force assignments for 2018 would be discussed before the next meeting.

**I. General (Continued)**

The Board members present unanimously approved the minutes from the December 8, 2017 meeting.

3. The Board reviewed tentative meeting/activity dates for 2018:

March 23, 2018	8:30 a.m. Board Meeting
April 27, 2018	10:00 a.m. Board Meeting
April 28, 2018	New CPA Ceremony
June 1, 2018	8:30 a.m. Board Meeting
June 5-7, 2018	NASBA Eastern Regional, Orlando, FL
June 21-24, 2018	MSCPA Annual Convention, Destin, FL
June 27-29, 2018	NASBA Western Regional, Olympic Valley, CA
August 3, 2018	8:30 a.m. Board Meeting
September 7, 2018	8:30 a.m. Board Meeting
October 19, 2018	10:30 a.m. Board Meeting
October 20, 2018	New CPA Ceremony
October 28-31, 2018	NASBA Annual Meeting, Scottsdale, AZ
December 7, 2018	8:30 a.m. Board Meeting

4. The Board approved attendance for the Executive Director, Associate Director and Legal Counsel for the NASBA Executive Director’s and Legal Counsel Conference.

**II. National Regulatory Concerns**

1. The Board members discussed the *NASBA State Board Report* for December 2017.
2. The Board members discussed the *NASBA State Board Report* for January 2018.
3. The Board reviewed the NASBA Legislative E-news for January 2018.
4. The Board heard Executive Director’s response to AICPA Peer Review V.P.
5. The Board discussed a request from AICPA Peer review program.
6. The Board heard Mr. Jim Burkes’ discussion of various NASBA related matters.

**III. Administration**

1. The Board members present reviewed the MSBPA Balance Sheets, Funds 3845 and 3850, as of December 31, 2017.
2. The Board reviewed the FY 2018 Budget to Actual Comparison – Fund 3845, for the Six months ended December 31, 2017 and six months ended December 31, 2016.
3. The Board reviewed the Statement of Revenues and Expenditures, Fund 3845 for the Six months ended December 31, 2017.
4. The Board reviewed the State Auditor’s compliance audits of other Boards’ offices.
5. In other business:
  - The Board members present approved any additional per diem days.

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

1. The Board members considered and approved two special requests for Initial Candidate numbers 14454 and 14487.
2. The Board members noted staff approval of 110 candidate applications (43 initial, 67 reexam) for 190 Sections of the computerized CPA examination received since the December 8, 2017 meeting.
3. The Board members unanimously ratified Window 4 (October – December, 2017) examination scores for 192 candidates, 229 examination sections.
4. The Board members 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
14194	Jason Neal Baker	7517	Approved
13620	Heather Huff Carter	7518	Approved
13839	Sydney Hodnett DeFillips	7519	Approved
13997	Caitlin Morgan Dormody	7520	Approved
13847	Kortney M. Gaddy	7521	Approved
14157	Bradley Lamar Harrison	7522	Approved
14476	Tyneshia L. Jones	7523	Approved

**IV. CPA Examination, Licensing & Firms (Continued)****Applications for Original CPA License (continued)**

File	Name	Number	Action
13707	Grover Cleveland Kinney	7524	Approved
14006	Jeffrey Wilson Lazenby	7525	Approved
14133	Brandon Scott McAnally	7526	Approved
13788	Meagan A. Pauli	7527	Approved
13720	Blythe Ashton Powell	7528	Approved
14065	Elissa Caroline Roybal	7529	Approved
13904	Rosy Shrestha	7530	Approved
13135	Rebecca T. Simmons	7531	Approved
14011	Kyle Gregory Stephenson	7532	Approved

**Applications for Reciprocal CPA License**

File	Name	Number	Action
14441	Stewart Bryant Burke, Sr.	R7533	Approved
14436	Charla A. Carnes	R7534	Approved
14443	Emily Powell Ford	R7535	Approved
14442	Nancy S. Tubb	R7536	Approved

**Applications for Reinstatement of CPA License**

File	Name	Number	Action
01819	John Homer Curbo	1338	Approved

**Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
Kim Allison, CPA PLLC	Biloxi, MS	7502	Approved
Blake Barksdale, CPA	West Point, MS	7503	Approved
Carlton & Company, PLLC	Corinth, MS	7504	Approved
Carnes, CPA, LLC	Jackson, MS	7505	Approved
John H. Curbo, CPA	Olive Branch, MS	7506	Approved
Graves & Oberlies, PLLC	Biloxi, MS	7507	Approved
JD CPA, PLLC	Madison, MS	7508	Approved
Lindsay James, CPA	Moselle, MS	7509	Approved
Larkin & Associates PLLC	Livona, MI	7510	Approved
Kristin Maddox CPA, LLC	Gulfport, MS	7511	Approved
Thomas W. Maxwell, CPA	Snellville, GA	7512	Approved
Shelley H. Ray, CPA, PC	Waveland, MS	7513	Approved
Bryan N. Stevens, CPA	Collins, MS	7514	Approved
Warren Averett, LLC	Pensacola, FL	7515	Approved
Williams & Assoc., LLC	State Line, MS	7516	Approved

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

**Amendments to Registered Firms**

No.	Name	City, State	Change
F1615	Acklen & Story, CPAs	Hattiesburg, MS	Address Change
F1099	Bridgers, Goodman & Aldridge, PLLC	Vicksburg, MS	Name changed from Bridgers & Goodman
F7052	Brown CPA, PLLC	Flora, MS	Address Change
F0256	Carr Riggs & Ingram, LLC	Ridgeland, MS	Address Change
F1370	Renee D. Holm, CPA	Brandon, MS	Address Change
F0545	Michael R. Moss, CPA PC	Cumming, GA	Address Change
F1390	James W. Smith III CPA	Ripley, MS	Address Change
F1005	Swider, CPA	Oxford, MS	Address Change
F1583	The Carleton Group PLLC	Union, MS	Address Change

**Application for Reinstatement of a CPA Firm Permit to Practice**

Number	Name	City, State	Action
F1000	James R. Peters, CPA	Tupelo, MS	Yes

5. The Board discussed the NASBA request to access candidate data and authorized Executive Director to respond that access could not be approved since candidate data is deemed confidential.
6. The Board reviewed and discussed the Examination Review Board (ERB) survey from NASBA and authorized Executive Director to complete and submit.

**V. Continuing Professional Education**

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

Sponsor/Title	Dates	Hours	Action
Estate Planning Council of MS			
1. Current Updates	9/12/17	1	Approved
2. Probate Issues	10/10/17	1	Approved
3. Trust Modifications	11/24/17	1	Approved
4. Asset Protection Planning	12/12/17	1	Approved
Horne LLP			
1. Section 3 Training	12/1/2017	1	Approved
FurtherEd			
1. Ethics for MS	Online Self Study	4 Ethics (3Gen;1Rule)	Approved
May & Company			
1. AICPA's Federal Tax Update	1/8/2018	8	Approved

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

1. CPE Sponsors (continued)

Sponsor/Title	Dates	Hours	Action
Millsaps College 1. Commercial Real Investment Seminar	6/12-13/18	16	Approved
Silas Simmons 1. Annual Tax Update	1/5/2018	8	Approved

**VI. RULES AND REGULATIONS**

1. The Board members discussed Proposed legislation – MS House Bill 690 (Title page only)
2. The Board members discussed Proposed legislation – MS House Bill 1058
  - a. The Board members discussed Proposed legislation – MS House Bill 1175 & Senate Bill 2526
3. The Board members discussed *PLR* article – “Is the Internet making occupational regulation obsolete?”
4. The Board heard updates on other proposed legislation from Karen Moody, President/CEO of MSCPA.

**VII. Regulatory Matters**

The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from December 9, 2017 to January 26, 2018:

Activity	Number
Cases Opened Beginning of Period	23
Cases Opened	1
Cases Closed ①	6
Cases Open End of Period	18
Open Cases Referred to Members	3

**VII. Regulatory Matters(continued)**

① **Cases Closed:**

**Case 2016.27** Case opened July 26, 2016 upon learning firm was dropped from the AICPA Peer Review Program. As investigation began, licensee cancelled firm permit and moved his residence to Alabama and became a preacher. Licensee did not have a firm permit nor a license issued in Alabama. Investigation showed licensee had maintained Mississippi-based clients for bookkeeping and tax returns but no attest work since time of peer review. Staff of MSBPA and ASBPA contacted the licensee to get registered in Alabama and matter would be closed in Mississippi.

**Case 2017.10** Case opened July 19, 2017 upon review of licensee renewal application that showed a secondary employment at a local tax service which was not a CPA firm. After much correspondence, the licensee decided that she would cease doing work for the tax service and forgo obtaining a firm permit. Latest license renewal did not list a secondary employer and the primary employer was not of a type to indicate the need for a firm permit

**Case 2017.101 and 2017.132** Case opened after not receiving CPE reporting forms but extensions were requested at the last minute and granted. Both cases were closed after receiving all necessary paperwork and documentation.

**Case 2017.205** Case opened in error under individual license when it should have been opened against a firm. Case closed and opened up instead under the firm permit. The case is about a fail rating on a peer review.

**Case 2017.206** Case opened October, 2017 upon receiving a clipping from the Mississippi Business Journal of an interview conducted with a local interior designer. The article written stated in the designer's background that she had "obtained her CPA" but the designer's name was not registered in any database showing that. Through contact with the designer, it was learned the name she goes by in business is not the full name she sat under for the exam. The Tennessee Board of Accountancy verified that she had passed the exam, but had never applied for licensure. The importance of making sure interviews, write-ups on the designer that she knows of, interviews that she gives – these were all topics discussed at length with the designer in response to this inquiry. Matter was closed.

1. Sharee Brewer then discussed the active cases as presented on the *Open Case Log*.

**VII. TRIAL BOARD**

**Stipulation and Consent Orders for Board  
Approval related to lack of firm permit:**

A Stipulation and Consent Order in **Case 2017.12** was approved by the Board, Involving a licensee who submitted a review report to the Mississippi State Board of Contractors on a construction Company and did so without a firm permit. Licensee documented the review report as the only engagement performed of such a nature. Order stipulates that licensee will not perform any further such engagements without obtaining a firm permit and immediately enrolling in peer review. S&C calls for a \$500 civil penalty and \$125 cost recovery. Investigating Board member Willie Sims was recused.

A Stipulation and Consent Order in **Case 2016.278** was approved by the Board, Involving a licensee who submitted a review report to the Mississippi State Board of Contractors on a construction Company and did so without a firm permit. Licensee reported the review report as the only engagement performed of such a nature. Licensee stated on renewal application that he did not perform work requiring peer review. Order stipulates that licensee will not perform any further such engagements without obtaining a firm permit and immediately enrolling in peer review. S&C calls for a \$500 civil penalty and \$125 cost recovery. Investigating Board member David Bridgers was recused.

**Stipulation and Consent Orders for Board  
Approval related to deficient peer review report:**

A Stipulation and Consent Order in **Case 2016.288**, was approved by the Board, Involving a firm with a second consecutive pass with deficiencies on a peer review report. The firm fully cooperated with the investigation and peer review program. The order requires the firm to document the auditors involved in the addressed government audit have obtained an additional 12 hours of Yellow Book CPE by June 30, 2018. Investigating Board member David Miller's term on the Board ended December 31, 2017.



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