

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
March 22, 2019**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on March 22, 2019, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

Willie Sims, Jr., Chair
David Bridgers, Secretary
Angela Pannell
Mark Peach
William Kelly
Charles Prince

Board Members Absent

Rick Elam, Vice Chair

Board Staff Present

Andy Wright, Executive Director
Sharee Brewer, Associate Director, Investigations
Lane McNeal, Administrative Assistant

Legal Counsel Present

Onetta Whitley, Deputy Attorney General

Others Present

Josh Norris, MSCP A Representative
Jim Burkes

I. General

1. The Board opened the meeting with an invocation from Willie Sims.
2. The minutes from the January, 2019 meeting were unanimously approved.
3. The CPA certificates of licensure from the January, 2019 meeting were signed by the Board members.
4. The Board pre-approved travel to NASBA Regionals and the MSCP A Convention for all wishing to attend.

I. General (Continued)

5. Board Members were reminded that the Ethics Commission Statement of Economic Interest is due April 30, 2019.

6. The Board reviewed tentative meeting/activity dates for 2019:

March 26-28	NASBA E.D. and Legal Counsel Conf., San Antonio, TX
April 26	10:00 a.m. Board Meeting
April 27	New CPA Ceremony
May 31	8:30 a.m. Board Meeting
June 11-13	NASBA Eastern Regional, Washington, DC
June 18-20	NASBA Western Regional, Salt Lake City, UT
June 20-23	MSCPA Annual Convention, Destin, FL
August 2	8:30 a.m. Board Meeting
September 20	8:30 a.m. Board Meeting
October 27-30	NASBA Annual Meeting, Boston, MA
November 1	10:00 a.m. Board Meeting
November 2	New CPA Ceremony
December 6	8:30 a.m. Board Meeting

II. National Regulatory Concerns

1. The NASBA *State Board Report* for February 2019 was discussed.
2. The NASBA *Legislative E-news* for February 2019 was discussed.
3. The NASBA *Legislative E-news* for March 2019 was discussed.
4. The excerpt from Texas State Board Report – *What makes a Professional Different From an Occupation* was discussed.
5. The Regional Focus Questions forwarded from NASBA were discussed.
6. The proposed revisions to AICPA’s Peer Review Oversight Handbook were reviewed.
7. The NASBA *State Board Report* for March 2019 was discussed.
8. The NASBA Vice Chair – MSBPA letter of support for nomination was approved.
9. Mr. Jim Burkes updated the Board on activities at NASBA.

III. Administration

1. The MSBPA Balance Sheets, Funds 3845 and 3850, as of February 28, 2019 were reviewed.
2. The FY 2019 Budget to Actual Comparison – Fund 3845, for the eight months ended February 28, 2019 was reviewed.
3. The Statement of Revenues and Expenditures, Fund 3845 for the eight months ended February 28, 2019 was reviewed.
4. Information about new CPA Ceremony speaker was noted.
5. Additional per diem days were approved.

IV. CPA Examination, Licensing & Firms

1. The Board noted staff approval of 117 candidate applications (25 initial, 92 reexam) for 167 Sections of the computerized CPA examination received since the January 25, 2019 meeting.
2. Window 1 (Jan – Mar, 2019) examination scores for 196 candidates, 249 examination sections were accepted by the Board.
3. The following actions on applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits were unanimously approved by the Board unless otherwise noted:

Applications for Original CPA License

Name	Number	Action
Katy Marie Atkins	7709	Approved
Nicole Brooke Beasley	7710	Approved
Larissia Yolanda Crosby	7711	Approved
Nicole Victoria DiGiovanni	7712	Approved
Hannah Allen Hoffman	7713	Approved
Jinyoung Kim	7714	Approved
Alison Renee Kinnaman	7715	Approved
Larry LaBrandon March	7716	Approved
Ryan Walker Smith	7734	Approved

IV. CPA Examination, Licensing & Firms (continued)

4. Applications (continued)

Applications for Reciprocal CPA License

Name	Number	Action
Susan B. Abbott	R7717	Approved
Jason Edward Aderholt	R7718	Approved
Linda Iupe Bauer	R7719	Approved
George John Ehrhardt III	R7720	Approved
Tina A. File	R7721	Approved
Erin Nicole Henson	R7722	Approved
William Lancaster McCord	R7723	Approved
John H. McDonald	R7724	Approved
Sean A. McDonald	R7725	Approved
Frances Boyd Pegram	R7726	Approved
Shellie Nickole Perrigin	R7727	Approved
Eric H. Phyfer	R7728	Approved
Darlene G. Regan	R7729	Approved
Anthony Howard Sinclair	R7730	Approved
Peter Lake Swigart	R7731	Approved
Brittney R. Tharp	R7732	Approved
Russell J. Touchet II	R7733	Approved

Applications for Reinstatement of CPA License

Name	Number	Action
Benjamin Sherman Brien	5523	Approved
James Allen Browning	1677	Approved
Neil Alan Godfrey	6148	Approved
Morgan L. Lamb	7315	Approved
Tracy L. Morgan	4554	Approved
Nancy C. Thompson	5050	Approved
Sherria D. Trosclair	4228	Approved
Justin D. Walley	7097	Approved
John Anthony White	2588	Approved

IV. CPA Examination, Licensing & Firms (continued)

5. Applications (continued)

Applications for CPA Firm Permit to Practice

Name	City, State	Number	Action
William Arvo, CPA PLLC	St. Clair Shores, MT	7699	Approved
Borland Benefield, PC	Birmingham, AL	7700	Approved
Dixon Hughes Goodman, LLP	Norfolk, VA	7701	Approved
Dixon Hughes Goodman, LLP	Charleston, WV	7702	Approved
EGP, PLLC	Little Rock, AR	7703	Approved
LeBlanc & Associates, CPAs, LLC	Metairie, LA	7704	Approved
Mauldin & Jenkins, LLC	Macon, GA	7705	Approved
McDonald & Associates, LLC	Canton, MS	7706	Approved
RBTK, LLP	San Diego, CA	7707	Approved
Stephen H Woods, CPA	Biloxi, MS	7708	Approved

Amendments to Registered Firms

No.	Name	City, State	Change
F1099	Bridgers, Goodman, Baird And Clarke PLLC	Vicksburg, MS	Name change from Bridgers, Goodman Aldridge, Baird and Clarke PLLC
7609	CGC, PLLC	Forest, MS	Name Change from Chance Gay & Cieglo PLLC
F0361	Michele Harris, CPA, PC	Flowood, MS	Address Change
F0401	HowellRomines, PLLC	Byram, MS	Name Change from Howell & Romines, PLLC
F1118	Donna M. Ingram CPA PC	Vicksburg, MS	Address Change
F1152	Karin Lewis & Company, PLLC	Madison, MS	Address Change
7291	Monroe CPA, LLC	Tupelo, MS	Address Change
F1668	Smith Marion & CO.,PC	Brentwood, TN	Name Change Smith Marion & Co., LLP
F1357	Adrienne L .Tompkins, CPA, PLLC	Lucedale, MS	Address Change

IV. CPA Examination, Licensing & Firms (continued)

4. Applications (continued)

Application for Reinstatement of a CPA Firm Permit to Practice

Number	Name	City, State	Action
F1469	M A Turner & Associates	Jackson, MS	Approved

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
Department of Revenue 1. Standards of Conduct, Ethics, Confidentiality and Hostile Work Environment Employee Training 2018	Various	2 including 1 General Ethics	Approved
Patterson School of Accountancy 1. Accountancy Weekend	4/26/2019	2 Ethics (1 General 1 Rules)	Approved
University of South Alabama 1. 2019 Gulf Coast Real Estate & Economic Education Conference	8/8/2019	6 including 1 General Ethics	Approved

VI. Rules and Regulations

1. The Board discussed the MSBPA rules changes for final adoption.
2. Proposed changes to UAA Model Rules regarding peer review were discussed.

VII. Regulatory Matters

The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from January 26, 2019 to March 22, 2019:

Activity	Number
Cases Opened Beginning of Period	16
Cases Opened	25
Cases Closed ①	13
Cases Open End of Period	28
Open Cases Referred to Members	5

① *Cases Closed:*

Case 2018.01 Case opened January 22, 2018 after firm received a peer review fail rating on preparation engagements. All requirements of peer review committee were documented to Board as met. Board approved an S&C agreement. Matter was closed.

Case 2018.20 Case opened June 14, 2018, after receiving notice that firm had failed to schedule required peer review. Repeated attempts to get response from firm went unanswered until a Notice of Hearing and Complaint were sent to the firm. After that notice from the Board, firm was scheduled for peer review. Matter was closed.

Case 2018.22 Case opened June 18, 2018 after determining firm had closed and 100% owner had retired without obtaining last peer review. Consent order was entered into and approved by Board to change license status from CPA-Retired to Revoked and fined \$1,250. Matter was closed.

Case 2018.84 Cases opened September 14, 2018 after determining licensee had a CPE reporting deficiency of some sort. Notices of Hearing and Complaint were sent. Licensee contacted Board the week of previous trial board when license was subject to revocation and claimed to have been moving and not received notice. Licensee documented that CPE had been obtained during the reporting period. Licensee was fined \$250 on an S&C agreement. Matter was closed.

Case 2018.128 Case opened September 5, 2018 for an out of state firm not responding to requests for peer review documents on a peer review that had a due date of November 30, 2017. Licensee provided documentation that firm was enrolled and had completed peer review under an extension by the out of state peer reviewer. Matter was closed.

Case 2019.04 Case opened January 29, 2019 after receiving information of a case filed in Circuit Court by a former client alleging wrongdoing. Board staff learned the Licensee died January 11, 2019. Matter was closed.

VII. Regulatory Matters (continued)

Case 2019.08; 2019.09; 2019.10; and 2019.11 Cases opened January 29, 2019 after receiving complaint about four accounting firms showing in the Yellow Pages under the column titled "Certified." All accounting firms were contacted and asked to please request the Yellow Pages remove them from the column titled "Certified". All claimed to have not authorized this selection of placement in the Yellow Pages. Matters were closed.

Case 2019.18 and 2019.19 Cases opened February 14, 2019 to address newspaper reporting of potential rule violation. Investigative Committee determined there was no rule violation and the matters were closed.

Case 2019.20 Case opened February 22, 2019 after receiving no response from a Licensee randomly selected for CPE audit for 2017. Licensee responded providing all necessary documentation on obtaining CPE with no deficiencies. Matter was closed.

2. Ms. Brewer then discussed the open cases presented on the active cases log.
3. The Board heard the status/results of CPE audits for 2017 and 2018.
4. MSBPA project addressing out-of-state licensees working in Mississippi was discussed.
5. A letter from the Louisiana Board of Accountancy Director was discussed.
6. A request regarding peer review was reviewed and approved by the Board.

VIII. Trial Board

Trial Board Hearing Continuances:

Presentation of Order granting motion for Continuance to April Meeting in **2018.03**
(Bridgers Investigative Committee)

Presentation of Order granting motion for Continuance to April Meeting in **2019.02**
(Elam Investigative Committee)

Consent Order:

The Board approved a Consent Order in **Case 2019.16** involving a licensee found guilty of eleven (11) federal tax-related charges. Consent Order agreed to by Committee and licensee, and signed by attorney on behalf of licensee while case is under appeal. Order includes revocation of individual license and firm permit as well as civil penalty of \$8,750.00 and recovery of \$900.00 in administrative costs for a total of \$9,650.00.

Additionally, the licensee will return the Certificate for the Practice of Certified Public Accounting to the Board.

(Pannell Investigative Committee)

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member