

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
December 10, 2021**

The Mississippi State Board of Public Accountancy met telephonically on December 10, 2021, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present by Video Conference

David Bridgers, Chair (present at Board office)
William Kelly, Vice Chair
Charles Prince, Secretary
Rick Elam
Angela Pannell
Willie Sims, Jr.
Mark Peach

Board Staff Present at Board Office

Andy Wright, Executive Director
Sharee Brewer, Associate Director, Investigations
Vicki Snowden, Licensing Administrator

Legal Counsel Present at Board Office

Ashleigh Martin, Special Asst. Attorney General

Others Present by Video Conference or Telephone

Ed Jones, MSCPA/Board Liaison
Karen Moody, MSCPA President/CEO
Annette Pridgen, Incoming Board Member in 2022

I. General

1. The Board opened the meeting with an invocation from Willie Sims.
2. The minutes from the October 21, 2021 meeting were approved.

I. General (Continued)

3. The Board reviewed and approved proposed meeting/activity dates for 2022:

2022 Proposed Dates:

January 20	10:00 a.m. Board Meeting
March 3	10:00 a.m. Board Meeting
Apr. 25-27	NASBA E.D. and Staff Conf., Clearwater Beach, FL
May 6 (Friday)	10:00 a.m. Board Meeting
May 7	New CPA Ceremony (Larger Location?)
June 7-9	NASBA Western Regional, Colorado Springs, CO
June 16	10:00 a.m. Board Meeting
June 22-26	MSCPA Convention, Destin FL
June 27-29	NASBA Eastern Regional, White Sulphur Springs, WV
August 4	10:00 a.m. Board Meeting
September 8	10:00 a.m. Board Meeting
October 21 (Friday)	10:00 a.m. Board Meeting
October 22	New CPA Ceremony
Oct. 30- Nov. 2	NASBA Annual Meeting, San Diego, CA
December 8	10:00 a.m. Board Meeting

4. Board member appointments and Board and staff retirements were discussed.

II. National Regulatory Concerns

1. NASBA CPT Launch of HBCU Initiative was discussed.
2. The revisions to CPA Evolution Model Curriculum were discussed.

III. Administration

1. The Cash in Treasury for Funds 3845 and 3850 as of October 31, 2021 was reviewed.
2. The FY 2022 Budget to Actual Comparison – Fund 3845, for the four months ended October 31, 2021 was reviewed.
3. Additional Per Diem days were approved.

IV. CPA Examination, Licensing & Firms

1. The Board noted staff approval of 82 candidate applications (13 initial, 69 reexam) for 101 Sections of the computerized CPA examination received since the October 21, 2021 meeting.
2. The following actions on applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits were unanimously approved/ratified by the Board unless otherwise noted:

Applications for Original CPA License

Name	Number	Action
Tyler J. Bowman	8194	Approved
Jonathan Cartee Brent	8195	Approved
Casey Lamkin Butts	8196	Approved
Beilli Chen	8197	Approved
LaDarrion Cornelius Grant	8198	Approved
Elizabeth Marie Grimes	8199	Approved
Morgan Johnson Kuhn	8200	Approved
Robert S. Loeb	8201	Approved
Joel Dillard Ray III	8202	Approved

Applications for Reciprocal CPA License Approved & Issued by Staff

Name	Number	Action
Nathan Garrett Burnett	R8183	Ratified
William Thomas Couch	R8184	Ratified
Ali Elizabeth Evans	R8185	Ratified
Jordan Matthew Smith	R8186	Ratified

Applications for CPA Firm Permit to Practice

Name	City, State	Number	Action
A E Joyner, LLC	Pope, MS	8187	Approved
Ruth Condit, CPA	Tupelo, MS	8188	Approved
Jordan & Associates, PLLC	Ripley, MS	8189	Approved
Malonebailey LLP	Houston, TX	8190	Approved
Oscar Leal, CPA	Hattiesburg, MS	8191	Approved
Welch Couch & Company PA	Batesville, MS	8192	Approved
James E. Wood, CPA	Madison, MS	8193	Approved

IV. CPA Examination, Licensing & Firms (Continued)

Amendments to Registered Firms

No.	Name	City, State	Change
F0568	Tommy R. Norwood, CPA PC	Ridgeland, MS	Address Change
7191	D. S. Patrick, Jr., CPA	Hattiesburg, MS	Address Change
F0783	Wright Morris, PLLC	Hattiesburg, MS	Name Change from Wright CPA Group, PLLC

Application for Reinstatement of a CPA Firm Permit to Practice

Number	Name	City, State	Action
F0261	George Edward Decoux Jr., CPA	Hattiesburg, MS	Approved

- The Board members approved one 2021 CPE extension request with penalty waiver due to a medical reason:

Name	Number	Total Hours	Extension Date
Judi Griffin-Gilder	3265	10.6	12/17/2021

V. Continuing Professional Education

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

Sponsor/Title	Dates	Hours	Action
University of Alabama, Conference Services 1. Federal Tax Clinic	8/26/2021	16.8 (including 1.8 General Ethics)	Approved

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

Sponsor/Title	Dates/Type	Hours	Action
Home Care Magazine 1. Avoiding a Bust in 2023 <i>Requested by Gary Patterson</i>	Publication	20	Approved
International Journal of Risk and Contingency Management 1. Insuring Risks Associated With the Production and Sale of Marijuana <i>Requested by Deborah Seifert</i>	Publication	40	Approved

VI. Regulatory Matters

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from October 22, 2021 to December 10, 2021:

Activity	Number
Cases Opened Beginning of Period	171
Cases Opened	11
Cases Closed ①	2
Cases Open End of Period	180
Open Cases Referred to Members	148

① Cases Closed:

Case **2021.017** involved an individual licensee and firm permit holder who completed one review engagement for the State Board of Contractors which was not disclosed on the individual license and firm permit renewal applications filed for the 2020-2021 period. Consequently, it was determined the licensee also made a false statement to resign from the peer review program. Case was settled with a Consent Order which called for the licensee to enroll and complete peer review and pay a \$1,000 financial penalty. Matter was closed.

Case **2021.182** involved an applicant for a firm permit who had a matter presented at the October 21, 2021 Board meeting for review prior to approval of a firm permit. Licensing system does not allow for a case to be opened and documents maintained until after licensure is obtained. This case was opened to maintain the documents related to this matter in a case file for this firm for future reference.

2. Ms. Brewer then discussed the open cases presented on the active case log.

VII. Trial Board

Consent Order for Board Approval:

Consent Order was approved for **Case 2021.012** involving an individual licensee and firm permit holder who took, by electronic means, a substantial number of confidential records belonging to the clients of, and which was property of their former employer, another firm permit holder with this Board. These confidential records were copied by the individual licensee with the intention of using the information to enable and establish clientele for the licensee's newly established firm. The Consent Order calls for the licensee to enroll and complete the NASBA Center for the Public Trust training program on ethical leadership and pay a \$10,000 financial penalty.

(Peach recused)

Stipulation and Consent Orders for Board Approval:

Stipulation and Consent Orders were approved for **Case 2021.047, 2021.072, 2021.087, and 2021.164** involving individual licensees who 1) did report Continuing Professional Education for the 2020-2021 year and 2) requested an extension of the Board to obtain CPE when they learned of the deficiency. Orders have the same language requiring the licensee to obtain deficient CPE, an assessment of 50% penalty hours, and to document all to the Board. Orders call for a \$100 financial penalty because these licensees have received multiple extensions in the last five reporting periods. All hours have been documented and financial penalties paid.

(Kelly recused)

Stipulation and Consent Orders were approved for **Case 2021.097, 2021.103, 2021.106, 2021.122, 2021.127, 2021.134*, 2021.140, 2021.142, 2021.143, 2021.146, 2021.156, 2021.159, 2021.165, 2021.167 and 2021.171** involving individual licensees who 1) did not report Continuing Professional Education for the 2020-2021 year, 2) were licensed and primarily employed in another state and in compliance with that state's CPE rules, 3) failed to report the exemption, and 4) requested informal settlement of their case. Orders have the same language requiring documentation to the Board of active licensure in the other state. Orders call for a \$100 financial penalty for failing to report the exemption claimed. All licensures were verified through ALD as actively licensed in the applicable state and financial penalties paid.

(Kelly recused)

*Documentation and financial penalty received; Stipulation and Consent Order not returned

VII. Trial Board (continued)

Stipulation and Consent Orders for Board Approval CONTINUED:

Stipulation and Consent Orders were approved for **Case 2021.048, 2021.084, 2021.088, 2021.090, 2021.093*, and 2021.095** involving individual licensees who 1) did report their Continuing Professional Education for the 2020-2021 year, 2) had not obtained the required 40 hours, 3) had not requested an extension of the Board to obtain CPE when they learned of the deficiency or failed to comply with the extension given, and 4) requested informal settlement of their case. Orders have the same language requiring the licensee to obtain deficient CPE hours, assessment of 50% penalty hours on the deficiency, and to document same to the Board. Orders call for a \$250 financial penalty for failing to obtain the required hours by June 30, 2021. All hours have been documented and financial penalties paid.

(Kelly recused)

Stipulation and Consent Orders were approved for **Case 2021.099, 2021.107, 2021.112**, 2021.114, 2021.115, 2021.117, 2021.119, 2021.125, 2021.133, 2021.135, 2021.136, 2021.138, 2021.139, 2021.145, 2021.151, 2021.161, 2021.163, 2021.172, 2021.177, and 2021.179** involving individual licensees who 1) did not report Continuing Professional Education for the 2020-2021 year, 2) had obtained their required 40 hours, and 3) requested informal settlement of their case. Orders have the same language requiring the licensee to document to the Board the 40 hours obtained by June 30, 2021. Orders call for a \$250 financial penalty for failing to report the 40 hours obtained by June 30, 2021. All hours have been documented and financial penalties paid.

(Kelly recused)

*Documentation and financial penalty received; Stipulation and Consent Order not returned

**Stipulation and Consent Order and financial penalty received; documentation not returned

VII. Trial Board (continued)

Stipulation and Consent Orders for Board Approval CONTINUED:

Stipulation and Consent Orders for **Case 2021.126, 2021.153, 2021.160, 2021.169, 2021.170*, and 2021.173**** involving individual licensees who 1) did not report Continuing Professional Education for the 2020-2021 year, 2) had not obtained the required 40 hours by June 30, 2021, and 3) requested informal settlement of their case. Orders have the same language requiring licensee to obtain deficient CPE hours, assessment of 50% penalty hours on the deficiency, and to document same to the Board. Orders call for a \$500 financial penalty for failing to obtain the required 40 hours by June 30, 2021 as well as failing to report the hours. All hours have been documented and financial penalties paid.

(Kelly Investigative Committee)

*Stipulation and Consent Order received; documentation and financial penalty not returned

**Stipulation and Consent Order and financial penalty received; documentation not returned

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member