

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
December 11, 2025

The Mississippi State Board of Public Accountancy met in regular session on December 11, 2025, beginning at 10:00 a.m., at the Board Office, 5 Old River Place, Suite 104, Jackson, MS 39202. The following record of that meeting was maintained. (In Person X; Video Conf. T)

Board Members Present

X Gary Walker, Chair
T Willie Sims, Jr., Vice-chair
T Bill Kelly, Secretary
T Richard Bullock
X Annette Pridgen
T Charlie Prince

Board Members Absent

None

Board Staff and Others Present

X Sharee Brewer, Executive Director
X Elizabeth Greenwood, Associate Director, Investigations
T Danielle Parrish, Licensing Administrator
T Lane McNeal, Regulatory and Compliance Investigator
X Pamela Ratliff, Board Legal Counsel, Attorney General's Office
T Karen Moody, MSCPA President/CEO
T Ed Jones, MSCPA/MSBPA Liaison

I. General

1. The Board called the meeting to order.
2. The Board opened the meeting with an invocation from B. Kelly.
3. The Board held a roll-call to establish a quorum: 6 Board Members Present.
4. After motion by A. Pridgen, seconded by B. Kelly, the Board adopted the agenda for the day's meeting.
5. After motion by W. Sims, seconded by A. Pridgen, the Board approved the minutes of the Board meeting held on November 13, 2025.
6. The Board noted there were new certificates available for signing.
7. The Board noted the next Board meeting would be held Thursday, January 22, 2026 at the Board office.
8. After motion by B. Kelly, seconded by W. Sims, the Board approved the following dates, places, and times for future meetings as follows:

December 11	10:00 a.m. Board Meeting
January 22	10:00 a.m. Board Meeting
March 19	10:00 a.m. Board Meeting
May 1, Friday	10:00 a.m. Board Meeting
May 2, Saturday	10:00 a.m. CPA Ceremony
August 6	10:00 a.m. Board Meeting
September 24	10:00 a.m. Board Meeting
November 12	10:00 a.m. Board Meeting
December 10	10:00 a.m. Board Meeting

9. A report from the MSCPA Liaison, Ed Jones was made about the U.S. Department of Education not defining accounting as a profession. Report acknowledged a letter was being written by the AICPA asking for reconsideration of same.

II. National Regulatory Concerns

1. The NASBA State Board Report, Fall, 2025 edition was discussed.
2. The email from NASBA about their response to federal reclassification of accounting degree programs was discussed.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of October 31, 2025 was presented.
2. FY2026 Revenues and Expenditures for October, 2025 and FYTD, Fund 3845 were presented.
3. FY2026 YTD Summary Financials of Budget Authority, October, 2025, Fund 3845 were presented.
4. After motion by A. Pridgen, seconded by R. Bullock, the Board accepted the financial reports above as presented.
5. After motion by B. Kelly, seconded by R. Bullock, additional per diem days for the Board members were approved.
6. Other business of the Board was discussed: 1) Executive Director advised of remaining interviews in the next week for the front office position, 2) upcoming House budget hearing scheduled on January 19th, 3) no public comments of substance were received on the rule change related to the waiver program, 4) currently the staff have identified 19 firms permitted with the Board who are operating in an APS but only one, and potentially a second one, are in-state firms, and 5) there will be an election at the January meeting for a Secretary position to join the other officer

positions and we will have a couple of new committee positions that will need to be filled if Board wanted to think on that before January.

IV. CPA Examination, Licensing & Firms

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 83 candidate applications (16 initial, 68 reexam) for 92 sections of the CPA examination. After motion by B. Kelly, seconded by A. Pridgen, the Board accepted the candidate applications as presented.
2. The following actions related to individual licenses and firm permits were approved or ratified by the Board as follows:

Applications for Original CPA Licenses

Motion made by B. Kelly, seconded by A. Pridgen

Name	Number	Action
Edison Stuart Blackwell	8782	Unanimously Approved
Olivia Lois Boleware	8783	Unanimously Approved
Chelsea Vance Carter	8784	Unanimously Approved
McKinley Grace Coleman	8785	Unanimously Approved
Soumya Dhingra	8786	Unanimously Approved
deYampert Brame Garner	8787	Unanimously Approved
Kyle David Smith	8788	Unanimously Approved
Tanner Reid Thurman	8789	Unanimously Approved

Applications for Reciprocal CPA Licenses

Motion made by B. Kelly, seconded by C. Prince

Name	Number	Action
Jason Byrd	R8775	Unanimously Ratified
Francois Houde		No Action Taken
Millie Hutton	R8776	Unanimously Ratified
Michael Wofford	R8777	Unanimously Ratified

Applications for Initial Firm Permits

Motion made by B. Kelly, seconded by A. Pridgen

Name	Number	Action
BDO USA, P.C.	8778	Unanimously Approved
McDonald Advisory Services LLC	8779	Unanimously Approved
Mark H. Hooker & Associates, PLLC	8780	Unanimously Approved
Mark Wofford, CPA	8781	Unanimously Approved

Applications for Amendments to Firm Permits*Motion made by B. Kelly, seconded by C. Prince*

Name	Number	Action
Fred T. Neely & Company, PLLC	F0556	Change of Address - Unanimously Approved
Majure CPA, PLLC	8364	Change of Sole Proprietorship Firm to a PLLC Firm - Unanimously Approved
Miller Cooper & Co., Ltd	F1727	Change of Address - Unanimously Approved

Applications for Reinstatement of Firm Permit*Motion made by B. Kelly, seconded by C. Prince*

Name	Number	Action
C S Buckalew, CPA	1559	Unanimously Approved

V. Continuing Professional Education

No items for consideration

V. Rules and Regulations

No items for consideration

VI. Enforcement Matters

- After motion by W. Sims, seconded by C. Prince, the following report of regulatory activities between November 13, 2025 and December 11, 2025 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	177
Cases Opened	3
Cases Closed ①	146
Cases Open End of Period	34
New Case Referrals to Board Members	0

① Cases Closed:

Case 2024.234 involved an unlicensed accountant using a former coworker's credentials to prepare a review report of financial statements for a general contractor in another state.

After discussing matter with legal counsel, case file sent to TN Board of Accountancy and TN Attorney General's office. Matter closed.

Case 2025.107 involved an individual licensee who had a CPE deficiency case opened in error. Matter closed.

Case 2025.112 involved an individual licensee who had a CPE deficiency case opened who had retired and not notified the Board. Matter closed.

Cases 2025.151, 2025.153, 2025.155, 2025.158, 2025.161, 2025.167, 2025.173, 2025.175, 2025.176, 2025.177, 2025.187, 2025.196, 2025.197, 2025.201, 2025.205, 2025.207, 2025.212, 2025.216, 2025.219, 2025.241, 2025.249, 2025.250, 2025.254, and 2025.257 involved individual licensees who 1) did not report Continuing Professional Education for the 2024-2025 year, 2) were licensed and primarily employed in another state of licensure and in compliance with that other state's CPE rules thereby qualifying for an exemption, 3) failed to report that 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 and calling for a \$100 financial penalty for failing to report the exemption claimed. All licenses verified through ALD as actively licensed in the applicable state and all financial penalties paid. Matters were closed.

Case 2025.111 involved an individual licensee who 1) did report their Continuing Professional Education for the 2024-2025 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, and 4) requested informal settlement of their case. The order requires the licensee to obtain the deficient CPE hours, an assessment of 50% penalty hours on the deficiency, and to document all to the Board. Order calls for a \$250 financial penalty for failing to obtain the required hours by June 30, 2025. Financial penalty paid and hours documented. Matter was closed.

Cases 2025.142, 2025.143, 2025.144, 2025.147, 2025.148, 2025.149, 2025.150, 2025.154, 2025.156, 2025.160, 2025.162, 2025.163, 2025.164, 2025.166, 2025.168, 2025.169, 2025.171, 2025.172, 2025.174, 2025.178, 2025.182, 2025.184, 2025.185, 2025.186, 2025.188, 2025.189, 2025.190, 2025.191, 2025.193, 2025.194, 2025.195, 2025.198, 2025.202, 2025.203, 2025.204, 2025.206, 2025.208, 2025.214, 2025.215, 2025.217, 2025.218, 2025.221, 2025.222, 2025.227, 2025.229, 2025.230, 2025.232, 2025.233, 2025.234, 2025.235, 2025.236, 2025.239, 2025.240, 2025.243, 2025.251, 2025.252, 2025.253, and 2025.255 involved individual licensees who 1) did not report Continuing Professional Education for the 2024-2025 year, 2) had obtained their required 40 hours, and 3) requested informal settlement of their case. Orders all have the same language requiring the licensee to document to the Board the 40 hours obtained by June 30, 2025. Orders call for a \$250 financial penalty for failing to report the 40 hours obtained by August 1, 2025. All financial penalties paid and hours documented. Matters were closed.

Cases 2025.159, 2025.179, 2025.180, 2025.199, 2025.211, 2025.213, and 2025.231 involved individual licensees who 1) did not report Continuing Professional Education for

the 2024-2025 year, 2) had not obtained the required 40 hours by June 30, 2025, and 3) requested informal settlement of their case. Orders have the same language requiring the licensee to obtain deficient CPE hours, an assessment of 50% penalty hours on the deficiency, and to document all to the Board. Orders call for a \$500 financial penalty for failing to obtain the required 40 hours by June 30, 2025 as well as failing to report the hours a licensee did obtain even if the hours were zero by August 1, 2025. All financial penalties paid and hours documented. Matters were closed.

Cases 2025.113, 2025.114, 2025.115, 2025.116, 2025.117, 2025.118, 2025.119, 2025.120, 2025.121, 2025.123, 2025.124, 2025.125, 2025.126, 2025.127, 2025.128, 2025.129, 2025.130, 2025.131, 2025.133, 2025.134, 2025.135, 2025.136, 2025.137, 2025.138, 2025.140, and 2025.141 involved individual licensees who requested an extension of time to obtain their CPE. Board granted the requested extensions and the licensee has complied with the extension by reporting and documenting their CPE to the Board. Matters were closed.

Cases 2025.108, 2025.109, 2025.110, 2025.145, 2025.146, 2025.152, 2025.157, 2025.170, 2025.181, 2025.192, 2025.200, 2025.209, 2025.220, 2025.224, 2025.225, 2025.228, 2025.237, 2025.238, 2025.242, 2025.244, 2025.245, 2025.246, 2025.247, 2025.248, and 2025.256 involved individuals who requested retirement or cancellation of their active licensure status in lieu of informally settling their CPE violation. Matters were closed.

Cases 2025.223 involved an individual who documented a medical or military waiver of the financial penalty on their CPE matters. Licensee still documented their CPE hours to the Board. Matter was closed.

Case 2025.260 involved a firm permit holder who had a consent order issued against the firm by the Public Company Accounting Oversight Board ("PCAOB"). Investigation found no nexus with State of Mississippi beyond being a holder of a firm permit. Matter was closed.

2. Following a motion by B. Kelly, seconded by W. Sims, the Board approved accepting an excerpt from the Board's licensing system of the currently active cases as presented.

VII. Trial Board Hearing

Continuation Orders for **Cases 2025.183 and 2025.226** were presented. Matters involved individual licensees who were issued Notices of Hearing and Complaint (NOHC) for a Trial Board hearing to be held December 11, 2025 to address failure to report CPE for the 2024-2025 compliance period. The licensees for these cases have not responded to attempts made by the Board staff to reach the licensees to obtain necessary information from which the cases can be resolved through informal settlement. Orders will continue until compliance with *Board Policy for Managing Violations of CPE Reporting Rules* closes the licensure for non-renewal. If license doesn't close for non-renewal, hearing will move forward. Following motion by A. Pridgen, seconded by W. Sims, Board voted unanimously to approve. Board member B. Kelly abstained.

A Stipulation and Consent Order for **Case 2025.165** was presented. Matter involved individual licensee who 1) did not report Continuing Professional Education for the 2024-2025 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, 2025. Orders call for a \$250 financial penalty for failing to report the 40 hours obtained by August 1, 2025. All hours have been documented and financial penalty paid. Following motion by W. Sims, seconded by A. Pridgen, Board voted unanimously to approve. Board member B. Kelly abstained.

There were no further items for consideration. After motion by A. Pridgen, seconded by C. Prince, the Board voted unanimously to adjourn.

These minutes were adopted by unanimous vote of the Board Members present at the January 22, 2026 Regular Board Meeting.

For the Board:

William Kelly
Board Secretary