

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
December 13, 2024

The Mississippi State Board of Public Accountancy met in regular session on December 13, 2024, 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 Annette Pridgen, Chair
X Gary Walker, Vice-chair
X Willie Sims, Jr., Secretary
T David Bridgers
X Rick Elam
X William Kelly
X Charlie Prince

Board Members Absent

None

Board Staff and Others Present

X Sharee Brewer, Executive Director
X Elizabeth Greenwood, Associate Director
T Vicki Snowden, Licensing Administrator
T Lane McNeal, Compliance Administrator
T Danielle Parrish, Licensing Administration Trainee
X Chelye Amis, Board Legal Counsel from Attorney General's Office
T Karen Moody, MSCPA President/CEO
T Ed Jones, MSCPA/MSBPA Liaison
X Andy Wright, Former Executive Director
X Mark Peach, Former Board Member
T Jimmy Burkes, Former Board Member

I. General

1. The Board called the meeting to order.
2. The Board opened the meeting with an invocation from Charlie Prince.
3. The Board held a roll-call to establish a quorum: 7 Board Members Present and 0 Board Members Absent.
4. The Board and guests recognized outgoing Board member Dr. Rick Elam. Board Chair, Dr. Annette Pridgen presented a plaque commemorating Dr. Elam's many years of service to the Board and the accounting profession.
5. After motion by G. Walker, seconded by W. Sims, the Board adopted the agenda for the day's meeting.

6. After motion by G. Walker, seconded by W. Sims, the Board approved the minutes of the Board meeting held on November 14, 2024.
7. The Board noted there are new certificates available for signing.
8. The following dates, places, and times for future meetings in 2025 were reviewed.

January 23	10:00 a.m. Board Meeting
March 20	10:00 a.m. Board Meeting, campus of Mississippi College
May 9	10:00 a.m. Board Meeting
May 10	10:00 a.m. CPA Ceremony
August 7	10:00 a.m. Board Meeting
September 25	10:00 a.m. Board Meeting
November 13	10:00 a.m. Board Meeting
December 11	10:00 a.m. Board Meeting

II. National Regulatory Concerns

1. The NASBA Announcement of Expanded Access to Experience, Learn and Earn (ELE) Program was discussed.
2. The NASBA State Board Report Fall 2024 Edition was discussed.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of October 31, 2024 was presented.
2. FY2024 Revenues and Expenditures for October, 2024 and FYTD, Fund 3845 was presented.
3. FY2024 YTD Summary Financials of Budget Authority, October, 2024, Fund 3845 was presented.
4. After motion by B. Kelly, seconded by W. Sims, the Board accepted the financial reports above as presented.
5. After motion by G. Walker, seconded by R. Elam, additional per diem days for the Board members were approved.
6. Motion made by W. Sims, seconded by R. Elam, followed by unanimous vote to close the meeting. Motion made by W. Sims, seconded by R. Elam, followed by unanimous vote to enter executive session to discuss a personnel matter under Miss. Code Ann. §25-41-7(a). Following discussion and advisement of legal counsel, motion made by

W. Sims, seconded by R. Elam, followed by unanimous vote to exit executive session and to reopen meeting. Disclosure then made in the open meeting of the decision made in executive session. Within the executive session, motion made by R. Elam, seconded by W. Sims, followed by unanimous vote to accept the evaluation of the Executive Director performed by the Administration Committee and presented to the Board.

7. The Executive Director introduced the new employee on staff at the Board. Danielle Parrish came on board December 1, 2024 and will be training with our Licensing Administrator, Vicki Snowden.

IV. CPA Examination, Licensing & Firms

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 54 candidate applications (10 initial, 44 reexam) for 68 sections of the CPA examination which had been received since the November 14, 2024 Board meeting.
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 R. Elam

Name	Number	Action
Arlin B Brawner	8597	Unanimously Approved
Conner Bradley Janous	8598	Unanimously Approved
Jacob Roger Lusby	8599	Unanimously Approved
Daniel Hastings McEwan Jr.	8600	Unanimously Approved
Grace Elizabeth Upshaw	8601	Unanimously Approved

Applications for Reciprocal CPA Licenses Issued Since Last Board Meeting

Motion made by R. Elam, seconded by W. Sims

Name	Number	Action
Melissa Lovorn	R8596	Approval Unanimously Ratified

Applications for Amendments to CPA Firm Permit Registration

A motion was made by B. Kelly, seconded by R. Elam

No.	Name	City, State	Action
F1394	Ava J. Warren, CPA	Madison, MS	Unanimously Approved Address Change
F1165	Browder & Associates	Hoover, AL	Unanimously Approved Address Change
F1258	Crowe LLP	Atlanta, GA	Unanimously Approved Address Change
F1013	Holcomb CPA Firm	Rolling Fork, MS	Unanimously Approved

			Address Change
8367	Meghan Ozburn, CPA	Natchez, MS	Unanimously Approved Address Change
7925	S E Fleming CPA, LLC	Tupelo, MS	Unanimously Approved Address Change
F0642	SST Accountants & Consultants, PLLC	Dallas, TX	Unanimously Approved Address Change

Applications for Reinstatement of Firm Permit

Motion made by B. Kelly, seconded by G. Walker

Name	Number	Action
Martha C. Moss, CPA	F0546	Unanimously Approved
McDaniel CPA Firm	F0191	Unanimously Approved

V. Continuing Professional Education

1. Application for Continuing Professional Education Credit

Motion made by D. Bridgers, seconded by W. Sims

Sponsor/Title	Dates	Hours	Action
Billy Morehead, Ph.D., CPA 1. MS Ethics Rules and Regulations	Various	3 General; 1 MS Rules	Unanimously Approved
Billy Morehead, Ph.D., CPA 1. MS Ethics Rules and Regulations	TBD	8	Unanimously Approved

VI. Rules and Regulations

1. There were no items for consideration.

VII. Enforcement Matters

1. After motion by W. Sims, seconded by G. Walker, the following report of regulatory activities between November 15, 2024 and December 13, 2024 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	113
Cases Opened	0
Cases Closed ①	83
Cases Open End of Period	30
New Case Referrals to Board Members	0

① Cases Closed:

Cases 2024.135, 2024.139, 2024.144, 2024.168, 2024.170, 2024.176 and 2024.179 involved individual licensees who 1) did not report Continuing Professional Education for the 2023-2024 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 all 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 their CPE by reporting the exemption claimed. All licenses were verified through ALD as actively licensed in the applicable state and financial penalties paid. Matters were closed.

Cases 2024.131 and 2024.133 involved individual licensees who 1) did report their Continuing Professional Education for the 2023-2024 year, 2) had not obtained the required 40 hours, 3) had not requested an extension of time from the Board to obtain CPE when they learned of the deficiency, and 4) requested informal settlement of their case. Orders all have the same language requiring the licensee to obtain the deficient CPE hours, an assessment of 50% penalty hours on the deficiency, to document all to the Board and calling for a \$250 financial penalty for failing to obtain the required hours by June 30, 2024. All documentation has been obtained and financial penalties paid. Matters were closed.

Cases 2024.134, 2024.137, 2024.138, 2024.143, 2024.146, 2024.148, 2024.150, 2024.157, 2024.159, 2024.160, 2024.162, 2024.164, 2024.169, 2024.173, 2024.174, 2024.178, 2024.180, 2024.182, 2024.183, 2024.184, 2024.186 and 2024.187 involved individual licensees who 1) did not report Continuing Professional Education for the 2023-2024 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, 2024 and calling for a \$250 financial penalty for failing to report the 40 hours obtained by August 1, 2024. All documentation has been obtained and financial penalties paid. Matters were closed.

Cases 2024.140 and 2024.147 involved individual licensees who 1) did not report Continuing Professional Education for the 2023-2024 year, 2) had not obtained the required 40 hours by June 30, 2024, and 3) requested informal settlement of their case. Orders all have the same language requiring the licensee to obtain deficient CPE hours, an assessment of 50% penalty hours on the deficiency, to document all to the Board and calling for a \$500 financial penalty for failing to report CPE by August 1 even if zero hours were obtained as well as failing to obtain 40 hours of CPE by June 30, 2024. All documentation has been obtained and financial penalties paid. Matters were closed.

Cases 2024.195, 2024.196, 2024.197, 2024.198, 2024.199, 2024.200, 2024.201, 2024.202, 2024.203, 2024.204, 2024.205, 2024.206, 2024.207, 2024.208, 2024.209, 2024.210, 2024.211, 2024.212, 2024.213, 2024.214, 2024.215, 2024.216, 2024.217, 2024.218, 2024.219, 2024.220, 2024.221, 2024.222, 2024.223, 2024.224, 2024.225, 2024.226, 2024.227, 2024.228, 2024.230 and 2024.231 involved individual licensees who reported what CPE they had obtained and requested an extension of time to obtain their 40 hours of CPE by August 31. The Board granted the requested extensions and the licensees complied with the extension by reporting and documenting their CPE to the Board on a manual form. Matters were closed.

Cases 2024.128, 2024.132, 2024.136, 2024.142, 2024.145, 2024.153, 2024.154, 2024.155, 2024.156, 2024.161, 2024.177, and 2024.181 involved individuals who requested retirement or cancellation of their active licensure status in lieu of informally settling their CPE reporting rule violation. Matters were closed.

Cases 2024.149 and 2024.185 involved individuals who were deceased. Matters were closed.

2. An excerpt of the currently active cases was presented from the Board's licensing system.

VII. Trial Board Hearing

The following Continuation Orders (all issued under Elam Investigative Committee) were presented on advice of legal counsel:

Continuation Orders in Cases 2024.130, 2024.141, 2024.151, 2024.166, and 2024.188. All noted cases were issued Notices of Hearing and Complaint (NOHC) for a Trial Board hearing to be held December 13, 2024 to address failing to report CPE for the 2023-2024 compliance period. Board staff were unable to determine through assigned certified mail tracking numbers that NOHC were delivered in a manner which constitutes service. Through

advice of legal counsel, continuation order approval requested to afford time to determine any further options. Following motion by B. Kelly, seconded by G. Walker, orders were unanimously approved, with R. Elam recused.

Continuation Orders in Cases 2024.158 and 2024.163. All noted cases were issued Notices of Hearing and Complaint (NOHC) as outlined above. Respondents have requested informal settlement of the charges. Through advice of legal counsel, continuation order approval requested to afford time to complete any informal settlement. Following motion by B. Kelly, seconded by G. Walker, orders were unanimously approved, with R. Elam recused.

The following Stipulation and Consent Orders (all issued under Elam Investigative Committee) were presented for deficiencies related to Continuing Professional Education rules for the 2024 reporting period:

Stipulation and Consent Orders for **Cases 2024.171 and 2024.175*** involving individual licensees who 1) did not report Continuing Professional Education for the 2023-2024 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 all 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 CPE by reporting the exemption claimed. All licensees verified through ALD as actively licensed in the applicable state but financial penalties are unpaid and therefore marked with an asterisk*. Following motion by G. Walker, seconded by W. Sims, orders were unanimously approved, with R. Elam recused.

Stipulation and Consent Orders for **Case 2024.229** involved an individual licensee who 1) did report their Continuing Professional Education for the 2023-2024 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, 2024. All hours have been documented and financial penalties paid. Following motion by G. Walker, seconded by W. Sims, orders were unanimously approved, with R. Elam recused.

Stipulation and Consent Orders for **Cases 2024.165* and 2024.167** involving individual licensees who 1) did not report Continuing Professional Education for the 2023-2024 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 and payment of a \$250 financial penalty for failing to report the 40 hours obtained by August 1, 2024. All hours have been documented and financial penalties paid unless marked with an asterisk*. Following motion by G. Walker, seconded by W. Sims, orders were unanimously approved, with R. Elam recused.

Stipulation and Consent Order for **Case 2024.129** involving an individual licensee who 1)

did not report all Continuing Professional Education for the 2023-2024 year, 2) had obtained their required 40 hours, and 3) requested informal settlement of their case. Order has the same language requiring the licensee to document to the Board the 40 hours obtained. Licensee had not originally requested a medical waiver and therefore had not been previously presented to the Board for approval of that request. Through the investigation however, staff determined licensee qualified for a medical waiver and documentation was provided. This order is presented to request the Board to ratify the decision of the Executive Director to waive the financial penalty for failing to report 40 hours of CPE obtained by August 1, 2024 because of medical documentation provided. Following motion by B. Kelly, seconded by W. Sims, orders were unanimously approved, with R. Elam recused.

These minutes were adopted by unanimous vote of the Board Members present at the January 23, 2024 Regular Board Meeting.

For the Board:

Willie Sims, Jr.
Board Secretary