

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
MINUTES  
December 14, 2023**

The Mississippi State Board of Public Accountancy met on December 14, 2023, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present (In Person X; Video Conf. T)

X Charles Prince, Chair  
X Annette Pridgen, Vice-Chair  
T Gary Walker, Secretary  
T David Bridgers  
T Rick Elam  
T William Kelly  
T Willie Sims, Jr.

Board Staff and Others Present (whether in person or video conf.)

X Andy Wright, Executive Director  
X Sharee Brewer, Associate Director, Investigations  
T Vicki Snowden, Licensing  
T Lane McNeal, Compliance  
T Alexis Morris, Attorney General's Office  
T Karen Moody, MSCPA CEO  
T Ed Jones, MSCPA Liaison  
X Denise DeRossette, Cornerstone Consulting

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**I. General**

1. The Board opened the meeting with an invocation from Annette Pridgen.
2. Motion to close the meeting for a preliminary determination of the necessity to enter executive session to discuss personnel matters. Motion made by Pridgen, seconded by Kelly, followed by unanimous vote to close the meeting.
3. Motion to enter executive session to discuss personnel matters under Miss. Code Ann. §25-41-7(a) transaction of business and discussion of personnel matters relating to the job performance, character, professional competence, or physical or mental health of a person holding a specific position and (k) transaction of business and discussions regarding employment or job performance of a person in a specific position or termination of an employee holding a specific position. Motion made by Pridgen, seconded by Kelly, followed by unanimous vote to enter executive session.

4. Following discussion in executive session, motion to accept the retirement of the current Executive Director, Andy Wright, effective January 16, 2024. Motion made by Pridgen, seconded by Kelly, followed by unanimous vote to accept retirement of current Executive Director.
5. Following discussion in executive session, motion to appoint Sharee Brewer as the new Executive Director effective January 17, 2024. Motion made by Bridgers, seconded by Pridgen, followed by unanimous vote to appoint Sharee Brewer as the new Executive Director at an annual salary of \$107,337.04.
6. Motion made to exit Executive Session and to reopen meeting. Motion made by Elam, seconded by Pridgen, followed by unanimous vote to exit executive session and to reopen meeting. Disclosure then made in the open meeting as to the decisions made in executive session.
7. After a motion was made by A. Pridgen and seconded by B. Kelly, the minutes from the November 16, 2023 meeting were unanimously approved by the Board.
8. Certificates for previously approved licenses are available for Board signature after the meeting.
9. Reviewed proposed dates and times for future meetings/conferences:

2024 Dates:

January 11	10:00 a.m. Special Called Meeting
January 26	10:00 a.m. Board Meeting, at Ole Miss
February 15	10:00 a.m. Board Meeting
March 21	10:00 a.m. Board Meeting, at Southern Miss
March 25-27	Exec. Directors and Staff Conference, Nashville
May 3	10:00 a.m. Board Meeting
May 4	New CPA Ceremony
June 4-6	NASBA East Regional Meeting, Louisville, KY
June 13 (?)	10:00 a.m. Board Meeting
June 20-23	MSCPA Convention, Destin, FL
June 25-27	NASBA West Regional Meeting, Omaha, NE
August 8	10:00 a.m. Board Meeting
September 19	10:00 a.m. Board Meeting, MSU Starkville
October 27-30	NASBA Annual Meeting, Orlando, FL

## II. National Regulatory Concerns

1. The NASBA State Board Report was discussed.

## III. Administration

1. Cash in Treasury, Funds 3845 and 3850 as of October 31, 2023 was reviewed.
2. FY2024 Budget to Actual Comparison – Fund 3845, for the four months ended October 31, 2023, was reviewed.
3. After a motion made by B. Kelly and seconded by R. Elam, additional per diem days were unanimously approved by the Board.

## IV. CPA Examination, Licensing & Firms

1. The Board noted staff approval of 46 candidate applications (6 initial, 40 reexam) for 54 sections of the computerized CPA examination received since the November 16, 2023 meeting.
2. The following actions on applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits were approved by the Board:

### **Applications for Original CPA License**

*A motion was made by B. Kelly and seconded by R. Elam*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Edith Christine Cheng	8479	Unanimously Approved
Matthew Edward Mize	8480	Unanimously Approved
Charles Mitchell Overby	8481	Unanimously Approved
Lauryn N. Rawlins	8482	Unanimously Approved
Dalion Duncan Welch	8483	Unanimously Approved
Stacy Marie Whitten	8484	Unanimously Approved

### **Applications for Reinstatement of CPA License**

*A motion was made by B. Kelly and seconded by R. Elam*

<b>Name</b>	<b>Number</b>	<b>Action</b>
David G. Kostmayer	4670	Unanimously Approved

#### IV. CPA Examination, Licensing & Firms (Cont.)

##### Applications for CPA Firm Permit

*A motion was made by B. Kelly and seconded by R. Elam*

Name	City, State	No.	Action
GBK Advisors PLLC	Charlotte, NC	8476	Unanimously Approved
M Group LLP	Southlake, TX	8477	Unanimously Approved
Novum Advisory PLLC	Clinton, MS	8478	Unanimously Approved

##### Applications for CPA Firm Permit Amendments

*A motion was made by B. Kelly and seconded by R. Elam*

No.	Name	City, State	Action
F1221	BMSS, LLC	Birmingham, AL	Unanimously Approved Name Change from Barfield Murphy Shank & Smith LLC
7627	Kirk C Brodhead CPA LTD	Bay St Louis, MS	Unanimously Approved Address Change
8357	CLV Consulting	Puckett, MS	Unanimously Approved Name Change from Jill Farmer CPA
F1619	Pilgrim and Associates PA	Tupelo, MS	Unanimously Approved Name Change from Hodges Pilgrim and Company PLLC
7948	Scott Pitts CPA PLLC	Brandon, MS	Unanimously Approved Address Change

#### V. Continuing Professional Education

1. After a motion made by D. Bridgers and seconded by W. Sims, the following CPE Sponsor requests were unanimously approved by the Board:

Sponsor/Title	Dates	Hours	Action
<b>Alexander Van Loon Sloan Levens Favre, PLLC</b> 1. 24 <sup>th</sup> Annual Tax Update	10/27/2023	8	Unanimously Approved
<b>MSCPA/Annette Pridgen</b> 1. MS State Board Rules and Regulations	11/30/2023	1 Ethics (MS Rules)	Unanimously Approved
<b>US Financial Executive Group</b> 1. Fall 2023 Conference	12/7/2023	8 (including 1.2 pers dev)	Unanimously Approved

## VI. Rules and Regulations

1. The proposed amendments to the UAA Model Rules regarding peer review were discussed.

## VII. Enforcement Matters

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from November 17, 2023 to December 14, 2023:

Activity	Number
Cases Opened Beginning of Period	110
Cases Opened	0
Cases Closed ①	79
Cases Open End of Period	31
Open Cases Referred to Members	0

### ① *Cases Closed:*

**Cases 2022.094, 2022.295, and 2022.296** involved three separate locations of an out of state CPA firm. The three locations hold firm permits issued by the Board. The three locations were subject to disciplinary action by the SEC for violation of PCAOB Rule 3500T related to a cheating scandal by various employees on CPE tests and/or ethics portions of CPA tests. The CPA firm agreed in a Consent Order to cease and desist from committing or causing any violations or future violations of PCAOB Rule 3500T. Order called for a \$15,000 financial penalty which has been paid. Matters were closed.

**Case 2023.027** involved an individual licensee 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. Matter was closed.

**Cases 2023.038, 2023.040, 2023.044, 2023.045, 2023.051, 2023.058, 2023.059, 2023.060, 2023.061, 2023.063, 2023.068, 2023.072, 2023.073, 2023.076, 2023.078, 2023.081, 2023.088, 2023.089, 2023.091, 2023.092, 2023.096, 2023.103, 2023.108, 2023.111, 2023.115, 2023.117, 2023.118, 2023.120, 2023.122, 2023.128, 2023.135, 2023.137 and 2023.138** involved individual licensees who 1) did not report Continuing Professional Education for the 2022-2023 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

**VII. Enforcement Matters (continued)**

settlement of their case. All Stipulation and Consent 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 were verified through ALD as actively licensed in the applicable state and financial penalties have been paid. Matters were closed.

**Case 2023.034** involved an individual licensee who 1) did report their Continuing Professional Education for the 2022-2023 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 called for a \$250 financial penalty for failing to obtain the required hours by June 30, 2023. All hours have been documented and financial penalty has been paid. Matter was closed.

**Cases 2023.039, 2023.041, 2023.048, 2023.050, 2023.053, 2023.054, 2023.055, 2023.056, 2023.064, 2023.065, 2023.066, 2023.069, 2023.071, 2023.075, 2023.077, 2023.083, 2023.085, 2023.086, 2023.087, 2023.093, 2023.094, 2023.097, 2023.098, 2023.100, 2023.105, 2023.106, 2023.114, 2023.123, 2023.124, 2023.126, 2023.129, 2023.130, 2023.134, 2023.136, 2023.139, and 2023.140** involved individual licensees who 1) did not report Continuing Professional Education for the 2022-2023 year, 2) had obtained their required 40 hours, and 3) requested informal settlement of their case. All Stipulation and Consent Orders have the same language requiring the licensee to document to the Board the 40 hours obtained by June 30, 2023. Orders called for a \$250 financial penalty for failing to report the 40 hours obtained by August 1, 2023. All hours have been documented and financial penalties have been paid. Matters were closed.

**Cases 2023.082, 2023.095, 2023.099, 2023.113, and 2023.116** involved individual licensees who 1) did not report Continuing Professional Education for the 2021-2022 year, 2) had not obtained the required 40 hours by June 30, 2023, and 3) requested informal settlement of their case. All Stipulation and Consent 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 called for a \$500 financial penalty for failing to obtain the required 40 hours by June 30, 2023 as well as failing to report the hours a licensee did obtain even if the hours were zero by August 1, 2023. All hours have been documented and financial penalties have been paid. Matters were closed.

2. Ms. Brewer provided an excerpt from the Board licensing system of the currently active cases.
3. A Request to Close Matters **2023.146, 2023.147, 2023.148, 2023.149** and **2023.151** without discipline was heard. After a motion was made by B. Kelly and seconded by R. Elam, the Board unanimously ratified the staff's closure of these matters.

## VII. Trial Board Hearing

1. After a motion was made by R. Elam and seconded by W. Sims, the **Continuation Order 2022.112** was unanimously approved by the Board with D. Bridgers recused.
2. After a motion was made by R. Elam and seconded by W. Sims, the **Continuation Order 2022.113** was unanimously approved by the Board with B. Kelly recused.

These minutes were adopted by unanimous vote of the Board Members present at the January 11, 2024 Special Called Board Meeting.

For the Board:

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Gary Walker  
Board Secretary