

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
DECEMBER 9, 2022**

The Mississippi State Board of Public Accountancy met on December 9, 2022, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present by Video Conference

Annette Pridgen, Secretary
Rick Elam

Board Members and Staff Present at Board Office

William Kelly, Chair
Charles Prince, Vice Chair
David Bridgers
Mark Peach
Willie Sims, Jr.
Andy Wright, Executive Director
Sharee Brewer, Associate Director, Investigations
Vicki Snowden, Licensing Administrator
Angela Goodman, Administrative Assistant

Others Present at Board Office

Gary Walker, Future Board Member
Ed Jones, MSCPA Liaison

Others Present by Video Conference or Telephone

Karen Moody, MSCPA
Jessica Robinson, Attorney General's Office

I. General

1. The Board opened the meeting with an invocation from Ed Jones.
2. The minutes from the November 4, 2022 meeting were approved.
3. Previously approved licenses were available for signature at the Board Office.
4. Date, place and time for next meeting approved for January 27, 2023; Board Room (or tele- or video- conference) at MSBPA; 10:00 a.m. Board Meeting.

I. General (Continued)

5. Reviewed proposed dates and times for future meetings/conferences:

2023 Proposed Dates:

January 27	10:00 a.m. Board Meeting
Feb. 27 - March 2	Exec. Directors and Staff Conference, Tucson, AZ
March 24	10:00 a.m. Board Meeting
Late Apr/ Early May	10:00 a.m. Board Meeting
Late Apr/ Early May	New CPA Ceremony
Early June	NASBA Regional Meeting (Location pending)
Mid-June	10:00 a.m. Board Meeting
June 22-25	MSCPA Convention, Destin, FL
Early August	10:00 a.m. Board Meeting
Mid-September	10:00 a.m. Board Meeting
Mid or Late October	10:00 a.m. Board Meeting
Oct 29-Nov1	NASBA Annual Meeting, New York, NY
Early December	10:00 a.m. Board Meeting

II. National Regulatory Concerns

1. The NASBA Communication to Candidates- Key Exam dates 2024 discussed.
2. NASBA Announced 2022-2023 Board of Directors.

III. Administration

1. Cash in Treasury, Funds 3845 and 3850, as of October 31, 2022 were reviewed.
2. The FY2023 Budget to Actual Comparison – Fund 3845, for the four months ended October 31, 2022 was reviewed.
3. Outgoing Board Member, Mark Peach, received a plaque in appreciation for his service with the Mississippi Board of Public Accountancy.
4. Additional per diem days were approved.
5. A motion was made and approved to make the Board Oversight Committee inactive until further notice.

IV. CPA Examination, Licensing & Firms

1. The Board noted staff approved 172 candidate applications (44 initial, 128 reexam) for 195 Sections of the computerized CPA examination received since the December 9, 2022 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
Christopher Ryan Adcock	8351	Approved
Daniel Owen Gilbert	8352	Approved
Connor Gaines Gullede	8353	Approved
Marlo L Hardiman	8354	Approved
Joseph H Kasal	8355	Approved
Caroline Mae McLeod	8356	Approved

Applications for Reciprocal CPA License Approved & Issued by Staff

Name	Number	Action
Philip Allen Brassell	R8350	Ratified
Ryan Oliver Mackie	R8348	Ratified
Rebecca Thiberville	R8349	Ratified

Applications for Reinstatement of CPA License

Name	Number	Action
Keith T Eleuterius	6252	Approved
Mack A Tuggle	R2746	Approved

Applications for CPA Firm Permit to Practice

Name	City, State	Number	Action
Jill Farmer CPA	Puckett, MS	8357	Approved

Applications for CPA Firm Permit Reinstatement

Name	Number	Action
Drake Certified Public Accountants PC	7759	Approved
Dyer & Associates PLLC	F1569	Approved
Payne CPA Firm LLC (formerly Daniel J Payne CPA, PLLC)	7448	Approved

IV. CPA Examination, Licensing & Firms (continued)

Amendments to Registered Firms

No.	Name	City, State	Change
F1517	Ronald G Applewhite CPA	Jackson, MS	Address Change
F1110	Britton and Company PLLC	Waynesboro, MS	Address Change
F0277	John b Dongieux CPA	Brandon, MS	Address Change
8214	Conrad Ebner CPA PA	Madison, MS	Address Change
7496	Eisner Amper LLP	New York, New York	Address Change
7925	S E Fleming CPA LLC	Tupelo, MS	Address Change
F1199	Richey May & Co., LLP	Englewood, CO	Address Change
7345	Moore Reichl & Baker PC	Houston, TX	Address Change
F1475	Joshua Norris PLLC	Jackson, MS	Name Change from Corkern & Norris PLLC/ Address Change
F0802	Fred L Richards, CPA	Madison, MS	Address Change
F0317	Symphona LLP	Savannah, GA	Name Change from TJS Deemer Dana LLP

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
NE Chapter of MS CPA 1. 2022 Tax Update You Can Use	12/6/2022	8	Approved
Silas Simmons 1. Annual Tax Update 2. Ethics and Professional Conduct for CPAs (Donna Ingram)	1/16/2023 12/9/2022	8 3 General 1 MS Rules	Approved
University of Mississippi - School of Business Administration 1. 21st Annual Banking and Finance Symposium	10/14/2022	4	Approved
Pamela Stamps 1. MS Rules and Regulations Ethics	12/4/2022 & Other Various Dates	3 General 1 MS Rules	Approved

2. The Board members unanimously authorized the following actions on CPE Sponsor Program applications submitted for approval – Individuals.

Sponsor/Title	Dates	Hours	Action
Wiley 1. New Priorities, New Voices, New Ideas: How Private Company Boards Are Changing to Help Small- and Medium-Sized Companies Survive and Thrive <i>Requested by Gary Patterson for the 2023 compliance year</i>		20	Approved

VI. Rules and Regulations

1. Rules Committee's Final Recommendations for Potential Rules Revisions/Reductions (all except Chapter 5 and below) were discussed.
2. Proposed New & Existing Rule 2.2.1 changes were discussed.
3. The Rules Committee will do more work on rules 4.1.5 and 2.2.1 and report back at the January meeting.

VII. Regulatory Matters

1. The Board heard the Investigator’s report from Associate Director Sharee Brewer on activities and cases closed from November 5, 2022 to December 9, 2022:

Activity	Number
Cases Opened Beginning of Period	213
Cases Opened	0
Cases Closed ①	158
Cases Open End of Period	55
Open Cases Referred to Members	0

① Cases Closed:

Cases 2022.120, 2022.121, 2022.122, 2022.123, 2022.124, 2022.126, 2022.127, 2022.128, 2022.129, 2022.130, 2022.131, 2022.132, 2022.133, 2022.134, 2022.135, 2022.136, 2022.137, 2022.139, 2022.140, 2022.141, 2022.142, 2022.143, 2022.144, 2022.146, 2022.297, 2022.298, 2022.299, 2022.300, 2022.301, 2022.302, 2022.303, 2022.305, 2022.307, 2022.308, 2022.309, 2022.310, 2022.311, 2022.312, 2022.313, 2022.314, and 2022.315 all involved licensees who requested extensions to their reporting of CPE for the 2022 compliance period and complied with all requirements thereof. Matters were closed.

VII. Regulatory Matters (Continued)**① Cases Closed: (continued)**

Case 2022.147 involved a licensee who advertised their license with an unlicensed business entity. Licensee and business entity stated they were not performing public accounting withdrew the advertisement going forward. Matter was closed.

Cases 2022.148, 2022.156, and 2022.223 involved licensees who had a case opened for determining why they had not reported their CPE and determination was made they had only failed to hit the submit button. Matters were closed.

Cases 2022.149, 2022.152, 2022.154, 2022.155, 2022.160, 2022.166, 2022.168, 2022.179, 2022.183, 2022.188, 2022.195, 2022.197, 2022.207, 2022.212, 2022.222, 2022.229, 2022.231, 2022.244, 2022.245, 2022.248, 2022.259, 2022.261, 2022.262, 2022.263, 2022.282, and 2022.287 all involved licensees who failed to report 40 hours of CPE for the 2022 compliance period and requested cancellation or retirement of their license. Matters were closed.

Cases 2022.157, 2022.158, 2022.171, 2022.172, 2022.173, 2022.202, and 2022.205 all involved licensees who requested medical waivers of financial penalties for failing to report 40 hours of CPE for the 2022 compliance period and complied with all other requirements thereof. Matters were closed.

Cases 2022.150, 2022.153, 2022.159, 2022.161, 2022.164, 2022.165, 2022.167, 2022.169, 2022.170, 2022.174, 2022.175, 2022.176, 2022.178, 2022.180, 2022.181, 2022.182, 2022.186, 2022.187, 2022.191, 2022.192, 2022.193, 2022.196, 2022.198, 2022.200, 2022.203, 2022.204, 2022.206, 2022.208, 2022.209, 2022.210, 2022.213, 2022.214, 2022.215, 2022.216, 2022.217, 2022.218, 2022.219, 2022.220, 2022.224, 2022.225, 2022.226, 2022.232, 2022.233, 2022.234, 2022.235, 2022.236, 2022.237, 2022.239, 2022.240, 2022.243, 2022.246, 2022.247, 2022.251, 2022.252, 2022.253, 2022.255, 2022.256, 2022.257, 2022.258, 2022.260, 2022.264, 2022.267, 2022.268, 2022.269, 2022.271, 2022.274, 2022.275, 2022.276, 2022.277, 2022.278, 2022.279, 2022.281, 2022.284, 2022.285, 2022.286, 2022.288, 2022.289, 2022.291, 2022.292, and 2022.293 all involved licensees who requested informal settlement after the issuance of final notice letters by regular mail and email. All notices were sent to the addresses of record in the licensure file. All these cases were settled with stipulation and consent orders at the November Board meeting. Matters were closed.

VII. Trial Board

Stipulation and Consent Orders that were approved by the Board

Stipulation and Consent Orders for **Case 2022.138, and 2022.145** were approved involving individual licensees who 1) did report Continuing Professional Education for the 2021-2022 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.
(Elam Recused)

Stipulation and Consent Orders for **Case 2022.194, 2022.201, and 2022.23** were approved involving individual licensees who 1) did not report Continuing Professional Education for the 2021-2022 year, 2) were licensed and primarily employed in another state 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 have been paid.
(Elam recused)

Stipulation and Consent Orders for **Case 2022.177*** was approved involving an individual licensee who 1) did not report Continuing Professional Education for the 2021-2022 year, 2) had obtained their required 40 hours, and 3) requested informal settlement of their case. Order has language requiring the licensee to document to the Board the 40 hours obtained by June 30, 2022. Order calls for a \$250 financial penalty for failing to report the 40 hours obtained by August 1, 2022. All hours have been documented but financial penalty unpaid and therefore marked with an asterisk*.
(Elam recused)

These minutes were adopted by unanimous vote of the Board Members present at the January 27, 2023 Board Meeting.

For the Board:

Annette K. Pridgen
Board Secretary