

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
September 25, 2025

The Mississippi State Board of Public Accountancy met in regular session on September 25, 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
X Bill Kelly, Secretary
T Richard Bullock
X Annette Pridgen
X 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 Chelye Amis, Board Legal Counsel, Attorney General's Office
T Karen Moody, MSCPA President/CEO
T Ed Jones, MSCPA/MSBPA Liaison
X Phillips Strickland, Hearing Officer, Attorney General's Office
X Katie Lusk Northway, Court Reporter
X Wyatt Dunn, Attorney General's Office
X Ronald Tew, CPA, Trial Board Hearing Defendant

I. General

1. The Board called the meeting to order.
2. The Board opened the meeting with an invocation from Annette Pridgen.
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 approved a letter to be sent to the Governor's Office advising of a vacancy on the Board for a member representing the 2nd Congressional District.
5. After motion by B. Kelly, seconded by A. Pridgen, the Board adopted the agenda for the day's meeting.

6. After motion by C. Prince, seconded by B. Kelly, the Board approved the minutes of the Board meeting held on August 7, 2025.
7. The Board noted there were new certificates available for signing.
8. The Board noted the next Board meeting would be held Thursday, November 13, 2025 at the Board office.
9. After motion by B. Kelly, seconded by C. Prince, the Board approved the following dates, places, and times for future meetings as follows:

October 26 – 29	NASBA Annual Meeting, Chicago, IL
November 13	10:00 a.m. Board Meeting
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

II. National Regulatory Concerns

1. The Summer, 2025 issue of the NASBA State Board Report was discussed.
2. The email from NASBA advising of the launch of a new CPA Mobile App was discussed.
3. The email from NASBA about the Director nomination at the upcoming annual meeting was discussed.
4. The email from NASBA about Proposed Revisions on CPE Standards was discussed.
5. The email from NASBA about the Relaunch of CPAMobility.org was discussed.
6. The Executive Director advised the Board the white paper from the NASBA Task Force formed to address Alternative Practice Structures had been delayed and hopefully would have something by the annual meeting.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of July 31 and August 31, 2025 were presented.

2. FY2025 Revenues and Expenditures for July and August, 2025 and FYTD, Fund 3845 were presented.
3. FY2025 YTD Summary Financials of Budget Authority, July and August, 2025, Fund 3845 were presented.
4. After motion by A. Pridgen, seconded by B. Kelly, the Board accepted the financial reports above as presented.
5. After motion by A. Pridgen, seconded by C. Prince, additional per diem days for the Board members were approved.
6. After motion by A. Pridgen, seconded by B. Kelly, the Board approved the proposed plan as presented for a Fee Waiver Program designed to benefit CPA Exam Candidates and Applicants for Initial CPA Licensure. Initial application fees (\$150) to sit for the CPA Exam, Re-examination application fees (\$75 - \$135 depending on the number of exam sections per period of testing) for any additional attempts to pass the CPA Exam, as well as Initial CPA Licensure application (\$110) and processing fees (\$100) will be waived. Program will be re-assessed each December for the following calendar year and will continue as long as the Board determines it is financially feasible.
7. The Executive Director advised the Board of a desire to offer a remote work option to the staff. To do so will require edits to the current telework policy which has only provided for intermittent use. After discussion, Executive Director advised that she would work on necessary policy changes to accommodate a hybrid remote schedule on a 90-day trial beginning January 1, 2026. The policy changes will be developed and presented to the Administration Committee and placed on the agenda of the November 13th Board meeting for approval.
8. Other business of the Board was discussed including the need to book airfare, have it billed to MSBPA by Avanti, and secure hotel reservations for the upcoming NASBA annual meeting in Chicago. The Executive Director advised she will take care of registering everyone to attend and pay for that directly to NASBA.

IV. CPA Examination, Licensing & Firms

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 146 candidate applications (35 initial, 122 reexam) for 177 sections of the CPA examination which had been received since the August 7, 2025 Board meeting.
2. There were no Quarter 2 Grades available from AICPA/NASBA for acceptance.

3. 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 C. Prince

Name	Number	Action
Corinne Elise Dickens	8731	Unanimously Approved
Edward Guy Francis, Jr.	8732	Unanimously Approved
Heather C Frazier	8733	Unanimously Approved
Shelby Renee Frazier	8734	Unanimously Approved
Avery Elizabeth Hederman	8735	Unanimously Approved
Millen Ford Johnson	8736	Unanimously Approved
Reagan Elisabeth Johnson	8737	Unanimously Approved
Austin Tyler Jones	8738	Unanimously Approved
William Riley Leake	8739	Unanimously Approved
Abigail Renne Linn	8740	Unanimously Approved
Kevin McDonald	8741	Unanimously Approved
Nathaniel Allen Phillips	8742	Unanimously Approved
Hunter M Reed	8743	Unanimously Approved
Amber Latrice Rimpson	8744	Unanimously Approved
Walker Reid Rippee	8745	Unanimously Approved
William Garrett Smith	8746	Unanimously Approved
Emily Isabelle Stockton	8747	Unanimously Approved

Applications for Reciprocal CPA Licenses

Motion made by B. Kelly, seconded by W. Sims

Name	Number	Action
Rebecca Dianne Caldwell	R8720	Unanimously Approved
Daniel D'Alto	R8721	Unanimously Approved
Griffin Eldridge	R8728	Unanimously Approved
Amy Lynn Friedl	R8722	Unanimously Approved
Francois Houde		No Action Taken
Jacquelyn Grace Moseley	R8723	Unanimously Approved
Mariale Ortiz	R8724	Unanimously Approved
Maegan Rasmussen	R8725	Unanimously Approved
Lucile Easterbrook Sanchez	R8726	Unanimously Approved
Leah Elizabeth Wall	R8727	Unanimously Approved

Applications for Reinstatement of CPA Licenses

Motion made by B. Kelly, seconded by A Pridgen

Name	Number	Action
Londa McClure LeBrun	R7574	Unanimously Approved

Applications for Initial Firm Permits*Motion made by B. Kelly, seconded by W. Sims*

Name	Number	Action
D'Alto Accounting and Advisory, LLC	8729	Unanimously Approved
J. Tyler Tyree, CPA, PLLC	8730	Unanimously Approved

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

Name	Number	Action
CliftonLarsonAllen, LLP	8019	Change of Address - Unanimously Approved
Ranjeet Koirala, CPA, PC	7788	Change of Address - Unanimously Approved

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

Name	Number	Action
Bruno & Tervalon, LLP, CPAs	F1035	Unanimously Approved

V. Continuing Professional Education**1. Application for Continuing Professional Education Credit***Motion made by B. Kelly, seconded by A. Pridgen, unanimously approved.*

Sponsor/Program Title	Dates	Ethics	Hours
Alexander Van Loon Sloan Levens & Favre 1. 27 th Annual A&A Update	6/4/2025		8
Auburn University 1. Tax Seminar 2. Tax Seminar	1/16-17/25 1/18-19/24	2 General 2 General	2 2
Donna Ingram 1. Ethics and Professional Conduct for CPAs	Various	3 General 1 MS Rules	4
Master CPE LLC 1. Mississippi Ethics for CPAs	Online Self-Study	3 General 1 MS Rules	4

2. Requests for Waiver of Financial Penalty related to CPE Informal Settlement process due to medical circumstances *

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

CENO	LNAME	FNAME	Deficit	Penalty	Total
3631	Lewis	Karin	0	0	0
6391	Stewart	John "Sam"	0	0	0
3018	Hobby	Regina	0	0	0
3794	McElroy	Timothy	0	0	0

*All the above had obtained and documented their 40.0 hours of CPE to Board staff. Licensees had failed to report due to circumstances covered by medical documentation submitted.

V. Rules and Regulations

1. Marked-up language of §73-33-5, and §73-33-17 as approved by the MSCPA was provided to the Board for information purposes and discussion.
2. After motion by C. Prince, seconded by B. Kelly, the Board approved a letter requesting exemption from §73-50-2 "Universal Recognition of Occupational Licenses Act." Letter will be sent to Rep. Becky Currie, the original sponsor of the legislation.

VI. Enforcement Matters

1. After motion by B. Kelly, seconded by R. Bullock, the following report of regulatory activities between August 8, 2025 and September 25, 2025 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	34
Cases Opened	151
Cases Closed ①	4
Cases Open End of Period	181
New Case Referrals to Board Members	1

① Cases Closed:

Case 2025.008 and 2025.009 involved an individual licensee and potentially their firm permit. The CPA pled guilty to two felony counts of malicious mischief. The action was considered discreditable conduct and a violation of Board Rule 6.14.1. Licensee consented to discipline of their individual license in a Consent Order which included a financial penalty of \$2,000. Penalty was paid. Matter closed.

Case 2025.018 involved an unlicensed firm which issued a review report to the State Board of Contractors. The investigation examined whether the issuance of the said report was in violation of §73-33-15. Upon further review, §73-33-18 states that as long as a preparation, compilation, or review report is issued containing safe harbor language, and not expressing an opinion or other attestation as to the fairness, accuracy or reliability of such statements, the report is not required to be issued by a CPA or CPA Firm. The referenced review report contained the appropriate language and therefore was not issued in violation of §73-33-15. Matter closed.

Case 2025.091 involved an individual licensee who was nonresponsive to their selection in the 2024 CPE audit. Letter of inquiry was sent and the licensee answered by submitting the requested documentation. Matter closed.

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

VII. Trial Board Hearing

A Continuation Order for **Cases 2024.130 & 2025.210** was presented for approval. Licensee was noticed for a Trial Board Hearing to be held September 25, 2025 but has requested informal settlement of the charges. Staff requests a continuation order be approved delaying the noticed hearing until November 13, 2025 to provide time to complete a Consent Order in these matters. Motion made by A. Pridgen, seconded by W. Sims, to approve the order. Board voted unanimously to approve the order and investigating Board Member B. Kelly abstained.

A Consent Order for **Case 2025.015** Licensee was noticed for a Trial Board Hearing to be held September 25, 2025 but requested informal settlement of the charges. Licensee admits to the violations of Miss. Code Ann. §73-33-1(2) for practicing public accountancy without an active firm permit; Board Rule 5.3.2. for not completing his firm's peer review; Board Rule 6.17.1. for making misleading, deceptive, untrue, or fraudulent representations in the practice of public accounting; Board Rule 6.17.6. for making a false statement for the purpose of obtaining or renewing a license to practice public accounting; and Board Rule 6.17.17. for failing to cooperate with a Board inquiry. Licensee further agrees to not perform future attest work after the date he signed the Consent Order, September 18, 2025. Licensee agreed to the payment of a \$10,000 financial penalty to be paid within 30 days of Board approval of the Consent Order. Motion made by B. Kelly, seconded by A. Pridgen, to approve the order. Board voted unanimously to approve the order and investigating Board Member W. Sims abstained.

Case 2025.016 was heard following issuance of a Notice of Hearing and Complaint (NOHC) sent by certified mail and email to the addresses on file with the Board. The NOHC was for a Trial Board Hearing to be held September 25, 2025 to address various violations of state law and Board rules. The licensee and firm permit holder for this case appeared in response to the NOHC without legal counsel.

The Board heard evidence from Eliabeth Greenwood, Associate Director - Investigations, concerning the respondent's alleged violations mentioned in the above-referenced NOHC. Ms. Greenwood testified that legal and proper notice was sent to the respondent at their address of record on file with the Board. Following testimony of Ms. Greenwood, Respondent offered his testimony. After hearing testimony from both sides as well as closing arguments, the Board unanimously voted to close the meeting for a preliminary determination of the necessity to enter executive session to discuss a potential enforcement matter. Motion made by B. Kelly, seconded by C. Prince, followed by unanimous vote to close the meeting.

Motion was then made to enter executive session to discuss a potential enforcement matter under Miss. Code Ann. §25-41-7(d) investigative proceedings by any public body regarding allegations of misconduct or violation of law. Motion made by B. Kelly, seconded by C. Prince, followed by unanimous vote to enter executive session. Investigating Board member B. Kelly recused himself from discussion and deliberation on the matter.

Following discussion and advisement of hearing officer, motion made by W. Sims, seconded by C. Prince, followed by unanimous vote of the Board (with the exception of B. Kelly who had recused himself) to exit the executive session and to reopen meeting. Disclosure then made in the open meeting of the decisions made in executive session. Within the executive session, the Board determined, based upon clear and convincing evidence, to find the respondent guilty and to accept as findings of fact the charges presented in the NOHC. The Board ordered that within 30 days, the Respondent will apply to reinstate his firm permit which was in closed status, pay a civil penalty of \$10,000 and administrative costs of \$2,500 for a total of \$12,500. The Respondent is also ordered to not perform any future attest work.

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

These minutes were adopted by unanimous vote of the Board Members present at the November 13, 2025 Regular Board Meeting.

For the Board:

William Kelly
Board Secretary