

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
January 21, 2021**

The Mississippi State Board of Public Accountancy met telephonically on January 21, 2021, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present by Video Conference

David Bridgers, Chair
William Kelly, Vice Chair
Charles Prince, Secretary
Angela Pannell
Mark Peach
Willie Sims, Jr.
Rick Elam

Board Staff Present at Board Office

Andy Wright, Executive Director
Sharee Brewer, Associate Director, Investigations

Legal Counsel Present at Board Office

Ed Wiggins, Special Asst. Attorney General

Others Present by Video Conference or Telephone

Vicki Snowden, Board Licensing Administrator
Lane McNeal, Board Administrative Assistant
Karen Moody, MSCPA President/CEO
Annette Pridgen, MSCPA Chair
Ed Jones, MSCPA Liaison
Colleen Conrad, NASBA EVP/COO

I. General

1. The Board opened the meeting with an invocation from Charles Prince.
2. The minutes from the December 17, 2020 meeting were approved.

I. General (Continued)

3. The Board reviewed and approved tentative meeting/activity dates for 2021:

2021 Tentative Dates:

March 4	10:00 a.m. Board Meeting
April 12-14	NASBA Exec. Director, Staff & Legal Conf
May 7 (Friday)	10:00 a.m. Board Meeting
May 8	New CPA Ceremony (tentative)
June 8-10	NASBA West Regional; Colorado Springs, CO
June 17	10:00 a.m. Board Meeting
June 21-23	NASBA East Regional; White Sulphur Springs, WV
June 22-27	MSCPA Convention
August 5	10:00 a.m. Board Meeting
September 16	10:00 a.m. Board Meeting
October 22	10:00 a.m. Board Meeting
October 23	New CPA Ceremony (tentative)
Oct. 31- Nov. 3	NASBA Annual Meeting; San Diego, CA
December 9	10:00 a.m. Board Meeting

II. National Regulatory Concerns

1. A Presentation from NASBA EVP/COO, Colleen Conrad, on remote testing/proctoring of the CPA Exam for emergency use only was heard.
2. Executive Director’s report on efforts to organize ARPL in MS was heard.

III. Administration

1. Lease Execution Authorization from DFA was reviewed.
2. The MSBPA Balance Sheets, Funds 3845 and 3850, as of December 31, 2020 were reviewed.
3. The FY 2021 Budget to Actual Comparison – Fund 3845, for the six months ended December 31, 2020 was reviewed.
4. The Statement of Revenues and Expenditures Fund 3845, for the six months ended December 31, 2020 was reviewed.

III. Administration (Continued)

- 5. Future of the New CPA Ceremony was discussed.
- 6. Additional Per Diem days were approved.

IV. CPA Examination, Licensing & Firms

- 1. The Board noted staff approval of 61 candidate applications (15 initial, 46 reexam) for 87 Sections of the computerized CPA examination received since the December 17, 2020 meeting.
- 2. The following actions on applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits were unanimously approved by the Board unless otherwise noted:

Applications for Original CPA License

Name	Number	Action
Elizabeth Anne Craft	8052	Approved
Johanna Carnathan Doom	8053	Approved
Madison Olivia Martin	8054	Approved
Jordynne Alexis Rose Grimes McCarty	8055	Approved
Devin Cole Roe	8056	Approved
Joshua R. Spivey	8057	Approved

Applications for Reciprocal CPA License

Name	Number	Action
Noah D. Davis	R8058	Approved
Gabriell A. Palmer	R8059	Approved

Applications for Reinstatement of CPA License

Name	Number	Action
Beverly Blackwood Brown	5633	Approved
Sheila Franklin – Buie	6037	Approved
Kathleen M. Tipton	5269	Approved

IV. CPA Examination, Licensing & Firms (Continued)

Applications for CPA Firm Permit to Practice

Name	City, State	Number	Action
Adriane Brown, CPA	Clinton, MS	8045	Approved
Brian Clegg, CPA	Yazoo City, MS	8046	Approved
Dwayne Coats, CPA	Pascagoula, MS	8047	Approved
Easley CPA, LLC	Clinton, MS	8048	Approved
Arnold Himelstein, CPA	Clarksdale, MS	8049	Approved
Palmer CPA Firm PLLC	Southaven, MS	8050	Approved
Kristy Tunnell, CPA	Starkville, MS	8051	Approved

Amendments to Registered Firms

No.	Name	City, State	Change
F0202	Butchart Ellzey & Associates	Canton, MS	Ownership change
F1342	Kristen Byrd, CPA	Coldwater, MS	Address Change
F0276	DGP Certified Public Accountants LLP	Greenville, MS	Name Change from Donald and Gamble LLP
F1363	Gary D Gullick, CPA	Lyon, MS	Address Change
F0397	Horne, LLP	Ridgeland, MS	Address Change
F0428	E Berdell Jones, CPA	Tupelo, MS	Address Change
7388	KMA SC	Madison, WI	Name Change from KMA Bodilly CPAs
F1004	Lowery Payn & Leggett, CPA's	Brookhaven, MS	Name Change from Payn & Leggett, CPAs
F0519	McNeel CPA	Louisville, MS	Address Change
F1295	Suzanne E. Smith CPA PLLC	Starkville, MS	Address Change
F0440	Swain, Collins & Napp, PA	Meridian, MS	Name Change from Swain & Collins PA
F1266	Tidwell Group, LLC	Birmingham, AL	Address Change
7736	H Benton Watkins, CPA LLC	Madison, MS	Address Change
F1396	Tara Woodard, CPA	Greenwood, MS	Address Change

IV. CPA Examination, Licensing & Firms (Continued)

3. The Board members present took the following actions to approve requests for 2020 CPE extensions that include deficit and penalty hours:

<u>Name</u>	<u>Number</u>	<u>Total Hours</u>	<u>Extension Date</u>
Judy Griffin-Gilder	3265	0	2/1/2021
Rodney Sanford	4021	0	2/1/2021
Donna Van Loon	2287	2	2/1/2021

4. Request for staff authority to grant CPA Exam grade credit extensions was approved.

V. Continuing Professional Education

1. The Board members unanimously authorized the following actions on CPE sponsor programs applications submitted for approval.

<u>Sponsor/Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Action</u>
NE Chapter of the MS Society of CPAs 1. 2020 Farmer/Nunnallee Tax Update	11/17/2020	8	Approved
Silas Simmons, LLP 1. Annual Tax Update	1/8/2021	8	Approved
T.E. Lott & Company 1. PPP Set Free & Expanded Round 2, Here We Come (PPP Round 2)	12/30/2020	3	Approved
Tulane Law School 1. 69 th Annual Tulane Tax Institute	11/18- 20/2020	22.5	Approved

VI. Rules and Regulations

1. The following MS Legislative Bills were discussed:

Senate Bill 2043	Senate Bill 2450
Senate Bill 2047	Senate Bill 2508
Senate Bill 2184	Senate Bill 2608
Senate Bill 2187	Senate Bill 2625
House Bill 421	

VII. Regulatory Matters

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from December 18, 2020 to January 21, 2021:

Activity	Number
Cases Opened Beginning of Period	23
Cases Opened	132
Cases Closed ①	3
Cases Open End of Period	152
Open Cases Referred to Members	0

① Cases Closed:

Case **2020.005** involved a firm who received a fail rating on a peer review report conducted on the firm’s system of quality control. The review included audits as well as audits performed under generally accepted Government Auditing Standards. The firm fully cooperated with the investigation and peer review program. The case was settled with a consent order which requires the firm to submit to pre-issuance reviews by a firm acceptable to the Board, and consented to by the Executive Director, should the firm become engaged to perform audits in the future. The matter was closed.

Case **2020.024** involved an Alabama-based non-CPA firm who performed attest work submitted to the Mississippi State Board of Contractors on an Alabama-based business seeking a Mississippi contractor license. After discussion with Attorney General’s Office representative, it was advised that this Board didn’t have jurisdiction over this issue and matter was referred to Alabama Board of Public Accountancy to address. Matter was closed.

Case **2020.040** involved a firm who had not responded to the Compliance Administrator who tried to obtain last peer review. Investigator obtained statement that firm withdrew

VII. Regulatory Matters (continued)

from peer review program because they had not performed work subject to peer review. Matter was closed.

2. Ms. Brewer then discussed the open cases presented on the active case log.

VIII. Trial Board

Trial Board Hearing:

A Continuance Order was approved on **Case 2019.217**.
(Kelly Investigative Committee)

A Continuance Order was approved on **Case 2020.014**.
(Peach Investigative Committee)

Consent Order for Board Approval:

A Consent Order on **Case 2020.028** was approved involving an individual licensee and firm permit holder who performed a review engagement for the State Board of Contractors which was undeclared on the individual license renewal and firm permit application filed for the 2019 – 2020 period. The order contains a civil penalty of \$500.
(Pannell Investigative Committee)

A Consent Order on **Case 2020.030** was approved involving an individual licensee and firm permit holder who completed a review and two compilation engagements which were not disclosed on the individual license and firm permit renewal applications filed for the 2018-2019 and 2019-2020 periods. Consent Order calls for a \$2,000 financial penalty.
(Sims Investigative Committee)

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member