

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
MINUTES  
October 16, 2020**

The Mississippi State Board of Public Accountancy met telephonically on October 16, 2020, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present by Video Conference

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

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  
Josh Norris, MSCPA Representative

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**I. General**

1. The Board opened the meeting with an invocation from Willie Sims.
2. The minutes from the September 17, 2020 meeting were approved.

**I. General (Continued)**

3. The Board reviewed and approved tentative meeting/activity dates for 2020:

October 17	New CPA Ceremony <b>(Cancelled)</b>
November 1-4	NASBA Annual Meeting (Virtual Platform)
December 17	10:00 a.m. Board Meeting

2021 Proposed Dates:

April 12-14	NASBA Exec. Director, Staff & Legal Conf
June 8-10	NASBA West Regional
June 21-23	NASBA East Regional
June 22-27	MSCPA Convention
Oct. 31- Nov. 3	NASBA Annual Meeting

**II. National Regulatory Concerns**

1. NASBA Recap for September 2020, was discussed.
2. NASBA’s Proposed Bylaws Amendments were discussed.
3. A new regulation affecting college and university accounting programs was discussed.

**III. Administration**

1. The MSBPA Balance Sheets - Funds 3845 and 3850, as of September 30, 2020 were reviewed.
2. The FY 2021 Budget to Actual Comparison – Fund 3845, for the three months ended September 30, 2020 was reviewed.
3. The Statement of Revenues and Expenditures – Fund 3845 for the three months ended September 30, 2020 was reviewed.
4. Additional Per Diem days were approved.

**IV. CPA Examination, Licensing & Firms**

1. The Board noted staff approval of 52 candidate applications (5 initial, 47 reexam) for 62 Sections of the computerized CPA examination received since the September 17, 2020 meeting.
2. Window 3 (July – Sept., 2020) examination scores for 191 candidates, 222 examination sections were accepted by the Board.
3. 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
Jasmine Monique Barnes	8000	Approved
Stephen Ashley Chancellor	8001	Approved
Robert Allen Huffman	8002	Approved
Cara Jackson Hughes	8003	Approved
Qun Li	8004	Approved
Zachary Wayne Robinson	8005	Approved
Kellie Amanda Shannon	8006	Approved
Andrew John Smythe	8007	Approved
Jennifer Gibson Spence	8008	Approved
Austin Davis Vaughan	8009	Approved

**Applications for Reciprocal CPA License**

Name	Number	Action
Fredrick Atkins, Jr.	R8010	Approved
Faisal Jiwani	R8011	Approved
Preston Jackson Pitts	R8012	Approved

**Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
Dixon Hughes Goodman LLP	Jacksonville, FL	7995	Approved
Moises G. Espinal, CPA	Long Beach, MS	7996	Approved
Faisal Jiwani CPA Inc.	Olive Branch, MS	7997	Approved
Liddell CPA PLLC	Pearl, MS	7998	Approved
WCG Inc.	Meridian, MS	7999	Approved

**IV. CPA Examination, Licensing & Firms (continued)**

3. Applications (continued)

**Amendments to Registered Firms**

No.	Name	City, State	Change
F1295	Suzanne E. Smith, CPA PLLC	Brandon, MS	Address Change

**Application for Reinstatement of a CPA Firm Permit to Practice**

Number	Name	City, State	Action
F1450	Cheryl Hopkins, CPA	Southaven, MS	Approved

4. Reminder to register for remote testing private webinar was noted.

**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
Alexander Van Loon Sloan Levens & Favre 1. 21 <sup>st</sup> Annual Tax Update	10/23/2020	8	Approved
Capital Strategies 1. Estate Planning Tax Strategies	TBD	1	Approved
Frances Rushton Memorial Scholarship Fund 1. Frances Rushton 26 <sup>th</sup> Annual CPE Seminar	9/18/2020	8	Approved
Jones Walker LLP 1. Jones Walker LLP State & Local Tax Seminar	10/7-8/2020	7	Approved
Pamela Stamps 1. MS Rules and Regulations Ethics	TBD	1	Approved
University of Alabama, Conference Services 1. Federal Tax Clinic	11/18-19/2020	14.5	Approved

**V. Continuing Professional Education (continued)**

- The Board members present unanimously authorized the following actions concerning CPE request from individuals.

Sponsor/Title	Dates	Hours	Action
St. Patrick Catholic High School 1. Accounting I  <i>Requested by Renee Dellenger - Instructor</i>	2020-2021 Year	90	Denied
AIS Educator Journal 1. Preparing for the Hybridization of the Accounting Profession: A CISA Boot Camp Case Study  <i>Requested by Thomas Zachary Webb</i>	Publication	40	Approved

**VI. Rules and Regulations**

- ARPL Article: “*Be Careful with Broad-Brush Approach to Licensing Reform*”, was discussed.
- ARPL Paper: “LICENSED TO MOVE: Pathways, principles, and pitfalls for interstate practice”, was discussed.

**VII. Regulatory Matters**

- The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from September 18, 2020 to October 16, 2020:

Activity	Number
Cases Opened Beginning of Period	19
Cases Opened	8
Cases Closed ①	2
Cases Open End of Period	25
Open Cases Referred to Members	1

**VII. Regulatory Matters (continued)**

① *Cases Closed:*

Case **2020.15** involved an individual licensee and firm permit holder who performed an engagement for the State Board of Contractors which was undeclared on the individual license renewal and firm permit application received by the Board on December 11, 2019. The order contained a civil penalty of \$500. The order was approved at the September 17, 2020 Board meeting. The matter was then closed.

Case **2020.023** involved a firm permit holder who dropped out of the peer review process and requested a waiver of the rule requiring the firm to obtain a peer review. Previous several peer reviews were pass ratings. Case was assigned to a Board member who did not support presenting the firm's request to the full Board and advised staff to require re-enrollment in the peer review process for closure of the matter. Firm documented their re-enrollment in the peer review process so matter was then closed.

2. Ms. Brewer then discussed the open cases presented on the active case log.
3. Upcoming CPE Compliance Case Management was discussed.

**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 related to deficiencies noted in the performance of work subject to peer review:**

A Consent Order in **Case 2019.027** was approved involving a firm that received a fail rating on a peer review report conducted on the firm's system of quality control which included audits performed under generally accepted Government Auditing Standards and the Single Audit Act. The firm fully cooperated with the investigation and peer review program. The order 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 such audits in the future.  
(Sims Investigative Committee)

APPROVED:

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Chair

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Board Member

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Vice Chair

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Board Member

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Secretary

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Board Member

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Board Member