

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
January 22, 2026

The Mississippi State Board of Public Accountancy met in regular session on January 22, 2026, 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

T Willie Sims, Jr., Chair
X Bill Kelly, Vice-Chair
T Richard Bullock, Secretary
T Annette Pridgen
X Gary Walker

Board Members Absent

Charlie Prince

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
T Alexandria Amos, Administrative Assistant
X Kim Turner, Board Legal Counsel, Attorney General's Office
T Karen Moody, MSCPA President/CEO
T Ed Jones, MSCPA/MSBPA Liaison

I. General

1. The Board called the meeting to order.
2. The Board opened the meeting with an invocation by E. Jones.
3. The Board held a roll-call to establish a quorum: 5 Board Members Present, 1 Board Member Absent.
4. New Officers for the 2026 calendar year were elected in compliance with Rule 8.2.3. After motion by B. Kelly, seconded by A. Pridgen, the Board voted unanimously to elect Richard Bullock, Secretary. After motion by G. Walker, seconded by A. Pridgen, the Board voted unanimously to elect Willie Sims, Jr., Chair and Bill Kelly, Vice-Chair.
5. After motion by A. Pridgen, seconded by G. Walker, new committee assignments were made: National Regulatory Concerns (G. Walker, B. Kelly, C. Prince); CPA Examination, Licensing, and Firms (B. Kelly, C. Prince, G. Walker); Rules and Regulations (G. Walker, C. Prince, A. Pridgen). Administration Committee is the three officers and the Trial Board President is the Chair of the Board, and the Trial Board Clerk is the Secretary of the Board. General and Enforcement Matters committees includes all Board Members.

6. After motion by B. Kelly, seconded by A. Pridgen, the Board adopted the agenda for the day's meeting.
7. After motion by R. Bullock, seconded by A. Pridgen, the Board approved the minutes of the Board meeting held on December 11, 2025.
8. The Board noted there were new certificates available for signing.
9. The Board noted the next Board meeting would be held Thursday, March 19, 2026 at the Board office.
10. The Board noted the following dates, places, and times for future meetings:

March 19	10:00 a.m. Board Meeting
March 25-27	NASBA Executive Director (and others); Austin, TX
May 1, Friday	10:00 a.m. Board Meeting
May 2, Saturday	10:00 a.m. CPA Ceremony
June 9-11	NASBA Eastern Regional; Rio Grande, PR
June 23-25	NASBA Western Regional; Park City, UT
June 24-28	MSCPA Annual Convention; Destin, FL
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

11. The Board recognized the Members of the public in attendance: MSCPA Representation.

II. National Regulatory Concerns

1. The NASBA Private Equity Task Force White Paper was discussed as well as a Letter of Comment. Minor edits were offered. After motion by G. Walker, seconded by R. Bullock, the Board approved a Letter of Comment with minor edits for signing by Willie Sims, Jr., Chair and submission by the Executive Director.
2. The email from NASBA about their response to federal reclassification of accounting degree programs was discussed.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of November 30, 2025 was presented.
2. FY2026 Revenues and Expenditures for November, 2025 and FYTD, Fund 3845 were presented.

3. FY2026 YTD Summary Financials of Budget Authority, November, 2025, Fund 3845 were presented.
4. After motion by R. Bullock, seconded by G. Walker, the Board accepted the financial reports above as presented.
5. After motion by A. Pridgen, seconded by B. Kelly, additional per diem days for the Board members were approved.
6. After motion by G. Walker, seconded by A. Pridgen, the Board approved the Executive Director to attend the NASBA Executive Director Conference in Austin, TX. After motion by A. Pridgen, seconded by B. Kelly, the Board approved all Board members, including any future Governor appointee to fill the current vacancy, to attend one of the NASBA Regional Conferences as their scheduling permits. After motion by R. Bullock, seconded by A. Pridgen, the Board approved all Board members to attend the MSCPA Annual Convention in Destin, FL.
7. Other business of the Board was discussed: Executive Director advised of 1) the recent hire of Alexandria Amos as the Administrative Assistant for the front office effective January 1, 2026, 2) the Senate budget hearing attended earlier that morning, 3) the House budget hearing held on January 19th and the House Chair's expressed pleasure noting the prudence and sound governance of the Board as well as the budget committee's support for the waiver program the Board implemented January 1, 2026, 4) stats received on the results of the CRI (Credit Relief Initiative) program which had yielded 10,000 eligible participants, 4,000 opt-ins, and 2,000 candidates getting back in the pipeline by passing a part of the CPA exam, 5) work that had been performed on the forfeited exam fees reconciliation/calculation and an upcoming request to transfer more than \$87,000 in forfeited exam fees to the Fund 3845, and 6) the Board members would only receive reimbursement for the price of a 1 bedroom in the Grand Complex for the MSCPA Annual Convention in Destin, FL.

IV. CPA Examination, Licensing & Firms

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 111 candidate applications (26 initial, 88 reexam) for 137 sections of the CPA examination. After motion by G. Walker, seconded by A. Pridgen, the Board accepted the candidate applications as presented.
2. After motion by B. Kelly, seconded by G. Walker, the Board accepted the Quarter 4 exam grades and a statistical recap of performance data of interest.
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 G. Walker*

Name	Number	Action
Garrett Wayne Amsden	8805	Unanimously Approved
Alexiah Lacion Brown	8806	Unanimously Approved
Jeremy Wendell Buckley	8807	Unanimously Approved
Macey Marith Crowder	8808	Unanimously Approved
Casey Nicole Edgecombe	8809	Unanimously Approved
Grant Joseph Falla	8810	Unanimously Approved
Dylan Fenwick	8811	Unanimously Approved
John Paul Haire III	8812	Unanimously Approved
Alexis Olivia Jones	8813	Unanimously Approved
Austin Warren Long	8814	Unanimously Approved
Samuel C Meadows	8815	Unanimously Approved
Anna Bradshaw Rayborn	8816	Unanimously Approved
Jacob Alexander Schulz	8817	Unanimously Approved
Jennifer K Thompson	8818	Unanimously Approved
Barry Mitchell Wilhite	8819	Unanimously Approved
Macey Claire Wilson	8820	Unanimously Approved

Applications for Reciprocal CPA Licenses*Motion made by B. Kelly, seconded by G. Walker*

Name	Number	Action
Amy Nichols Harris	R8792	Unanimously Ratified
Francois Houde		No Action Taken
Michael Garrett McSpadden	R8790	Unanimously Ratified
Erica Tiffany Smith	R8791	Unanimously Ratified

Applications for Reinstatements of CPA Licenses*Motion made by B. Kelly, seconded by G. Walker*

Name	Number	Action
Michael John Simon III	R2987	Unanimously Ratified

Applications for Initial Firm Permits*Motion made by B. Kelly, seconded by G. Walker*

Name	Number	Action
Accu-Pro Solutions, LLC	8793	Unanimously Approved
CliftonLarsonAllen LLP	8794	Unanimously Approved
CliftonLarsonAllen LLP	8795	Unanimously Approved
CliftonLarsonAllen LLP	8796	Unanimously Approved
CliftonLarsonAllen	8797	Unanimously Approved

Applications for Initial Firm Permits (continued)*Motion made by B. Kelly, seconded by G. Walker*

Name	Number	Action
CliftonLarsonAllen LLP	8798	Unanimously Approved
CliftonLarsonAllen LLP	8799	Unanimously Approved
Deloitte & Touche LLP	8800	Unanimously Approved
Deloitte & Touche LLP	8801	Unanimously Approved
Griffin & Furman, LLC	8802	Unanimously Approved
Mike Simon, CPA	8803	Unanimously Approved
Perry and Associates CPAs, AC	8804	Unanimously Approved

Applications for Amendments to Firm Permits*Motion made by B. Kelly, seconded by G. Walker*

Name	Number	Action
Aldrich CPAs and Advisors LLP	8629	Change of Address - Unanimously Approved
Bivins & Baird, CPAs, PLLC	7758	Change of Address - Unanimously Approved
Burton & Associates, P.A.	F0954	Change of Address - Unanimously Approved
Chancellor Sumrall PLLC	8535	Name Change - Unanimously Approved
CliftonLarsonAllen LLP	F1091	Change of Address - Unanimously Approved
Coleman & Co.	F0226	Change of Address - Unanimously Approved
Drake Certified Public Accountants, PC	7759	Change of Address - Unanimously Approved
Givens Poag PLLC	F0330	Name Change - Unanimously Approved
Jamie Steen, CPA	7875	Change of Address - Unanimously Approved
KHA Accountants, PLLC	7140	Change of Address - Unanimously Approved
Milligan & Co., PLLC dba Landmark PLC, CPAs	7426	Change of Address - Unanimously Approved
Moises G. Espinal, CPA, LLC	8216	Change of Address - Unanimously Approved
Pamela C Stamps, CPA PLLC	F1392	Name Change - Unanimously Approved
Robbie Rogers Jones CPA	F1474	Name Change - Unanimously Approved
Warren Averett, LLC	8370	Change of Address - Unanimously Approved

Applications for Reinstatement of Firm Permit

Motion made by B. Kelly, seconded by G. Walker

Name	Number	Action
L. Kelly Baker, CPA, PA	F0133	Unanimously Approved

V. Continuing Professional Education

1. Application for Continuing Professional Education Credit

Motion made by B. Kelly, seconded by G. Walker, unanimously approved.

Sponsor/Program Title	Dates	Ethics	Hours
North MS Power Association 1. Accounting Update	11/18/2025		5
T.E. Lott & Company 1. Review of new SQMSs and Quality Control Document of TEL	12/8/2025		8
University of Mississippi School of Business Admin 1. 2025 Banking & Finance Symposium	11/14/2025		5

V. Rules and Regulations

1. While there were no items for consideration, the Executive Director advised the Board that the rule change supporting the waiver of fees had been reported to the OLRC as Final and we were waiting for notice to attend a meeting to review with that committee. No public comments had been received against the rule change.

VI. Enforcement Matters

1. After motion by A. Pridgen, seconded by G. Walker, the following report of regulatory activities between December 12, 2025 and January 22, 2026 was unanimously ratified by the Board with B. Kelly abstaining on Case 2025.165 since he had chaired the investigative committee:

Activity:	Number:
Cases Open Beginning of Period	34
Cases Opened	0
Cases Closed ①	5
Cases Open End of Period	29
New Case Referrals to Board Members	4

① Cases Closed:

Case 2025.104 involved a licensed firm potentially withholding records from a former client. Upon commencement of an inquiry, all available information was provided to the former client. Matter was closed.

Case 2025.165 involved an individual licensee who 1) did report their Continuing Professional Education (CPE) for the 2024-2025 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. Matter resolved with an S&C order requiring 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, 2025. All financial penalties have been paid and CPE hours documented. Matter was closed.

Cases 2025.122, 2025.132, and 2025.139 involved individual licensees who requested an extension of time to obtain their CPE. Board granted the requested extensions and the licensee subsequently complied with the extension by reporting and documenting their CPE to the Board. Matters were closed.

2. Following a motion by B. Kelly, seconded by W. Sims, the Board approved accepting an excerpt from the Board's licensing system of the currently active cases as presented.

VII. Trial Board Hearing

A Consent Order was presented for **Case 2025.014** involving a licensee who performed a review engagement, which was submitted to the State Board of Contractors. The engagement was undeclared on the individual license renewal submitted to the Board on November 9, 2023, amounting to a false statement made for the purpose of renewing a license, a violation of Board rule 6.17.6. The performance of the engagement met the definition of the practice of public accounting and was performed without a firm permit in violation of state statute §73-33-1(2). Additionally, the licensee made a false statement when questioned by Board staff about any work performed requiring a firm permit, a violation of rule 6.17.1. The licensee has since obtained a firm permit and completed a peer review which included the previously noted engagement report. Licensee consents to the discipline and violations noted in the order, agrees to not perform future attest work without contacting the Board, and payment of a civil penalty of \$3,000 within 30 days of order approval. After motion by B. Kelly, seconded by A. Pridgen, the Board voted unanimously to approve the consent order with R. Bullock abstaining from the vote as chair of the investigative committee.

A Stipulation and Consent Order was presented for **Case 2024.190** involving a firm who received a fail rating on their system peer review report. The firm reported they plan to no longer perform audit-level engagements. The S&C order requires the firm to fully comply with the requirements of the AICPA Peer Review Program as long as it performs any work

subject to peer review. The order also contains notification requirements if the firm becomes engaged to perform audits in the future so the Board can determine the need for an accelerated peer review or pre-issuance review on that audit. The firm cooperated with the peer review program and Board inquiry. The S&C order does not contain a financial penalty. After motion by G. Walker, seconded by B. Kelly, the Board voted unanimously to approve the consent order with A. Pridgen abstaining from the vote as chair of the investigative committee.

A Stipulation and Consent Order was presented for **Case 2024.193** involving a firm who received a fail rating on their system peer review report. The firm failed to complete the corrective actions required of the firm's peer review resulting in termination from the program for failure to cooperate. The firm reported they plan to no longer perform engagements subject to peer review. The order contains notification requirements if the firm becomes engaged to perform engagements subject to peer review in the future so the Board can determine the need for an accelerated peer review or pre-issuance review on that engagement or audit. The S&C order contains a financial penalty of \$500 for not completing the corrective actions required of the firm's peer review. The S&C order does not contain a financial penalty. After motion by G. Walker, seconded by B. Kelly, the Board voted unanimously to approve the consent order with R. Bullock abstaining from the vote as chair of the investigative committee.

A Stipulation and Consent Order was presented for **Case 2025.001** involving a firm who received a fail rating on their system peer review. The firm reported they plan to no longer perform any DOL/ERISA audits. The S&C order requires the firm to fully comply with the requirements of the AICPA Peer Review Program as long as it performs any work subject to peer review. The order also contains notification requirements if the firm becomes engaged to perform DOL/ERISA audits in the future so the Board can determine the need for an accelerated peer review or pre-issuance review on that audit. The S&C order does not contain a financial penalty. After motion by G. Walker, seconded by B. Kelly, the Board voted unanimously to approve the consent order. The investigative committee was chaired by C. Prince who was absent from the day's Board meeting.

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 March 19, 2026 Regular Board Meeting.

For the Board:

Richard Bullock

Board Secretary