

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
January 26, 2024

The Mississippi State Board of Public Accountancy met on January 26, 2024, beginning at 10:00 a.m. on the campus of the University of Mississippi, Holman Hall, Room 230. The following record of that meeting was maintained. (In Person X; Video Conf. T)

Board Members Present

T Annette Pridgen, Chair
X Gary Walker, Vice-chair
X Willie Sims, Jr., Secretary
X Rick Elam
X William Kelly
T Charles Prince

Board Members Absent

David Bridgers

Board Staff and Others Present

X Sharee Brewer, Executive Director
T Vicki Snowden, Licensing Administrator
T Lane McNeal, Compliance Administrator
T Kim Turner, Board Legal Counsel from Attorney General's Office
X Karen Moody, MSCPA President/CEO
X Josh Norris, MSCPA Liaison

I. General

1. The Board opened the meeting with an invocation from Willie Sims, Jr.
2. The Board and guests received welcoming and introductory comments from host Dr. Mark Wilder, Dean and KPMG Chair of Accountancy, Patterson School of Accountancy, The University of Mississippi.
3. After motion by G. Walker, seconded by B. Kelly, the minutes from the January 11, 2024 meeting were unanimously approved.
4. Previously approved licensure certificates were noted as being available for Board signature.
5. After motion by B. Kelly, seconded by W. Sims, the following proposed dates and times for future meetings/conferences were unanimously approved:

2024 Dates:

February 15	10:00 a.m. Board Meeting
March 21	10:00 a.m. Board Meeting at USM
March 25-27	Exec. Directors and Staff Conference, Nashville, TN
May 3	10:00 a.m. Board Meeting

I. General (continued)

May 4	New CPA Ceremony
June 4-6	NASBA East Regional Meeting, Louisville, KY
June 13	10:00 a.m. Board Meeting
June 20-23	MSCPA Convention, Destin, FL
June 25-27	NASBA West Regional Meeting, Omaha, NE
August 8	10:00 a.m. Board Meeting
September 19	10:00 a.m. Board Meeting, MSU Starkville
October 27-30	NASBA Annual Meeting, Orlando, FL
November 14	10:00 a.m. Board Meeting
December 12	10:00 a.m. Board Meeting

II. National Regulatory Concerns

1. The NASBA and AICPA press release announcing approved revisions to the Continuing Professional Education Standards was discussed.
2. The NASBA Professional Licensure Task Force Concept Exposure – Equivalent Licensure Model was discussed.
3. The announced plan of the Oregon Board of Accountancy related to Substantial Equivalency was discussed.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of December 31, 2023 was presented.
2. FY2024 Revenues and Expenses for December, 2023, Fund 3845 was presented.
3. FY2024 YTD Revenues through December, 2023, Fund 3845 was presented.
4. FY2024 YTD Expenses to Budget Authority, December, 2023, Fund 3845 was presented.
5. After motion by W. Sims, seconded by R. Elam, out of state travel for the Executive Director to attend the 2024 NASBA Executive Director’s Conference in Nashville, TN was unanimously approved by the Board.
6. After motion by G. Walker, seconded by W. Sims, additional per diem days for the Board members were unanimously approved by the Board.

IV. CPA Examination, Licensing & Firms

1. The Board noted staff approval of 106 candidate applications (25 initial, 81 reexam) for 148 sections of the computerized CPA examination received since the December 14, 2023 Board meeting.
2. After motion by B. Kelly, seconded by W. Sims, exam grades received for the 4th quarter were ratified.
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 W. Sims

Name	Number	Action
Kristina Ruth Barnes	8499	Unanimously Approved
Brooks Andrew Boolos	8500	Unanimously Approved
Dylan Kristensen Cagle	8501	Unanimously Approved
Wei Chen	8502	Unanimously Approved
Ashley N Coleman	8503	Unanimously Approved
Juliana M Cooke	8504	Unanimously Approved
Heather D Denham	8505	Unanimously Approved
Brittany Faith Ewing	8506	Unanimously Approved
Halle Edwards Hicks	8507	Unanimously Approved
Phillip Christopher Hull	8508	Unanimously Approved
Tenisha L Wells	8509	Unanimously Approved

Applications for Reciprocal CPA Licenses Issued Since Last Board Meeting

Motion made by R. Elam, seconded by W. Sims

Name	Number	Action
Denise Lynn Mitchell	R8485	Approval Unanimously Ratified
Jeannene Kay Walker	R8486	Approval Unanimously Ratified
Garner Gaines Williams	R8487	Approval Unanimously Ratified

Applications for Initial CPA Firm Permits

Motion made by B. Kelly, seconded by R. Elam

Name	Number	Action
Julian P Brignac Jr CPA	8488	Unanimously Approved
Daniels CPA Firm	8489	Unanimously Approved
Brian Duffie CPA PLLC	8490	Unanimously Approved
Matthew Gregory Accounting & Tax Service	8491	Unanimously Approved
Ginger W Lauderdale CPA	8492	Unanimously Approved
Maureen H Scott CPA LLC	8493	Unanimously Approved
Samantha J Sandifer CPA	8494	Unanimously Approved

IV. CPA Examination, Licensing & Firms (continued)

Applications for Initial CPA Firm Permits (continued)*Motion made by B. Kelly, seconded by R. Elam*

Name	Number	Action
Sam E Smith Jr CPA	8495	Unanimously Approved
Grant Thornton, LLP	8496	Unanimously Approved
Watts CPA	8497	Unanimously Approved
John A. White, CPA	8498	Unanimously Approved

Applications for Amendments to CPA Firm Permit Registration*A motion was made by B. Kelly, seconded by R. Elam*

No.	Name	City, State	Action
7443	ATA CPAs & Advisors PLLC	Tupelo, MS	Unanimously Approved Address Change
F1094	Baker Hooker & Associates PLLC	Ocean Springs, MS	Unanimously Approved Address Change
8261	Belk & Associates PLLC	Oxford, MS	Unanimously Approved Address Change
F1568	Cohnreznick, LLP	Parsippany, NJ	Unanimously Approved Address Change
F1545	John D. Easley, CPA LLC	Madison, MS	Unanimously Approved Address Change
8331	T M Howard, PLLC	Olive Branch, MS	Unanimously Approved Address Change
F0447	Kinney & Associates PLLC	Oxford, MS	Unanimously Approved Address Change
7788	Ranjeet Koirala CPA PC	Coppell, TX	Unanimously Approved Address Change
F1721	Plante & Moran PLLC	Southfield, MI	Unanimously Approved Address Change
F1533	Sharp & Company CPAs	Gretna, LA	Unanimously Approved Address Change
F1364	Tart CPA PLLC	Pearl, MS	Unanimously Approved Address Change and Name Change from Hales CPA Firm PLLC
F1176	The McIngvale CPA Firm, PLLC	Southaven, MS	Unanimously Approved Address Change
F1012	The Rayman CPA Firm, PLLC	Olive Branch, MS	Unanimously Approved Address Change and Name Change from The Griffith CPA Firm PLLC
F0895	Warren Averett, LLC	Montgomery, AL	Unanimously Approved Address Change

IV. CPA Examination, Licensing & Firms (continued)

Applications for Reinstatement of Firm Permit

Motion made by B. Kelly, seconded by R. Elam

Name	Number	Action
Easley CPA LLC	8048	Unanimously Approved
Kimberly G Harper, CPA	F1623	Unanimously Approved

V. Continuing Professional Education

Application for Continuing Professional Education Credit

Motion made by B. Kelly, seconded by R. Elam

Sponsor/Title	Dates	Hours	Action
Silas Simmons, LLP 1. Annual Tax Update	1/15/2024	8	Unanimously Approved

VI. Rules and Regulations

1. The Executive Director advised there was no update available on the implementation of the pending rules changes before the OLRC. Legal Counsel advised the committee meets quarterly.
2. Legal Counsel advised that no action by the Board was necessary as to the information presented on House Bill 72.

VII. Enforcement Matters

1. After motion by W. Sims, seconded by B. Kelly, the following report of regulatory activities between December 15, 2023 and January 26, 2024 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	31
Cases Opened	10
Cases Closed ①	10
Cases Open End of Period	31
New Case Referrals to Board Members	4

VII. Enforcement Matters (continued)**① Cases Closed:**

Cases 2022.112 involved a case that was recommended for closure by the legal counsel following discussion and advisement received in executive session on January 11, 2024. Matter was closed.

Case 2023.028 involved an individual licensee who requested an extension of time to obtain their CPE. Board granted the requested extensions and the licensee has complied with the extension by reporting and documenting their CPE to the Board. Matter was closed.

Cases 2023.146, 2023.147, 2023.148, 2023.149, and 2023.151 involved out of state firms who were disciplined by the PCAOB. Notifications of discipline were received from PCAOB and cases were opened to investigate. Staff were unable to determine any link existing between the actions of the out of state firms or subject engagements addressed by the PCAOB and the State of Mississippi. Matters were closed.

Cases 2023.154 involved an out of state firm who was disciplined by the PCAOB. Notification of discipline against the firm was received from PCAOB and a case was opened to investigate. Staff were unable to determine any link existing between the actions of the out of state firm or subject engagement addressed by the PCAOB and the State of Mississippi. In this case, the firm branch location addressed in the order was not licensed with this Board. Matter was closed.

Case 2023.156 involved an individual licensee on whom a complaint was received from a beneficiary of an estate. The answer to the inquiry received from the licensee was a letter and a follow-up phone call from the trustee of the estate stating emphatically the allegations were bogus and part of an ongoing dispute among the beneficiaries of the trust and had nothing to do with the professional services performed by the licensee. Matter was closed.

Case 2023.158 involved a case opened under similar circumstances to the matter heard in executive session on January 11, 2024. Per legal counsel and vote of the Board, staff are to address similar moving forward prospectively and not retroactively. Matter was closed.

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

VII. Trial Board Hearing

1. After motion by W. Sims, seconded by R. Elam, a Consent Order for Case 2022.113 was unanimously approved with B. Kelly (Chair of the Investigative Committee) abstaining.
2. After motion by G. Walker, seconded by B. Kelly, a Consent Order for Case 2023.004 was unanimously approved with R. Elam (Chair of the Investigative Committee) abstaining.
3. After motion by B. Kelly, seconded by R. Elam, a Stipulation and Consent Order for Case 2023.127 was unanimously approved. (Chair of the Investigative Committee was absent).

These minutes were adopted by unanimous vote of the Board Members present at the January 26, 2024 Regular Board Meeting.

For the Board:

Willie Sims, Jr.
Board Secretary