

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**January 27, 2022**

The Mississippi State Board of Public Accountancy met telephonically on January 27, 2022, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present by Video Conference

William Kelly, Chair  
Charles Prince, Vice Chair  
Annette Pridgen, Secretary  
Rick Elam  
Willie Sims, Jr.  
Mark Peach

Board Members and Staff Present at Board Office

David Bridgers, Board Member  
Andy Wright, Executive Director  
Sharee Brewer, Associate Director, Investigations

Legal Counsel Present by Video Conference

Ed Wiggins, Special Asst. Attorney General

Others Present by Video Conference or Telephone

Ed Jones, MSCPA/Board Liaison  
Karen Moody, MSCPA President/CEO  
Vicki Snowden, Licensing Administrator

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**I. General**

1. The Board opened the meeting with an invocation from Charles Prince.
2. The minutes from the December 10, 2021 meeting were approved.
3. Notice of Special Called Meeting. Due to a power outage at the Board office on January 20, 2022, the Board meeting was moved to January 27, 2022.

**I. General (Continued)**

- 4. The Board reviewed and approved proposed meeting/activity dates for 2022:

2022 Proposed Dates:

March 3	10:00 a.m. Board Meeting
Apr. 25-27	NASBA E.D. and Staff Conf., Clearwater Beach, FL
May 6 (Friday)	10:00 a.m. Board Meeting
May 7	New CPA Ceremony (Larger Location?)
June 7-9	NASBA Western Regional, Colorado Springs, CO
June 16	10:00 a.m. Board Meeting
June 22-26	MSCPA Convention, Destin FL
June 27-29	NASBA Eastern Regional, White Sulphur Springs, WV
August 4	10:00 a.m. Board Meeting
September 8	10:00 a.m. Board Meeting
October 21 (Friday)	10:00 a.m. Board Meeting
October 22	New CPA Ceremony
Oct. 30- Nov. 2	NASBA Annual Meeting, San Diego, CA
December 8	10:00 a.m. Board Meeting

- 5. Oath of Office for new and re-appointed Board Members.
- 6. The *Statement of Economic Interest* for Board members is due to MS Ethics Commission by May 1, 2022, was noted.
- 7. The Board elected the following officers to serve for calendar year 2022:  
 Chair – William Kelly  
 Vice Chair – Charles Prince  
 Secretary – Annette Pridgen

The Board noted their committee assignments for 2022:

National Regulatory Concerns

Willie Sims, Chair  
Rick Elam  
Mark Peach

Administration

William Kelly, Chair  
Charles Prince  
Annette Pridgen

CPA Examination, Licensing and Firms

Charles Prince, Chair  
Annette Pridgen  
Willie Sims

Continuing Education

David Bridgers, Chair  
Rick Elam  
Charles Prince

Rules and Regulations

Mark Peach, Chair  
Annette Pridgen  
Willie Sims

**II. National Regulatory Concerns**

1. NASBA State Board Report, Fall 2021 was discussed.

**III. Administration**

1. The Balance Sheets for Funds 3845 and 3850 as of December 31, 2021 were reviewed.
2. The FY 2022 Budget to Actual Comparison – Fund 3845, for the six months ended December 31, 2021 was reviewed.
3. The Statement of Revenues and Expenditures – Fund 3845, for the six months ended December 31, 2021 was reviewed.
4. A Resolution honoring former board member, Angela Pannell, was approved.
5. Additional Per Diem days were approved.

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

1. The Board noted staff approval of 69 candidate applications (9 initial, 60 reexam) for 88 Sections of the computerized CPA examination received since the December 10, 2021 meeting.
2. Quarter 4 (October – December, 2021) examination scores for 150 candidates, 172 examination sections were accepted by the Board.

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

3. The following actions on applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits were unanimously approved/ratified by the Board unless otherwise noted:

**Applications for Original CPA License**

Name	Number	Action
Gary J. Beal	8225	Approved
Dawn Mitchell Burns	8226	Approved
Sarah Halie Fish	8227	Approved
Benjamin Chase Hale	8228	Approved
Sophia Eleni Lester	8229	Approved
John Marcus Luley	8230	Approved
Thomas Johnston Phillips	8231	Approved
Joshua Robert Smith	8232	Approved
George Joseph Torjusen	8233	Approved
Colin E. Van Balen	8234	Approved

**Applications for Reciprocal CPA License Approved & Issued by Staff**

Name	Number	Action
Jessielyn B. Cameron	R8203	Ratified
Tommy V. Chamblee	R8204	Ratified
John Aaron Cooper	R8211	Ratified
Jaleter Markeyle Daugherty	R8205	Ratified
Kristin A. Dieso	R8206	Ratified
Stewart F. Lamb	R8207	Ratified
Marcia Wheeler Houser	R8209	Ratified
Virginia Risher Price	R8208	Ratified
Jason Don Williams	R8210	Ratified

**Applications for Reinstatement of CPA License**

Name	Number	Action
Larry D. Jones	4493	Approved

**IV. CPA Examination, Licensing & Firms (continued)****Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
Deloitte & Touche LLP	Stamford, CT	8212	Approved
Kristin Dieso, LLC	Liverpool, NY	8213	Approved
Conrad Ebner CPA PA	Ridgeland, MS	8214	Approved
Dixon Hughes Goodman LLP	Greenville, SC	8215	Approved
Moises G. Espinal, CPA, LLC	Long Beach, MS	8216	Approved
Gouguet and Associates LLC	Picayune, MS	8217	Approved
Grant Thornton LLP	Fort Lauderdale, FL	8218	Approved
Grant Thornton LLP	Miami, FL	8219	Approved
James Moore & Co.	Gainesville, FL	8220	Approved
Reiber CPA, LLC	Canton, MS	8221	Approved
Morgan Samuels CPA, PLLC	Jackson, MS	8222	Approved
Ashley Stewart, CPA	Oxford, MS	8223	Approved
R.H. Stovall, CPA	Columbus, MS	8224	Approved

**Amendments to Registered Firms**

No.	Name	City, State	Change
F1094	Baker Hooker & Associates PLLC	Ocean Springs, MS	Name Change from Mark H. Hooker & Assoc, PLLC
F0680	BKD LLP	Jackson, MS	Address Change
F0278	Donnell CPA Group PC	Hattiesburg, MS	Address Change
F0292	Ellis & Hirsberg, PLLC	Clarksdale, MS	Address Change
F0321	John B. Garrard, CPA	Itta Bena, MS	Address Change
F1479	D. A. Harden CPA	Southaven, MS	Address Change
F1231	Bill King, CPA	Oxford, MS	Address Change
F1295	Suzanne E. Smith CPA PLLC	Starkville, MS	Address Change
F1575	Stubblefield PLLC	Hernando, MS	Address Change
7515	Warren Averett, LLC	Pensacola, FL	Address Change

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

Number	Name	City, State	Action
F1446	Cooper, Travis & Company PLLC	Nashville, TN	Approved
F0296	Ericksen Krentel & Laporte, LLP	New Orleans, LA	Approved

**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
<b>BKD</b> 1. Ethics, Rules and Regulations (Billy Morehead)	5/4/2022	4 Ethics (3 General 1 MS Rules)	Approved
<b>Estate Planning Council of MS</b> 1. Elder Abuse and Undue Influence	9/14/2021	1	Approved
2. Year End Tax Planning	10/12/2021	1	Approved
3. Pandemic Planning: Navigating Stimulus Funding and Exit Planning in the New Normal	11/9/2021	1	Approved
4. Hot Topics for Retirement Plans in 2022 and Beyond	12/14/2021	1	Approved
<b>MS Chapter of HFMA</b> 1. Ethics, Rules and Regulations (Billy Morehead)	4/22/2022	4 Ethics (3 General 1 MS Rules)	Approved
<b>Silas Simmons, LLP</b> 1. Annual Tax Update	1/7/2022	8	Approved
<b>Watkins and Company CPAs</b> 1. Lunch and Learn: S Corp Health, Auto Expense, 1099 Requirements	12/15/2021	2	Approved
2. Lunch and Learn: Income Tax and Entity Types	12/23/2021	2	Approved

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

Sponsor/Title	Dates/Type	Hours	Action
<b>Billy Morehead</b> Ethics, Rules and Regulations <i>Requested by Billy Morehead</i>	Various	4 Ethics (3 General 1 MS Rules)	Approved

**VI. Regulatory Matters**

1. Pending Bills of Interest in the State Legislature, as of January 21, 2022, were discussed.

**VII. Regulatory Matters**

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from December 11, 2021 to January 27, 2022:

Activity	Number
Cases Opened Beginning of Period	180
Cases Opened	0
Cases Closed ①	130
Cases Open End of Period	50
Open Cases Referred to Members	0

**① Cases Closed:**

**Case 2021.012** involved an individual licensee and firm permit holder who took, by electronic means, a substantial number of confidential records belonging to the clients of, and which was property of their former employer, another firm permit holder with this Board. These confidential records were copied by the individual licensee with the intention of using the information to enable and establish clientele for the licensee’s newly established firm. Case settled with a consent order which called for the licensee to enroll and complete the NASBA Center for the Public Trust training program on ethical leadership and pay a \$10,000 financial penalty. Matter was closed.

**Case 2021.015** involved a complaint received that an unlicensed business was operating a CPA firm. Investigation determined the complaint was without merit. Matter was closed.

**Case 2021.016** involved an unlicensed business issuing a review report for the State Board of Contractors (“BOC”). The report was rejected by the BOC and four attempts made to reach the unlicensed business. After being unable to obtain a response from the business, the matter was closed.

**VII. Regulatory Matters (continued)**

**Cases 2021.029, 2021.030, 2021.032, 2021.033, 2021.034, 2021.035, 2021.036, 2021.037, 2021.038, 2021.039, 2021.041, 2021.042, 2021.043, 2021.044, 2021.045, 2021.046, 2021.047\*, 2021.048\*, 2021.049, 2021.050, 2021.051, 2021.052, 2021.053, 2021.054, 2021.055, 2021.056, 2021.057, 2021.058, 2021.059, 2021.060, 2021.061, 2021.062, 2021.063, 2021.064, 2021.068, 2021.069, 2021.070, 2021.071, 2021.072\*, 2021.073, 2021.074, 2021.075, 2021.076, 2021.077, 2021.078, 2021.079, 2021.080, 2021.081, and 2021.082** all involved licensees who requested extensions or medical waivers to their reporting of CPE for the 2021 compliance period and complied with all requirements thereof unless bearing an asterisk. The three cases with asterisks did not comply with their extension requests and were informally settled with stipulation and consent orders at the December Board meeting. Matters were closed.

**Cases 2021.084, 2021.086, 2021.087, 2021.088, 2021.089, 2021.090, 2021.091, 2021.092, 2021.093, 2021.094, 2021.095, 2021.097, 2021.098, 2021.099, 2021.103, 2021.105, 2021.106, 2021.107, 2021.108, 2021.114, 2021.115, 2021.116, 2021.117, 2021.119, 2021.120, 2021.121, 2021.122, 2021.125, 2021.126, 2021.127, 2021.128, 2021.130, 2021.133, 2021.134, 2021.135, 2021.136, 2021.138, 2021.139, 2021.140, 2021.141, 2021.142, 2021.143, 2021.144, 2021.145, 2021.146, 2021.147, 2021.151, 2021.152, 2021.153, 2021.155, 2021.156, 2021.157, 2021.158, 2021.159, 2021.160, 2021.161, 2021.162, 2021.163, 2021.164, 2021.165, 2021.166, 2021.167, 2021.168, 2021.169, 2021.170, 2021.171, 2021.172, 2021.173, 2021.174, 2021.175, 2021.176, 2021.177, 2021.178, and 2021.179** all involved licensees who requested informal settlement after the issuance of final notice letters by regular mail and email on October 5. All notices were sent to the addresses of record in the licensure file. All these cases were settled with stipulation and consent orders at the December Board meeting or through obtaining an affidavit for retired status or written notice requesting cancellation of license. Matters were closed.

**Case 2021.181** involved a licensee and firm permit holder addressed in a demand letter from the Office of the State Auditor. Investigation determined the licensee and firm permit holder was addressed as a registered agent only and not because of financial responsibility. Matter was closed.

**Case 2021.185** involved a licensee who appeared to have an inconsistency on their individual license renewal. Investigation determined the employer of the licensee is in fact a CPA firm licensed in another state which does not perform audits in Mississippi so no rule was broken. Matter was closed.

**Case 2021.188** involved a licensee who appeared to have an inconsistency on their individual license renewal. Investigation determined the answer was an error so no rule was broken. Matter was closed.

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



**VII. Trial Board**

**Continuation Orders for Trial Board Hearing were approved:**

**Cases 2021.031, 2021.040, 2021.085, 2021.096, 2021.100, 2021.102, 2021.104, 2021.109, 2021.110, 2021.111, 2021.112, 2021.113, 2021.118, 2021.123, 2021.124, 2021.129, 2021.131, 2021.132, 2021.137, 2021.148, 2021.150, and 2021.180** all received Notices of Hearing and Complaint for a Trial Board Hearing to be held January 20, 2022 to address varied CPE deficiencies for the 2021 compliance period. Continuation Orders postpone that hearing to March 3, 2022.

(Kelly recused)

**Stipulation and Consent Orders for Board Approval:**

Stipulation and Consent Order was approved for **Case 2021.149** involving an individual licensee who 1) did not report Continuing Professional Education for the 2020-2021 year and 2) qualified for an exemption to the detail reporting of CPE by being primarily employed in another state of licensure. The order calls for a \$100 financial penalty. Licensure in the other state has been verified through ALD as active and in good standing and financial penalty paid.

(Kelly recused)

Stipulation and Consent Order was approved for **Case 2021.101** involving an individual licensee who 1) did not report Continuing Professional Education for the 2020-2021 year and 2) did not obtain the 40 hours required for the compliance period. The order required the individual to obtain the deficient CPE, an assessment of 50% penalty hours, and to document all to the Board. The order calls for a \$500 financial penalty. All hours have been documented and financial penalty paid.

(Kelly recused)

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