

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**June 13, 2024**

The Mississippi State Board of Public Accountancy met on June 13, 2024, beginning at 10:00 a.m. at the Board office. The following record of that meeting was maintained. (In Person X; Video Conf. T)

Board Members Present

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

Board Members Absent

David Bridgers

Board Staff and Others Present

X Sharee Brewer, Executive Director  
X Elizabeth Greenwood, Associate Director  
T Vicki Snowden, Licensing Administrator  
T Lane McNeal, Compliance Administrator  
X Kim Turner, Board Legal Counsel from Attorney General's Office  
X Chelye Amis, Board Legal Counsel from Attorney General's Office  
T Karen Moody, MSCPA President/CEO  
T Ed Jones, MSCPA Liaison

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**I. General**

1. The Board called the meeting to order.
2. The Board opened the meeting with an invocation from Gary Walker.
3. The Board held a Roll-Call to establish a quorum: 6 Board Members Present and 1 Board Member Absent.
4. After motion by G. Walker, seconded by W. Sims, the Board adopted the agenda for the day's meeting by unanimous vote.
5. After motion by B. Kelly, seconded by C. Prince, the Board approved the minutes of the Board meeting held on May 3, 2024.
6. The Board noted there no new certificates available for signing as they had been brought up to date the previous Saturday at the CPA Ceremony.

7. The Board noted the date, place, and time of the next Board meeting as Friday August 9, 2024 at the Board office at 10:00 a.m.
8. The Board noted the dates, places, and times for future meetings/conferences.

June 20-23	MSCPA Convention, Destin, FL
June 25-27	NASBA West Regional Meeting, Omaha, NE
August 9	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 State Board Report, Spring, 2024 Edition was discussed.
2. A letter in support of the nomination of Jimmy Burkes, CPA to be the recipient of the NASBA Distinguished Service Award was approved for signing and sending to the NASBA Nominating Committee.
3. The notification of the availability of the NPAG Draft Report was discussed.

## **III. Administration**

1. Cash in Treasury - Funds 3845 and 3850, as of April 30, 2024 was presented.
2. FY2024 Revenues and Expenditures for April, 2024 and FYTD, Fund 3845 was presented.
3. FY2024 YTD Summary Financials of Budget Authority, April, 2024, Fund 3845 was presented.
4. After motion by G. Walker, seconded by W. Sims, additional per diem days for the Board members were unanimously approved.

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

1. Following a motion by B. Kelly, seconded by G. Walker, the Board voted unanimously to accept staff approval of 126 candidate applications (24 initial, 102 reexam) for 153 sections of the computerized CPA examination received since the May 3, 2024 Board meeting.
2. The Board noted there were no exam grades for the 1<sup>st</sup> quarter to date for acceptance.

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 R. Elam*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Andrew James Easley	8541	Unanimously Approved
Brooke A Horner	8542	Unanimously Approved
River Cade Howell	8543	Unanimously Approved
Louise Grace Klinke	8544	Unanimously Approved
Brock David Martin	8545	Unanimously Approved
Peyton Cole Sowers	8546	Unanimously Approved
Alexa Marie Turner	8547	Unanimously Approved

**Applications for Reciprocal CPA Licenses Issued Since Last Board Meeting**

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

<b>Name</b>	<b>Number</b>	<b>Action</b>
Thomas S Harp	R8534	Approval Unanimously Ratified

**Applications for Reinstatement of CPA Licenses**

*Motion made by B. Kelly, seconded by W. Sims*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Sara E Bearrows	7014	Unanimously Approved
Anna Alyse Brocato	8263	Unanimously Approved
James Richard Peters	4340	Unanimously Approved
Clayton Seymour Jr	4220	Unanimously Approved
Arthur C Taylor	R7231	Unanimously Approved

**Applications for Initial CPA Firm Permits**

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

<b>Name</b>	<b>Number</b>	<b>Action</b>
Chancellor CPA Inc	8535	Unanimously Approved
Community Accounting Solutions PLLC	8536	Unanimously Approved
Harp Services LLC	8537	Unanimously Approved
Lisa M Judson CPA PC	8538	Unanimously Approved
Lawrence Hitt & Pugh LLC	8539	Unanimously Approved
Niemeyer-Burney CPAs PLLC	8540	Unanimously Approved

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

<b>No.</b>	<b>Name</b>	<b>City, State</b>	<b>Action</b>
F0680	Forvis Mazars LLP	Jackson, MS	Unanimously Approved Name Change from Forvis LLP
F0356	Harmon Financial Advisors, Inc	Flowood, MS	Unanimously Approved Name Change from Harmon CPA PLLC
F1554	Swetland Knight PLLC	Oxford, MS	Unanimously Approved Name Change from Swetland Cook PLLC

**V. Continuing Professional Education****Application for Continuing Professional Education Credit***Motion made by R. Elam, seconded by C. Prince*

<b>Sponsor/Title</b>	<b>Dates</b>	<b>Hours</b>	<b>Action</b>
<b>Checkpoint Learning c/o CeriFi, LLC</b> 1.Ethics for Mississippi CPAs	4/4 – 5/24	4	Unanimously Approved
<b>Harper Rains Knight &amp; Co.</b> 1.Compliance and Risk Management 2024 Update	6/20 – 21/24	16	Unanimously Approved
<b>MS Department of Revenue</b> 1.Ethics, Confidentiality, Anti-Harassment and Anti-Discrimination	Various	1	Unanimously Approved
<b>Nail McKinney Professional Association</b> 1.Accounting and Auditing 2.Ethics Update	5/10/24  5/10/24	4  4	Unanimously Approved  Unanimously Approved

<b>Southern Farm Bureau Life Insurance</b> 1.IAS Accounting Software On-Site Training	05/22 - 24/24	15	Unanimously Approved
<b>The Estate Planning Council of Mississippi</b> 1.Monthly Meetings (8 meetings – 1 hour each)	9/12/2023 – 05/14/2024	8	Unanimously Approved

## VI. Rules and Regulations

1. The Executive Director advised Board of the 2<sup>nd</sup> Quarter meeting on June 10, 2024 of the OLRC. All rule changes were presented and defended except for those related to Chapter 2. All rule changes presented were approved. The remaining Chapter 2 rule changes are expected to be heard at the 3<sup>rd</sup> Quarter meeting at a date/time yet to be determined.
2. The Executive Director advised Board of an upcoming meeting on June 17, 2024 of the 29 X 29 Partners established as part of the Secretary of State's Tackle the Tape Initiative. The Executive Director plans an update to the Board on that meeting at the Board meeting upcoming on August 9, 2024.

## VII. Enforcement Matters

1. After motion by G. Walker, seconded by B. Kelly, the following report of regulatory activities between May 4, 2024 and June 13, 2024 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	6
Cases Opened	18
Cases Closed ①	5
Cases Open End of Period	19
New Case Referrals to Board Members	0

**① Cases Closed:**

**Case 2023.150** involved a CPA firm which performed multiple annual audits, that the complaint asserts weren't performed in compliance with auditing standards. Complainant provided a copy of a forensic audit which was reviewed by staff that didn't appear to support the allegations. The case was investigated by a Board member who agreed there was no substantiation of charges. Matter was closed.

**Case 2023.161** this case was opened under Case 2023.162. Matter was closed.

**Case 2023.162** involved an out of state firm who was disciplined by the PCAOB. Notification of discipline were received from PCAOB and case was opened. Investigation was unable to determine a nexus to the public of the State of Mississippi either through the branch location in which the addressed activity occurred, the subject auditee, or other information made available in the PCAOB order. Matter was closed.

**Case 2024.109** involved an out of state CPA firm who was disciplined by the SEC and Connecticut State Board of Accountancy. Staff were unable to establish any link existing between the actions of the out of state firm, the subject engagement addressed by SEC, actions of the Connecticut State Board of Accountancy and the State of Mississippi. Matter was closed.

**Case 2024.119** involved a non-licensed firm having a business license with the Secretary of State's office stating offices of Certified Public Accountants as the nature of business. Business corrected the information with the Secretary of State. Matter was closed.

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

**VII. Trial Board Hearing**

There were no items for consideration.

These minutes were adopted by unanimous vote of the Board Members present at the August 9, 2024 Regular Board Meeting.

For the Board:

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Willie Sims, Jr.  
Board Secretary