

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
March 19, 2026

The Mississippi State Board of Public Accountancy met in regular session on March 19, 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
X Annette Pridgen
X Charlie Prince

Board Members Absent

Gary Walker

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 Kyle Jones, 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 W. Sims.
3. The Board held a roll-call to establish a quorum: 5 Board Members Present, 1 Board Member Absent.
4. After motion by A. Pridgen, seconded by B. Kelly, the Board adopted the agenda for the day's meeting.
5. After motion by B. Kelly, seconded by R. Bullock, the Board approved the minutes of the Board meeting held on January 22, 2026.
6. The Board noted there were new certificates available in the office for signing.
7. The Board noted the next Board meeting would be held Friday, May 1, 2026 at the Board office.
8. The Board noted the following dates, places, and times for future meetings:

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

9. The Board recognized the Members of the public in attendance: MSCPA Representation. MSCPA Liaison Ed Jones requested a synopsis of the meeting the Executive Director attended with the OLRC on the rule change related to the Schedule of Fees to reflect the waiver program the Board had adopted in September, 2025 that went into effect January 1, 2026. The Executive Director reported to the Board that the rule change had been presented to the OLRC using a handout designed by Mr. Jones explaining the waiver and it had received a unanimous vote of approval by the OLRC committee.

II. National Regulatory Concerns

1. The NASBA State Board Report, Winter, 2026 Edition was discussed.
2. The NASBA Email notifying of the Comment Letter sent to the US Dept of Education requesting the Restoration of "Professional" status for Accounting Degrees was discussed.
3. The NASBA Email notifying of the Extension of the Mutual Recognition Agreement with Canada and Mexico was discussed.
4. The AICPA PEEC Exposure Draft: Proposed Revisions Related to Alternative Practice Structures was discussed. As part of discussion, Executive Director informed Board that Kent Absec, with NASBA, had advised at the Executive Director's meeting she had attended that NASBA was working on a Comment Letter template that could be edited and used by the Board to make any comments they wanted. This template letter is expected to be available mid-April with a deadline for submission of comments before the next regularly scheduled Board meeting. The Board decided it would be best to plan to use this letter and to have a special called meeting by zoom near end of April to review, discuss, and edit. Executive Director advised she would set a date for a special called meeting by zoom for the Board to review near the end of April after consultation of calendars.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of February, 2026 was presented.

2. FY2026 Revenues and Expenditures for February, 2026 and FYTD, Fund 3845 were presented.
3. FY2026 YTD Summary Financials of Budget Authority, February, 2026, Fund 3845 were presented.
4. After motion by A. Pridgen, seconded by B. Kelly, the Board accepted the financial reports above as presented.
5. After motion by R. Bullock, seconded by B. Kelly, additional per diem days for the Board members were approved.
6. Other business of the Board was discussed: Executive Director advised of 1) NASBA soliciting nominations for Vice-Chair for the 2026 – 2027 year, 2) as to the MSCPA Convention, reimbursement would be for the \$298 rate for a 1 Bedroom @ The Grand Complex for Thursday, Friday, and Saturday nights. Board members would be responsible for lining up their own condo rentals but the Executive Director would register everyone directly with the MSCPA, 3) the Board Members would need to file their Statement of Economic interest to the MS Ethics Commission by May 1st to <https://www.ethics.ms.gov/sei>, 4) a new lease has been signed and approved for the office to remain at the current location through May 31, 2031, 5) through March 17, 2026, the Board had waived \$19,080 in application fees associated with taking CPA Exam sections and another \$4,200 in application and processing fees associated with obtaining the original CPA individual license, and 6) the staff remote work option has gone well with approved staff taking advantage of the privilege and would be continued for another 90 days.

IV. CPA Examination, Licensing & Firms

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 123 candidate applications (31 initial, 98 reexam) for 159 sections of the CPA examination. After motion by B. Kelly, seconded by A. Pridgen, the Board accepted the candidate applications as presented.
2. 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 A. Pridgen

Name	Number	Action
Meredith R Arthur	8837	Unanimously Approved
Allie Grace Bell	8838	Unanimously Approved
Michael Alexander Castaneda	8839	Unanimously Approved
Simpson L Goodman	8840	Unanimously Approved
Warren Spence Graves	8841	Unanimously Approved

Leigh Anne Hamil	8842	Unanimously Approved
Kyle Eagen Haupt	8843	Unanimously Approved
Mallory Ivy Martin	8844	Unanimously Approved
Olivia Taylor Moss	8845	Unanimously Approved
David Lawson Myrick	8846	Unanimously Approved
Zachary Eldon Phillips	8847	Unanimously Approved
Byron Christopher Poindexter	8848	Unanimously Approved
Wyatt Wilson Reid	8849	Unanimously Approved
Rachel Nicole Selkirk	8850	Unanimously Approved
Daniel Thomas Shoup	8851	Unanimously Approved
Lauren Paige Sit	8852	Unanimously Approved

Applications for Reciprocal CPA Licenses

Motion made by B. Kelly, seconded by A. Pridgen

Name	Number	Action
Noelle Elyse Brent	R8821	Unanimously Ratified
Shonna Burfield Earley	R8822	Unanimously Ratified
Ethan Holmes	R8825	Unanimously Ratified
Francois Houde		No Action Taken
Joel Kelley Jarnigan	R8827	Unanimously Ratified
Anna Claire Maroon	R8824	Unanimously Ratified
Jeffrey Ernest Shaw	R8823	Unanimously Ratified
Samuel R Trosclair	R8826	Unanimously Ratified

Applications for Reinstatements of CPA Licenses

Motion made by B. Kelly, seconded by A. Pridgen

Name	Number	Action
Jimmy Earl Burkes	1182	Unanimously Approved
Marla Lynn Glover	R8294	Unanimously Approved
Joseph W Joyner	2895	Unanimously Approved
Daniel Hastings McEwan Jr	8600	Unanimously Approved
J O Dean Swindle Jr	2942	Unanimously Approved

Applications for Initial Firm Permits

Motion made by B. Kelly, seconded by C. Prince

Name	Number	Action
Adams Brown LLC	8828	Unanimously Approved
Amick & Company PSC	8829	Unanimously Approved
Brittany F. Ewing, CPA	8830	Unanimously Approved
Brown and Shaw CPAs	8831	Unanimously Approved
Eide Bailly LLP	8832	Unanimously Approved
ISAP P.C.	8833	Unanimously Approved
SB Consulting, LLC	8834	Unanimously Approved
Smith & Howard, PC	8835	Unanimously Approved

Tronconi Segarra & Associates LLP	8836	Unanimously Approved
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Applications for Amendments to Firm Permits

Motion made by B. Kelly, seconded by C. Prince

Name	Number	Action
CliftonLarsonAllen LLP	F1698	Change of Address - Unanimously Approved
Mark L. Brown, CPA	8018	Change of Address - Unanimously Approved
McNorton Ishee & Jones, PC	F0520	Change of Address - Unanimously Approved

Applications for Reinstatement of Firm Permit

Motion made by B. Kelly, seconded by C. Prince

Name	Number	Action
Bouchillon & Associates, LLC	8298	Unanimously Approved
Donald E. Scott, CPA	F1654	Unanimously Approved
Erickson Krentel, LLP	F0296	Unanimously Approved
Hallowell CPA dba Hallowell 401(K) Assurance, LLC	8386	Unanimously Approved
Harmon Financial Advisors	F0356	Unanimously Approved
Hugh Huntley CPA	7422	Unanimously Approved
Kendall L. Davis, P.C.	8426	Unanimously Approved
Lucia Nall, CPA	F1561	Unanimously Approved
McArthur, Slay & Dews PLLC	F0897	Unanimously Approved
Meghan Ozburn, CPA, LLC	8367	Unanimously Approved
Nhiem Nguyen CPA	8570	Unanimously Approved
Pam Anderson CPA, PLLC	7247	Unanimously Approved
Sherry L. Wilson CPA, LLC	7143	Unanimously Approved
Templeton & Company, LLP	7159	Unanimously Approved
Weaver and Tidwell, LLP	F1612	Unanimously Approved
William Arvo, CPA, PLLC	7699	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
Encoursa LLC 1. Professional Ethics for Mississippi CPAs	Online Self-Study		4

CCH CPE Link (Wolters Kluwer) 1. A Back and Forth Discussion of Ethics for Mississippi CPAs	Online Self-Study		4
MS Department of Revenue 1. 2025 Legislative Update	Various		2
Patterson School of Accountancy 1. Accountancy Weekend 2026	4/24/2026		2

V. Rules and Regulations

1. While an update was noted for this section on the agenda, the Executive Director provided that update previously under the Agenda General Section.

VI. Enforcement Matters

1. After motion by A. Pridgen, seconded by C. Prince, the following report of regulatory activities between January 23, 2026 and March 19, 2026 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	29
Cases Opened	103
Cases Closed ①	108
Cases Open End of Period	24
New Case Referrals to Board Members	1

① **Cases Closed:**

Cases 2024.130 and 2025.210 involved an individual licensee who 1) did not report Continuing Professional Education for the **2023-2024** year, 2) had not obtained the required 40 hours by June 30, 2024, 3) renewed their license prior to default date in February, 2025, failing to comply with Board Rule 4.1.1, which requires the reporting of 40 CPE hours to renew a CPA license, 4) failed to comply with Board Rule 6.17.6 by knowingly giving false evidence for the purpose of renewing an individual CPA license for the 2025 year, 5) failed to comply with Board Rule 6.17.17 by failing to cooperate with the Board by not responding to multiple inquiries, 6) failed to comply with Board Rule 6.17.17 by making a false CPE report when licensee did finally respond, 7) did not report CPE for the **2024-2025** year, 8) did not obtain the required 40 hours by June 30, 2025, and 9) did not comply with Board Rule 4.1.3, which requires a minimum of three (3) CPE credit hours for Ethics and

Professional Conduct and one (1) hour for Mississippi Public Accountancy Law and Regulations every three (3) years for the period ended June 30, 2025. The licensee agreed to a consent order requiring licensee to obtain deficient CPE hours, an assessment of 50% penalty hours on the deficiency, documentation of all to the Board, and a payment of a civil penalty of \$7,500 within 30 days of approval of the order by the full Board. The consent order required the licensee to document and report 40 CPE hours obtained during the compliance periods by August 1 following each compliance period for the next five years, with no extensions of time granted nor deficient reports accepted, as either will be considered non-compliance with the consent order which would be a violation of Board Rule 6.17.15. An attempt was made to gain compliance with the order. However, subsequent to said attempt, the licensee refused to comply with the order they had agreed to, choosing instead to not renew their license or firm permit for 2026. Since revocation of licensure and firm permitting is allowed only from an active status, notation made in both licensure and permitting files that any reinstatement requests will not be presented to the Board without compliance with the agreed to consent order and the matters were closed.

Case 2024.190 involved 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. An S&C order, which is not discipline, was agreed to and 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 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 did not contain a financial penalty. Matter was closed.

Case 2024.193 involved 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. An S&C order, which is not discipline, was agreed to and 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 contained a financial penalty of \$500 which has been paid. Matter was closed.

Case 2025.001 involved 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. An S&C order, which is not discipline, was agreed to and 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 did not contain a financial penalty. Matter was closed.

Case 2025.014 involved 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 agreed to a consent order, which was discipline, and the violations noted therein. Licensee additionally agreed to not perform future attest work without contacting the Board so they can determine the need for an accelerated peer review or pre-issuance review on that engagement. The order contained a financial penalty of \$3,000 which has been paid. Matter was closed.

Case 2025.016 involved a licensee who failed to complete the terms of a Board order which had been issued in Case 2024.107. A hearing was held to address this failure resulting in another Board order being issued in September, 2025. In this Board Order, which is also discipline, the licensee was assessed a financial penalty of \$10,000 and administrative costs of \$2,500. The Board order also required the licensee to reinstate their CPA firm permit and to cease performance of any future attest services. The licensee chose to not renew their individual license for 2026, automatically closing the license. Since revocation of licensure and firm permitting is allowed only from an active status, notation made in both licensure and permitting files that any reinstatement requests will not be presented to the Board without compliance with the Board order and the matter was closed.

Case 2025.106 involved an out of state firm permit holder who was dropped from the peer review program for failure to cooperate. Attempts were made to obtain an answer to the inquiry which went unanswered. The out of state firm permit wasn't renewed for 2026. Since revocation of firm permitting is allowed only from an active status, notation made in permitting files that any reinstatement requests will not be presented to the Board without completion of the inquiry. Matter was closed.

Cases 2025.183 and 2025.226 involved individual licensees who failed to remedy CPE deficiencies for the 2025 compliance period. The licensees for all cases made no response or no actionable response to any correspondence or other attempts to reach them. Each licensee chose to not renew their individual license, automatically closing it. Since revocation of licensure is allowed only from an active status, notation made in licensure files that any reinstatement requests will not be presented to the Board without the CPE deficiency being addressed and the matters were closed.

Case 2025.259 involved a non-licensed individual who provided a review report letter to the Board of Contractors. The BOC rejected the report because they require a CPA to issue any review or audit reports that agency accepts. Respondent acknowledged the Board inquiry and the information provided to them showing statute-required safe harbor language for review reports issued in the future. Matter was closed.

Case 2025.261 involved a firm permit holder who received a second consecutive pass with

deficiencies rating on their system peer review. Firm permit holder cooperated with the inquiry and was issued a letter stating that should the firm receive a third consecutive peer review with less than a pass rating, the Board may exercise authority in Rule 5.5.1. requiring an accelerated peer review or pre-issuance reviews. Matter was closed.

Case 2025.262 involved firm permit holder who received a second consecutive pass with deficiencies rating on their engagement peer review. Firm permit holder cooperated with the inquiry and was issued a letter stating that should the firm receive a third consecutive peer review with less than a pass rating, the Board may exercise authority in Rule 5.5.1. requiring an accelerated peer review or pre-issuance reviews. Matter was closed.

Cases 2026.008, 2026.009, 2026.010, 2026.011, 2026.012, 2026.013, 2026.014, 2026.015, 2026.016, 2026.017, 2026.018, 2026.019, 2026.020, 2026.021, 2026.022, 2026.023, 2026.024, 2026.025, 2026.026, 2026.027, 2026.028, 2026.029, 2026.030, 2026.031, 2026.032, 2026.033, 2026.034, 2026.035, 2026.036, 2026.037, 2026.038, 2026.039, 2026.040, 2026.041, 2026.042, 2026.043, 2026.044, 2026.045, 2026.046, 2026.047, 2026.048, 2026.049, 2026.050, 2026.051, 2026.052, 2026.053, 2026.054, 2026.055, 2026.056, 2026.057, 2026.058, 2026.059, 2026.060, 2026.061, 2026.062, 2026.063, 2026.064, 2026.065, 2026.066, 2026.067, and 2026.068 involved firm permit holders who failed to respond to Notices of Default issued resulting in the status of their firm permit being automatically closed per Board rule 3.1.5. Matters were closed.

Cases 2026.069, 2026.070, 2026.071, 2026.072, 2026.073, 2026.074, 2026.075, 2026.076, 2026.077, 2026.078, 2026.079, 2026.080, 2026.081, 2026.082, 2026.083, 2026.084, 2026.085, 2026.086, 2026.087, 2026.088, 2026.089, 2026.090, 2026.091, 2026.092, 2026.093, 2026.094, 2026.095, 2026.096, 2026.097, 2026.098, 2026.099, 2026.100, 2026.101, and 2026.102 involved individual licensees who failed to respond to Notices of Default issued resulting in the status of their license being automatically closed per Board rule 2.3.4. 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 2025.010** involving a licensee and sole practitioner firm, who performed a review engagement submitted to the State Board of Contractors. The engagement was undeclared on the individual license and firm permit renewal submitted to the Board on November 18 & 19, 2024, amounting to a false statement made for the purpose of renewing a license, a violation of Board rule 6.17.6. Additionally, the licensee made another false statement when questioned about work requiring a firm permit, which is a violation of rule 6.17.1. Licensee consents to these violations noted in the order of discipline against their individual license and firm permit, agrees to not perform future attest work without contacting the Board, and agrees to pay a financial penalty of \$2,000 within 30 days of the approval of the order. After motion by B. Kelly, seconded by a. Pridgen, the Board voted

unanimously to approve the consent order with C. Prince abstaining from the vote as chair of the investigative committee.

A Stipulation and Consent Order was presented for **Case 2025.065** involving a sole practitioner firm who received a peer review report with a fail rating on a systems review. The firm complied with the peer review program and intends to continue the work subjected to peer review in the report. The order is not considered discipline but requires the firm to fully comply with any requirements of the AICPA Peer Review Program as long as it performs work subject to peer review. The order does not contain a financial penalty. After motion by B. Kelly, seconded by C. Prince, the Board voted unanimously to approve the stipulation and consent order with A. Pridgen abstaining from the vote as chair of the investigative committee.

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 May 1, 2026 Regular Board Meeting.

For the Board:

Richard Bullock
Board Secretary