

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**March 20, 2025**

The Mississippi State Board of Public Accountancy met in regular session on March 20, 2025, beginning at 10:00 a.m., at the Alumni Hall, 3<sup>rd</sup> Floor, Mississippi College, Clinton, MS 39058. The following record of that meeting was maintained. (In Person X; Video Conf. T)

Board Members Present

X Gary Walker, Chair  
X Willie Sims, Jr., Vice-chair  
X Bill Kelly, Secretary  
X Charlie Prince  
X Annette Pridgen

Board Members Absent

David Bridgers  
Richard Bullock

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  
T Danielle Parrish, Licensing Administration Trainee  
X Chelye Amis, Board Legal Counsel from Attorney General's Office  
X Karen Moody, MSCPA President/CEO  
T Ed Jones, MSCPA/MSBPA Liaison  
X Alesha Paige Broman, Original CPA License Applicant  
X Francois Houde, Reciprocal CPA License Applicant  
X Dr. Billy Morehead, Professor of Accountancy, Director of the MAcc & Director of The Center for Faith, Service, & Ethics @ Mississippi College, School of Business  
X Dr. Michael Highfield, Provost & Executive Vice President, Mississippi College  
X Dr. Blake Thompson, President of Mississippi College

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**I. General**

1. The Board called the meeting to order.
2. The Board opened the meeting with an invocation from Bill Kelly.
3. The Board held a roll-call to establish a quorum: 5 Board Members Present and 2 Board Members Absent.
4. After motion by B. Kelly, seconded by W. Sims, the Board adopted the agenda for the day's meeting.

5. The Board requested Dr. Billy Morehead to address the Board and tell them about the accountancy program at MC. Dr. Morehead introduced Dr. Highfield and Dr. Thompson as well who added welcoming remarks to the Board.
6. After motion by B. Kelly, seconded by W. Sims, the Board approved the minutes of the Board meeting held on January 23, 2025.
7. The Board recognized Vicki Snowden, Licensing Administrator, for her 19 years of service to the Board. Vicki will be retiring effective May 1, 2025.
8. The Board noted there are new certificates available for signing.
9. The Board noted the next Board meeting would be held Friday May 16<sup>th</sup> at the Board office followed by the CPA Ceremony the next day, Saturday, May 17<sup>th</sup>.
10. The following dates, places, and times for future meetings in 2025 were then reviewed.

May 16, Friday	10:00 a.m. Board Meeting
May 17	10:00 a.m. CPA Ceremony, Two Mississippi Museums
June 17-19	NASBA Western Regional Meeting, New Orleans, LA
June 18-25	MSCPA Annual Convention, Sandestin, FL
June 24-26	NASBA Eastern Regional, Philadelphia, PA
August 7	10:00 a.m. Board Meeting
September 25	10:00 a.m. Board Meeting
October 26-29	NASBA Annual Meeting, Chicago, IL
November 13	10:00 a.m. Board Meeting
December 11	10:00 a.m. Board Meeting

## **II. National Regulatory Concerns**

1. The NASBA and AICPA proposed changes to accountancy's model law which would offer a 3<sup>rd</sup> pathway to CPA licensure and a shift to individual-based practice mobility to the UAA was discussed. Comments are sought until May 3, 2025. After motion by B. Kelly, seconded by A. Pridgen, the Board voted to assign the writing of comments to the Administration committee since the Board would not meet again prior to the deadline for comments.

## **III. Administration**

1. Cash in Treasury - Funds 3845 and 3850, as of January 31, 2025 was presented.
2. FY2025 Revenues and Expenditures for January, 2025 and FYTD, Fund 3845 was presented.

3. FY2025 YTD Summary Financials of Budget Authority, January, 2025, Fund 3845 was presented.
4. After motion by W. Sims, seconded by B. Kelly, the Board accepted the financial reports as presented above.
5. After motion by W. Sims, seconded by B. Kelly, additional per diem days for the Board members were approved.
6. Travel authorizations for out of state travel in June, 2025 were reviewed with the Board members and a reminder given about the reimbursement of lodging for the MSCPA convention. Registrations for all conferences will be made by the Executive Director so the Board can be billed directly for that part of the travel expense. If there are guests accompanying the traveler, that registration will need to be made by the individual travelers directly. Flights and hotel rooms will also need to be booked by the individual travelers directly. After motion by W. Sims, seconded by b. Kelly, the Board approved out of state travel authorizations as follows: NASBA Eastern Philadelphia, PA – G. Walker, A. Pridgen; NASBA Western New Orleans, LA – W. Sims; Both NASBA Regionals until they can review their schedule and select one or the other – B. Kelly, R. Bullock; Virtual Attendance NASBA Eastern – C. Prince; Virtual Attendance NASBA Western – S. Brewer; MSCPA Annual Convention – Destin, FL – G. Walker, W. Sims, A. Pridgen, C. Prince, R. Bullock.
7. After motion by W. Sims, seconded by A. Pridgen, the Remote Work Policy was adopted.
8. After motion by B. Kelly, seconded by W. Sims, the CPA Reporting Violations Policy was adopted.
9. The Executive Director advised the Board the State Auditor's Office Performance Review was ongoing. Additionally, the Board were advised NASBA had sent out an email requesting to know of interest in serving on NASBA Committees or nominations for NASBA Vice-Chair position.

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

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 127 candidate applications (25 initial, 113 reexam) for 178 sections of the CPA examination which had been received since the January 23, 2025 Board meeting.
2. After motion by W. Sims, seconded by A. Pridgen, the exam grades for Quarter 4 were presented 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 W. Sims; \*Motion made by W. Sims, seconded By A. Pridgen*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Brandon Thomas Alldread	8636	Unanimously Approved
Hayden M Anthony	8637	Unanimously Approved
Makenzie Gray Ballard	8638	Unanimously Approved
Morgan Marie Barr	8639	Unanimously Approved
Alesha Paige Broman *	8640	Unanimously Approved
Anthony Christian Bryan II	8641	Unanimously Approved
Tyler Anderson Burke	8642	Unanimously Approved
Joseph Ethan Burroff	8643	Unanimously Approved
Anna Kenan Calhoun	8644	Unanimously Approved
Alexander Thomas Dyer	8645	Unanimously Approved
Benjamin Clayton Foster	8646	Unanimously Approved
Austin R Laney	8647	Unanimously Approved
Abigail Carolyn Long	8648	Unanimously Approved
Marcus B Montfort	8649	Unanimously Approved
Orlando Takeen Posey	8650	Unanimously Approved
Timothy Avery Ruth	8651	Unanimously Approved
Aubrey Nell Sanders	8652	Unanimously Approved
Thomas Lee Silas	8653	Unanimously Approved
Jackson Henry Stone	8654	Unanimously Approved
Glen Dale Stringer	8655	Unanimously Approved
Seth Benjamin Watson	8656	Unanimously Approved
Jonathan Gray Wheeler	8657	Unanimously Approved
Mary Wallace Woodmansee	8658	Unanimously Approved

**Applications for Reciprocal CPA Licenses**

*Motion made by B. Kelly, seconded by W. Sims; \*Motion made by W. Sims, seconded By A. Pridgen*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Casey Ann Camors	R8624	Unanimously Approved
James Robert Cook III	R8625	Unanimously Approved
Courtney P Craven	R8626	Unanimously Approved
Francois Houde *		Denied
Jared W Kirk	R8627	Unanimously Approved
Gretchen Lee Morguean	R8628	Unanimously Approved

**Applications for Reinstatement of CPA Licenses***Motion made by B. Kelly, seconded by W. Sims*

<b>Name</b>	<b>Number</b>	<b>Action</b>
George T Chambers, Jr	3008	Unanimously Approved
Bonnie N Egerton	4649	Unanimously Approved
Jan M Miller	4205	Unanimously Approved
Stephen M Papania	7254	Unanimously Approved
Angela M Thomas	4601	Unanimously Approved
Alfred L Worthy	R3565	Unanimously Approved

**Applications for Initial Firm Permits***Motion made by B. Kelly, seconded by C. Prince*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Aldrich CPAs and Advisors, LLC	8629	Unanimously Approved
Alford & Rambaran, LLC	8630	Unanimously Approved
CBIZ CPAs P.C.	8631	Unanimously Approved
CCACPA PLLC	8632	Unanimously Approved
Fortify Fitness & Consulting PLLC	8633	Unanimously Approved
Jen Weis CPA	8634	Unanimously Approved
Neely Whites CPA, PLLC		Deferred
Numbers are my Ministry LLC	8635	Unanimously Approved

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

<b>No.</b>	<b>Name</b>	<b>City, State</b>	<b>Action</b>
F0822	Daniel J. Barfield, CPA	Oxford, MS	Unanimously Approved Address Change
F1455	E. Tate Ervin, CPA	Monticello, MS	Unanimously Approved Address Change

**Applications for Reinstatement of Firm Permit***Motion made by B. Kelly, seconded by C. Prince*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Brian L Brenner, CPA	8299	Unanimously Approved
Payne White & Schmutz, CPAs	F1697	Unanimously Approved
Rubino & Company, Chartered	8023	Unanimously Approved

4. Following a discussion on the request for licensure of a foreign-credentialed applicant, motion made by W. Sims, seconded by A. Pridgen, to deny licensure because the applicant had not completed all four parts of the CPA exam.
5. Following a discussion on the request for a blanket extension for all candidates who have a passing grade on the CPA exam, motion made by B. Kelly, seconded by C. Prince, to deny any blanket extensions requested.

## V. Continuing Professional Education

### 1. Application for Continuing Professional Education Credit

*Motion made by C. Prince, seconded by A. Pridgen*

Sponsor/Title	Dates	Hours	Action
<b>Alexander Van Loon Sloan Levens &amp; Favre</b> 1. 25 <sup>th</sup> Annual Tax Update	01/09/2025	8	Unanimously Approved
<b>Brown, Ewing &amp; Co.</b> 1. Risk Assessment	10/30 – 11/01/2024	20	Unanimously Approved
<b>MS Chapter of HFMA</b> 1. The MS Chapter of HFMA Annual Conference – Ethics by Dr. Billy Morehead	04/25/2025	4 – 3 General, 1 MS Rules	Unanimously Approved
<b>University of Mississippi Patterson School of Accountancy</b> 1. Accountancy Weekend	04/25/2025	2 – 1 General, 1 MS Rules	Unanimously Approved

## V. Rules and Regulations

1. The list of current State Legislative bills of interest was discussed.

## VI. Enforcement Matters

1. After motion by C. Prince, seconded by W. Sims, the following report of regulatory activities between January 24, 2025 and March 20, 2025 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	26
Cases Opened	57
Cases Closed ①	52
Cases Open End of Period	31
New Case Referrals to Board Members	1

① ***Cases Closed:***

**Cases 2024.141, 2024.151, 2024.158, 2024.163, 2024.166, 2024.175 and 2024.188** involved individual licensees who failed to rectify CPE deficiencies for the 2024 compliance period. The licensees for all cases either made no response to any correspondence or other attempts to reach them or made no actionable response to any correspondence or other attempts to reach them. Each licensee failed to renew their license which automatically closed the license. Matters were closed.

**Case 2024.194** involved an unlicensed business who advertised on their website that the owner was a CPA. Business owner removed the information from their website. Matter was closed.

**Case 2025.007** involved an individual licensee who renewed their license and reported their employer as a CPA Firm whose firm permit was closed. CPA updated their employer in their profile. Matter was closed.

**Case 2025.017** involved an individual CPA whose licensee was noted in an advertisement for services with of an entity which didn't qualify as a CPA firm. The entity corrected the advertisement. Matter was closed.

**Cases 2025.019, 2025.020, 2025.021, 2025.022, 2025.023, 2025.024, 2025.025, 2025.026, 2025.027, 2025.028, 2025.029, 2025.030, 2025.031, 2025.032, 2025.033, 2025.034, 2025.035, 2025.036, 2025.037, 2025.038, 2025.039, 2025.040, 2025.041 and 2025.042** 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.

**Cases 2025.043, 2025.044, 2025.045, 2025.046, 2025.047, 2025.048, 2025.049, 2025.050, 2025.051, 2025.052, 2025.053, 2025.054, 2025.055, 2025.056, 2025.057, 2025.058, 2025.059 and 2025.060** 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.

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.

After motion by B. Kelly, seconded by W. Sims, the Board voted unanimously to adjourn.

These minutes were adopted by unanimous vote of the Board Members present at the May 16, 2025 Regular Board Meeting.

For the Board:

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William Kelly  
Board Secretary