

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
March 21, 2024

The Mississippi State Board of Public Accountancy met on March 21, 2024, beginning at 10:00 a.m., Room 101 & 102 of the Trent Lott National Center for Excellence in Economic Development and Entrepreneurship at the University of Southern Mississippi. 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
X Willie Sims, Jr., Secretary
X David Bridgers
T Rick Elam
X Charlie Prince

Board Members Absent

Bill Kelly

Board Staff and Others Present

X Sharee Brewer, Executive Director
T Vicki Snowden, Licensing Administrator
T Lane McNeal, Compliance Administrator
T Sarah Mann, Board Legal Counsel from Attorney General's Office
T Josh Norris, MSCPA Liaison

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 and guests received welcoming and introductory comments from host Dr. Blaise Sonnier, Director of the School of Accountancy, The University of Southern Mississippi.
4. The Board held a Roll-Call to establish a quorum: 6 Board Members Present and 1 Absent.
5. After motion by W. Sims, seconded by G. Walker, the Board adopted the agenda for the day's meeting by unanimous vote.
6. After motion by G. Walker, seconded by W. Sims, the Board approved the minutes of the Board meeting held on February 15, 2024.
7. The Board noted the availability of certificates which were prepared for previously issued licenses and requested members to sign them before leaving the meeting.

8. The Board noted the date, place, and time of the next Board meeting as May 3, 2024 at the Board office at 10:00 a.m.

9. The Board noted the dates, places, and times for future meetings/conferences.

March 25-27	Exec. Directors and Staff Conference, Nashville, TN
May 3	10:00 a.m. Board Meeting
June 4-6	NASBA East Regional Meeting, Louisville, KY
June 8	New CPA Ceremony
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

10. After motion by G. Walker, seconded by W. Sims, the Board approved the date change for the New CPA Ceremony to Saturday, June 8, 2024 by unanimous vote. The location will be at the Two Mississippi Museums.

II. National Regulatory Concerns

1. The NASBA State Board Report was discussed.
2. The NASBA Professional Licensure Task Force Concept Exposure – Equivalent Licensure Model was discussed.
3. After motion by W. Sims, seconded by G. Walker, the Proposed Letter of Comments & Recommendations from the MSBPA to the NASBA Professional Licensure Task Force was approved for signature of the Board Chair.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of February 29, 2024 was presented.
2. FY2024 Revenues and Expenses for February, 2024, Fund 3845 was presented.
3. FY2024 YTD Revenues through February, 2024, Fund 3845 was presented.

4. After motion by W. Sims, seconded by D. Bridgers, a headcount and approval of out of state travel for upcoming out of state conferences was approved.
5. After motion by W. Sims, seconded by G. Walker, additional per diem days for the Board members were unanimously approved.
6. The Board was reminded of the reimbursement rate for attending the MSCPA Convention will be \$280/night for 3 nights. The Executive Director provided a brief update on the search for a replacement for the Associate Director, Investigations position. Lane McNeal, MSBPA Compliance Administrator provided the Board with an update on a project she is leading to bring the individual license renewal application process into the same online format as the firm permit renewal application.

IV. CPA Examination, Licensing & Firms

1. The Board accepted staff approval of 75 candidate applications (19 initial, 56 reexam) for 117 sections of the computerized CPA examination received since the February 15, 2024 Board meeting.
2. The Board noted there were no exam grades for the 1st 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 C. Prince, seconded by W. Sims

Name	Number	Action
Matthew B. McInnis	8523	Unanimously Approved

Applications for Reciprocal CPA Licenses Issued Since Last Board Meeting

Motion made by C. Prince, seconded by W. Sims

Name	Number	Action
Andrea J. Glaude	R8510	Approval Unanimously Ratified
Andrew T. Broderick	R8517	Approval Unanimously Ratified

Applications for Reinstatement of CPA Licenses

Motion made by C. Prince, seconded by W. Sims

Name	Number	Action
Deidra J Bassi	3584	Unanimously Approved
Raymond J Bentz	4652	Unanimously Approved
Sara J Cotton	5415	Unanimously Approved
Joseph K. Deese	7061	Unanimously Approved
John T Evers	4754	Unanimously Approved

Margaret M Grantham	5507	Unanimously Approved
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Applications for Reinstatement of CPA Licenses (Cont.)*Motion made by C. Prince, seconded by W. Sims*

Name	Number	Action
Jonathan D Hagood	R3032	Unanimously Approved
Jessica J Hinton	7889	Unanimously Approved
Betty J Horton	5803	Unanimously Approved
Paul D Howell	3881	Unanimously Approved
Stacie J Kroger	5839	Unanimously Approved
Lloyd S Lambeth	7619	Unanimously Approved
Hunter L Lawrence	8311	Unanimously Approved
Julia H Mabus	2725	Unanimously Approved
Gabriel A Mbomeh	4310	Unanimously Approved
Cary W McCormick	6089	Unanimously Approved
Brittany D McGee	7252	Unanimously Approved
Phillip D Morgan	5393	Unanimously Approved
James A Post	3851	Unanimously Approved
William M Prisock	7123	Unanimously Approved
Frederick A. Stuckey	5779	Unanimously Approved
Preston A Ware	5133	Unanimously Approved

Applications for Initial CPA Firm Permits*Motion made by C. Prince, seconded by W. Sims *and G. Walker*

Name	Number	Action
Counting Consultants, Inc.	8518	Unanimously Approved *
Bradley Lake Hogan, CPA	8519	Unanimously Approved
Rachel McIntire, CPA, LLC	8520	Unanimously Approved
Skinner CPA, PLLC	8521	Unanimously Approved
Sikich CPA LLC	8522	Unanimously Approved

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

No.	Name	City, State	Action
8492	Ginger W. Lauderdale, CPA LLC	Booneville, MS	Unanimously Approved Name Change from SP to LLC
F1329	William R. Nation, Jr., CPA, PLC	Jackson, MS	Unanimously Approved Address Change
7191	D. S. Patrick Jr., CPA	Hattiesburg, MS	Unanimously Approved Address Change

Applications for Reinstatement of CPA Firm Permit*A motion was made by C. Prince, seconded by W. Sims*

No.	Name	City, State	Action
F0672	Christy Pickering, CPA	Biloxi, MS	Unanimously Approved
F1620	Jessica Rando CPA	Petal, MS	Unanimously Approved
7216	Amanda Sharp CPA, PLLC	Hernando, MS	Unanimously Approved

- After motion by W. Sims, seconded by D. Bridgers, a request for waiver of the Governmental/Non-Profit accounting course appearing on a transcript for 16+ years of experience in Governmental Accounting was approved.

V. Continuing Professional Education**Application for Continuing Professional Education Credit***Motion made by D. Bridgers, seconded by W Sims*

Sponsor/Title	Dates	Hours	Action
Donna Ingram, CPA 1. Ethical and Professional Conduct for CPAs	Various	4	Unanimously Approved
J. Michael Inzina, CPA 1. 2024 Ethics Course or Mississippi CPAs	Various	4	Unanimously Approved
Patterson School of Accountancy 1. Accountancy Weekend 2024	04/26/24	2	Unanimously Approved
USM School of Accountancy 1. Annual CPA Event – School of Accountancy and Beta Alpha Psi	05/15/24	8	Unanimously Approved

VI. Rules and Regulations

- There was no update available on the implementation of the new rules adopted to discuss.

VII. Enforcement Matters

1. After motion by G. Walker, seconded by D. Bridgers, the following report of regulatory activities between February 16, 2024 and March 21, 2024 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	22
Cases Opened	101
Cases Closed ①	109
Cases Open End of Period	14
New Case Referrals to Board Members	0

① Cases Closed:

Case 2021.020 involved a sole-proprietor CPA firm found guilty on multiple counts of state law and rule violations. After proper notice, a formal hearing was held on February 15, 2024 where in the Board found the respondent guilty on multiple counts, revoked the individual license and firm permit, and assessed a financial penalty of \$5,000. Matter was closed.

Cases 2023.046, 2023.049, 2023.062, 2023.074, 2023.110, 2023.112 and 2023.119 involved individual licensees who had failed to comply with the rules related to CPE reporting. Although the individual licenses had not been closed requiring reinstatement and were only in expired status which a licensee could renew, legal counsel advised the Board the charges should be dismissed because the license was not active after December 31, 2023. Matters were closed.

Cases 2024.05 – 2024.18 involved 14 firms who had failed to renew their firm permits by the close of the renewal period. Staff caused firm permits to be closed in compliance with Board rules after notification of default sent by certified mail and a mandatory 10-day waiting period. Matters were closed.

Cases 2024.19 – 2024.105 involved 87 licensees who had failed to renew their individual licenses by the close of the renewal period. Staff caused individual licenses to be closed in compliance with Board rules after notification of default sent by certified mail and a mandatory 10-day waiting period. 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

These minutes were adopted by unanimous vote of the Board Members present at the May 3, 2024 Regular Board Meeting.

For the Board:

Willie Sims, Jr.
Board Secretary