

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
SPECIAL CALLED MEETING MINUTES  
March 26, 2020

The Mississippi State Board of Public Accountancy met telephonically on March 26, 2020, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present by telephone

Rick Elam, Chair  
David Bridgers, Vice Chair  
William Kelly, Secretary  
Angela Pannell  
Mark Peach  
Charles Prince

Board Members Absent

Willie Sims, Jr.

Board Staff Present at Board Office

Andy Wright, Executive Director  
Sharee Brewer, Associate Director, Investigations

Legal Counsel Present at Board Office

Leyser Hayes, Deputy Attorney General  
Ed Wiggins, Deputy Attorney General

Others Present by telephone

Karen Moody, MSCPA President  
Ed Jones, MSCPA Representative

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**I. GENERAL**

1. The Board opened the meeting with an invocation from Charles Prince.
2. Review proposed dates and times for future meetings/conferences:

2020 Proposed Dates:

May 8 (2)	10:00 a.m. Board Meeting
May 9 (1)	New CPA Ceremony
June 2-4	NASBA West Regional
June 9-11	NASBA East Regional
June 18	10:00 a.m. Board Meeting
June 25-28	MSCPA Annual Convention
August 7 (Friday)	10:00 a.m. Board Meeting
September 17	10:00 a.m. Board Meeting
October 16	10:00 a.m. Board Meeting
October 17	New CPA Ceremony
November 1-4	NASBA Annual Meeting
December 17	10:00 a.m. Board Meeting

- (1) After discussion of impact of COVID-19 and probable lack of venue:  
Upon motion by William Kelly & 2<sup>nd</sup> by Angela Pannell it was resolved by unanimous vote of members present to cancel the May 9 New CPA Ceremony.
- (2) Upon motion by David Bridgers & 2<sup>nd</sup> by William Kelly it was resolved by unanimous vote to hold the May 8 Board meeting by telephone means.

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**II. RULES AND REGULATIONS**

1. Consider temporary modification of the Board's Rules regarding Continuing Professional Education (CPE) Compliance and Reporting

Mark Peach, Rules Committee Chair, led the discussion of a proposed temporary Rules modification as regards CPE Compliance & Reporting. The Committee's recommendation was for an extension of the current CPE compliance period through October 31, 2020, with a reporting due date of December 1, 2020. The Committee also recommend allowing carryover of excess CPE hours of up to 40 to the subsequent period ending June 30, 2021.

Upon motion by Mark Peach & 2<sup>nd</sup> by William Kelly it was resolved by unanimous vote of members present to adopt a proclamation of the above referenced temporary CPE rules changes and to authorize the executive director to sign the proclamation.

(NOTICE OF)  
**SPECIAL CALLED MEETING**

Pursuant to Section 25-41-13 (1)(a) the Mississippi State Board of Accountancy announces a SPECIAL CALLED MEETING at the office of the Mississippi State Board of Public Accountancy, 5 Old River Place, Suite 104, Jackson, MS, 39202 beginning at 10:00 AM on Thursday, March 26, 2020.

**AGENDA ITEMS TO BE DISCUSSED:**

(A) Proposed future meeting dates and times

(B) Possible temporary modification of Board CPE Compliance and Reporting Rules

Further, in accordance with Section 25-41-5, this meeting may be conducted through teleconference or video means. A quorum of a public body as prescribed by law **may** be at different locations for the purpose of conducting a meeting through teleconference or video means provided participation is available to the general public at one or more public locations specified in this notice.

All requirements of Title 25, Chapter 41 shall be met.

A copy of this Notice shall be made a part of the minutes as, required.

# MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

## PROCLAMATION

**WHEREAS**, by Proclamation dated March 14, 2020, issued by Tate Reeves, Governor of the State of Mississippi, a state of emergency was declared pursuant to Miss. Code Ann. Section 33-15-11, in order to address the high risk for an outbreak of the novel coronavirus, identified as COVID-19, in the state of Mississippi; and

**WHEREAS**, the CDC identifies the potential public health threat posed by COVID-19 both globally and in the United States as “very high”, and has advised that person-to-person spread of COVID-19 will continue to occur globally, including within the United States; and

**WHEREAS**, the Proclamation has invoked the emergency powers of the Governor pursuant to Miss. Code Ann. Section 33-15-11 (c)(1) to temporarily suspend or modify any rule or regulation of a state agency which would in any way prevent, hinder or delay necessary action in coping with the emergency; and

**WHEREAS**, the Mississippi State Board of Public Accountancy, an agency of the state of Mississippi, wishes to comply with the Governor’s proclamation and take steps necessary to address and modify rules/regulations which would significantly increase the risk of exposure and infection to Mississippi’s general public and create a health risk that may spread quickly;

**NOW THEREFORE**, until action is taken by the Governor of the State of Mississippi to lift the declared emergency the Mississippi State Board of Public Accountancy (“Board”) makes the following modifications to the Rules in a special called telephonic meeting on Thursday, March 26, 2020:

1. The Continuing Professional Education (CPE) compliance requirements in Rule 4.1 are modified for the compliance years ending June 30, 2020 and June 30, 2021 as follows:
  - a. The June 30, 2020 CPE compliance period is modified to a sixteen (16) month compliance period ending October 31, 2020. All active CPAs licensed by the Board are required to obtain 40 CPE credit hours in such sixteen (16) month period.
  - b. If more than 40 CPE credit hours are accumulated in the sixteen (16) month compliance period ending October 31, 2020, the excess hours up to a maximum of 40 CPE credit hours may be carried over and applied to the CPE requirement for the immediately following compliance period.
  - c. The compliance period ending June 30, 2021 will be an eight (8) month compliance period in which 40 CPE credit hours are required, all of which may be carryover hours from the sixteen (16) month compliance period ended October 31, 2020.

2. The Continuing Professional Education (CPE) reporting requirement in Rule 4.2 is modified for the compliance period ending October 31, 2020 to require reporting of hours earned on the Board prescribed form by a due date of December 1, 2020.

**FURTHER**, except as specifically stated herein, all other regulations remain in full force and effect.

**SO ORDERED AND APPROVED** by the Mississippi State Board of Public Accountancy,  
this the \_\_\_\_\_ day of March 2020.

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**

**By:** \_\_\_\_\_

**Executive Director**

APPROVED:

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Vice-Chair

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member