

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**May 3, 2024**

The Mississippi State Board of Public Accountancy met on May 3, 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  
X 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  
T Karen Moody, MSCPA President/CEO  
X 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 Ed Jones.
3. The Board held a Roll-Call to establish a quorum: 6 Board Members Present and 1 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 R. Elam, the Board approved the minutes of the Board meeting held on March 21, 2024.
6. The Board noted the availability of certificates which were prepared for previously issued licenses and requested members to sign them before leaving the meeting.
7. The Board noted the date, place, and time of the next Board meeting as June 13, 2024 at the Board office at 10:00 a.m.

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

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

## **II. National Regulatory Concerns**

1. The announcement selection of Dan Dustin as the new President and CEO of NASBA was discussed.
2. A notification of interest in upcoming appointment to committees was reviewed.
3. An update on the ELE Program was reviewed.
4. A notification of interest in representation to NASBA Nominating Committee from the Southeast Region was reviewed.

## **III. Administration**

1. Cash in Treasury - Funds 3845 and 3850, as of March 31, 2024 was presented.
2. FY2024 Revenues and Expenditures for March, 2024, Fund 3845 was presented.
3. FY2024 YTD Summary Financials of Budget Authority, March, 2024, Fund 3845 was presented.
4. The status of registrations for the upcoming three conferences in June were reviewed.
5. After motion by W. Sims, seconded by G. Walker, additional per diem days for the Board members were unanimously approved.
6. A status of SB3030 outlining the Board appropriation for FY2025 was reviewed.
7. After motion by W. Sims, seconded by B. Kelly, the nomination of Jimmy E. Burkes, CPA to be the recipient of the 2024 NASBA Distinguished Service Award was approved. Executive Director instructed to prepare a letter for Board approval at the June 13, 2024 meeting.

8. Karen Moody updated the Board that the Arkansas Board of Accountancy has requested a legislation change to return to 120 hours for licensure and noted that this request was made without input of the Arkansas Society of CPAs.

**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 69 candidate applications (10 initial, 59 reexam) for 90 sections of the computerized CPA examination received since the March 21, 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 G. Walker*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Abney A Brewer	8530	Unanimously Approved
Jaime N Goodman	8531	Unanimously Approved
Richard Kelvin Mitchell	8532	Unanimously Approved
Nhiem Thuy Nguyen	8533	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>
Lisa Maxson Judson	R8524	Approval Unanimously Ratified
Bruce F Kalem	R8525	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>
Sissy Allmon	7131	Unanimously Approved
Vann Robert Berry	7827	Unanimously Approved
Max P Bowman	3329	Unanimously Approved
Jimmy E Burkes	1182	Unanimously Approved
William Christian	7674	Unanimously Approved
Drew J Daniel	7473	Unanimously Approved
Karen M Hall	5601	Unanimously Approved
Jacob S Jernigan	5790	Unanimously Approved
Joseph M Sclafani	8251	Unanimously Approved
Patrick D Sella	4536	Unanimously Approved
Bradley Scott Sinclair	5400	Unanimously Approved
Cady J Skelton	8095	Unanimously Approved
George E Tucker, Jr	1268	Unanimously Approved

Rebecca C Vaughn	6309	Unanimously Approved
Ian B Vowell	8347	Unanimously Approved
Laurn L Welborn	R8127	Unanimously Approved

**Applications for Initial CPA Firm Permits***Motion made by B. Kelly, seconded by W. Sims*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Gelman Rosenberg & Freedman PC	8526	Unanimously Approved
Julia H Mabus, CPA	8527	Unanimously Approved
Kelly M McElhaney, CPA LLC	8528	Unanimously Approved
Donald Moore CPA	8529	Unanimously Approved

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

<b>No.</b>	<b>Name</b>	<b>City, State</b>	<b>Action</b>
8511	Assurance Dimensions LLC	Tampa, FL	Unanimously Approved Name Change from Assurance Dimensions, Inc
F0159	Black & Associates PA	Water Valley, MS	Unanimously Approved Address Change
F0160	Richard Conrad CPA LLC	Laurel, MS	Unanimously Approved Address Change
F1300	Jenae W Heep CPA PA	Clinton, MS	Unanimously Approved Address Change
F1177	Gillon Christian Mosby PLLC	Natchez, MS	Unanimously Approved Name Change from The Gillon Group, PLLC

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

<b>No.</b>	<b>Name</b>	<b>City, State</b>	<b>Action</b>
F1681	Delbrocco & Associates	Memphis, TN	Unanimously Approved

- Following a motion by W. Sims, seconded by R. Elam, the Board ratified a decision of the Executive Director and CPA Examination, Licensing & Firms Committee, made on the advice of legal counsel, related to a felony conviction of a candidate for examination under the terms of the Fresh Start Act.

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

<b>Sponsor/Title</b>	<b>Dates</b>	<b>Hours</b>	<b>Action</b>
<b>Electric Cooperatives of MS</b> 1. Electric Cooperatives of Mississippi Spring Accounting & Finance Section Meeting	4/4 – 5/2024	9	Unanimously Approved
<b>Nail McKinney Professional Association</b> 1. ERISA CPE	4/29/2024	8	Unanimously Approved
<b>US Financial Executive Group</b> 1. Corporate Transparency Act 2. AI for Finance 3. Health Insurance/Employee Benefits 4. Key Trends and Topic for Finance Leaders	2/2024 3/2024 3/2024 4/2024	1 1 1 1	Unanimously Approved Unanimously Approved Unanimously Approved Unanimously Approved

**VI. Rules and Regulations**

1. The Executive Director advised there was no update available on the implementation of the pending rules changes before the OLRC.
2. Following motion by G. Walker, seconded by R. Elam, Board advised Executive Director the language at question did not require interpretation as the language was self-explanatory. The Executive Director withdrew the request for the second interpretation.

## VII. Enforcement Matters

1. After motion by G. Walker, seconded by W. Sims, the following report of regulatory activities between March 22, 2024 and May 3, 2024 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	14
Cases Opened	1
Cases Closed ①	9
Cases Open End of Period	6
New Case Referrals to Board Members	0

① *Cases Closed:*

**Case 2023.03** involved a CPA firm which performed a compilation but wasn't enrolled in peer review. Multiple attempts were made to reach the firm which went unanswered. Firm permit is now in closed status. This matter was re-opened under the active individual license to preserve jurisdiction. Matter was closed.

**Case 2023.142** involved a CPA firm who received a fail rating on a peer review which included a review report. Firm was informed in writing if they stepped up to do audit work before receiving a pass rating on their peer review, the Board may consider requiring an accelerated peer review date or pre-issuance reviews. Matter was closed.

**Case 2023.144** involved a CPA firm who resigned from peer review per ASCPA. Multiple attempts were made to reach the firm which went unanswered. Individual license and firm permit are both now in closed status. Note added to individual license and firm permit files in LARS that if either of them file for reinstatement, case will be re-opened. Matter was closed.

**Case 2023.152** involved a CPA firm disciplined by the TBOA. Multiple attempts were made to reach the firm which went unanswered. Individual license and firm permit are both now in closed status. Note added to individual license and firm permit files in LARS that if either of them file for reinstatement, case will be re-opened. Matter was closed.

**Cases 2023.157, 2024.02, and 2024.04** involved CPA firms who provided vague answers to the "discipline by other districts/boards" question as part of the firm permit renewal process for 2024. Responses received from all firms which better clarified the answers initially provided. Matters were closed.

**Case 2023.159** involved a CPA firm which was censured by the PCAOB. 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 2024.001** involved a CPA who was short on CPE reported to another state of licensure. Investigation determined licensee had all certificates reported to the MSBPA and was not short on what CPE was reported here. 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 June 13, 2024 Regular Board Meeting.

For the Board:

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Willie Sims, Jr.  
Board Secretary