

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**November 13, 2025**

The Mississippi State Board of Public Accountancy met in regular session on November 13, 2025, 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

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

Board Members Absent

None

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  
X Kim Turner, Board Legal Counsel, Attorney General's Office  
X Derek Wyatt, Attorney General's Office  
T Kent Absec, NASBA VP, State Board Relations  
T John Johnson, NASBA VP, Legislative and Governmental Affairs  
T Karen Moody, MSCPA President/CEO  
T Ed Jones, MSCPA/MSBPA 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 W. Sims.
3. The Board held a roll-call to establish a quorum: 6 Board Members Present.
4. After motion by A. Pridgen, seconded by B. Kelly, the Board adopted the agenda for the day's meeting.
5. After motion by A. Pridgen, seconded by W. Sims, the Board approved the minutes of the Board meeting held on September 25, 2025.
6. The Board noted there were new certificates available for signing.
7. The Board noted the next Board meeting would be held Thursday, December 11, 2025 at the Board office.

8. After motion by B. Kelly, seconded by A. Pridgen, the Board approved the following dates, places, and times for future meetings as follows:

December 11	10:00 a.m. Board Meeting
January 22	10:00 a.m. Board Meeting
March 19	10:00 a.m. Board Meeting, University of Southern Mississippi
May 1, Friday	10:00 a.m. Board Meeting
May 2, Saturday	10:00 a.m. CPA Ceremony
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. After motion by W. Sims, seconded by A. Pridgen, the Board approved a resolution to recognize the service of former Board member David I. Bridgers.
10. A presentation from the MSCPA President/CEO was made as to inclusion of Safe Harbor Language with the upcoming request for legislative changes for licensure Pathways.

## **II. National Regulatory Concerns**

1. The email from NASBA announcing the 2025 – 2026 Board of Directors was discussed.
2. The email from NASBA about Proposed Revisions on CPE Standards was discussed.
3. The email from NASBA about Private Equity Task Force White Paper was discussed.

## **III. Administration**

1. Cash in Treasury - Funds 3845 and 3850, as of September 30, 2025 was presented.
2. FY2026 Revenues and Expenditures for September, 2025 and FYTD, Fund 3845 were presented.
3. FY2026 YTD Summary Financials of Budget Authority, September, 2025, Fund 3845 were presented.
4. After motion by W. Sims, seconded by R. Bullock, the Board accepted the financial reports above as presented.
5. After motion by W. Sims, seconded by B. Kelly, additional per diem days for the Board members were approved.

6. After motion by W. Sims, seconded by B. Kelly, the Board approved the proposed changes to the Remote Work Policy to accommodate a hybrid remote schedule for staff on a 90-day trial beginning January 1, 2026.
7. Other business of the Board was discussed: 1) Board advised of an upcoming budget request to allow for the purchase of a Becker CPA Review Course with payroll deduction repayment for Associate Director Elizabeth Greenwood, and 2) information relayed for approving and processing of travel claims for Board members wishing to attend the upcoming NASBA Eastern Regional Conference scheduled in June, 2026 in Rio Grande, Puerto Rico.
8. Following comments of Chair Walker, and motion by B. Kelly, seconded by W. Sims, the Board approved a 3.5% raise for the Executive Director. The raise results in an approved increase of \$3,756.80 resulting in a new salary of \$111,093.84.

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

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 97 candidate applications (22 initial, 75 reexam) for 105 sections of the CPA examination.
2. Quarter 3 Grades from AICPA/NASBA were presented.
3. After motion by B. Kelly, seconded by A. Pridgen, the Board accepted the candidate applications and Quarter 3 grades as presented.
4. 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 R. Bullock*

Name	Number	Action
Abigail Grace Downing	8761	Unanimously Approved
William Blake Duke	8762	Unanimously Approved
Joshua Samuel Estess	8763	Unanimously Approved
Katherine E Goodwin	8764	Unanimously Approved
Caleb B Greenhill	8765	Unanimously Approved
Brock W Howell	8766	Unanimously Approved
William Byars Lamar	8767	Unanimously Approved
Jarrett Layton Lea	8768	Unanimously Approved
Henrietta Katherine Long	8769	Unanimously Approved
Anna E Minich	8770	Unanimously Approved
Chandler Gage Morris	8771	Unanimously Approved
Dawson Cameron Mowry	8772	Unanimously Approved

Pierce Christopher Smith	8773	Unanimously Approved
Joseph H Wylot	8774	Unanimously Approved

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

<b>Name</b>	<b>Number</b>	<b>Action</b>
Abigail Antonio	R8748	Unanimously Approved
Griffin Louis Brown	R8749	Unanimously Approved
Matthew Reed Cummings	R8750	Unanimously Approved
Francois Houde		No Action Taken
Barbara Kay Jessen	R8754	Unanimously Approved
John Sharpless McIntyre IV	R8753	Unanimously Approved
Caleb Nicholson	R8751	Unanimously Approved
David Andrew Scott	R8755	Unanimously Approved
Taylor Marie Wallace	R8752	Unanimously Approved

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

<b>Name</b>	<b>Number</b>	<b>Action</b>
David A. Scott, CPA	8756	Unanimously Approved
J Welton & Associates	8757	Unanimously Approved
McBride, Lock & Associates, LLC	8758	Unanimously Approved
Steven D Eisenberg CPA, PAP	8759	Unanimously Approved
Trailbreaker Accounting PLLC	8760	Unanimously Approved

**Applications for Amendments to Firm Permits***Motion made by B. Kelly, seconded by R. Bullock*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Chancellor CPA, LLC	8535	Change of Address - Unanimously Approved
Cherry Bekaert, LLP	F0140	Change of Address - Unanimously Approved
Comer, Nowling & Associates, P.C.	7847	Change of Address - Unanimously Approved

**Applications for Reinstatement of Firm Permit***Motion made by B. Kelly, seconded by A. Pridgen*

<b>Name</b>	<b>Number</b>	<b>Action</b>
Holly Fowlr, CPA	7265	Unanimously Approved
Kushner LaGraize LLC	F1149	Unanimously Approved

**V. Continuing Professional Education****1. Application for Continuing Professional Education Credit**

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

Sponsor/Program Title	Dates	Ethics	Hours
Electric Cooperatives of Mississippi 1. Fall Accounting & Finance Section Meeting	10/16– 17/2025		7.5
Nail McKinney Professional Association 1. Accounting & Auditing Update Fall 2025	10/1/2025		8
North MS Power Accountants Assn 1. Accounting Update	11/18/2025		5
Williams Pitts & Beard, PLLC 1. In Depth Look at SSARS 21–24	8/26/2025		5.5

**V. Rules and Regulations**

1. Proposed and Marked-up language of rule change for the Appendix: Schedule of Fees to accommodate the fee waiver program approved at the Board meeting of September 25, 2025 was presented. After motion by B. Kelly, seconded by W. Sims, the Board approved the language.

**VI. Enforcement Matters**

1. After motion by A. Pridgen, seconded by B. Kelly, the following report of regulatory activities between September 26, 2025 and November 13, 2025 was unanimously ratified by the Board, with W. Sims abstaining from the vote due to chairing the investigative committee for Cases 2025.015 and 2025.258:

Activity:	Number:
Cases Open Beginning of Period	181
Cases Opened	1
Cases Closed ①	5
Cases Open End of Period	177
New Case Referrals to Board Members	1

① **Cases Closed:**

**Case 2024.232** involved a firm who received a 2<sup>nd</sup> consecutive pass with deficiencies rating on their engagement peer review. The firm advised the peer review committee, in lieu of completing corrective actions, they had determined to cease the performance of future engagements which were the subject of the deficiency (reviews). Closed with a letter advising that if the firm changes this business decision or steps up to audits, they are to contact the office for a determination as to whether an accelerated peer review date or pre-issuance reviews would be required under Board Rule 5.5.1. Matter was closed.

**Case 2025.015 and 2025.258** involved an individual licensee and their firm permit who admitted to the violations of Miss. Code Ann. §73-33-1(2) for practicing public accountancy without an active firm permit; Board Rule 5.3.2. for not completing their firm's peer review; Board Rule 6.17.1. for making misleading, deceptive, untrue, or fraudulent representations in the practice of public accounting; Board Rule 6.17.6. for making a false statement for the purpose of obtaining or renewing a license to practice public accounting; and Board Rule 6.17.17. for failing to cooperate with a Board inquiry. Licensee agreed to not perform future attest work after the date of September 18, 2025. Licensee paid a \$10,000 financial penalty. Matters were closed.

**Case 2025.005** involved a firm who received a fail rating on their system peer review. Firm completed corrective actions. Closed with a letter advising that if the firm receives less than a pass rating on the next peer review, the Board has authority under Rule 5.5.1 to require an accelerated peer review or pre-issuance review on all audits until a pass rating is obtained. Matter was closed.

**Case 2025.092** involved an individual licensee who was nonresponsive for a CPE audit. Case was closed after licensee requested cancellation of their license.

2. An excerpt from the Board's licensing system of the currently active cases was presented.

## VII. Trial Board Hearing

A Consent Order for **Cases 2024.130 & 2025.210** was presented for approval. Matters 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 consent order required 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 also states the licensee is 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 this consent order which would be a violation of Board Rule 6.17.15. After motion by A. Pridgen, seconded by W. Sims, the Board approved the Consent Order. Board Member B. Kelly abstained from the vote as he chaired the investigative committee.

Stipulation and Consent Orders for **Cases 2025.151, 2025.153, 2025.155, 2025.158, 2025.161, 2025.167, 2025.173, 2025.175, 2025.176, 2025.177, 2025.187, 2025.196, 2025.197, 2025.201, 2025.205, 2025.207, 2025.212, 2025.216, 2025.219, 2025.241, 2025.249, 2025.250, 2025.254, and 2025.257** were presented for approval. Matters involved individual licensees who 1) did not report Continuing Professional Education for the **2024-2025** year, 2) were licensed and primarily employed in another state of licensure and in compliance with that other state's CPE rules thereby qualifying for an exemption, 3) failed to report that exemption, and 4) requested informal settlement of their case. Orders have the same language requiring documentation to the Board of active licensure in the other state and calling for a \$100 financial penalty for failing to report the exemption claimed. All licenses verified through ALD as actively licensed in the applicable state and all financial penalties have been paid. After motion by W. Sims, seconded by R. Bullock, the Board approved the orders. Board Member B. Kelly abstained from the vote as he chaired the investigative committee.

A Stipulation and Consent Order for **2025.111** was presented for approval. Matter involved an individual licensee who 1) did report their Continuing Professional Education for the **2024-2025** year, 2) had not obtained the required 40 hours, 3) had not requested an extension of the Board to obtain CPE when they learned of the deficiency, and 4) requested informal settlement of their case. The order requires the licensee to obtain the deficient CPE hours, an assessment of 50% penalty hours on the deficiency, and to document all to the Board. Order calls for a \$250 financial penalty for failing to obtain the required hours by June 30, 2025. All financial penalties paid and hours documented. After motion by W. Sims, seconded by R. Bullock, the Board approved the order. Board Member B. Kelly abstained from the vote as he chaired the investigative committee.

Stipulation and Consent Orders for **Cases 2025.142, 2025.143, 2025.144, 2025.147, 2025.148, 2025.149, 2025.150, 2025.154, 2025.156, 2025.160, 2025.162, 2025.163, 2025.164, 2025.166, 2025.168, 2025.169, 2025.171, 2025.172, 2025.174, 2025.178, 2025.182, 2025.184, 2025.185, 2025.186, 2025.188, 2025.189, 2025.190, 2025.191, 2025.193, 2025.194, 2025.195, 2025.198, 2025.202, 2025.203, 2025.204, 2025.206, 2025.208, 2025.214, 2025.215, 2025.217, 2025.218, 2025.221, 2025.222, 2025.227, 2025.229, 2025.230, 2025.232, 2025.233, 2025.234, 2025.235, 2025.236, 2025.239, 2025.240, 2025.243, 2025.251, 2025.252, 2025.253, and 2025.255** were presented for approval. Matters involved individual licensees who 1) did not report Continuing Professional Education for the **2024-2025** year, 2) had obtained their required 40 hours, and 3) requested informal settlement of their case. Orders have the same language requiring the licensee to document to the Board the 40 hours obtained by June 30, 2025. Orders call for a \$250 financial penalty for failing to report the 40 hours obtained by August 1, 2025. All hours have been documented and financial penalties paid. After motion by W. Sims, seconded by R. Bullock, the Board approved the orders. Board Member B. Kelly abstained from the vote as he chaired the investigative committee.

Stipulation and Consent Orders for **Cases 2025.159, 2025.179, 2025.180, 2025.199, 2025.211, 2025.213, and 2025.231** were presented for approval. Matters involved individual licensees who 1) did not report Continuing Professional Education for the **2024-2025** year, 2) had not obtained the required 40 hours by June 30, 2025, and 3) requested informal settlement of their case. Orders have the same language requiring the licensee to obtain deficient CPE hours, an assessment of 50% penalty hours on the deficiency, and to document all to the Board. Orders call for a \$500 financial penalty for failing to obtain the required 40 hours by June 30, 2025 as well as failing to report the hours a licensee did obtain even if the hours were zero by August 1, 2025. All hours have been documented and financial penalties paid. After motion by W. Sims, seconded by R. Bullock, the Board approved the orders. Board Member B. Kelly abstained from the vote as he chaired the investigative committee.



There were no further items for consideration. After motion by B. Kelly, seconded by R. Bullock, the Board voted unanimously to adjourn.

These minutes were adopted by unanimous vote of the Board Members present at the December 11, 2025 Regular Board Meeting.

For the Board:

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William Kelly  
Board Secretary