

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
November 14, 2024**

The Mississippi State Board of Public Accountancy met in regular session on November 14, 2024, 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 Annette Pridgen, Chair
X Gary Walker, Vice-chair
T Willie Sims, Jr., Secretary
T David Bridgers
T Rick Elam
T William Kelly
X Charlie Prince

Board Members Absent

None

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 Chelye Amis, Board Legal Counsel from Attorney General's Office
X Kristen Love, Special Assistant Attorney General
X Lindsey McIntosh, Court Reporter, Brown Court Reporting
T Karen Moody, MSCPA President/CEO
T Ed Jones, MSCPA/MSBPA 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 held a roll-call to establish a quorum: 7 Board Members Present and 0 Board Members Absent.
4. After motion by C. Prince, seconded by G. Walker, the Board adopted the agenda for the day's meeting.
5. After motion by C. Prince, seconded by B. Kelly, the Board approved the minutes of the Board meeting held on September 19, 2024.
6. The Board noted there are new certificates available for signing.

7. Following announcement of Dr. Rick Elam to not seek reappointment after his current term expires on December 31, 2024, the Board approved changing the formerly approved date of the next Board meeting to Friday, December 13, 2024 at the Board Office at 10:00 a.m. Motion by B. Kelly, seconded by R. Elam.
8. After motion by B. Kelly, seconded by R. Elam, the Board approved changing the formerly approved date of the March, 2025 meeting to Thursday, March 20, 2025 to meet on the campus of Mississippi College.
9. The following dates, places, and times for future meetings in 2024 and 2025 were reviewed.

December 13, Friday	10:00 a.m. Board Meeting
January 23	10:00 a.m. Board Meeting
March 20	10:00 a.m. Board Meeting, campus of Mississippi College
May 9	10:00 a.m. Board Meeting
May 10	10:00 a.m. CPA Ceremony
August 7	10:00 a.m. Board Meeting
September 25	10:00 a.m. Board Meeting
November 13	10:00 a.m. Board Meeting
December 11	10:00 a.m. Board Meeting

II. National Regulatory Concerns

1. The CPA Competency-Based Experience Pathway Exposure Draft was discussed.
2. The Uniform Accountancy Act Changes Exposure Draft was discussed.
3. The NASBA email “Shifting to ‘Automatic’: The Hazards of Redefining Mobility” was discussed.
4. The Board shared what comments they wanted to include as commentary on the exposure drafts discussed and assigned the Administration Committee to write a letter advising of the Board’s thoughts on the matter since there would not be another Board meeting to review said letter by the December 6, 2024 deadline.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of September 30, 2024 was presented.
2. FY2024 Revenues and Expenditures for September, 2024 and FYTD, Fund 3845 was presented.

3. FY2024 YTD Summary Financials of Budget Authority, September, 2024, Fund 3845 was presented.
4. After motion by B. Kelly, seconded by R. Elam, the Board accepted the financial reports above as presented.
5. After motion by G. Walker, seconded by B. Kelly, additional per diem days for the Board members were approved.
6. The Executive Director advised of the new employee who would be joining the Board staff on December 1, 2024. The new employee will begin training to replace Vicki upon her retirement as the Board's licensing administrator.

IV. CPA Examination, Licensing & Firms

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 131 candidate applications (30 initial, 101 reexam) for 152 sections of the CPA examination which had been received since the September 19, 2024 Board meeting.
2. After motion by B. Kelly, seconded by R. Elam, the Board ratified the Licensing Committee decision to approve an examination application submitted with special consideration.
3. After motion by B. Kelly, seconded by G. Walker, the Board accepted the exam grades received for the 2nd quarter to date 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. Elam

Name	Number	Action
Emma Grace Antrainer	8587	Unanimously Approved
Richard Clint Briggs	8588	Unanimously Approved
Cameron Scott Kaskocsak	8589	Unanimously Approved
Devon Ellen Matheny	8590	Unanimously Approved
Patrick B Nelms	8591	Unanimously Approved
Niland F Skinner	8592	Unanimously Approved
Peyton Lee Soetenga	8593	Unanimously Approved
Margaret Ruth Anne Wiederstein	8594	Unanimously Approved
Darrol J Woods	8595	Unanimously Approved

Applications for Reciprocal CPA Licenses Issued Since Last Board Meeting*Motion made by B. Kelly, seconded by R. Elam*

Name	Number	Action
Carrie C Oakes	R3638	Approval Unanimously Ratified
Angela L Wilson-Matthews	4562	Approval Unanimously Ratified

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

Name	Number	Action
BDMP Assurance, LLC	8582	Unanimously Approved
Bienville Consulting Group	8583	Unanimously Approved
Hart CPA, LLC	8584	Unanimously Approved
HHI Solutions	8585	Unanimously Approved
LTD Advisors LLC	8586	Unanimously Approved

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

No.	Name	City, State	Action
8496	Grant Thornton LLP	Bellevue, WA	Unanimously Approved Address Change
7902	Stephen W. Materne, CPA APAC	Bay St. Louis, MS	Unanimously Approved Address Change

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

Name	Number	Action
Carrie Oakes, CPA	F1642	Unanimously Approved
Weaver and Tidwell, LLP	F1612	Unanimously Approved

V. Continuing Professional Education**1. Application for Continuing Professional Education Credit***Motion made by D. Bridgers, seconded by R. Elam*

Sponsor/Title	Dates	Hours	Action
William F. Taylor, CPA 1. Ethical Considerations for the Accounting Profession	Various	3 General; 1 MS Rules	Unanimously Approved

VI. Rules and Regulations

1. New Rule Books were made available for pick-up.

VII. Enforcement Matters

1. After motion by G. Walker, seconded by C. Prince, the following report of regulatory activities between September 20, 2024 and November 14, 2024 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	76
Cases Opened	40
Cases Closed ①	3
Cases Open End of Period	113
New Case Referrals to Board Members	0

① Cases Closed:

Case 2024.189 involved an unlicensed accountant possibly working as a CPA. Accountant claimed a former client used their information along with claiming they were a CPA. Matter closed.

Case 2024.191 involved a licensed CPA possibly withholding work from client. Investigation determined there was no payment made for work completed by CPA. Matter was closed.

Case 2024.192 involved a licensed CPA firm who received a fail rating on their peer review. Firm cooperated with the peer review program and investigation making corrective actions. Matter was closed.

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

VII. Trial Board Hearing

Case 2024.107 was heard following issuance of a Notice of Hearing and Complaint (NOHC) sent by certified mail to all addresses on file with the Board. The NOHC was for a Trial Board Hearing to be held November 14, 2024 to address violations of state law and Board rules.

The licensee and firm permit holder for this case made no response to the NOHC and was not in attendance.

The Board heard evidence from Sharee Brewer, Executive Director and Elizabeth Greenwood, Associate Director, concerning the respondent's alleged violations mentioned in the above-referenced NOHC. Ms. Greenwood testified that legal and proper notice was sent to the respondent at their address of record on file with the Board. After hearing testimony and closing arguments, the Board unanimously voted to close the meeting for a preliminary determination of the necessity to enter executive session to discuss a potential enforcement matter. Motion made by C. Prince, seconded by A. Pridgen, followed by unanimous vote to close the meeting.

Motion made by A. Pridgen, seconded by C. Prince, followed by unanimous vote to enter executive session to discuss a potential enforcement matter under Miss. Code Ann. §25-41-7(d) investigative proceedings by any public body regarding allegations of misconduct or violation of law. As the investigating Board member, G. Walker recused himself from the executive session.

Following discussion and advisement of legal counsel, motion made by A. Pridgen, seconded by C. Prince, followed by unanimous vote to exit executive session and to reopen meeting. Disclosure then made in the open meeting of the decisions made in executive session. Within the executive session, the Board reported they had determined, based upon clear and convincing evidence, to accept as findings of fact of the charges presented in the NOHC. The Board found the respondent guilty of all charges of violations of state law and Board Rules. Motion made and voted unanimously (Walker recused) to assess a civil penalty of \$5,000 and to require the firm to become current on peer review within six months of the date of the hearing.

The following Stipulation and Consent Orders (all issued under Elam Investigative Committee) were approved as presented for deficiencies related to Continuing Professional Education rules for the 2024 reporting period:

Stipulation and Consent Orders were presented for **Cases 2024.135, 2024.139, 2024.144, 2024.168, 2024.170, 2024.176 and 2024.179** involving individual licensees who 1) did not report Continuing Professional Education for the 2023-2024 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.

Stipulation and Consent Orders were presented for **Cases 2024.131 and 2024.133** involved an individual licensee who 1) did report their Continuing Professional Education for the 2023-2024 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, 2024. All hours have been documented and financial penalties paid.

Stipulation and Consent Orders were presented for **Cases 2024.134*, 2024.137, 2024.138, 2024.143, 2024.146, 2024.148, 2024.150, 2024.157, 2024.159, 2024.160, 2024.162, 2024.164, 2024.169, 2024.172**, 2024.173, 2024.174, 2024.178, 2024.180, 2024.182, 2024.183, 2024.184, 2024.186 and 2024.187** involving individual licensees who 1) did not report Continuing Professional Education for the 2023-2024 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, 2024. Orders call for a \$250 financial penalty for failing to report the 40 hours obtained by August 1, 2024. All financial penalties paid and hours documented unless marked with asterisks. Case marked with a single asterisk did document the CPE and pay the financial penalty but failed to return the Stipulation and Consent Order. Case marked with a double asterisk has returned the Stipulation and Consent Order, documented the CPE but has failed to pay the financial penalty.

Stipulation and Consent Orders for **Cases 2024.140 and 2024.147** involving individual licensees 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, 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, 2024 as well as failing to report the hours a licensee did obtain even if the hours were zero by August 1, 2024. All hours have been documented and financial penalties paid.

After motion by A. Pridgen, seconded by G. Walker, the Board approved the above-noted Stipulation and Consent Orders as presented.

These minutes were adopted by unanimous vote of the Board Members present at the December 13, 2024 Regular Board Meeting.

For the Board:

Willie Sims, Jr.
Board Secretary