

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY  
MINUTES  
November 4, 2022**

The Mississippi State Board of Public Accountancy met on November 4, 2022, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present by Video Conference

Charles Prince, Vice Chair  
Mark Peach  
Willie Sims, Jr.  
David Bridgers

Board Members Absent

Rick Elam

Board Members and Staff Present at Board Office

William Kelly, Chair  
Annette Pridgen, Secretary  
Andy Wright, Executive Director  
Sharee Brewer, Associate Director, Investigations  
Vicki Snowden, Licensing Administrator  
Angela Goodman, Administrative Assistant

Others Present at Board Office

Ed Wiggins, Special Asst. Attorney General

Others Present by Video Conference or Telephone

Karen Moody, MSCPA  
Ed Jones, MSCPA/Board Liaison

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**I. General**

1. The Board opened the meeting with an invocation from Willie Sims.
2. The minutes from the September 8, 2022 meeting were approved.
3. Request for authority to sign the Board Minutes as approved was delegated to the Board Secretary.

**I. General (Continued)**

4. The Board reviewed and approved proposed meeting/activity dates for 2022/2023:

2022 Proposed Dates:

December 9 10:00 a.m. Board Meeting

2023 Proposed Dates:

January 27 10:00 a.m. Board Meeting

March 24 10:00 a.m. Board Meeting

**II. National Regulatory Concerns**

1. The NASBA UAA Committee Proposal – Exam Grades Expiration was discussed
2. The AICPA Explanation of Revised Statements on Standards for Tax Services was discussed.

**III. Administration**

1. The Balance Sheets for Funds 3845 and 3850 as of September 30, 2022 were reviewed.
2. The FY 2023 Budget to Actual Comparison – Fund 3845, for the three months ended September 30, 2022 was reviewed.
3. The Statement of Revenues and Expenditures – Fund 3845 for the three months ended September 30, 2022 was reviewed.
4. The new Administrative Assistant Angela Goodman was introduced to the Board.
5. Board member Annette Pridgen recognition for accounting history book was noted.
6. Per Diem days were approved.

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

1. The Board noted staff approval of 108 candidate applications (29 initial, 79 reexam) for 118 Sections of the computerized CPA examination received since the September 8, 2022 meeting.
2. Quarter 3 (July – Sept., 2022) examination scores for 165 candidates, 187 examination sections were accepted by the Board.
3. The following actions on applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits were unanimously approved/ratified by the Board unless otherwise noted.

**Applications for Original CPA License**

Name	Number	Action
Anansa Maria Bailey	8334	Approved
Brian Wayne Bostak	8335	Approved
Michael Ross Broome	8336	Approved
Mollye Anne Eaton	8337	Approved
Lori L. Garrett	8338	Approved
Jane Shannon Guthrie	8339	Approved
Olivia Renae Isom	8340	Approved
Ryan Ivy Lackey	8341	Approved
Bailey L. Madden	8342	Approved
Alexandra Barbe Neal	8343	Approved
James Benton Owen	8344	Approved
Anna Theresa Purcell	8345	Approved
Nicolas Reed VanWieren	8346	Approved
Ian B. Vowell	8347	Approved

**Applications for Reciprocal CPA License Approved & Issued by Staff**

Name	Number	Action
Zurui Lin	R8328	Ratified
Julie A. B. Schwindt	R8327	Ratified
Connor Reeves Simmons	R8329	Ratified

**Applications for Reinstatement of CPA License**

Name	Number	Action
Jerry D. Fancher	R2133	Approved

**IV. CPA Examination, Licensing & Firms (continued)**

## 3. Applications (continued)

**Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
Citrin Cooperman & Company LLP	New York, NY	8330	Approved
T. M. Howard PLLC	Oxford, MS	8331	Approved
LeGlue and Company CPAs	New Orleans, LA	8332	Approved
WSRP LLC	Salt Lake City, UT	8333	Approved

**Amendments to Registered Firms**

No.	Name	City, State	Change
F1337	Allred CPA PA	Corinth, MS	Name Change from Sammy Q Allred PC/Address change
F0202	Ellzey & Associates PA	Canton, MS	Name Change from Butchart Ellzey & Associates/Address Change
F0346	Haddox Reid Eubank Betts PLLC	Ridgeland, MS	Address Change
F1667	KCOE Matson and ISOM LLP	Oxford, MS	Name Change from KCOE ISOM LLP/Address Change
F0812	King and Walton PLLC	Grenada, MS	Name Change from John Mark King CPA PA
F0732	Randal B Turner CPA	Ocean Springs, MS	Address Change

**V. Continuing Professional Education**

1. The Board members unanimously authorized the following actions on CPE sponsor programs applications submitted for approval.

Sponsor/Title	Dates	Hours	Action
May & Company 1. Ethics and Professional Conduct for CPAs (Donna Ingram)	11/8/2022	4 Ethics (3 General 1 MS Rules)	Approved
Tulane Law School 1. 71 <sup>st</sup> Annual Tulane Tax Institute	11/16-18/2022	1 General Ethics - 22.5 Total Hours	Approved

**VI. Rules and Regulations**

1. The Rules Committee’s preliminary “Suggestions for Potential Rules Reductions” was discussed.
2. Proposed New & Existing Rule 3.1.11 – Firm Names was discussed.

**VII. Regulatory Matters**

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from September 9, 2022 to November 4, 2022:

Activity	Number
Cases Opened Beginning of Period	191
Cases Opened	23
Cases Closed ①	1
Cases Open End of Period	213
Open Cases Referred to Members	1

① **Cases Closed:**

**Case 2022.116** involved a firm permit holder who performed the practice of public accounting on a closed firm permit. Firm permit holder reinstated their firm permit. Matter was closed.

2. Ms. Brewer then discussed the open cases presented on the active case log.

**VII. Trial Board**

**Consent Order for Board Approval:**

Consent Order for **Case 2021.023** was approved which involved an individual licensee and firm permit holder who completed five review engagements which were not disclosed on the individual license and firm permit renewal applications filed for the 2019-2020 and 2020-2021 periods. The investigative committee required firm to complete a peer review and they received a fail rating. Firm has stated their intention to no longer perform work subject to peer review. Order called for a \$2,000 financial penalty.  
(Bridgers recused)

**Stipulation and Consent Orders for Board Approval:**

Stipulation and Consent Orders for **Case 2022.170, 2022.187, 2022.193\*, 2022.198\*, 2022.203, 2022.210, 2022.214, 2022.218, 2022.235, 2022.236, 2022.247, 2022.256, 2022.257, 2022.276, 2022.277, 2022.278, 2022.281 and 2022.285** were approved involving individual licensees who 1) did not report Continuing Professional Education for the 2021-2022 year, 2) were licensed and primarily employed in another state 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 except for those noted with an asterisk\*.  
(Elam recused)

Stipulation and Consent Orders for **Case 2022.150 and 2022.153** were approved involving individual licensees who 1) did report their Continuing Professional Education for the 2021-2022 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, 2022. All hours have been documented and financial penalty paid.  
(Elam recused)

**VII. Trial Board (continued)**

**Stipulation and Consent Orders for Board Approval (Continued)**

Stipulation and Consent Orders for **Case 2022.159, 2022.161, 2022.164, 2022.165, 2022.167, 2022.169, 2022.175, 2022.176, 2022.178, 2022.180, 2022.181, 2022.182, 2022.186, 2022.191, 2022.192, 2022.196, 2022.200, 2022.206, 2022.208, 2022.209, 2022.213, 2022.215, 2022.216, 2022.217, 2022.219, 2022.224, 2022.225, 2022.226, 2022.232, 2022.233, 2022.237, 2022.239, 2022.243, 2022.246, 2022.251, 2022.252, 2022.253, 2022.255, 2022.258, 2022.260, 2022.264, 2022.267, 2022.268, 2022.269, 2022.274, 2022.279, 2022.284, 2022.286, 2022.288, 2022.289, 2022.291, 2022.292, and 2022.293** were approved involving individual licensees who 1) did not report Continuing Professional Education for the 2021-2022 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, 2022. Orders call for a \$250 financial penalty for failing to report the 40 hours obtained by August 1, 2022. All hours have been documented and financial penalties paid.  
(Elam recused)

Stipulation and Consent Orders for **Case 2022.174, 2022.204, 2022.220, 2022.234, 2022.240, 2022.271, and 2022.275** were approved involving individual licensees who 1) did not report Continuing Professional Education for the 2021-2022 year, 2) had not obtained the required 40 hours by June 30, 2022, 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, 2022 as well as failing to report the hours a licensee did obtain even if the hours were zero by August 1. All hours have been documented and financial penalties paid.  
(Elam recused)



These minutes were adopted by unanimous vote of the Board Members present at the December 9, 2022 Board Meeting.

For the Board:

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Annette K. Pridgen  
Board Secretary