

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
October 21, 2021**

The Mississippi State Board of Public Accountancy met telephonically on October 21, 2021, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present by Video Conference

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

Board Staff Present at Board Office

Andy Wright, Executive Director
Sharee Brewer, Associate Director, Investigations
Vicki Snowden, Licensing Administrator
Lane McNeal, Administrative Assistant

Legal Counsel Present at Board Office

Ed Wiggins, Special Asst. Attorney General

Others Present by Video Conference or Telephone

Karen Moody, MSCPA President/CEO

I. General

1. The Board opened the meeting with an invocation from Charlie Prince.
2. The minutes from the September 16, 2021 meeting were approved.

I. General (Continued)

3. The Board reviewed and approved tentative meeting/activity dates for 2021:

2021 Dates:

Nov. 2 - Nov. 3

December 10

NASBA Annual Meeting – Virtual

10:00 a.m. Board Meeting

2022 Tentative Dates:

Apr. 25-27

June 7-9

June 22-26

June 27-29

NASBA E.D. and Staff Conf., Clearwater Beach, FL

NASBA Western Regional, Colorado Springs, CO

MSCPA Convention, Destin FL

NASBA Eastern Regional, White Sulphur Springs, WV

II. National Regulatory Concerns

1. The AICPA proposed changes to Peer Review Standards were discussed.
2. The proposed amendments to NASBA Bylaws were discussed.

III. Administration

1. The Balance Sheets for Funds 3845 and 3850 as of September 30, 2021 were reviewed.
2. The FY 2022 Budget to Actual Comparison – Fund 3845, for the three months ended September 30, 2021 was reviewed.
3. The Statement of Revenues and Expenditures – Fund 3845, for the three months ended September 30, 2021 was reviewed.
4. Additional Per Diem days were approved.

IV. CPA Examination, Licensing & Firms

1. The Board noted staff approval of 80 candidate applications (15 initial, 65 reexam) for 94 Sections of the computerized CPA examination received since the September 16, 2021 meeting.
2. 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
Andrew Aaron Caves	8172	Approved
Matthew Richard Culpepper	8169	Approved
Richard James Earnest	8170	Approved
Michaela Michelle Ashley Franklin	8171	Approved
Hannah Claire Gray	8173	Approved
Lauren MaHaley Hatcher	8174	Approved
Lauren Vanessa Rachel Herzog	8175	Approved
Jonathan Kremer Jones	8176	Approved
Mitchell R. Shaw	8177	Approved
Collin Straub Somers	8178	Approved
Josh Burton Speyerer	8179	Approved
Robert Justin West	8180	Approved

Applications for Reciprocal CPA License Approved & Issued by Staff

Name	Number	Action
Seth Ryan Gouguet	R8163	Ratified
Cleaster Hubbard Hogan	R8162	Ratified
Lee Andrew LeNarz	R8181	Ratified
Tanya Marie Laing Porter	R8164	Ratified
Timothy Lowell Ratcliff	R8182	Ratified
Matthew D. Vollar	R8165	Ratified

Applications for Reinstatement of CPA License

Name	Number	Action
Gloria Brigtsen Farish	4991	Approved

Applications for CPA Firm Permit to Practice

Name	City, State	Number	Action
F.R. Edwards, CPA	Biloxi, MS	8166	Approved
Ratcliff CPA & Consultants LLC	Covington, LA	8168	Approved
The SMP Firm, CPA, PLLC	Gulfport, MS	8167	Approved

IV. CPA Examination, Licensing & Firms (Continued)

Amendments to Registered Firms

No.	Name	City, State	Change
F0419	RJ Associates, PA	Saltillo, MS	Name Change from Richard D. Johnson, CPA

- The Board members present approved one CPE waiver and four requests for 2021 CPE extensions that include deficit and penalty hours:

Name	Number	Total Hours	Extension Date
Kortney Gaddy	7521	52	11/30/2021
Neil Godfrey	6148	27	11/30/2021
Laura Harris	5383	60	11/30/2021
Michelle Smith	R7779	51.5	11/30/2021
Janice Johnson	1995		Waiver

V. Continuing Professional Education

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

Sponsor/Title	Dates	Hours	Action
AFWA Jackson Chapter 1. How COVID impacted working from home and security	8/26/2021	1	Approved
Alexander, Van Loon, Sloan, Levens & Favre 1. 22 nd Annual Tax Update	10/19/2021	8	Approved
CPE247.com (QAS) 1. Ethics for Mississippi	Online	3 General 1 MS Rules	Approved
Tulane Law School 1. 70 th Annual Tulane Tax Institute	11/17-19/21	22.5 (including 1.2 General Ethics)	Approved
Wealth Partners/John F. Hill & John Beers 1. 401k Contributions and Roth Conversions: Managing Future Tax Impacts	Various	1	Approved
Western CPE (QAS) 1. Ethics for Mississippi	Online	3 General 1 MS Rules	Approved

VI. Regulatory Matters

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from September 17, 2021 to October 21, 2021:

Activity	Number
Cases Opened Beginning of Period	60
Cases Opened	113
Cases Closed ①	2
Cases Open End of Period	171
Open Cases Referred to Members	0

① Cases Closed:

Case **2021.028** involved a complaint received which alleged misconduct by a licensee in the handling of a matter before a U.S. Bankruptcy Court. Licensee was serving as an estate trustee and complainant was an heir to an owner of property in the estate. The same complaint had been previously filed with the U.S. Department of Justice (DOJ) against the licensee. Subsequent to the filing of the complaint with the Board, the DOJ completed their investigation which found no malpractice on the part of the licensee. The licensee provided a copy of the DOJ investigative report as part of the answer to the complaint the Board received. Matter was closed.

Case **2021.066** involved a previously permitted out of state CPA firm which completed an audit while the firm permit in Mississippi was closed for nonrenewal. Past history showed the firm had been permitted with the Board for several years and had completed multiple peer reviews with a pass rating. When firm was contacted, it was determined that new administrative staff had erroneously completed an application for an original firm permit rather than renewed a firm permit during the annual renewal time. An email from Board staff addressing the firm’s error was found by the firm with no explanation as to why the error had not been corrected. Firm immediately reinstated their firm permit. Matter was closed.

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

VII. Trial Board

A consent order was approved on **Case 2021.017** involving an individual licensee and firm permit holder who completed one review engagement for the State Board of Contractors which was not disclosed on the individual license and firm permit renewal applications filed for the 2020-2021 period. Consequently, it was determined the licensee also made a false statement to resign from the peer review program. Consent Order calls for the licensee to enroll and complete peer review and pay a \$1,000 financial penalty. (Elam recused)

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

Board Member