

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**September 16, 2021**

The Mississippi State Board of Public Accountancy met telephonically on September 16, 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

Legal Counsel Present at Board Office

Ed Wiggins, Special Asst. Attorney General

Others Present by Video Conference or Telephone

Karen Moody, MSCPA President/CEO  
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 August 5, 2021 meeting were approved.

**I. General (Continued)**

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

2021 Tentative Dates:

October 21	10:00 a.m. Board Meeting
Oct. 31- Nov. 3	NASBA Annual Meeting; San Diego, CA
December 10	10:00 a.m. Board Meeting
<del>December 11</del>	<del>New CPA Ceremony*</del>

\* The Board unanimously voted to postpone the December 11<sup>th</sup> New CPA Ceremony.

**II. National Regulatory Concerns**

1. The NASBA State Board Report - Summer, 2021 was discussed.
2. The NASBA Comment Letter to AICPA's Quality Management Exposure Draft was discussed. The Board unanimously approved a motion for the Executive Director to send a letter to NASBA confirming the Board's support of their concerns expressed in the comment letter, in particular, the need for specific implementation guidance for smaller firms – (stated in NASBA Comment 2.)

**III. Administration**

1. The Cash in Treasury for Funds 3845 and 3850 as of August 31, 2021 were reviewed.
2. The FY 2022 Budget to Actual Comparison – Fund 3845, for the two months ended August 31, 2021 was reviewed.
3. Additional Per Diem days were approved.

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

1. The Board noted staff approval of 85 candidate applications (22 initial, 63 reexam) for 113 Sections of the computerized CPA examination received since the August 5, 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
Paige Delaney Dillistone	8157	Approved
Ethan Lange Emory	8158	Approved
Katherine Gillon Horton	8159	Approved
Margaret Williams Maddox	8160	Approved
Hayden Wesley Park	8161	Approved

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

Name	Number	Action
Daniel Dean Baxter	R8152	Ratified
Austin G. Cartwright	R8149	Ratified
Jaime Rebecca Colby	R8153	Ratified
Michael John Leo	R8150	Ratified
Andrew Keith Tomsuden	R8154	Ratified
Tamieka DeShawn Young	R8151	Ratified

**Applications for Reinstatement of CPA License**

Name	Number	Action
Caitlin Suzanne Cruthird	7582	Approved
Stanley Joe Clark	3053	Approved
Christopher Robert Madison	5909	Approved

**Applications for CPA Firm Permit to Practice**

Name	City, State	Number	Action
RDM & Associates, CPA	Ridgeland, MS	8155	Approved
Tamieka D. Young, CPA, PLLC	Olive Branch, MS	8156	Approved

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

**Amendments to Registered Firms**

No.	Name	City, State	Change
7980	Alexander CPA LLC	Jackson, MS	Address Change
7027	James P. Angle CPA PLLC	Jackson, MS	Name/Registration Change from James P. Angle CPA SP
F0471	Lee & Lee PA CPAs	Oxford, MS	Address Change
7670	Kathryn K. Teasler, CPA PLLC	Tupelo, MS	Name/Registration Change from Teasler CPA PLLC

**Application for Reinstatement of a CPA Firm Permit to Practice**

Number	Name	City, State	Action
F1480	Terry Horne CPA Inc.	Lebanon, TN	Approved

3. The Board members present took the following actions to approve requests for 2021 CPE extensions that include deficit and penalty hours:

Name	Number	Total Hours	Extension Date
Brittney Allen	R7732	60	10/31/2021
Ronnie Ashby	R2389	15.5	10/31/2021
Angela Boston	5512	54.5	10/31/2021
Garrard Brown	7194	54.4	10/31/2021
David Gladden	1685	60	10/31/2021
Robert Guerriero, Jr.	R7774	15	10/31/2021
Sande Hentges	5384	16	10/31/2021
Ying Hou	6018	12.5	10/31/2021
Linda Jones	4043	7.3	10/31/2021
Peter Koury	3274	39.7	10/31/2021
Hayden Scott	7770	57.5	10/31/2021
Roger Simmons	3565	43.2	10/31/2021
Bobbie Sirin	5541	27	10/31/2021
Amanda Stone	R7753	18	10/31/2021
Kathryn Teasler	7403	54	10/31/2021

Separately, the Board approved a \$100.00 financial penalty for Licensee #1685.

**VI. Rules and Regulations**

1. Possible Rules Changes or Additions due to new Law were discussed: 2021 HB 1263; MS Code Section 73-50-2.

**VII. Regulatory Matters**

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from August 6, 2021 to September 16, 2021:

Activity	Number
Cases Opened Beginning of Period	21
Cases Opened	43
Cases Closed ①	4
Cases Open End of Period	60
Open Cases Referred to Members	3

**① Cases Closed:**

Case **2020.038** involved a firm which received a peer review report with a fail rating. The highest level of engagement included was a review. The firm intended to continue performing engagements subject to peer review. The case was settlement with a stipulation and consent order requiring the firm to schedule an accelerated peer review with a date acceptable to the Board if they become engaged to perform audits in the future. The order did not contain a financial penalty. Matter was closed.

Case **2021.005** involved a licensee who pled guilty to a felony charge of conspiracy to make false statements in the United States District Court for the Eastern District of Louisiana. Licensee consented to revocation of licenses issued by the State Board of Certified Public Accountants of Louisiana. Licensee consented to an order of revocation of their individual license issued by the Mississippi State Board of Public Accountancy. The order did contain a financial penalty of \$1,000.00. Matter was closed.

Case **2021.018** involved a complaint opened to determine reason for a potential false statement on a firm permit following receipt of a State BOC review report. The investigation determined the firm was currently enrolled in peer review and furthermore had remained enrolled in peer review for many years. Firm had received pass ratings on the peer reviews so it was determined that the incident was oversight. Matter was closed.

**VII. Regulatory Matters (continued)**

Case **2021.022** involved a complaint opened to determine reason for a potential false statement on a firm permit following receipt of a State BOC review report. The investigation determined the firm was currently enrolled in peer review and furthermore had remained enrolled in peer review for many years. Firm had received pass ratings on the peer reviews so it was determined that the incident was oversight. Matter was closed.

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

APPROVED:

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Chair

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Board Member

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Vice Chair

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Board Member

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Secretary

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Board Member

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Board Member