

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
September 19, 2024

The Mississippi State Board of Public Accountancy met on September 19, 2024, beginning at 10:00 a.m. at Room 208, McCool Hall, campus of Mississippi State University. 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
X Willie Sims, Jr., Secretary
T Rick Elam
X William Kelly
T Charlie Prince

Board Members Absent

David Bridgers

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
T Alexis Morris, Board Legal Counsel from Attorney General's Office
X Karen Moody, MSCPA President/CEO

I. General

1. The Board called the meeting to order.
2. The Board opened the meeting with an invocation from Gary Walker.
3. Welcoming Remarks were made by Dr. Shawn Mauldin, Director of the MSU Adkerson School of Accountancy.
4. The Board held a Roll-Call to establish a quorum: 6 Board Members Present and 1 Board Member Absent.
5. After motion by B. Kelly, seconded by W. Sims, the Board adopted the agenda for the day's meeting.
6. After motion by G. Walker, seconded by B. Kelly, the Board approved the minutes of the Board meeting held on August 9, 2024.
7. The Board noted there are new certificates available for signing.

8. The Board noted the date, place, and time of the next Board meeting as Thursday November 14, 2024 at the Board Office at 10:00 a.m.
9. After motion by W. Sims, seconded by B. Kelly, the Board noted the dates, places, and times for future meetings/conferences in 2024 and set the dates for the 2025 calendar year.

October 27-30	NASBA Annual Meeting, Orlando, FL
November 14	10:00 a.m. Board Meeting
December 12	10:00 a.m. Board Meeting
January 23	10:00 a.m. Board Meeting
March 13	10:00 a.m. Board Meeting
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 NASBA State Board Report, Summer 2024 Edition was discussed.
2. The Report of the NASBA Professional Licensure Task Force was discussed.
3. The Proposed Additional Pathway to CPA Licensure – Exposure Draft was introduced with planned additional placement on the Board agenda for the November meeting.

III. Administration

1. Cash in Treasury - Funds 3845 and 3850, as of August 31, 2024 was presented.
2. FY2024 Revenues and Expenditures for August, 2024 and FYTD, Fund 3845 was presented.
3. FY2024 YTD Summary Financials of Budget Authority, August, 2024, Fund 3845 was presented.
4. After motion by W. Sims, seconded by G. Walker, the policy presented for future management of public records requests was adopted.

5. After motion by G. Walker, seconded by W. Sims, the administration committee was tasked with meeting to explore a potential scholarship, waiver, and/or refund program for CPA exam candidates.
6. After motion by W. Sims, seconded by B. Kelly, additional per diem days for the Board members were approved.
7. The Executive Director gave a brief update on hotel reservations and flights for the upcoming NASBA annual conference as well as an update on the open position with the Board.

IV. CPA Examination, Licensing & Firms

1. The summary of candidate applications received since the previous Board meeting was presented. Staff had approved 134 candidate applications (23 initial, 111 reexam) for 163 sections of the computerized CPA examination received since the August 9, 2024 Board meeting.
2. After motion by B. Kelly, seconded by W. Sims, the Board accepted the exam grades received for the 1st quarter to date as presented.
3. 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 W. Sims

Name	Number	Action
William Kyle Hudson	8576	Unanimously Approved
Abbie Victoria Lee	8577	Unanimously Approved
David Brian McDonald	8578	Unanimously Approved
Tove Leanne Mullins	8579	Unanimously Approved
William Stone Robinson	8580	Unanimously Approved
Hunter Blake Webster	8581	Unanimously Approved
Bradford C Barbee	8571	Unanimously Approved
Landon Avery Bowlin	8572	Unanimously Approved
Caleb Thomas Calhoun	8573	Unanimously Approved
John Edward Corkern	8574	Unanimously Approved
Parker Smith Holiman	8575	Unanimously Approved

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

Name	Number	Action
Duane Anthony	R8565	Approval Unanimously Ratified
Priya Awasthi	R8566	Approval Unanimously Ratified
Nancy G Livaudais	R8567	Approval Unanimously Ratified

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

Name	Number	Action
Christopher R Berry	8087	Unanimously Approved
Gwenzetta Rochelle Pollard	7727	Unanimously Approved

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

Name	Number	Action
Armanino LLP	8568	Unanimously Approved
Don Stallings d/b/a JDS Consult	8569	Unanimously Approved
Nhiem Nguyen CPA	8570	Unanimously Approved

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

No.	Name	City, State	Action
F0952	CBIZ CPAs P.C.	Kansas City, MO	Unanimously Approved Name Change from Mayer Hoffman McCann P.C.
F7056	CBIZ CPAs P.C.	Memphis, TN	Unanimously Approved Name Change from Mayer Hoffman McCann P.C.
8478	Novum Advisory PLLC	Madison, MS	Unanimously Approved Change of Address

Applications for Reinstatement of Firm Permit*Motion made by B. Kelly, seconded by W. Sims*

Name	Number	Action
Cristian Borcan CPA PC	8262	Unanimously Approved

V. Continuing Professional Education**1. Application for Continuing Professional Education Credit***Motion made by G. Walker, seconded by W. Sims*

Sponsor/Title	Dates	Hours	Action
Estate Planning Council of MS 1. Preparing for the Far Reach of the Corporate Transparency Act 2. Political Update 3. Elder Law Update 4. Charitable Update 5. Farm Management Update 6. Pooled Special Needs Trusts 7. Unlocking Your Full Potential in a Generative AI World 8. Right-Sizing a Transfer Tax Strategy	9/12/2023 10/10/2023 11/14/2023 12/12/2023 1/9/2024 2/13/2024 3/12/2024 5/14/2024	1 1 1 1 1 1 1	Unanimously Approved
Forrest Johnson Wealth Management 1. 2024 CPE Seminar	7/16/2024	8	Unanimously Approved
WebCE, Inc. 1. A Basic Ethics Guidebook for Mississippi CPAs	Online Self Study	3 General 1 MS Rules	Unanimously Approved

2. After motion by R. Elam, seconded by W. Sims, a request for a waiver of CPE deficit and associated penalties for the year ended June 30, 2024 was granted for this one CPE year under a catastrophic medical waiver.

VI. Rules and Regulations

1. An update on the implementation of the new rules adoption was provided.

2. An update on the request from the 29 X 29 Partners, part of the Secretary of State's Tackle the Tape Initiative, related to potential removal of the residency requirement for original licensure was provided.

VII. Enforcement Matters

1. After motion by W. Sims, seconded by G. Walker, the following report of regulatory activities between August 10, 2024 and September 19, 2024 was unanimously ratified by the Board:

Activity:	Number:
Cases Open Beginning of Period	11
Cases Opened	69
Cases Closed ①	4
Cases Open End of Period	76
New Case Referrals to Board Members	0

① *Cases Closed:*

Case 2024.115 involved a licensed CPA firm holding two business licenses with the Secretary of State's office. Both business licenses reflected services meeting the definition of the practice of public accounting. Rules only allow a CPA to practice public accounting under the name of the firm permit issued by the Board. CPA firm closed the second business license and advised would only operate under the remaining one which carries the name of the firm permit issued by the Board. Matter was closed.

Case 2024.116 involved a licensed CPA firm having a different business license name with the Secretary of State's office than the firm permit name issued by the Board. Firm permit name was amended with the Board. Matter was closed.

Case 2024.126 involved a licensed CPA using their nickname on a review report issued to the State Board of Contractors. CPA was informed that firms may only practice public accounting under the name of the firm permit issued by the Board. Licensee advised in writing that it wouldn't happen again. Matter was closed.

Case 2024.127 involved an unlicensed accountant reported as a CPA in an article in the newspaper. Accountant reported that he had not represented himself as a CPA but worked for a CPA firm and newspaper presumed such and misrepresented the situation without his or the firm's knowledge. Firm also acknowledged no role in the misrepresentation. Matter was closed.

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

VII. Trial Board Hearing

There were no items for consideration.

These minutes were adopted by unanimous vote of the Board Members present at the November 14, 2024 Regular Board Meeting.

For the Board:

Willie Sims, Jr.
Board Secretary