

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
September 21, 2023**

The Mississippi State Board of Public Accountancy met on September 21, 2023, beginning at 10:00 a.m. on the campus of Jackson State University. The following record of that meeting was maintained.

Board Members Present at JSU

Charles Prince, Chair
Annette Pridgen, Vice-Chair
Gary Walker, Secretary
David Bridgers
William Kelly
Rick Elam
Willie Sims, Jr.

Staff Present at JSU

Andy Wright, Executive Director
Sharee Brewer, Associate Director, Investigations

Staff Present by Video Conference

Vicki Snowden, Licensing Administrator
Lane McNeal, Compliance Administrator

Others Present at JSU

Drew Malone, Attorney General's Office
Karen Moody, MSCPA CEO
Tammy Velasquez, Ernst & Young, LLP
Dr. Lydia Didia, JSU
JSU students

I. General

1. The Board opened the meeting with an invocation from A. Pridgen.
2. The Board approved the agenda on a motion by W. Sims and seconded by A. Pridgen.
3. After a motion was made by B. Kelly and seconded by D. Bridgers, the minutes from the August 10, 2023 meeting were unanimously approved by the Board.
4. Previously approved licenses are available for signature after the meeting.

I. General (Continued)

5. Reviewed proposed dates and times for future meetings/conferences:

2023 Dates:

Oct 29-Nov 1	NASBA Annual Meeting, New York, NY
November 16	9:00 a.m. Board Meeting
December 15	10:00 a.m. Board Meeting

2024 Dates:

January 25	10:00 a.m. Board Meeting
March 21	10:00 a.m. Board Meeting
March 25-27	Exec. Directors and Staff Conference, Nashville, TN
May 3	10:00 a.m. Board Meeting
May 4	New CPA Ceremony
Early June (?)	NASBA Regional Meeting
June 13 (?)	10:00 a.m. Board Meeting
June 20-23	MSCPA Convention, Destin, FL
Late June (?)	NASBA Regional Meeting
August 8	10:00 a.m. Board Meeting

II. National Regulatory Concerns

1. The NASBA State Board Report, Summer, 2023 was reviewed.
2. The NASBA Q3 2023 focus questions were discussed.
3. The NASBA recommendation of one-time credit relief initiative was reviewed.

III. Administration

1. Cash in Treasury, Funds 3845 and 3850 as of August 31, 2023 was reviewed.
2. FY2023 Budget to Actual Comparison – Fund 3845, for the two months ended August 31, 2023, was reviewed.
3. After a motion made by R. Elam and seconded by B. Kelly, additional per diem days were unanimously approved by the Board.

IV. CPA Examination, Licensing & Firms

1. The Board noted staff approval of 181 candidate applications (64 initial, 117 reexam) for 208 Sections of the computerized CPA examination received since the August 10, 2023 meeting.
2. The following actions on applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits were approved by the Board:

Applications for Original CPA License

A motion was made by R. Elam and seconded by B. Kelly

Name	Number	Action
Shelby Elizabeth Barrett	8446	Unanimously Approved

A motion was made by B. Kelly and seconded by A. Pridgen

Melissa E. Bradley	8447	Unanimously Approved
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A motion was made by W. Sims and seconded by B. Kelly, 5 In Favor and 2 Opposed

James G. Chilimigras	8448	Approved
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A motion was made by B. Kelly and seconded by Willie Sims

Catherine Stafford Crimm	8449	Unanimously Approved
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A motion was made by B. Kelly and seconded by A. Pridgen

Shantel Demestric Daniels	8450	Unanimously Approved
Thanhmai T. Huynh	8451	Unanimously Approved
Bailey Bynum Jones	8452	Unanimously Approved
Kristi D. Matthews	8453	Unanimously Approved
Abigail Jean Tew	8454	Unanimously Approved
Spencer R. Williamson	8455	Unanimously Approved

Applications for Reciprocal CPA License Approved & Issued by Staff

A motion made by B. Kelly and seconded by A. Pridgen

Name	Number	Action
Stephanie Harper Bass	R8437	Unanimously Approved
Laurie Elizabeth Ereddia	R8438	Unanimously Approved
Gayle M. Hicks	R8439	Unanimously Approved
Stephen Michael Cole Malone, Jr.	R8440	Unanimously Approved
Lindsey Dunn Ware	R8441	Unanimously Approved

Applications for Reinstatement of CPA License

A motion was made by B. Kelly and seconded by W. Sims

Name	Number	Action
Derek Michael Easley	7378	Unanimously Approved
Arthur C. Taylor	R7231	Unanimously Approved

IV. CPA Examination, Licensing & Firms (continued)

3. Applications (continued)

Applications for CPA Firm Permit*A motion was made by B. Kelly and seconded by R. Elam*

Name	City, State	No.	Action
Gayle Hicks, CPA	Pass Christian, MS	8442	Unanimously Approved
E. Charlene Kerkow, CPA	Biloxi, MS	8443	Unanimously Approved
McDaniel & Associates, PC	Dothan, AL	8444	Unanimously Approved
The Marston Group	Oxford, MS	8445	Unanimously Approved

Application for Reinstatement of a CPA Firm Permit*A motion was made by B. Kelly and seconded by D. Bridgers*

No.	Name	City, State	Action
F1559	C S Buckalew CPA	Meridian, MS	Unanimously Approved
7963	Henley CPA PLLC	Madison, MS	Unanimously Approved

4. After a motion by B. Kelly and seconded by R. Elam, the following CPE extension requests until September 30, 2023 were approved unanimously by the Board.

<u>Name</u>	<u>Number</u>	<u>Total Hours</u>
Curtis Lindsey	2090	16
Matthew Miller	8272	60

V. Continuing Professional Education

1. After a motion made by D. Bridgers and seconded by A. Pridgen, the following CPE Sponsor requests were unanimously approved by the Board:

Sponsor/Title	Dates	Hours	Action
National Christian Foundation 1. Charitable Planning with Non-Cash Assets	10/24/2023	1	Unanimously Approved

2. After a motion made by D. Bridgers and seconded by A. Pridgen, the Board unanimously approved Peer Review RAB meetings for CPE.

VI. Rules and Regulations

1. After a motion was made by A. Pridgen and seconded by W. Sims, the Board unanimously approved the additional revision to Rule 2.2.10.(g).

VII. Regulatory Matters

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from August 11, 2023 to September 21, 2023:

Activity	Number
Cases Opened Beginning of Period	16
Cases Opened	135
Cases Closed ①	2
Cases Open End of Period	149
Open Cases Referred to Members	0

① *Cases Closed:*

After a motion was made by B. Kelly and seconded by A. Pridgen, the Board unanimously ratified the staff's closure of these matters.

Case 2023.007 involved an out of state firm reported to be majority-owned by an equity firm. Investigation determined that the firm had culled the attest function practice which remains owned by natural persons. The remaining practice had appropriate disclosures as a non-CPA firm in their advertisement and marketing. Matter was closed.

Case 2023.010 involved a licensee who had secondary employment which met the definition of "practice of public accounting." Licensee applied for a firm permit and was granted at August, 2023 Board meeting. Matter was closed.

2. Ms. Brewer provided an excerpt from the Board licensing system of the currently active cases.

VII. Trial Board Hearing

1. After a motion was made by A. Pridgen and seconded by W. Sims, the **Continuation Order 2022.113** was unanimously approved by the Board with B. Kelly recused.

These minutes were adopted by unanimous vote of the Board Members present at the November 16, 2023 Board Meeting.

For the Board:

Gary Walker
Board Secretary