

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
September 8, 2022**

The Mississippi State Board of Public Accountancy met on September 8, 2022, beginning at 10:00 a.m. The following record of that meeting was maintained.

Board Members Present by Video Conference

William Kelly, Chair
Charles Prince, Vice Chair
Annette Pridgen, Secretary
Rick Elam
Mark Peach
Willie Sims, Jr.

Board Members Absent

David Bridgers

Board Members and Staff Present at Board Office

Andy Wright, Executive Director
Sharee Brewer, Associate Director, Investigations
Vicki Snowden, Licensing Administrator

Others Present at Board Office

Ed Wiggins, Special Asst. Attorney General

Others Present by Video Conference or Telephone

Josh Norris, MSCPA/Board Liaison

I. General

1. The Board opened the meeting with an invocation from Charlie Prince.
2. The minutes from the August 4, 2022 meeting were approved.

I. General (Continued)

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

2022 Proposed Dates:

Oct. 30- Nov. 2

November 4(Friday)

November 5

December 8

NASBA Annual Meeting, San Diego, CA

10:00 a.m. Board Meeting

New CPA Ceremony

10:00 a.m. Board Meeting

II. National Regulatory Concerns

1. The NASBA 2022 Accounting Education Research Grant Recipients were noted.
2. The NASBA 2022 Regional Meeting Recaps were discussed.
3. The AICPA feedback on CPA Exam Exposure Draft was discussed.

III. Administration

1. The Cash in Treasury for Funds 3845 and 3850 as of July 31, 2022 was reviewed.
2. The FY 2022 Budget to Actual Comparison – Fund 3845, for the one month ended July 31, 2022 as well as the two months ended August 31, 2021 were reviewed.
3. The MSCPA recommendation for Board appointments was noted.

IV. CPA Examination, Licensing & Firms

1. The Board noted staff approval of 76 candidate applications (18 initial, 58 reexam) for 80 Sections of the computerized CPA examination received since the August 4, 2022 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
Brian R. Duffie	8317	Approved
Avenell W. Ferguson	8318	Approved
Taylor Michelle Johnson	8319	Approved
Margaret Anne Lauderdale	8320	Approved
John Ross Montgomery	8321	Approved
Elizabeth Grace Moses	8322	Approved
Geoffrey S. Taylor	8323	Approved
Colt Seth Thompson	8324	Approved
Jessica Ivey Williams	8325	Approved
Cherrie Oneida Wrice	8326	Approved

Applications for Reciprocal CPA License Approved & Issued by Staff

Name	Number	Action
Brian L. Brenner	R8315	Ratified
Lynn L. Menard	R8316	Ratified

IV. CPA Examination, Licensing & Firms (continued)

3. The Board members present took the following actions to approve requests for 2022 CPE extensions that include deficit and penalty hours:

<u>Name</u>	<u>Number</u>	<u>Total Hours</u>	<u>Extension Date</u>
William Boatright	8244	7.1	9/30/2022
Kesi Bradley	8088	28	9/30/2022
Stephen Byrne	R1802	4	9/30/2022
Chad Ervin	6015	24	9/30/2022
Michael Haddon	7276	34	9/30/2022
Emile Koury	3360	6	9/30/2022
Collin Mascagni	R7778	57	9/30/2022
Gabriel Mbomeh	4310	6.5	9/30/2022
Emily McHan	6265	6	9/30/2022
Steven Nail	2089	18	9/30/2022
Diana Russell	6059	6	9/30/2022
Noel Schroeder	8038	.7	9/30/2022
Brad Sinclair	5400	6	9/30/2022
Alan Stancill	R7230	6	9/30/2022
Robert Starnes	3184	13.3	9/30/2022
Andrew Tomsuden	R8154	60	9/30/2022
Anthony Varnon	3301	6	9/30/2022
Arthur Walker	5761	6	9/30/2022
Alfred Worthy	R3565	6	9/30/2022

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
Becker Professional Education 1. Mississippi Public Accountancy Law and Regulations	Online Self Study	1 Ethics MS Rules	Approved
2. ethics – Understanding and applying the AICPA Code of Professional Conduct	Online Self Study	3 General Ethics	Approved
Cognificent Learning 1. Ethics in the Real World	Online Self Study	2 General Ethics	Approved
	Group Live	3 General Ethics	Approved
Harper Rains Knight & Company, P.A. 1. 2022 Tax Updates (1 hour bi-monthly)	July- December 2022	8	Approved
Donna Ingram 1. Ethics and Professional Conduct for CPAs	Various	4 Ethics (3 General 1 MS Rules)	Approved
Millsaps College Executive Education 1. Commercial Real Estate Seminar	11/9/2022	8	Approved

V. Continuing Professional Education (continued)

1. The Board members unanimously authorized the following actions concerning CPE request from individuals.

Sponsor/Title	Dates/Type	Hours	Action
<p>Auditing: A Journal of Practice & Theory 1. The Effect of External Monitoring on Conservative Financial Reporting in the Property-Casualty Insurance Industry <i>Requested by Kayla Booker</i></p>	Co-Authored Publication	20	Approved
<p>Southeast Case Research Journal - Volume 18, Issue 1 - Summer 2021 1. Black and Green Vehicle Dealership, LLP – Part II 2. Black and Green Vehicle Dealership, LLP – Part III <i>Requested by Nancy J. Swanson</i></p>	Co-Authored Publication	40	Approved
	Co-Authored Publication	40	Approved
<p>LexisNexis Publishing 1. Bender’s 2022 Payroll Tax Guide (Chapters 5, 6 and 9) <i>Requested by Bob Kilpatrick</i></p>	Co-Authored Publication	18	Approved

VI. Rules and Regulations

1. Update on “29 by 29” Plan Rules Review.

VII. Regulatory Matters

1. The Board heard a report from Associate Director Sharee Brewer regarding the regulatory activities from August 5, 2022 to September 8, 2022:

Activity	Number
Cases Opened Beginning of Period	18
Cases Opened	175
Cases Closed ①	2
Cases Open End of Period	191
Open Cases Referred to Members	2

① **Cases Closed:**

Case 2022.115 and .117 involved firm permit holders 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.

These minutes were adopted by unanimous vote of the Board Members present at the November 4, 2022 Board Meeting.

For the Board:

Annette K. Pridgen
Board Secretary