

MISSISSIPPI 15-YEAR-OLD BECOMES WORLD'S YOUNGEST TO PASS CPA EXAM

And Broke An 8-Year World Record

James "Jimmy" Chilimigras is just like any other CPA candidate. He has a Master's in Accounting and met all the education, age, and citizenship requirements to sit for the exam with just ONE big difference. *Jimmy is only 15 years old!*

The previous record holder for passing the CPA exam was held by Belicia Cespedes, who passed when she was 17.

However, on June 17th, 2023, 15-year-old Jimmy Chilimigras passed the CPA exam, breaking this 8-year record and setting a new World Record for the youngest CPA in history!

Jimmy's story starts in Bay
Saint Louis, MS, where he is
the oldest of six. Parents (John & Erin) and
siblings (Clare 11, Azelie 8, Peter 5, Eleanor
3, and newborn Gemma)!

He graduated from Western Governors University (WGU) with his Bachelor's and Master's in Accounting before his 15th birthday. WGU worked with Jimmy to allow him to complete 60 credit hours per semester(!!) which allowed him to earn his Bachelor's in just one year and earn his Master's in Accountancy by the age of 14 as he shared with the Journal of Accountancy.

Jimmy has also accepted a full-ride

scholarship to Loyola University Law School in New Orleans, where he began classes in August of 2023. He is currently on pace to become the second youngest lawyer in history, according to oldest.org.

His goal is not to break this record but to absorb everything he can and become the best tax lawyer in the United States.

Jimmy's other accomplishments include holding the highest LSAT score in 23 states, and having a 30+ ACT score at only 12 years old.

Source: Bryan Kesler, CPA, Kesler CPA Review, June 18, 2023 Photo Credit: Our Mississippi Home



NOMINATE AN **Outstanding Educator**

The MSCPA Awards, Education & Scholarships Committee is seeking nominations for the Outstanding Educator Award for 2023-2024.

Each year the Committee requests nominations for selection of an educator who has made significant contributions as an accounting instructor. That individual is honored during the MSCPA Annual Business Meeting at Convention in June.

Nominations should be submitted in writing by October 1, 2023 to be considered by the Committee. Send your nominations to Outstanding Educator, c/o MSCPA, 306 Southampton Row, Ridgeland, MS 39157 to the attention of Shawn Mauldin, Committee Chairman, or email kmoody@ms-cpa.org. Please include nomination letter(s) and vitae.

IN MEMORIAM

RALPH HAMILTON ALFORD Ridgeland, MS Died July 27, 2023

WALTER MCKENNON DENNY, JR.
Ridgeland, MS
Died July 16, 2023

CLINTON "BILLY" WALKER Greenwood, MS Died July 4, 2023

MEMORIAL GIFT

To the

EDUCATION FOUNDATION

In memory of

RALPH ALFORD Ridgeland, MS

bу

Ronald Applewhite

Jackson, MS and

Jim Koerber Hattiesburg, MS

In memory of
WALTER DENNY
Ridgeland, MS

Ronald Applewhite Jackson, MS

In memory of SANDRA PARKS Clinton, MS by

Ronald Applewhite Jackson, MS

In memory of

CLINTON "BILLY" WALKER Greenwood, MS

bу

George Smith Jackson, MS

In memory of

James Wilkerson Laurel, MS

bу

Ronald Applewhite

Jackson, MS and

William Horne

Laurel, MS

and

Jim Koerber Hattiesburg, MS



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Opinions expressed are not necessarily the official policy of the MSCPA. Advertising is accepted in good faith that the product/services are of value stated.

Welcome New Members

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LORENA WILLIAMS

Mississippi Power Company Gulfport, MS

Member News

MSCPA Legislation Committee Member Caroline Gilbert Wins Election to Remain Rankin County Tax Collector



MSCPA would like to congratulate Caroline Gilbert on being re-elected as the Rankin County Tax Collector on August 8, 2023.

Caroline has 20 years experience in management and non-profit and governmental accounting. She received her Bachelor's degree in Accountancy from Mississippi State University and her Master's degree in Accountancy from Millsaps College.

Caroline and her husband Scott have two children, Garrett and Anna Claire.

TMH PLLC Merges With Wright-Morris PLLC



TMH PLLC and Wright-Morris PLLC recently merged firms on July 1, 2023. This merger brings together two Hattiesburg firms that share an emphasis on providing outstanding service, superior talent, industry specialization, and a focus on providing the services clients need to succeed, thrive, and grow in the

rapidly evolving landscapes of business and tax.

The combined firm will operate under the TMH brand headquartered in Hattiesburg, with additional offices in Columbia and Gulfport.

About TMH

TMH PLLC has been serving its clients for more than 40 years. Beginning as a small firm more than 40 years ago, TMH has become one of the best known and largest accounting firms in Mississippi. TMH serves more than 2,000 clients, and continues to expand its footprint nationwide.

About Wright Morris

Wright Morris was founded more than 35 years ago dedicated to providing quality financial advice and business services. Since then, the firm has grown and expanded both its team and its services, providing tax, accounting, payroll, attest, and consulting services to the greater Hattiesburg area.

Randy "Bubba" Pierce Honored by Mississippi Bar Association & Ole Miss School of Law

Randy "Bubba" Pierce was recently inducted as a Fellow in the Mississippi Bar Foundation, an honor for which only 10% of attorneys in the state are eligible. Randy was also awarded the Public Service Law Alumnus of the Year by the Ole Miss School of Law.

Randy began his law practice in 1997. While practicing law in Greene County, in 1999 he was elected to the state legislature and re-elected in 2003. During his second term, Governor Haley Barbour appointed him to be a Chancery Court Judge for the Sixteenth Chancery Court District (Jackson, George and Greene Counties). After being elected without opposition for a full term as a chancery judge, in 2008 Randy was elected to the Mississippi Supreme Court.

Randy served on the Supreme Court until he was named Director of the Mississippi Judicial College in 2016. While serving on the Supreme Court, he taught adjunct at the University of Southern Mississippi and the Mississippi College School of Law.

Randy, a published author, also taught at the University of Mississippi and the University of Mississippi School of Law during his tenure at the Mississippi Judicial College. Law school classes taught were Mississippi Civil Practice and Mississippi Judicial Practice. Undergraduate classes taught included Family Law, Wills & Estates, Child Abuse and the Law, and Introduction to the Legal Environment.

Randy received his undergraduate degree in accounting and his MBA from the University of Southern Mississippi. He graduated law



school from the University of Mississippi. Randy is a Certified Public Accountant and frequent speaker at continuing legal education seminars and at continuing judicial education conferences. Randy was recognized for his leadership by receiving the Chief Justice Award in 2020. He is a member of the Mississippi Bar Association, American Bar Association, Mississippi Society of Certified Public Accountants, and the American Institute of Certified Public Accountants.

Randy recently retired from the Mississippi Judicial College and currently serves as Assistant Dean of Advancement at the Mississippi College School of Law and is Partner at Bordis Danos Pierce.

Photo courtesy of Bordis Danos Pierce

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The Society is governed by a Board of Directors consisting of the Chairman, Vice Chairman/Chairman-Elect, Secretary, Treasurer, and Immediate Past Chairman, together with fifteen members elected by the local chapters, three members elected at-large, a member appointed by the MSCPA Young CPA Network and the Board-elected member to the AICPA Council. Directors elected by local chapters serve two years. The Board meets four times per year.

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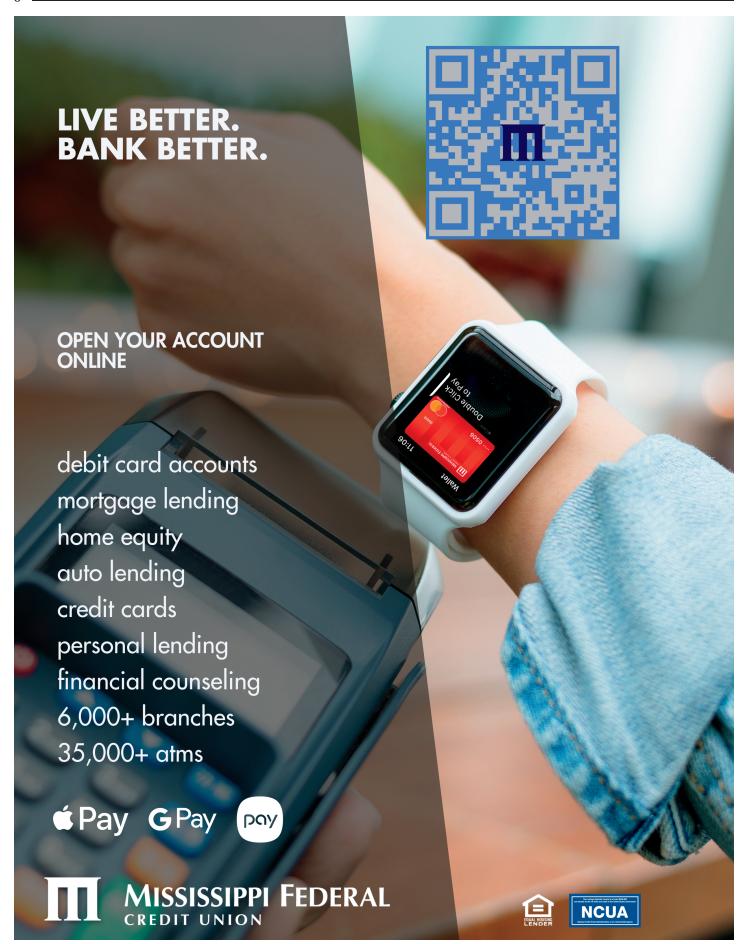
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Appointment of Chapter 13 Standing Trustee

United States Department of Justice

The United States Trustee seeks resumes from persons wishing to be considered for appointment as a standing trustee to administer cases filed under chapter 13 of title 11 of the United States Code (Bankruptcy Code). The appointment, located in Jackson, Mississippi, is for cases filed in the United States Bankruptcy Court for the Southern District of Mississippi. Standing trustees receive compensation pursuant to 28 U.S.C. § 586(e)(1)(A). Standing trustees are not federal government employees.

For additional information, qualification requirements, and application procedures:

http://www.justice.gov/ust/eo/private_trustee/vacancies/13ad.htm





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2023-2024

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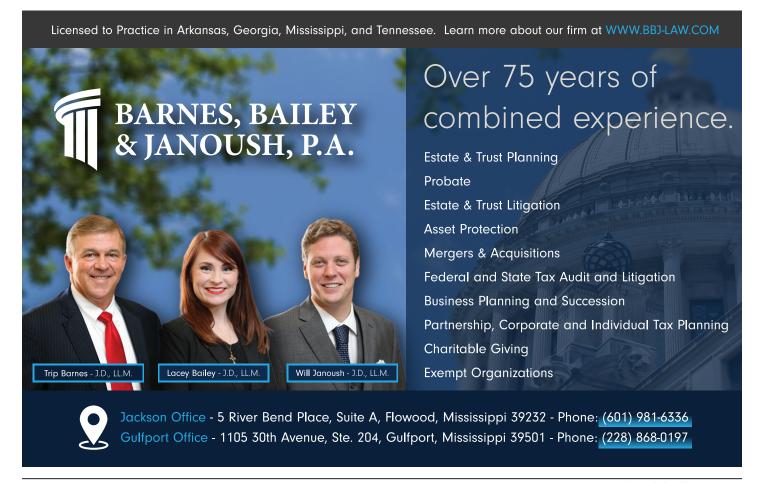
KATIE HUTSON At-Large Board Member Days of Service Chair Harper, Rains, Knight & Company | Ridgeland

YCPA NETWORK HOLDS BOARD MEETING & COMMITTEE DAY

The MSCPA Young CPA (YCPA) Network held its annual Board Meeting and Committee Day on July 27, at the MSCPA Training Center in Ridgeland and virtually. YCPA Committee members discussed their YCPA Network Events, Days of Service, and Conference Committees for 2023-2024. They also elected new officers.







CHAPTER NEWS

CENTRAL CHAPTER

The MSCPA Central Chapter held a Lunch and Learn Meeting on August 3, at the MSCPA Training Center in Ridgeland. CPE topics and speakers were: Federal Tax Updates & Current Developments by Jan Lewis of Haddox Reid Eubank Betts PLLC; State Upcoming Elections & Legislative Updates by Stephen Clay of the Clay Firm, and Karen Moody of MSCPA; and Pregnancy Resource Act by Erin Kate Goode and Angel Jennings of the Center for Pregnancy Choices. MSCPA Central Chapter members also elected new Officers and Board of Governors representatives.

Officers:

President: Mary Margaret White, HORNE

Vice-President of Programs: Lydia Windham, Municipal Energy Agency of MS Vice-President of Membership: Phillip Chu, MS Department of Corrections

Secretary: Emily Harrington, MS Department of Transportation Treasurer: Steven Eilders, Haddox Reid Eubank Betts PLLC

Representatives:

John McCallum, GranthamPoole PLLC Allison Wilson, Metro Mechanical, Inc. Mary Margaret White, HORNE

Returning Representatives:

Wil Crawford, FORVIS Penny Godwin, Watkins & Co., CPAs

Virginia Morris, Haddox Reid Eubank Betts PLLC

Outgoing President Ed Simmons was recognized during the meeting for his outstanding and dedicated service to the Central Chapter. Ed served as Vice-President of Membership from 2020-2022 and as President from 2022-2023. Ed also represented the Central Chapter on the MSCPA Board of Governors for the past two years.



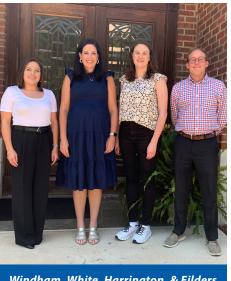












Windham, White, Harrington, & Eilders

SOUTHWEST CHAPTER

The MSCPA Southwest Chapter held its annual CPE Day on July 18, at the Natchez Grand Hotel. Attendees heard the following CPE topics and speakers:

- Distribution Options for Workplace Transitions, Small Business Retirement Plans, Qualified Business Income Deduction, and Maximizing your Social Security Benefits Forrest A. Johnson III, CFA, CFP, Private Wealth Advisor, Ameriprise
- Current Fraud Cases and How to Avoid Being the Next Victim Donna M. Ingram, CPA, CFE, CFF
- Tax Update Peyton C. Cavin, CPA, Partner, Silas Simmons, LLP

We would like to thank Caitlin Goodman for her leadership as President and Board representaive of the Chapter for the past two years.

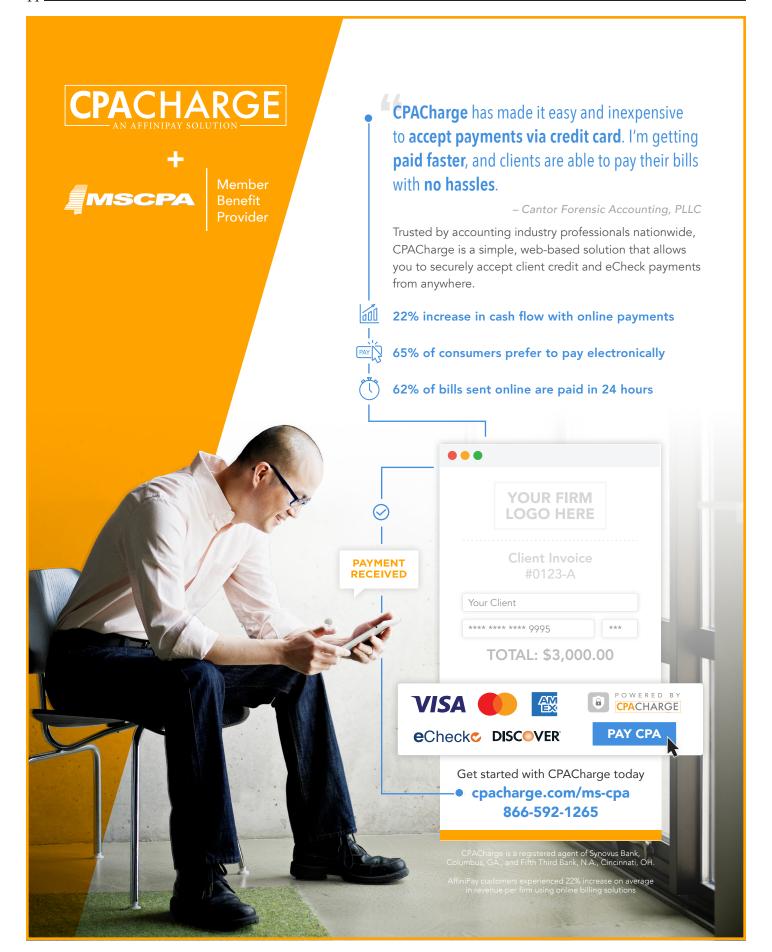


MSCPA Hosted MBS Blood Drive

MSCPA hosted a Blood Drive on the Mississippi Blood Services (MBS) Donor Coach on Tuesday, July 25, at the MSCPA Training Center in Ridgeland. Donors received a \$15 VISA gift card and were entered into a drawing to win a 12' x 28' shed from Shivers Buildings. MSCPA and MBS would like to thank the members and others who donated blood to save lives.







ANNUAL HEALTH CARE SERVICES CONFERENCE

In-Person and Livestream at the MSCPA Training Center in Ridgeland

THURSDAY, **SEPT. 21,** 2023

This event is designed to meet the specific interests of CPAs and financial professionals who provide services to hospitals, physician practices, and long-term care facilities.

Co-sponsored by the Mississippi HFMA

Credits: 8 | Cost: \$215 | Register: www.ms-cpa.org

AGENDA

8:00 a.m.

BREAKFAST & NETWORKING

8:30 a.m.

KEYNOTE ADDRESS: HFMA NATIONAL UPDATE

Shawn Stack, Director of Perspectives & Analysis, Healthcare Financial Management Association (HFMA)

9:30 a.m.

MISSISSIPPI ECONOMY UPDATE PANEL

Rep. Becky Currie, Mississippi House of Representatives; Corey Miller, State Economist, Mississippi Institutions of Highter Learning; Scott Waller, President & CEO, Mississippi Economic Council; and Moderator: Allison Simpson

10:45 a.m.

BREAK

11:00 a.m.

MEDICAID UPDATE

Drew Snyder, Executive Director, Mississippi Division of Medicaid

12:00 p.m.

LUNCH BREAK

12:45 p.m.

HOSPITAL BASED NURING HOME PANEL

Gregg Gibbes, CEO, South Central Regional Medical Center; Dr. Patrick Chapman, CEO, Tippah County Hospital; Robin Mixon, Administrator, North Mississippi Medical Center Eupora & Hamilton (NMHS); and Moderator: Paul Black

2:15 p.m.

POLITICS & POLICY: DIFFERENTIATING FACT FROM FICTION

Gerard Gibert, SuperTalk Mississippi

3:15 p.m.

BREAK

3:30 p.m.

MISSISSIPPI TRUE UPDATE

Richard Roberson, President & CEO, TrueCare

4:30 p.m.

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NSCPA Annual - PROFIT IN-PERSON AND LIVESTREAM

at the MSCPA Training Center in Ridgeland

Conference



7:45 – 8:25 a.m. **Breakfast & Networking**

8:30 – 10:10 a.m. A & A Update and Lease Accounting Refresher

Melisa Galasso, Galasso Learning Solutions, LLC

10:20 – 10:45 a.m. Lease Accounting Practical Examples

John T. Williams, LeaseCrunch

10:45 – 11:35 a.m. Internal Controls: A Checkup for Nonprofits

Steven Mulhollen, Mississippi College

11:35 a.m. – 12:30 p.m. **Lunch Break**

12:30 – 1:20 p.m. Panel Discussion: Nonprofit Hot Topics

Ellen Collins, Mississippi Alliance of Nonprofits and Philanthropy; Charles R. Lindsay, Matthews, Cutrer & Lindsay, P.A.; Bob Mims, Financial Consultant; and Ricky Rayborn, Reformed Theological Seminary

1:20 – 2:10 p.m. Change Management

John Kmiec, University of Southern Mississippi

2:20 – 3:10 p.m. **Budgeting & Strategic Planning**

Allison B. Rooker and Angela Sumrall, Canopy Children's Solutions

3:10 – 4:00 p.m. Not-for-Profits Competing in a For Profit World: Four Sources of Revenue & Benchmarking

Bob Mims, Financial Consultant

4:00 – 4:25 p.m. Updates from the AICPA & Discussion of Recent Mississippi Secretary of State's Not-for-Profit

Audit Changes

Charles R. Lindsay, Matthews, Cutrer & Lindsay, P.A.

4:25 p.m. Adjourn & Door Prizes

Get the industry-specific insights you need to maintain a strong organization for you or your clients and get informed about unique challenges facing not-for-profit organizations at this annual event.

Register Online at

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CREDITS: 8

COST: \$125



FRIDAY, OCTOBER 20, 2023

IN-PERSON AND LIVESTREAM AT THE MSCPA TRAINING CENTER IN RIDGELAND

MEMBERS: \$200 • NONMEMBERS: \$275

This event is designed to approach critical topics from the perspective of a CFO, controller, manager or accountant from the inside of a business or industry position.

CREDITS:

REGISTER AT WWW.MS-CPA.ORG

MSCPA ANNUAL ACCOUNTING EDUCATION CONFERENCE

FRIDAY
OCTOBER 27, 2023

This annual event updates accounting educators on accounting industry trends and equips them to help their students succeed.

IN-PERSON AND LIVESTREAM

at the MSCPA Training Center in Ridgeland

CREDITS: 8 COST: \$100 REGISTER ONLINE: WWW.MS-CPA.ORG

X



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2023-2024 DUES NOTICE REMINDER

MSCPA MEMBERSHIP YEAR JULY 1, 2023 THROUGH JUNE 30, 2024

ANNUAL DUES

Annual dues billed is based on your prior year member level. If your member level has changed, please contact Stephanie Edwards, MSCPA Director of Finance, at 601-856-4244 to make an online payment. Dues not paid by October 1 are past due and must include a \$25.00 late fee. After October 1, members who have not paid their dues will no longer receive member benefits including discounts on CPE.

To Pay Online

Go to https://www.ms-cpa.org/membership/pay-dues.

To Pay by Check

Mail your dues notice and check made payable to: Mississippi Society of CPAs, 306 Southampton Row, Ridgeland, MS 39157.

To Pay by Fax

Send a completed dues notice with credit card information to MSCPA at 601-856-8255.

Firm Admins

Firm admins can print or pay firm employees dues. Contact Noma Gillis, ngillis@ms-cpa.org, to be added as a firm admin.





and its Education Foundation 306 Southampton Row Ridgeland, MS 39157

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PRACTICES FOR SALE:

- Pascagoula area Enrolled Agent grossing \$170K *New*
- Biloxi-Ocean Springs Area CPA grossing \$200K *Sold*
- Eastern Memphis suburb CPA grossing \$545K *New*
- Southwest TN / Northwest MS practice grossing \$160K
- South of Knoxville, TN CPA grossing \$425K *Available*
- Dyersburg, TN area CPA grossing \$320K *New* Tuscaloosa, AL CPA grossing \$175K *Available*
- Montgomery, AL area CPA grossing \$155K *Available* Montgomery, AL CPA grossing \$340K *New*
- Auburn Opelika CPA grossing \$330K *Sale Pending*
- Panama City Beach, FL CPA grossing \$205K *New*
- Okaloosa County, FL (Western Panhandle) CPA grossing \$365K *Available*
- Pensacola, FL Enrolled Agent grossing \$130K *Available* For more info on any of these listings or to sell your practice, contact Lori Newcomer, CPA and Tim Price, CPA at (888) 553-1040 or PNgroup@APS.net, or visit www.APS.net.



CERTIFIED PUBLIC ACCOUNTANT: The Mississippi Division of Medicaid (DOM), Jackson, MS is seeking a Certified Public Accountant with a minimum, 10 years accounting

experience. The contract shall be for an initial term of approximately one (1) year with DOM reserving the option to extend the agreement and shall not exceed a total of five (5) years under the same prices, terms, and conditions as the original contract. The rate of pay shall be \$50.00 per hour (plus fringe rate) not to exceed 1,700 hours annually. The contract worker will be expected to report to DOM Central Office as required by the Managed Care Financial Oversight Supervisor. The application, including the minimum qualifications, duties and responsibilities are found online at https://medicaid.ms.gov/resources/procurement. Applications can be submitted to Jeanette Crawford via electronic mail to procurement@medicaid.ms.gov. DOM will accept applications until 2:00 pm CST, Wednesday, September 13, 2023. For more information, contact Jeanette Crawford at 601-359-2664.



AUDIT PARTNER: Lyle, Walker & Co., P.A. has an opportunity available for an experienced CPA who enjoys public accounting, working with different types of businesses and individuals, and thrives on the variety of tasks that a small firm offers. We are looking for an individual who has 10 years' experience with an emphasis in auditing. Opportunity exists for near-term ownership. Our CPAs have worked at both larger and smaller firms and have been attracted to our firm because of our work-life balance and the long-term client relationships we continue to develop. Please send resume with a cover letter or inquiry to Cindy Hollingsworth at chollingsworth@ lylewalker.com.

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- NEW: West of Nashville, TN Gross \$265k
- W Middle Tennessee Gross \$350k
- Chattanooga, TN Area Gross \$2.115M
- Rankin County, MS Gross \$518k SOLD
- East Memphis Suburb Gross \$950k SOLD
- East Memphis Area Gross \$520k SOLD Knoxville, TN - Gross \$600k - SOLD
- Memphis, TN Gross \$708k SOLD
- Bartlett, TN Gross \$550k SOLD
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