

# **NOTICE OF INTENT TO ADOPT AMENDMENTS TO THE GEORGIA STATE BOARD OF ACCOUNTANCY RULES, CHAPTER 20, AND NOTICE OF PUBLIC HEARING.**

TO ALL INTERESTED PERSONS AND PARTIES:

Notice is hereby given that pursuant to the authority set forth below, the Georgia State Board of Accountancy (hereinafter “Board”) proposes to adopt amendments to its Rules, Chapter 20. The proposed rules are being amended pursuant to authority contained in the Official Code of Georgia Annotated as follows:

<b>Proposed Amendments:</b>	<b>Authority O.C.G.A §§</b>
20-3-.02	43-3-8, 43-3-10
20-3-.05	43-3-8, 43-3-10
20-3-.08	43-3-8, 43-3-9
20-3-.09	43-3-8, 43-3-9, 43-3-12, 43-3-18
20-7-.01	43-3-8, 43-3-16
20-8-.01	43-3-8, 43-3-16, 43-3-17, 43-3-18
20-8-.02	43-3-8, 43-3-16, 43-3-17, 43-3-18

All of these amendments to Chapter 20 are hereinafter referred to as the “proposed amended rules.”

This notice, together with an exact copy of the proposed amended rules and synopses of the proposed amended rules, is being forwarded to all persons who have requested, in writing, that they be placed on a mailing list. A copy of this notice, exact copies of the proposed amended rules, and synopses of the proposed amended rules may be reviewed during normal business hours of 8:00 a.m. to 5:00 p.m. each weekday, except official State holidays, at the State Accounting Office located at 200 Piedmont Avenue SE, Suite 1604 West Tower, Atlanta, Georgia 30334. These documents will also be available for review on the Board’s web page at <https://gsba.georgia.gov>. Copies may also be requested by contacting the Board’s office at 404-463-0365.

A public hearing is scheduled to begin at 10:00 AM on September 24, 2025 at the State Accounting Office located at 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, Georgia 30334 to provide the public an opportunity to comment upon and provide input into the proposed amended rules. At the public hearing anyone may present data, make a statement, comment or offer a viewpoint or argument whether orally or in writing. Lengthy statements or statements of a considerable technical or economic nature, as well as previously recorded messages, must be submitted for the official record. Oral statements should be concise and will be limited to 5 minutes per person. Additional comments should be presented in writing. Written comments are welcome. To ensure their consideration, written comments may be received on or before September 17, 2025. Written comments should be addressed to Paul Ziga, Executive Director, Georgia State Board of Accountancy, 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, Georgia 30334. You may email your comments to [paul.ziga@sao.ga.gov](mailto:paul.ziga@sao.ga.gov).

While all comments are welcome and will be considered, the Board specifically requests comments on the economic impact of the proposed amended rules on small businesses and legal and feasible modifications or alternatives that will reduce these economic impacts. The Board also requests comments on alternative proposals that would reduce regulatory costs on regulated entities while fully accomplishing

the stated objectives of the statutes which are the basis of the proposed amended rules, particularly O.C.G.A. § 43-3-7. The Board will consider both of these issues at the public hearing.

The proposed amended rules will be considered for adoption by the Board at its meeting scheduled to begin at 10:05 AM on September 24, 2025 at the State Accounting Office located at 200 Piedmont Avenue SE, Suite 1604 West Tower, Atlanta, Georgia 30334. According to the Department of Law, State of Georgia, the Board has the authority to amend existing rules and promulgate new rules.

For further information, contact the Board office at 404-463-0365. This notice is given in compliance with O.C.G.A. §50-13-4.

This 21st day of August, 2025

/s/ Paul Ziga  
Paul Ziga  
Executive Director  
Georgia State Board of Accountancy

Posted: August 21, 2025