

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 19, 2022

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, January 19, 2022.

The following Board members were present:

Clayton J. Huffman, CPA, Chair
Ashley Addison, CPA, Vice Chair
Michael E. Mixon, CPA
Charles Cole, CPA
Craig Smith, CPA
Emily Farrell, CPA
Todd M. Tolbert, Consumer Member

Board members absent:

None.

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Licensing Tech 3
Ayokah Harrison-Roberts, Compliance Business Analyst 3
Sandy Ferris, Licensing Tech 2

Attorney General Representative:

Kirsten S. Daughdril, Senior Assistant Attorney General

Guests present:

Don Cook, The Georgia Society of CPAs

Chairman Huffman established a quorum was present at 10:02 a.m. and called the meeting to order.

Open Session Minutes:

Ms. Addison made a motion to approve the Open Session minutes of the November 17, 2021, meeting, with corrections. Mr. Tolbert seconded the motion. The motion carried unanimously.

In Memoriam

Chairman Huffman shared with the Board that Jim Martin, former Consumer Board Member, passed away.

The Georgia Society of Certified Public Accountants:

Mr. Cook gave an update on operations at the Georgia Society of CPAs. He stated that CPA Day scheduled for January 27, 2022, will be postponed to February 22, 2022, and it will be held virtually. He discussed ways to honor Jim Martin with a scholarship through the Georgia Society of CPAs. He stated that Mr. Martin was an Executive Director with the Georgia Society of CPAs for 35 years and was instrumental in growing the organization.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 19, 2022

NASBA Operations:

Mr. Ziga reported there are no issues at this time. The Georgia Coordinator has been reassigned and a successor has not been named yet.

Board Operations:

Mr. Ziga reported the following:

- The State Accounting Office is reducing their footprint and our office space may shift.

Executive Director Report:

Mr. Ziga reported the following:

- There are currently 22,569 Active CPAs and 2,078 Active firms in Georgia.
- Three notices were sent to licensees for the individual CPA license renewal. So far, 84% of licensees renewed through January 18, 2022. There are 3500 licensees that have not renewed. The late renewal period ends on April 30, 2022.
- Bi-weekly status update call scheduled with System Automation.

Executive Session:

At 10:34 a.m., Mr. Tolbert made a motion to enter Executive Session in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Mixon seconded the motion. Voting in favor of the motion were those members present who included Chairman Huffman, Mr. Cole, Ms. Addison, Mr. Smith, and Ms. Farrell. No votes were taken in Executive Session.

Open Session:

Chairman Huffman declared open session at 11:07 a.m. to vote on discussions held in Executive Session.

Mr. Cook left the meeting.

Break held from 11:00 a.m. – 11:07 a.m.

NASBA Applications:

The following requests from NASBA were reviewed at the January 19, 2022, meeting:

Applicant F.A.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for reciprocal licensure. Mr. Tolbert seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 19, 2022

Applicant W.H.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for reciprocal licensure. Mr. Tolbert seconded the motion. The motion carried unanimously.

Applicant S.S.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for reciprocal licensure. Mr. Tolbert seconded the motion. The motion carried unanimously.

Applicant A.S.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for reciprocal licensure. Mr. Tolbert seconded the motion. The motion carried unanimously.

Applicant M.W.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for reciprocal licensure upon receipt and review of the applicant's resume. Mr. Tolbert seconded the motion. The motion carried unanimously. Ms. Farrell recused from vote.

Ratification of Licenses Reinstated:

Mr. Ziga reported that there were thirty-two (32) Certified Public Accountant licenses reinstated since the November 17, 2021, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Mr. Smith seconded the motion. The motion carried unanimously.

Mr. Ziga reported that there were two (2) Public Accounting Firm licenses reinstated since the November 17, 2021, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Mr. Smith seconded the motion. The motion carried unanimously.

Enforcement Report:

Mr. Tolbert made a motion to approve the following actions:

ACCT220003: The Board voted to close this case due to no jurisdiction and send a letter to the company requesting removal of CPA services from their advertisement.

ACCT220005: The Board voted to close this case.

ACCT220006: The Board voted to close this case, no jurisdiction.

Mr. Smith seconded the motion. The motion carried unanimously.

Attorney General's Report:

Ms. Daughdril gave a status report of cases referred to the Attorney General's Office. No board action needed at this time.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 19, 2022

Approval of Executive Session Minutes:

Mr. Tolbert made a motion to approve the Executive Session minutes of the November 17, 2021, board meeting with corrections. Ms. Addison seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Mr. Smith made a motion to approve the following applications that met certification requirements. Mr. Tolbert seconded the motion. The motion carried unanimously. The Board approved one hundred and five (105) Certified Public Accountant licenses (CPA038942 through CPA039046) since the November 17, 2021, Board meeting. The list is attached and made part of these minutes.

Mr. Smith made a motion to approve the following applications that met certification requirements. Mr. Tolbert seconded the motion. The motion carried unanimously. The Board approved fourteen (14) Public Accounting Firm licenses (ACF007089 through ACF007102) since the November 17, 2021, Board meeting. The list is attached and made part of these minutes.


Other Business:

Ms. Harrison-Roberts will create the next issue of the GSBA Newsletter to include a tribute to Jim Martin.


GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 19, 2022

With no other business to discuss. The meeting was adjourned at 11:19 a.m.

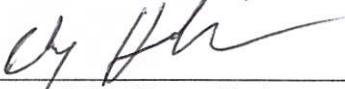
The next scheduled board meeting will be held via Zoom on Wednesday,
March 23, 2022, at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on

March 23, 2022.

State of Georgia
County of Fulton

Affidavit Supporting Closing
Of Public Meeting

The Georgia Open Meetings Act, O.C.G.A. 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question:

Comes now **Clayton J. Huffman** the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

I am the presiding officer of the Georgia State Board of Accountancy.

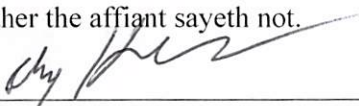
I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On January 19, 2022, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

The legal authority for the closure of this meeting was O.C.G.A. § 43-3-25.1(a) and (b), O.C.G.A. §§ 43-3-20(b).

The subject(s) discussed and the underlying facts supporting the closing of this meeting are:
Review Applications, Complaints, and Investigations

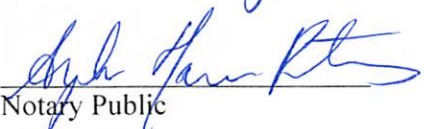
Further the affiant sayeth not.



(Presiding Officer)

Sworn and subscribed before me,

This 29 Day of August, 2022



Notary Public



Ayokah Harrison Roberts
NOTARY PUBLIC
Newton County, Georgia
My Commission Expires
February 9, 2026

My Commission Expires

CPA LICENSES ISSUED – 1/19/2022 – 3/22/2022 – 105 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA039047	Ade	Fola	2022-01-21	2023-12-31
CPA039048	Bacallao	Andres	2022-01-21	2023-12-31
CPA039049	Brown	Sylvia	2022-01-21	2023-12-31
CPA039050	Day	Kenton	2022-01-21	2023-12-31
CPA039051	Dingess	David	2022-01-21	2023-12-31
CPA039052	Elphick	Rachel	2022-01-21	2023-12-31
CPA039053	Everett-Battle	Tennille	2022-01-21	2023-12-31
CPA039054	Goodwin	Sara	2022-01-21	2023-12-31
CPA039055	Grimsley	Julia	2022-01-21	2023-12-31
CPA039056	Harris	Tyonia	2022-01-21	2023-12-31
CPA039057	Holloway	Wendy	2022-01-21	2023-12-31
CPA039058	Hood	Camille	2022-01-21	2023-12-31
CPA039059	Jerrell	Jacob	2022-01-21	2023-12-31
CPA039060	Jones	Morgan	2022-01-21	2023-12-31
CPA039061	Lee	William	2022-01-21	2023-12-31
CPA039062	Lindsay	John	2022-01-21	2023-12-31
CPA039063	Magallanes	Bianca	2022-01-21	2023-12-31
CPA039064	Mathis	John	2022-01-21	2023-12-31
CPA039065	MOON HENAO	KAYLA	2022-01-21	2023-12-31
CPA039066	Seoane	Jessica	2022-01-21	2023-12-31
CPA039067	Shin	Sook jung	2022-01-21	2023-12-31
CPA039068	STEFFELMAIER	ARLETTE	2022-01-21	2023-12-31
CPA039069	Weisberg	Matthew	2022-01-21	2023-12-31
CPA039070	Witkowski	Lydia	2022-01-21	2023-12-31
CPA039071	Wooten-Macklin	Jessica	2022-01-21	2023-12-31
CPA039072	Zhang	Ziqian	2022-01-21	2023-12-31
CPA039073	Zhao	Mengna	2022-01-21	2023-12-31
CPA039074	zhu	runhuan	2022-01-21	2023-12-31
CPA039075	OShea	Kylie	2022-01-21	2023-12-31
CPA039076	Bailey	Joshua	2022-02-04	2023-12-31
CPA039077	Bankston	Andrew	2022-02-04	2023-12-31
CPA039078	Clark	Jacob	2022-02-04	2023-12-31
CPA039079	Dooling	Eben	2022-02-04	2023-12-31
CPA039080	Etelalahti	Emma	2022-02-04	2023-12-31
CPA039081	Foskey	Jacob	2022-02-04	2023-12-31
CPA039082	Gregori	Elizabeth	2022-02-04	2023-12-31
CPA039083	Hausman	Matthew	2022-02-04	2023-12-31
CPA039084	HOWARD	RENEETA	2022-02-04	2023-12-31
CPA039085	Itkin	Jonathan	2022-02-04	2023-12-31

CPA LICENSES ISSUED – 1/19/2022 – 3/22/2022 – 105 LICENSES

CPA039086	Laiwalla	Kabiruddin	2022-02-04	2023-12-31
CPA039087	Lee	Sunghyun	2022-02-04	2023-12-31
CPA039088	MILNER	SHAMIKA	2022-02-04	2023-12-31
CPA039089	Morgan	Stephan	2022-02-04	2023-12-31
CPA039090	Muth	Kelsey	2022-02-04	2023-12-31
CPA039091	Smith	Stephanie	2022-02-04	2023-12-31
CPA039092	Patel	Neel	2022-02-04	2023-12-31
CPA039093	Peters	Charles	2022-02-04	2023-12-31
CPA039094	Reddick	Guy	2022-02-04	2023-12-31
CPA039095	Smith	Robin	2022-02-04	2023-12-31
CPA039096	Strothman	Kevin	2022-02-04	2023-12-31
CPA039097	Woshner	Stephanie	2022-02-04	2023-12-31
CPA039098	Zhang	Kaiyuan	2022-02-04	2023-12-31
CPA039099	Zhao	Dandan	2022-02-04	2023-12-31
CPA039100	Zhu	Beier	2022-02-04	2023-12-31
CPA039101	Ko	Seong Eun	2022-02-04	2023-12-31
CPA039102	Barry	Robert	2022-02-10	2023-12-31
CPA039103	Beaumont	Ryley	2022-02-10	2023-12-31
CPA039104	Brandon	Maxwell	2022-02-10	2023-12-31
CPA039105	Cooley	Katelyn	2022-02-10	2023-12-31
CPA039106	Curry	Morgan	2022-02-10	2023-12-31
CPA039107	Dahm	Jacob	2022-02-10	2023-12-31
CPA039108	DeGuenther	Mark	2022-02-10	2023-12-31
CPA039109	Ellis	Hunter	2022-02-10	2023-12-31
CPA039110	Ferguson	Richard	2022-02-10	2023-12-31
CPA039111	Gobel	Katherine	2022-02-10	2023-12-31
CPA039112	Graham	Rebecca	2022-02-10	2023-12-31
CPA039113	Griggs	Heather	2022-02-10	2023-12-31
CPA039114	Harrington	Nicole	2022-02-10	2023-12-31
CPA039115	Kilpatrick	Faith	2022-02-10	2023-12-31
CPA039116	Lopez	Anthony	2022-02-10	2023-12-31
CPA039117	Malinsky	Alexander	2022-02-10	2023-12-31
CPA039118	Nicholson	Sean	2022-02-10	2023-12-31
CPA039119	Patel	Beenaben	2022-02-10	2023-12-31
CPA039120	Patel	Milan	2022-02-10	2023-12-31
CPA039121	Rivera Chica	Natalia	2022-02-10	2023-12-31
CPA039122	Roth	Jason	2022-02-10	2023-12-31
CPA039123	Turner	Mark	2022-02-10	2023-12-31
CPA039124	Weatherly	Anna	2022-02-10	2023-12-31
CPA039125	Wells	Trevor	2022-02-10	2023-12-31
CPA039126	Engel	Sophia-Gay	2022-02-10	2023-12-31

CPA LICENSES ISSUED – 1/19/2022 – 3/22/2022 – 105 LICENSES

CPA039127	Porter	Cassandra	2022-02-10	2023-12-31
CPA039128	Strickland	Savannah	2022-02-10	2023-12-31
CPA039129	Ausburn	Dallas	2022-02-28	2023-12-31
CPA039130	Benton	Allen	2022-02-28	2023-12-31
CPA039131	Betts	Jarrylenn	2022-02-28	2023-12-31
CPA039132	Braun	Eric	2022-02-28	2023-12-31
CPA039133	Brittain	Sarah	2022-02-28	2023-12-31
CPA039134	Brunson	William	2022-02-28	2023-12-31
CPA039135	Chapman	Pittard	2022-02-28	2023-12-31
CPA039136	Contino	Lauren	2022-02-28	2023-12-31
CPA039137	Davis	Margaret	2022-02-28	2023-12-31
CPA039138	FELK	LIDIA NIKOLAEVNA	2022-02-28	2023-12-31
CPA039139	Fortune	Annabelle	2022-02-28	2023-12-31
CPA039140	Gilmore	Anna	2022-02-28	2023-12-31
CPA039141	Guess	Carson	2022-02-28	2023-12-31
CPA039142	Halter	Nealey	2022-02-28	2023-12-31
CPA039143	Hawkins	Marlea	2022-02-28	2023-12-31
CPA039144	Heeringa	Terrence	2022-02-28	2023-12-31
CPA039145	Ho	Lisa	2022-02-28	2023-12-31
CPA039146	Jew	Nathan	2022-02-28	2023-12-31
CPA039147	Lankford	Christopher	2022-02-28	2023-12-31
CPA039148	Matistic	Maxwell	2022-02-28	2023-12-31
CPA039149	McCrary	Joseph	2022-02-28	2023-12-31
CPA039150	Nelson	John	2022-02-28	2023-12-31
CPA039151	Newman	Alexandria	2022-02-28	2023-12-31
CPA039152	Okelowo	Olamide	2022-02-28	2023-12-31
CPA039153	Overcash	Jordan	2022-02-28	2023-12-31
CPA039154	Painter	James	2022-02-28	2023-12-31
CPA039155	Percy	Melanie	2022-02-28	2023-12-31
CPA039156	Peterson	Douglas	2022-02-28	2023-12-31
CPA039157	Pirkowski	Barbara	2022-02-28	2023-12-31
CPA039158	Pullen	Shorter	2022-02-28	2023-12-31
CPA039159	Roberts	Stephanie	2022-02-28	2023-12-31
CPA039160	Robeye	Mekonen	2022-02-28	2023-12-31
CPA039161	Ronske	Trent	2022-02-28	2023-12-31
CPA039162	Ropes	Mary	2022-02-28	2023-12-31
CPA039163	Ruiz	Alexa	2022-02-28	2023-12-31
CPA039164	Schuebert	Greyson	2022-02-28	2023-12-31
CPA039165	Smothers	Sean	2022-02-28	2023-12-31
CPA039166	Stockstill	Everett	2022-02-28	2023-12-31
CPA039167	Stokx	Randy	2022-02-28	2023-12-31

CPA LICENSES ISSUED – 1/19/2022 – 3/22/2022 – 105 LICENSES

CPA039168	Su	Huiying	2022-02-28	2023-12-31
CPA039169	Train	Chanda	2022-02-28	2023-12-31
CPA039170	Wilkins	Michael	2022-02-28	2023-12-31
CPA039171	Yan	Nengyun	2022-02-28	2023-12-31
CPA039172	Zhu	Denghui	2022-02-28	2023-12-31
CPA039173	Anthony	Makenzie	2022-03-04	2023-12-31
CPA039174	Carrick	Miranda	2022-03-04	2023-12-31
CPA039175	Dabdoub	Craig	2022-03-04	2023-12-31
CPA039176	Daniels	DaSean	2022-03-04	2023-12-31
CPA039177	Everett	Alex	2022-03-04	2023-12-31
CPA039178	Farnsworth	William	2022-03-04	2023-12-31
CPA039179	Field	Robert	2022-03-04	2023-12-31
CPA039180	Goodwin	Lily	2022-03-04	2023-12-31
CPA039181	Harper	Codie	2022-03-04	2023-12-31
CPA039182	Hoffman	Kassidy	2022-03-04	2023-12-31
CPA039183	Lautares	Molly	2022-03-04	2023-12-31
CPA039184	Leverette	Koey	2022-03-04	2023-12-31
CPA039185	Levy	Adi	2022-03-04	2023-12-31
CPA039186	McClellan	Freddie	2022-03-04	2023-12-31
CPA039187	Palmer	Chloe	2022-03-04	2023-12-31
CPA039188	Payne	Zackary	2022-03-04	2023-12-31
CPA039189	Prince	Hayley	2022-03-04	2023-12-31
CPA039190	Ragsdale	Breanna	2022-03-04	2023-12-31
CPA039191	Ritter	Charles	2022-03-04	2023-12-31
CPA039192	Sanders	Michael Scott	2022-03-04	2023-12-31
CPA039193	Sasser	Bryant	2022-03-04	2023-12-31
CPA039194	Spohn	Jessica	2022-03-04	2023-12-31
CPA039195	Stusse	Mariana	2022-03-04	2023-12-31
CPA039196	Warren	Robert	2022-03-04	2023-12-31
CPA039197	Whitcomb	Victoria	2022-03-04	2023-12-31
CPA039198	Zimmerly	Kristi	2022-03-04	2023-12-31
CPA039199	Hebbar	Rhea	2022-03-08	2023-12-31
CPA039200	Zhao	Qiyuan	2022-03-08	2023-12-31
CPA039201	Cheng	Qian	2022-03-08	2023-12-31
CPA039202	Akin	Christopher	2022-03-11	2023-12-31
CPA039203	Cannady	William	2022-03-11	2023-12-31
CPA039204	Chotrani	Sandeep	2022-03-11	2023-12-31
CPA039205	Davis	Tyler	2022-03-11	2023-12-31
CPA039206	Dooley	Rebecca	2022-03-11	2023-12-31
CPA039207	Duncan	Demetrius	2022-03-11	2023-12-31
CPA039208	Kapil	Vishakha	2022-03-11	2023-12-31

CPA LICENSES ISSUED – 1/19/2022 – 3/22/2022 – 105 LICENSES

CPA039209	King	Lakeshia	2022-03-11	2023-12-31
CPA039210	Ko	David	2022-03-11	2023-12-31
CPA039211	Lavric	Carolina	2022-03-11	2023-12-31
CPA039212	Mercurio	Matthew	2022-03-11	2023-12-31
CPA039213	Permenter	Clarke	2022-03-11	2023-12-31
CPA039214	Rupani	Moiz	2022-03-11	2023-12-31
CPA039215	Salley	Cory	2022-03-11	2023-12-31
CPA039216	Schonhardt	Stacy	2022-03-11	2023-12-31
CPA039217	Stanley	Anthony	2022-03-11	2023-12-31
CPA039218	Villa	Jocelyn	2022-03-11	2023-12-31

FIRM LICENSES ISSUED – 11/17/2021 – 1/18/2022 – 14 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007089	Patricia Barrow, CPA	2021-11-22	2022-06-30
ACF007090	Toohey & Diez CPAs, LLC	2021-11-22	2022-06-30
ACF007091	Hairston CPA LLC	2021-12-10	2022-06-30
ACF007092	Heritage Tax & Accounting Services, LLC	2021-12-10	2022-06-30
ACF007093	128 FINANCIAL LLC	2021-12-10	2022-06-30
ACF007094	CDRW LLP	2021-12-10	2022-06-30
ACF007095	Johnson Accounting and Advisory Services	2021-12-10	2022-06-30
ACF007096	Tumlin Consulting LLC	2021-12-10	2022-06-30
ACF007097	Lemmings & Atkins, P.C.	2021-12-10	2022-06-30
ACF007098	Markwalter & Whatley CPAs LLC	2022-01-07	2022-06-30
ACF007099	Polay and Swann LLC	2022-01-07	2022-06-30
ACF007100	Marie Alana Bass, CPA PC	2022-01-07	2022-06-30
ACF007101	M Austell Accounting & Advisory Services	2022-01-07	2022-06-30
ACF007102	Aboho Accounting, LLC	2022-01-07	2022-06-30