

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 22, 2025

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 22, 2025 via Teams.

The following Board members were present:

Emily Farrell, CPA, Chair
B. Aubrey Harrell, CPA, Vice Chair
Michael E. Mixon, CPA
Ryan Inlow, CPA
Evelyn Rosier, CPA
Paula Mooney, CPA
Todd M. Tolbert, Consumer Member

Board members absent:

None.

Staff present:

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

Attorney General Representative:

Elizabeth Simpson, Assistant Attorney General

Guests present:

Don Cook, Georgia Society of CPAs
Kathryn Fletcher, CPA

Chair Farrell established a quorum was present at 10:07 a.m. and called the meeting to order.

Open Session Minutes:

Mr. Mixon made a motion to approve the Open Session minutes of November 20, 2024, with corrections. Mr. Harrell seconded the motion. The motion carried unanimously.

Board Office Operations:

Mr. Ziga gave an update on Board Office and NASBA Operations.

The Georgia Society of Certified Public Accountants:

Mr. Cook gave an update to the Board on operations at the GSCPA and the Legislative session regarding the CPA profession.

Mr. Cook stated that CPA Day will be held on January 30, 2025.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 22, 2025

Executive Director Report:

Mr. Ziga reported the following:

- There are currently 21,612 Active CPAs and 1,985 Active Firms in Georgia.
- Mr. Ziga reminded the Board that the Annual Filing of Affidavit of Public Officer deadline is January 31, 2025.
- Mr. Ziga informed the Board that an offer has been made for the available staff position with a start date of February 3, 2025.
- Mr. Ziga gave an update on upgrading the licensing database. The current system will cease production June 30, 2027.
- Mr. Ziga informed the Board that the NASBA Annual Conferences for Executive Directors & Board of Accountancy Legal Counsel is March 25-27, 2025 in Clearwater Beach, Florida and the Eastern Regional Meeting is June 24-26, 2025 in Philadelphia, Pennsylvania.

Mr. Cook and Ms. Fletcher left the meeting at 10:47 a.m.

Executive Session:

At 10:47 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. Inlow seconded the motion. Voting in favor of the motion were those members present who included Interim Chair Farrell, Mr. Harrell, Ms. Mooney, Ms. Rosier, and Mr. Mixon. No votes were taken in Executive Session.

Open Session:

Chair Farrell declared open session at 11:49 a.m. to vote on discussions held in Executive Session.

NASBA Applications:

The following requests from NASBA were reviewed at the January 22, 2025, meeting:

Applicant R.L.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Tolbert made a motion to deny this applicant for initial licensure. Ms. Rosier seconded the motion. The motion carried unanimously.

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

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 22, 2025

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

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

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

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

Ratification of Licenses Reinstated:

Mr. Ziga reported that there were one hundred eleven (111) Certified Public Accountant licenses reinstated since the November 20, 2024, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Ms. Rosier seconded the motion. The motion carried unanimously.

Mr. Ziga reported that there were six (6) Public Accounting Firm licenses reinstated since the November 20, 2024, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Ms. Rosier seconded the motion. The motion carried unanimously.

Enforcement Report:

The Enforcement Committee presented a report on the CPE Audits conducted and referred the K-Q September and October cases to the Attorney General's Office that failed the audit or failed to respond to the audit for consent orders.

Ms. Rosier made a motion to approve the Enforcement Committee Report. Mr. Tolbert seconded the motion. The motion carried unanimously.

Attorney General's Report:

Ms. Simpson gave a status report of cases referred to the Attorney General's Office. No board vote required at this time.

Approval of Executive Session Minutes:

Mr. Tolbert made a motion to approve the Executive Session minutes of the November 20, 2024, board meeting, as presented. Ms. Rosier seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 22, 2025

Ratification of Licenses Issued:

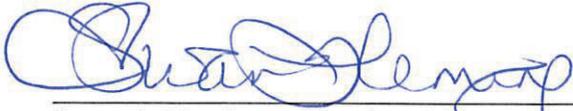
Mr. Tolbert made a motion to approve the following applications that met certification requirements. Ms. Rosier seconded the motion. The motion carried unanimously. The Board approved one hundred fifteen (115) Certified Public Accountant licenses (CPA041289 through CPA041403) since the November 20, 2024, Board meeting. The list is attached and made part of these minutes.

Ms. Mooney made a motion to approve the following applications that met certification requirements. Mr. Tolbert seconded the motion. The motion carried unanimously. The Board approved twenty-eight (28) Public Accounting Firm licenses (ACF007369 through ACF007396) since the November 20, 2024, Board meeting. The list is attached and made part of these minutes.

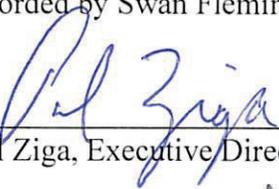
GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 22, 2025

With no other business to discuss. The meeting was adjourned at 11:54 a.m.

The next scheduled board meeting will be on Wednesday, March 19, 2025, via Teams 10:00 a.m.



Recorded by Swan Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Emily G. Farrell, Chair

These minutes were approved on

March 19, 2025

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 **Emily G. Farrell** 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 22, 2025, 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).

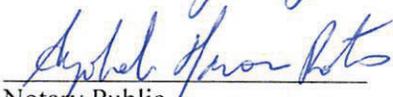
The subject(s) discussed and the underlying facts supporting the closing of this meeting are:
Review Applications, Complaints, and Investigations

Further the affiant sayeth not.


(Presiding Officer)

Sworn and subscribed before me,

This 22 Day of January, 2025


Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 11/20/2024 – 1/21/2025 – 115 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA041289	Beeber	Elan	11/26/2024	2025-12-31
CPA041290	Bucierka	Alyson	11/26/2024	2025-12-31
CPA041291	Cerajewski	Steven	11/26/2024	2025-12-31
CPA041292	Ference	Jihwa	11/26/2024	2025-12-31
CPA041293	Haddad	James	11/26/2024	2025-12-31
CPA041294	Hassan	Razia	11/26/2024	2025-12-31
CPA041295	Jones	Ayopo	11/26/2024	2025-12-31
CPA041296	Kapikinyu	Tawanda	11/26/2024	2025-12-31
CPA041297	Kim	Yongmyoung	11/26/2024	2025-12-31
CPA041298	Jose	Aldo	11/26/2024	2025-12-31
CPA041299	Wong	Jeremy	11/26/2024	2025-12-31
CPA041300	Ancar	Lindsay	12/5/2024	2025-12-31
CPA041301	Asante	Roseline	12/5/2024	2025-12-31
CPA041302	Atanga	Ruphina	12/5/2024	2025-12-31
CPA041303	Bollen	Clayton	12/5/2024	2025-12-31
CPA041304	Chowdhury	Sonjoy	12/5/2024	2025-12-31
CPA041305	Evans Jr	Glenn	12/5/2024	2025-12-31
CPA041306	Fatovic	Lisa	12/5/2024	2025-12-31
CPA041307	Gu	Dayeon	12/5/2024	2025-12-31
CPA041308	Keirse	William	12/5/2024	2025-12-31
CPA041309	Lancaster	Ethan	12/5/2024	2025-12-31
CPA041310	Mullings	Gavin	12/5/2024	2025-12-31
CPA041311	Perry	Jessica	12/5/2024	2025-12-31
CPA041312	Qin	Yu	12/5/2024	2025-12-31
CPA041313	Rudolph	Thompson	12/5/2024	2025-12-31
CPA041314	Stivers	Mason	12/5/2024	2025-12-31
CPA041315	Stoisits	Lindsay	12/5/2024	2025-12-31
CPA041316	Swicord	Carlie	12/5/2024	2025-12-31
CPA041317	Tannen	Claire	12/5/2024	2025-12-31
CPA041318	Usher	Eliza	12/5/2024	2025-12-31
CPA041319	Xie	Zhouyan	12/5/2024	2025-12-31
CPA041320	Young	Adelaine	12/5/2024	2025-12-31
CPA041321	Anzelmo	Allison	12/12/2024	2025-12-31
CPA041322	Balde	Nene	12/12/2024	2025-12-31
CPA041323	Bowmaster	Brooke	12/12/2024	2025-12-31
CPA041324	Brown	Nicholas	12/12/2024	2025-12-31
CPA041325	Cho	Ayoung	12/12/2024	2025-12-31
CPA041326	Cleveland	Angela	12/12/2024	2025-12-31
CPA041327	Cooper	Paxton	12/12/2024	2025-12-31

CPA LICENSES ISSUED – 11/20/2024 – 1/21/2025 – 115 LICENSES

CPA041328	Dabbs	Regan	12/12/2024	2025-12-31
CPA041329	Daniels	Kelsey	12/12/2024	2025-12-31
CPA041330	Dills	Karleigh	12/12/2024	2025-12-31
CPA041331	French	Christian	12/12/2024	2025-12-31
CPA041332	Godbolt	Turquoise	12/12/2024	2025-12-31
CPA041333	Granata	Will	12/12/2024	2025-12-31
CPA041334	Gwaltney	Keith	12/12/2024	2025-12-31
CPA041335	Hurst	Chandler	12/12/2024	2025-12-31
CPA041336	Ji	Jiarong	12/12/2024	2025-12-31
CPA041337	Lang	Allen	12/12/2024	2025-12-31
CPA041338	Lynch	Eleanor	12/12/2024	2025-12-31
CPA041339	Markey	Caroline	12/12/2024	2025-12-31
CPA041340	Martin	Miles	12/12/2024	2025-12-31
CPA041341	Mays	Sammie	12/12/2024	2025-12-31
CPA041342	McDow	William	12/12/2024	2025-12-31
CPA041343	Moon	Benjamin	12/12/2024	2025-12-31
CPA041344	Morris	Emily	12/12/2024	2025-12-31
CPA041345	Sanford	Samuel	12/12/2024	2025-12-31
CPA041346	Scanlon	Nicole	12/12/2024	2025-12-31
CPA041347	Smith	McKenzie	12/12/2024	2025-12-31
CPA041348	Swygman	Jack	12/12/2024	2025-12-31
CPA041349	Verdon	Jennifer	12/12/2024	2025-12-31
CPA041350	Weaver	Jessica	12/12/2024	2025-12-31
CPA041351	Winfrey	Davon	12/12/2024	2025-12-31
CPA041352	Winter	Robert	12/12/2024	2025-12-31
CPA041353	Carpenter	Camille	12/19/2024	2025-12-31
CPA041354	Clark	Olivia	12/19/2024	2025-12-31
CPA041355	Forbis	Madison	12/19/2024	2025-12-31
CPA041356	Park	Sungsu	12/19/2024	2025-12-31
CPA041357	Terrell	Gabriel	12/19/2024	2025-12-31
CPA041358	Theus	Gabrielle	12/19/2024	2025-12-31
CPA041359	Tiller	BelleAnna	12/19/2024	2025-12-31
CPA041360	Arbeiter	Brock	1/9/2025	2025-12-31
CPA041361	Aycock	Kate	1/9/2025	2025-12-31
CPA041362	Blais	Taylor	1/9/2025	2025-12-31
CPA041363	Boothe	Austin	1/9/2025	2025-12-31
CPA041364	Budak	Ilbey	1/9/2025	2025-12-31
CPA041365	Chae	Hongkwon	1/9/2025	2025-12-31
CPA041366	Frogge	Jacob	1/9/2025	2025-12-31
CPA041367	Fullerton	Caitlin	1/9/2025	2025-12-31
CPA041368	Gallardo	Leslie	1/9/2025	2025-12-31

CPA LICENSES ISSUED – 11/20/2024 – 1/21/2025 – 115 LICENSES

CPA041369	Goodman	Jennifer	1/9/2025	2025-12-31
CPA041370	Hyde	Katherine	1/9/2025	2025-12-31
CPA041371	Jarriel	Allison	1/9/2025	2025-12-31
CPA041372	Kennedy	Desiree	1/9/2025	2025-12-31
CPA041373	Kim	Young Jin	1/9/2025	2025-12-31
CPA041374	Kostensky	Brad	1/9/2025	2025-12-31
CPA041375	Lee	Hye Jin	1/9/2025	2025-12-31
CPA041376	Leikam	Joseph	1/9/2025	2025-12-31
CPA041377	Li	Shuyi	1/9/2025	2025-12-31
CPA041378	Liuba	Evelina	1/9/2025	2025-12-31
CPA041379	Miller	Andre	1/9/2025	2025-12-31
CPA041380	Morstad	Ashleigh	1/9/2025	2025-12-31
CPA041381	Peyton	James	1/9/2025	2025-12-31
CPA041382	Pizarro	Jesus	1/9/2025	2025-12-31
CPA041383	Rinaldi	Hope	1/9/2025	2025-12-31
CPA041384	Rippe	Kyle	1/9/2025	2025-12-31
CPA041385	Spence	Zachary	1/9/2025	2025-12-31
CPA041386	Stevens	Janet	1/9/2025	2025-12-31
CPA041387	Tramell	Makenzie	1/9/2025	2025-12-31
CPA041388	Tran	Suong	1/9/2025	2025-12-31
CPA041389	Whittenburg	Rachael	1/9/2025	2025-12-31
CPA041390	Yao	Jiayan	1/9/2025	2025-12-31
CPA041391	Crane	Berney	1/15/2025	2025-12-31
CPA041392	Dakeva	Yuliya	1/15/2025	2025-12-31
CPA041393	Dease	Jacob	1/15/2025	2025-12-31
CPA041394	Fraker	Cameron	1/15/2025	2025-12-31
CPA041395	Heiman	Daniel	1/15/2025	2025-12-31
CPA041396	Johnson	Lindsay	1/15/2025	2025-12-31
CPA041397	Lee	Gina	1/15/2025	2025-12-31
CPA041398	Mathis	Latraveus	1/15/2025	2025-12-31
CPA041399	McClusky	Nicholas	1/15/2025	2025-12-31
CPA041400	Ratsathanuwati	Ramita	1/15/2025	2025-12-31
CPA041401	Reilly	Megan	1/15/2025	2025-12-31
CPA041402	Smith	Anthony	1/15/2025	2025-12-31
CPA041403	Zhu	Hairuo	1/15/2025	2025-12-31

FIRM LICENSES ISSUED – 11/20/2024 – 1/21/2025 – 28 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007369	Four Seasons Accounting LLC	12/12/2024	6/30/2026
ACF007370	RELIANT CPAS, P.A.	12/12/2024	6/30/2026
ACF007371	The Sartain Company CPAs LLC	12/12/2024	6/30/2026
ACF007372	Villere Group, LLC dba The Villere Firm	12/12/2024	6/30/2026
ACF007373	Advisian CPA LLC	12/19/2024	6/30/2026
ACF007374	Baum Tax & Advisory	12/19/2024	6/30/2026
ACF007375	BDMP Assurance, LLP	12/19/2024	6/30/2026
ACF007376	Covenant Tax and Accounting Solutions LLC	12/19/2024	6/30/2026
ACF007377	Daniel Evans Consulting	12/19/2024	6/30/2026
ACF007378	Ernest L Tomkiewicz CPA PLLC	12/19/2024	6/30/2026
ACF007379	Fishman & David, PC	12/19/2024	6/30/2026
ACF007380	Friction CPA, LLC	12/19/2024	6/30/2026
ACF007381	Greater Good Accounting and Tax Services, LLC	12/19/2024	6/30/2026
ACF007382	HB Tax and Accounting LLC	12/19/2024	6/30/2026
ACF007383	Hiestand, Brand, Loughran, PA	12/19/2024	6/30/2026
ACF007384	Katherine S. Proctor, CPA, P.C.	12/19/2024	6/30/2026
ACF007385	LOC THAI CPA PC	12/19/2024	6/30/2026
ACF007386	Matthew Ryan CPA, LLC	12/19/2024	6/30/2026
ACF007387	NORTH STAR CPA LLC	12/19/2024	6/30/2026
ACF007388	Sutton Frost Cary LLP	12/19/2024	6/30/2026
ACF007389	Thelma L Phillips, CPA	12/19/2024	6/30/2026
ACF007390	True Southern Financial, LLC	12/19/2024	6/30/2026
ACF007391	ZOOMS CONSULTING LLC	12/19/2024	6/30/2026
ACF007392	3M Tax & Accounting, LLC	1/9/2025	6/30/2026
ACF007393	ADDISON ACCOUNTING SERVICES, PLLC	1/9/2025	6/30/2026
ACF007394	Bledsoe CPA Firm	1/9/2025	6/30/2026
ACF007395	R Knight Financial LLC	1/9/2025	6/30/2026
ACF007396	Thomas Dannemiller CPA	1/9/2025	6/30/2026