

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: January 25, 2023**

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, January 25, 2023.

**The following Board members were present:**

Clayton J. Huffman, CPA, Chair  
Emily Farrell, CPA, Vice Chair  
Michael E. Mixon, CPA  
Craig Smith, CPA  
Charles Cole, CPA  
Ashley Addison, 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, The Georgia Society of CPAs  
Boyd Search, The Georgia Society of CPAs  
Greg Wilder, The Georgia Society of CPAs  
Kathryn Fletcher, CPA

Chairman Huffman established a quorum was present at 10:12 a.m. and called the meeting to order.

**Open Session Minutes:**

Mr. Tolbert made a motion to approve the Open Session minutes of the November 16, 2022, meeting, as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

**The Georgia Society of Certified Public Accountants:**

Mr. Cook gave an update on operations at the GSCPA. He informed the Board that CPA Day at the Gold Dome will be on January 26, 2023.

**Board Operations:**

Mr. Ziga informed the Board that our new office space will not be ready until May 2023.

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There are no concerns with NASBA operations.

**Executive Director Report:**

Mr. Ziga reported the following:

- There are currently 21,572 Active CPAs and 2,098 Active firms in Georgia.
- There were 1,852 firm renewals completed and 152 firms lapsed for failure to renew.
- The NASBA Executive Director & Legal Conference will be held February 27 – March 1, 2023, in Tuscon, Arizona. The NASBA Eastern Regional Meeting will be held May 31 – June 2, 2023, in Savannah, Georgia.
- There were 1000 CPE Audits completed for May – December 2022. The 2023 CPE Audit selections will be made from May – September 2023.
- FY23 running under budget. SAO HR has reposted the enforcement staff position.

Mr. Cook, Mr. Boyd, Mr. Wilder, and Ms. Fletcher left the meeting at 10:37 a.m.

**Executive Session:**

At 10:38 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. Ms. Farrell seconded the motion. Voting in favor of the motion were those members present who included Chairman Huffman, Mr. Cole, Mr. Smith, and Mr. Mixon. No votes were taken in Executive Session.

Break held from 11:16 a.m. - 11:20 a.m.

**Open Session:**

Chairman Huffman declared open session at 11:21 a.m. to vote on discussions held in Executive Session.

**NASBA Applications:**

The following requests from NASBA were reviewed at the January 25, 2023, meeting:

**Applicant A.A.:** 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, does not meet requirement. Mr. Smith seconded the motion. The motion carried unanimously.

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**Applicant S.F.:** 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. Mr. Smith seconded the motion. The motion carried unanimously.

**Applicant D.G.:** 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. Mr. Smith seconded the motion. The motion carried unanimously.

**Applicant A.H.:** 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. Mr. Smith seconded the motion. Ms. Farrell was recused from vote. The motion carried unanimously.

**Applicant K.K.:** 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. Mr. Smith seconded the motion. The motion carried unanimously.

**Applicant A.L.:** 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. Mr. Smith seconded the motion. The motion carried unanimously.

**Applicant S.R.:** 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, does not meet the requirement. Mr. Smith seconded the motion. The motion carried unanimously.

**Applicant S.S.:** 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. Mr. Smith seconded the motion. The motion carried unanimously.

**Applicant H.A.C.I.:** After reviewing the request for firm registration, Mr. Tolbert made a motion to table this request for further information from the applicant. Mr. Smith seconded the motion. The motion carried unanimously.

**Ratification of Licenses Reinstated:**

Mr. Ziga reported that there were one hundred twenty-five (125) Certified Public Accountant licenses reinstated since the November 16, 2022, Board meeting. Mr. Smith made a motion to approve the applications that met requirements for reinstatement. Mr. Tolbert seconded the motion. The motion carried unanimously.

Mr. Ziga reported that there were no Public Accounting Firm licenses reinstated since the November 16, 2022, Board meeting.

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**Enforcement Report:**

Mr. Tolbert made a motion to approve the following action(s):

**ACCT220001:** The Board voted to close this case.

**ACCT220007:** The Board voted to close this case.

**ACCT220008:** The Board voted to refer this case to the Attorney General's Office for revocation of individual and firm licenses.

**ACCT220013:** The Board voted to refer this case to the Attorney General's Office for revocation.

**ACCT220014:** The Board voted to close this case and send a letter of concern citing the Records rule.

**ACCT220016:** The Board voted to close this case.

Ms. Harrison-Roberts gave a report on the CPE Audits that have been conducted. The CPE cases from September and October referred to the AG's Office for consent orders for failing the CPE Audit or failure to respond to the CPE Audit.

**L.K.:** The Board voted to deny the request to waive the fine. The fine was adjusted to \$475.

**W.P.:** The Board voted to table and request more information about medical hardship.

Ms. Farrell 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. There is one open case. No Board action required at this time.

**Approval of Executive Session Minutes:**

Mr. Tolbert made a motion to approve the Executive Session minutes of the November 16, 2022, board meeting as presented. Ms. Farrell seconded the motion. The motion carried unanimously.

**Ratification of Licenses Issued:**

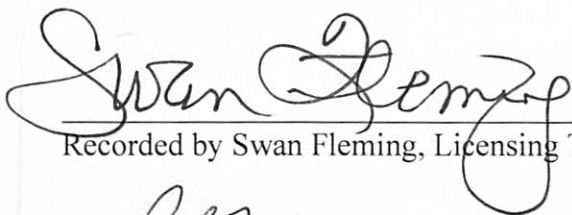
Mr. Smith made a motion to approve the following applications that met certification requirements. Mr. Tolbert seconded the motion. The motion carried unanimously. The Board approved one hundred forty-three (143) Certified Public Accountant licenses (CPA039819 through CPA039961) since the January 25, 2023, 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 thirteen (13) Public Accounting Firm licenses (ACF007205 through ACF007217) since the January 25, 2023, Board meeting. The list is attached and made part of these minutes.

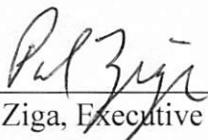
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With no other business to discuss. The meeting was adjourned at 11:37 a.m.

The next scheduled board meeting will be held via Zoom on Wednesday,  
March 22, 2023, at 10:00 a.m.



Recorded by Swan Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on

March 22, 2023

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.

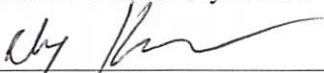
I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On January 25, 2023, 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 25 Day of January 2023

  
\_\_\_\_\_  
Notary Public



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

My Commission Expires

**CPA LICENSES ISSUED – 11/16/2022 – 1/24/2023 – 143 LICENSES**

<b>License #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
CPA039819	Agosta	Kristin	2022-11-21	2023-12-31
CPA039820	Ball	Zachary	2022-11-21	2023-12-31
CPA039821	Bandoh	Winston	2022-11-21	2023-12-31
CPA039822	Danis	Ethan	2022-11-21	2023-12-31
CPA039823	Freyman	Greg	2022-11-21	2023-12-31
CPA039824	Garcia Sanchez	Daisy	2022-11-21	2023-12-31
CPA039825	Gendron	Gregory	2022-11-21	2023-12-31
CPA039826	Head	Karon	2022-11-21	2023-12-31
CPA039827	Hoopes	Alexander	2022-11-21	2023-12-31
CPA039828	Hu	Alan	2022-11-21	2023-12-31
CPA039829	Ishibashi	Yuta	2022-11-21	2023-12-31
CPA039830	Jones	Susan	2022-11-21	2023-12-31
CPA039831	Klemme	Andrew	2022-11-21	2023-12-31
CPA039832	Li	Yani	2022-11-21	2023-12-31
CPA039833	McCarthy-Zink	Eric	2022-11-21	2023-12-31
CPA039834	McIntire	James	2022-11-21	2023-12-31
CPA039835	Miller	Katherine	2022-11-21	2023-12-31
CPA039836	Morgan	Danyell	2022-11-21	2023-12-31
CPA039837	Nguyen	Phoebe	2022-11-21	2023-12-31
CPA039838	Powers	Samuel	2022-11-21	2023-12-31
CPA039839	Recchuiti	Thomas	2022-11-21	2023-12-31
CPA039840	Riegel	Karli	2022-11-21	2023-12-31
CPA039841	Sakowitz	Trudi	2022-11-21	2023-12-31
CPA039842	Salazar	Manuel	2022-11-21	2023-12-31
CPA039843	SEO	MINKYUN	2022-11-21	2023-12-31
CPA039844	Shannon	Jada	2022-11-21	2023-12-31
CPA039845	Spivey	Mario	2022-11-21	2023-12-31
CPA039846	Van de Vate	Clay	2022-11-21	2023-12-31
CPA039847	White	Paula	2022-11-21	2023-12-31
CPA039848	Whitehead	Jereson	2022-11-21	2023-12-31
CPA039849	jeon	Hyeongsoo	2022-11-22	2023-12-31
CPA039850	Brown	Andrew	2022-12-01	2023-12-31
CPA039851	Decker	Michelle	2022-12-01	2023-12-31
CPA039852	Franco	Jake	2022-12-01	2023-12-31
CPA039853	Greenberg	Todd	2022-12-01	2023-12-31
CPA039854	Howard	Robert	2022-12-01	2023-12-31
CPA039855	Jones	Nicholas	2022-12-01	2023-12-31
CPA039856	Nadel	Emily	2022-12-01	2023-12-31
CPA039857	Ridarick	Marshall	2022-12-01	2023-12-31

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CPA039858	SEO	DONGJIN	2022-12-01	2023-12-31
CPA039859	Thompson	Belita	2022-12-01	2023-12-31
CPA039860	Thrasher	Jodie	2022-12-01	2023-12-31
CPA039861	Weintraub	Eric	2022-12-01	2023-12-31
CPA039862	Yatsuya	Shohei	2022-12-01	2023-12-31
CPA039863	Boswell	Billie	2022-12-15	2023-12-31
CPA039864	Brinkman	Madison	2022-12-15	2023-12-31
CPA039865	Chamblee	Justin	2022-12-15	2023-12-31
CPA039866	Choi	Yonghee	2022-12-15	2023-12-31
CPA039867	Cothran	Anna	2022-12-15	2023-12-31
CPA039868	Elder	Heather	2022-12-15	2023-12-31
CPA039869	English	Talisa	2022-12-15	2023-12-31
CPA039870	Fisher	Alex	2022-12-15	2023-12-31
CPA039871	Gay	Rhett	2022-12-15	2023-12-31
CPA039872	Gonzales	Grant	2022-12-15	2023-12-31
CPA039873	Hurston	Albert	2022-12-15	2023-12-31
CPA039874	Jennerman	Henry	2022-12-15	2023-12-31
CPA039875	Kahle	Craig	2022-12-15	2023-12-31
CPA039876	Lanthier	Christina	2022-12-15	2023-12-31
CPA039877	Motz	Isaiah	2022-12-15	2023-12-31
CPA039878	Peyton	Benjamin	2022-12-15	2023-12-31
CPA039879	RENO	ROBERT	2022-12-15	2023-12-31
CPA039880	Rollosson	Caroline	2022-12-15	2023-12-31
CPA039881	Vernik	Alfia	2022-12-15	2023-12-31
CPA039882	Yapo	Robin	2022-12-15	2023-12-31
CPA039883	Alakulppi	Luukas	2022-12-22	2023-12-31
CPA039884	Allen	Kyle	2022-12-22	2023-12-31
CPA039885	Barnes	Christopher	2022-12-22	2023-12-31
CPA039886	Cowart	Tessie	2022-12-22	2023-12-31
CPA039887	Doty	Diana	2022-12-22	2023-12-31
CPA039888	Dunaway	Daniel	2022-12-22	2023-12-31
CPA039889	Eckler	David	2022-12-22	2023-12-31
CPA039890	Folger	William	2022-12-22	2023-12-31
CPA039891	Gould	Sydney	2022-12-22	2023-12-31
CPA039892	Hahn	Garrett	2022-12-22	2023-12-31
CPA039893	Hedden	Sarah	2022-12-22	2023-12-31
CPA039894	James	Whitlee	2022-12-22	2023-12-31
CPA039895	Jefferson	Connor	2022-12-22	2023-12-31
CPA039896	Kalski	Alyssa	2022-12-22	2023-12-31
CPA039897	LI	NAN	2022-12-22	2023-12-31
CPA039898	Marks	Jonathan	2022-12-22	2023-12-31



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CPA039899	Mitchell	Sarah	2022-12-22	2023-12-31
CPA039900	Murphy	Chance	2022-12-22	2023-12-31
CPA039901	Newman	Jordan	2022-12-22	2023-12-31
CPA039902	Nord	Audrey	2022-12-22	2023-12-31
CPA039903	Olliff	Lanier	2022-12-22	2023-12-31
CPA039904	Petry	Nicholas	2022-12-22	2023-12-31
CPA039905	Rolfe	Abigail	2022-12-22	2023-12-31
CPA039906	Schneider	Calvin	2022-12-22	2023-12-31
CPA039907	Schuck	Steven	2022-12-22	2023-12-31
CPA039908	Scott	Kathryn	2022-12-22	2023-12-31
CPA039909	Sloan	Jacob	2022-12-22	2023-12-31
CPA039910	Smith	Ansley	2022-12-22	2023-12-31
CPA039911	Spicer	Kevin	2022-12-22	2023-12-31
CPA039912	Sutherland	Mark	2022-12-22	2023-12-31
CPA039913	Swift	Justin	2022-12-22	2023-12-31
CPA039914	Tieu	Annie	2022-12-22	2023-12-31
CPA039915	Venkatakrishnan	Sangeetha	2022-12-22	2023-12-31
CPA039916	Waigand	Matthew	2022-12-22	2023-12-31
CPA039917	Wilson	Matthew	2022-12-22	2023-12-31
CPA039918	Zhang	Hanxin	2022-12-22	2023-12-31
CPA039919	Adams	Benjamin	2023-01-05	2023-12-31
CPA039920	Bolden	Tamesha	2023-01-05	2023-12-31
CPA039921	Canada	Charles	2023-01-05	2023-12-31
CPA039922	Casson	Xuan	2023-01-05	2023-12-31
CPA039923	Clements	Emmanuel	2023-01-05	2023-12-31
CPA039924	Cooper	Anna	2023-01-05	2023-12-31
CPA039925	Fagan	Andrice	2023-01-05	2023-12-31
CPA039926	Filips	Karli	2023-01-05	2023-12-31
CPA039927	Hitt	Matthew	2023-01-05	2023-12-31
CPA039928	Holt	David	2023-01-05	2023-12-31
CPA039929	Lampley	Ezekiel	2023-01-05	2023-12-31
CPA039930	Le	InWon	2023-01-05	2023-12-31
CPA039931	Lewis	Kathryn	2023-01-05	2023-12-31
CPA039932	Maggio	Vincent	2023-01-05	2023-12-31
CPA039933	Mickelson	Todd	2023-01-05	2023-12-31
CPA039934	Mulbry	William	2023-01-05	2023-12-31
CPA039935	Neer	Rory	2023-01-05	2023-12-31
CPA039936	Owen	Rodney	2023-01-05	2023-12-31
CPA039937	Patterson	Tara	2023-01-05	2023-12-31
CPA039938	Payne	April	2023-01-05	2023-12-31
CPA039939	Petrino	Catherine	2023-01-05	2023-12-31

**CPA LICENSES ISSUED – 11/16/2022 – 1/24/2023 – 143 LICENSES**

CPA039940	Reece	Colby	2023-01-05	2023-12-31
CPA039941	SELLARS	JEFFERY	2023-01-05	2023-12-31
CPA039942	Stitt	Sydney	2023-01-05	2023-12-31
CPA039943	Trinh	Thomas	2023-01-05	2023-12-31
CPA039944	Ward	Shane	2023-01-05	2023-12-31
CPA039945	Wiley	Cameron	2023-01-05	2023-12-31
CPA039946	Yang	Hanwei	2023-01-05	2023-12-31
CPA039947	Abdulaeva	Julia	2023-01-12	2023-12-31
CPA039948	Cutler	Matthew	2023-01-12	2023-12-31
CPA039949	Grieco	Matthew	2023-01-12	2023-12-31
CPA039950	Huang	Linxiang	2023-01-12	2023-12-31
CPA039951	Jarmel	Adam	2023-01-12	2023-12-31
CPA039952	Rodriguez	Jessica	2023-01-12	2023-12-31
CPA039953	Sirmans	Joseph	2023-01-12	2023-12-31
CPA039954	Thomas	Joshua	2023-01-12	2023-12-31
CPA039955	York	Mackenzie	2023-01-12	2023-12-31
CPA039956	Anthony	Michelle	2023-01-19	2023-12-31
CPA039957	Coller	Brittany	2023-01-19	2023-12-31
CPA039958	Jackson	Wesley	2023-01-19	2023-12-31
CPA039959	Lang	David	2023-01-19	2023-12-31
CPA039960	Nguyen	Thao	2023-01-19	2023-12-31
CPA039961	Stewart	Merritt	2023-01-19	2023-12-31

**FIRM LICENSES ISSUED – 11/16/2022 –1/24/2023 – 13 LICENSES**

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<b>License #</b>	<b>Firm Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
ACF007205	Concentric CPAs and Advisors LLC	2022-11-21	2024-06-30
ACF007206	Purvis & Veal CPAs, LLC	2022-11-21	2024-06-30
ACF007207	Strickland Hardee PLLC	2022-11-21	2024-06-30
ACF007208	Walton Tax Professionals LLC	2022-11-21	2024-06-30
ACF007209	Ledgers and Legends LLC	2023-01-05	2024-06-30
ACF007210	STONEY FINANCIAL LLC	2023-01-05	2024-06-30
ACF007211	Bales CPA, PC	2023-01-12	2024-06-30
ACF007212	Brett Snell CPA	2023-01-12	2024-06-30
ACF007213	Christine Hinton CPA LLC	2023-01-12	2024-06-30
ACF007214	Eamonn McElroy CPA, LLC	2023-01-12	2024-06-30
ACF007215	Modern Assurance, LLC	2023-01-12	2024-06-30
ACF007216	Reynolds Bone & Griesbeck	2023-01-12	2024-06-30
ACF007217	Meerholz CPA Services PLLC dba ControlCase CPA Ser	2023-01-19	2024-06-30