

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: July 10, 2024

A meeting of the Georgia State Board of Accountancy was held via Zoom on Wednesday, July 10, 2024.

The following Board members were present:

Emily Farrell, CPA, Interim Chair
Michael E. Mixon, CPA
Ryan Inlow, CPA
Evelyn Rosier, CPA
Paula Mooney, CPA
B. Aubrey Harrell, 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:

Boyd Search, Georgia Society of CPAs
Don Cook, Georgia Society of CPAs
Kymberly Messersmith, KPMG

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

Open Session Minutes:

Mr. Mixon made a motion to approve the Open Session minutes of May 15, 2024 as presented.
Mr. Tolbert seconded the motion The motion carried unanimously.

Board Office Operations:

Mr. Ziga welcomed the four new Board Members and introduced the existing Board Members and Board Staff. He gave an update on Board Office and NASBA Operations.

The Georgia Society of Certified Public Accountants:

Mr. Search and Mr. Cook gave an update on operations at the GSCPA.

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Executive Director Report:

Mr. Ziga reported the following:

- There are currently 22,681 Active CPAs and 2,042 Active firms in Georgia.
- There were 20,191 CPA licenses renewed. Five renewal reminders were sent. The 1,711 licenses that were not renewed will go into a Lapse status.
- Firm renewals started on April 1, 2024. There were 2,055 Firm renewals generated on March 22, 2024. Renewal notices were sent on April 3, 2024 and May 9, 2024. There have been 1,556 firm licenses renewed, 117 firm license renewals in process, and 62 firm licenses closed.
- Mr. Ziga attended the NASBA Eastern Regional Meeting in Louisville, Kentucky on June 4-6, 2024 and the GSCPA Annual Convention in St. Augustine, Florida on June 9-12, 2024. Mr. Ziga recommends that all Board Members attend the NASBA Annual Conference in Orlando, Florida on October 27-30, 2024.
- The GSCPA Ethics CPE offering, and 2 other vendor offerings were reviewed and approved.
- The CPE Audits for 2022-2023 reporting period started in May 2024. The preferred option of using GSCPA CPE Audit Tracker opposed to emailing certificates to Board Office.

Ms. Messersmith left the meeting at 10:50 a.m.

Mr. Search and Mr. Cook left the meeting at 11:03 a.m.

Executive Session:

At 11:03 a.m., Mr. Mixon 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, Mr. Tolbert, Ms. Rosier, and Ms. Mooney. No votes were taken in Executive Session.

Break held 12:07 p.m. – 12:12 p.m.

Open Session:

Interim Chair Farrell declared open session at 12:45 p.m. to vote on discussions held in Executive Session.

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NASBA Applications:

The following requests from NASBA were reviewed at the July 10, 2024, meeting:

Applicant U.A.: After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Tolbert made a motion to approve this applicant for initial licensure. Mr. Mixon seconded the motion. Ms. Farrell recused from vote. The motion carried unanimously.

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

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

Applicant M.G.: After reviewing the request for reciprocal licensure with special consideration of the experience requirement, Mr. Tolbert made a motion to ay approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant T.M.: After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Tolbert made a motion to deny this applicant for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

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

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

Applicant L.N.: After reviewing the request for reciprocal licensure with special consideration of the experience requirement, Mr. Tolbert made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

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

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

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Ratification of Licenses Reinstated:

Mr. Ziga reported that there were eighteen (18) Certified Public Accountant licenses reinstated since the May 15, 2024, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Ms. Mooney seconded the motion. The motion carried unanimously.

Mr. Ziga reported that there were three (3) Public Accounting Firm licenses reinstated since the May 15, 2024, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Ms. Mooney seconded the motion. The motion carried unanimously.

Enforcement Report:

The Enforcement Committee explained the enforcement process to the new Board Members. There was no status report or board action required at this time.

Attorney General's Report:

Ms. Simpson gave a status report of cases referred to the Attorney General's Office. 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 May 15, 2024, board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:


Mr. Tolbert made a motion to approve the following applications that met certification requirements. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved sixty-five (65) Certified Public Accountant licenses (CPA040922 through CPA040986) since the May 15, 2024, Board meeting. The list is attached and made part of these minutes.

Mr. Tolbert made a motion to approve the following applications that met certification requirements. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved eleven (11) Public Accounting Firm licenses (ACF007324 through ACF007334) since the May 15, 2024, Board meeting. The list is attached and made part of these minutes.

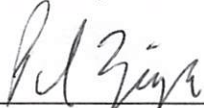
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With no other business to discuss. The meeting was adjourned at 12:56 p.m.

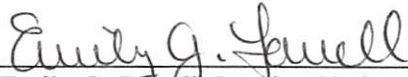
The next scheduled board meeting will be on Wednesday, September 18, 2024, via Zoom at 10:00 a.m.



Recorded by Swan Fleming, Licensing Tech 3

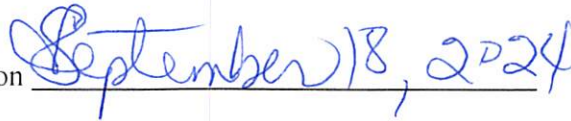


Paul Ziga, Executive Director/Secretary



Emily G. Farrell, Interim Chair

These minutes were approved on



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 July 10, 2024, 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.

Emily G. Farrell
(Presiding Officer)

Sworn and subscribed before me,

This 10 Day of July, 2024

Ayokah Harrison Roberts
Notary Public



My Commission Expires

CPA LICENSES ISSUED – 5/15/2024 – 7/09/2024 – 65 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA040922	Allen	Elizabeth	5/16/2024	2025-12-31
CPA040923	Bain	Doncarlos	5/16/2024	2025-12-31
CPA040924	Bostwick	Jacob	5/16/2024	2025-12-31
CPA040925	Byrne	Megan	5/16/2024	2025-12-31
CPA040926	Chawla	Naveen	5/16/2024	2025-12-31
CPA040927	Cruz	Hugo	5/16/2024	2025-12-31
CPA040928	Gao	Xuan	5/16/2024	2025-12-31
CPA040929	Garcia Cristalli	Maria Ceni	5/16/2024	2025-12-31
CPA040930	Gettinger	Michelle	5/16/2024	2025-12-31
CPA040931	Holdsworth	Amber	5/16/2024	2025-12-31
CPA040932	Jensen	Amy	5/16/2024	2025-12-31
CPA040933	Lewis	Jacqueline	5/16/2024	2025-12-31
CPA040934	Oremade	Okou Sonia	5/16/2024	2025-12-31
CPA040935	Ott	Lenora	5/16/2024	2025-12-31
CPA040936	Rolle	Shavarl	5/16/2024	2025-12-31
CPA040937	Carey	Chandler	5/30/2024	2025-12-31
CPA040938	Dittmer	Andrew	5/30/2024	2025-12-31
CPA040939	Major	Chase	5/30/2024	2025-12-31
CPA040940	Ping	Jing	5/30/2024	2025-12-31
CPA040941	Tesfaye	Yirgalem	5/30/2024	2025-12-31

CPA LICENSES ISSUED – 5/15/2024 – 7/09/2024 – 65 LICENSES

CPA040942	Bishop	Parker	6/6/2024	2025-12-31
CPA040943	Clark	Nathan	6/6/2024	2025-12-31
CPA040944	Fusco	Abigail	6/6/2024	2025-12-31
CPA040945	Hall	Mackenzie	6/6/2024	2025-12-31
CPA040946	Hallman	Ryan	6/6/2024	2025-12-31
CPA040947	Heston	Wesley	6/6/2024	2025-12-31
CPA040948	Kim	Hana	6/6/2024	2025-12-31
CPA040949	Kook	Carson	6/6/2024	2025-12-31
CPA040950	Mansfield	Michael	6/6/2024	2025-12-31
CPA040951	NOLASCO	CESAR	6/6/2024	2025-12-31
CPA040952	Pritchett	Larry	6/6/2024	2025-12-31
CPA040953	Reeder	Samuel	6/6/2024	2025-12-31
CPA040954	Trees	Philip	6/6/2024	2025-12-31
CPA040955	Allen	William	6/13/2024	2025-12-31
CPA040956	Davis	Jamielle	6/13/2024	2025-12-31
CPA040957	Dayama	Nisha	6/13/2024	2025-12-31
CPA040958	Jegapiragash	Shobana	6/13/2024	2025-12-31
CPA040959	Jenkins	Lauren	6/13/2024	2025-12-31
CPA040960	Merritt	Caroline	6/13/2024	2025-12-31
CPA040961	Sansone	James	6/13/2024	2025-12-31
CPA040962	Session	James	6/13/2024	2025-12-31

CPA LICENSES ISSUED – 5/15/2024 – 7/09/2024 – 65 LICENSES

CPA040963	Cotton	Grace	6/26/2024	2025-12-31
CPA040964	Haines	Kaitlin	6/26/2024	2025-12-31
CPA040965	Le	Thi Que Huong	6/26/2024	2025-12-31
CPA040966	LEE	SHINHYUK	6/26/2024	2025-12-31
CPA040967	McBryan	William	6/26/2024	2025-12-31
CPA040968	Miller	Bethany	6/26/2024	2025-12-31
CPA040969	Schovanec	Matthew	6/26/2024	2025-12-31
CPA040970	Shepard	Evan	6/26/2024	2025-12-31
CPA040971	Smith	Madelyn	6/26/2024	2025-12-31
CPA040972	Walls	Shamika	6/26/2024	2025-12-31
CPA040973	Bastien	Lucio	7/3/2024	2025-12-31
CPA040974	Branton	Jonathan	7/3/2024	2025-12-31
CPA040975	Burke	Helena	7/3/2024	2025-12-31
CPA040976	CHEN	XIAOKAI	7/3/2024	2025-12-31
CPA040977	Lacy	Danielle	7/3/2024	2025-12-31
CPA040978	Luo	Xiaonan	7/3/2024	2025-12-31
CPA040979	Maynard	Riley	7/3/2024	2025-12-31
CPA040980	Palanjian	Armen	7/3/2024	2025-12-31
CPA040981	Shayne	Carlie	7/3/2024	2025-12-31
CPA040982	Slate	Kyle	7/3/2024	2025-12-31
CPA040983	Sorrells	Taylor	7/3/2024	2025-12-31

CPA LICENSES ISSUED – 5/15/2024 – 7/09/2024 – 65 LICENSES

CPA040984	Veal	Barry	7/3/2024	2025-12-31
CPA040985	Vong	King	7/3/2024	2025-12-31
CPA040986	Wyatt	Melissa	7/3/2024	2025-12-31

FIRM LICENSES ISSUED – 3/20/2024 – 5/14/2024 – 11 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007324	Bradley Ray, CPA	5/30/2024	6/30/2026
ACF007325	Dark Horse CPAs, An Accountancy Corporation	5/30/2024	6/30/2026
ACF007326	Stewart CPA LLC	5/30/2024	6/30/2026
ACF007327	A.L. Dobbs, P.C. d/b/a SPD CPA Firm	6/26/2024	6/30/2026
ACF007328	Certus Tax & Accounting Services LLC	6/26/2024	6/30/2026
ACF007329	Haskell & White LLP	6/26/2024	6/30/2026
ACF007330	HKA CPA	6/26/2024	6/30/2026
ACF007331	Jeffery W Faile, PC	6/26/2024	6/30/2026
ACF007332	Kreischer Miller	6/26/2024	6/30/2026
ACF007333	Nancy Nadal CPA LLC	6/26/2024	6/30/2026
ACF007334	THE RAYBURN FIRM PC	6/26/2024	6/30/2026