

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: July 19, 2023

A meeting of the Georgia State Board of Accountancy was held in-person on Wednesday, July 19, 2023.

The following Board members were present:

Clayton J. Huffman, CPA, Chair
Emily Farrell, CPA, Vice Chair, via teleconference
Michael E. Mixon, CPA
Craig Smith, CPA
Charles Cole, CPA
Ashley Addison, CPA

Board members absent:

Todd M. Tolbert, Consumer Member

Staff present:

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

Attorney General Representative:

Elizabeth Simpson, Assistant Attorney General

Guests present:

Don Cook, The Georgia Society of CPAs
Boyd Search, The Georgia Society of CPAs
Kymberly Messersmith, KPMG
Emily Willis, Legal Intern, Attorney General's Office

Chairman Huffman established a quorum was present at 10:01 a.m. and called the meeting to order.

Open Session Minutes:

Mr. Mixon made a motion to approve the Open Session minutes of the May 10, 2023. Mr. Smith seconded the motion. The motion carried unanimously.

Presentation to the Board:

Ms. Messersmith who serves as the KPMG's managing director of state government affairs and political risk gave an update on her role which is to oversee the firm's state public policy agenda and communications at the legislative, regulatory, and executive levels. Ms. Messersmith stated that GSBA has great statutes and code.

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The Georgia Society of Certified Public Accountants:

Mr. Search and Mr. Cook gave an update on operations at the GSCPA. Discussion was held regarding the Ethics course that will be prepared for the Georgia specific Ethics course that will be required of individual licensees effective January 1, 2024.

Board Office Operations:

Mr. Ziga informed the Board that the Board office has moved into the new office space, Suite 478 on the Balcony Level of the East Tower.

Mr. Ziga is still working with new SAO HR Director on the new hire.

Mr. Ziga stated that everything is going well with NASBA.

Board Member Reports:

Mr. Huffman gave highlights on the NASBA Eastern Regional meeting held in Savannah, GA.

Executive Director Report:

Mr. Ziga reported the following:

- There are currently 21,943 Active CPAs and 1,999 Active firms in Georgia.
- The CPA renewal portal will open in September 2023.
- The NASBA Eastern Regional Meeting in Savannah, GA was well represented.
- There were 1,000 CPE Audit selections for May-August.
- FY23 came in under budget.

Break held from 11:29 a.m. – 11:37 a.m.

Mr. Cook, Mr. Search, and Ms. Messersmith left the meeting at 11:46 a.m.

Ms. Farrell left the meeting at 12:22 p.m.

Executive Session:

At 11:46 a.m., Ms. Addison 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, Mr. Smith, and Ms. Farrell. No votes were taken in Executive Session.

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Open Session:

Chairman Huffman declared open session at 12:44 p.m. to vote on discussions held in Executive Session.

NASBA Applications:

The following requests from NASBA were reviewed at the July 19, 2023, meeting:

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

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

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

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

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

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

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

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

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

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

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

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

Ratification of Licenses Reinstated:

Mr. Ziga reported that there were thirty-one (31) Certified Public Accountant licenses reinstated since the May 10, 2023, Board meeting. Mr. Mixon made a motion to approve the applications that met requirements for reinstatement. Mr. Cole seconded the motion. The motion carried unanimously.

Mr. Ziga reported that there were six (6) Public Accounting Firm licenses reinstated since the May 10, 2023, Board meeting. Mr. Mixon made a motion to approve the applications that met requirements for reinstatement. Mr. Cole seconded the motion. The motion carried unanimously.

Enforcement Report:

Ms. Harrison-Roberts presented a report on the CPE Audits conducted. The Enforcement Committee referred the May audits to the Attorney General's Office that failed the audit or failed to respond to the audit. Ms. Addison made a motion to approve the Enforcement Committee Report. Mr. Cole seconded the motion. The motion carried unanimously.

Attorney General's Report:

Ms. Simpson introduced, Emily Willis, Legal Intern with the Attorney General's Office.

Ms. Simpson gave a status report of cases referred to the Attorney General's Office.

ACCT200005: The Board voted to rescind the referral to the Attorney General's Office and close this case.

ACCT220013: The Board voted to rescind the referral to the Attorney General's Office and close this case.

Approval of Executive Session Minutes:

Mr. Mixon made a motion to approve the Executive Session minutes of the May 10, 2023, board meeting as presented. Ms. Addison seconded the motion. The motion carried unanimously.

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Ratification of Licenses Issued:


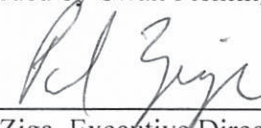
Mr. Smith made a motion to approve the following applications that met certification requirements. Mr. Cole seconded the motion. The motion carried unanimously. The Board approved one hundred twelve (112) Certified Public Accountant licenses (CPA040167 through CPA040278) since the May 10, 2023, Board 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. Cole seconded the motion. The motion carried unanimously. The Board approved eighteen (18) Public Accounting Firm licenses (ACF007242 through ACF007259) since the May 10, 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 12:48 p.m.

The next scheduled board meeting will be in-person on Wednesday,
September 20, 2023, via Zoom webinar 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 September 20, 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.

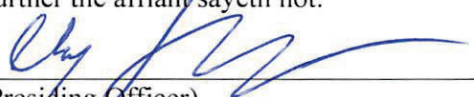
I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On July 19, 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).

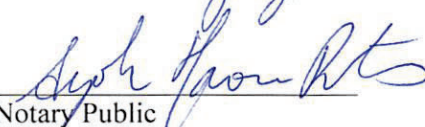
The subject(s) discussed and the underlying facts supporting the closing of this meeting are:
Review Applications, Complaints, and Investigations

Further the affiant sayeth not.


(Presiding Officer)

Sworn and subscribed before me,

This 19 Day of July, 2023


Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 5/10/2023 – 7/18/2023 – 112 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA040167	Anderson	Eric	5/11/2023	2023-12-31
CPA040168	Bybee	Timothy	5/11/2023	2023-12-31
CPA040169	Chatmon	Roslyn	5/11/2023	2023-12-31
CPA040170	Davis	Renesha	5/11/2023	2023-12-31
CPA040171	Elmore	John	5/11/2023	2023-12-31
CPA040172	Fennell	Hudson	5/11/2023	2023-12-31
CPA040173	Franklin	Javon	5/11/2023	2023-12-31
CPA040174	Gao	Xianyu	5/11/2023	2023-12-31
CPA040175	Janakiraman shyamala	Vignesh	5/11/2023	2023-12-31
CPA040176	Jeffus	Amanda	5/11/2023	2023-12-31
CPA040177	Jordan	Christine	5/11/2023	2023-12-31
CPA040178	Keyser	Karina	5/11/2023	2023-12-31
CPA040179	Koch	Caroline	5/11/2023	2023-12-31
CPA040180	Kwak	Cheulmin	5/11/2023	2023-12-31
CPA040181	Melvin	Jocelyn	5/11/2023	2023-12-31
CPA040182	Mitchell	Regan	5/11/2023	2023-12-31
CPA040183	Olaluwoye	Oladapo	5/11/2023	2023-12-31
CPA040184	Parman	George	5/11/2023	2023-12-31
CPA040185	Patel	Rupal	5/11/2023	2023-12-31
CPA040186	Raczenbek	Michael	5/11/2023	2023-12-31

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CPA040187	Schaller	Anna	5/11/2023	2023-12-31
CPA040188	Stelle	Mary	5/11/2023	2023-12-31
CPA040189	Thornton	Ashley	5/11/2023	2023-12-31
CPA040190	Tidwell	Rachel	5/11/2023	2023-12-31
CPA040191	Tullius	Michaela	5/11/2023	2023-12-31
CPA040192	Xu	Li	5/11/2023	2023-12-31
CPA040193	Asiafor	Augustina	5/25/2023	2023-12-31
CPA040194	Birdsong	Jordan	5/25/2023	2023-12-31
CPA040195	Braun	Sarah	5/25/2023	2023-12-31
CPA040196	Brickle	Jonathan	5/25/2023	2023-12-31
CPA040197	Brickle	Dawn	5/25/2023	2023-12-31
CPA040198	Capocaccia	Mary-Elizabeth	5/25/2023	2023-12-31
CPA040199	Chen	Ming	5/25/2023	2023-12-31
CPA040200	Cunningham	Matthew	5/25/2023	2023-12-31
CPA040201	Henderson	Courtney	5/25/2023	2023-12-31
CPA040202	Johnson	Kaley	5/25/2023	2023-12-31
CPA040203	Joyce	Jordan	5/25/2023	2023-12-31
CPA040204	Kauffman	Noah	5/25/2023	2023-12-31
CPA040205	Lee	Christian	5/25/2023	2023-12-31
CPA040206	Mainland	James	5/25/2023	2023-12-31
CPA040207	Nguyen	Amy	5/25/2023	2023-12-31

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CPA040208	Park	Jihun	5/25/2023	2023-12-31
CPA040209	Popolizio	Joseph	5/25/2023	2023-12-31
CPA040210	Rose	Zachary	5/25/2023	2023-12-31
CPA040211	Ruiz De Castilla	George	5/25/2023	2023-12-31
CPA040212	Taloo	Zain	5/25/2023	2023-12-31
CPA040213	Walker	David	5/25/2023	2023-12-31
CPA040214	Zelmat	Megan	5/25/2023	2023-12-31
CPA040215	Berry	Andrew	6/8/2023	2023-12-31
CPA040216	Bratcher	Courtney	6/8/2023	2023-12-31
CPA040217	Brehm	Kyle	6/8/2023	2023-12-31
CPA040218	Carr	Morgan	6/8/2023	2023-12-31
CPA040219	Chong	Megan Elizabeth	6/8/2023	2023-12-31
CPA040220	Corley	Cameron	6/8/2023	2023-12-31
CPA040221	Decker	Lauren	6/8/2023	2023-12-31
CPA040222	Goolsby	Joanna	6/8/2023	2023-12-31
CPA040223	Hickey	Edward	6/8/2023	2023-12-31
CPA040224	Holcomb	Elizabeth	6/8/2023	2023-12-31
CPA040225	JAMES	DERESE	6/8/2023	2023-12-31
CPA040226	Lavelle	Madison	6/8/2023	2023-12-31
CPA040227	Lee	Hwajong	6/8/2023	2023-12-31
CPA040228	Newton	Jonathan	6/8/2023	2023-12-31

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CPA040229	Norris	Asher	6/8/2023	2023-12-31
CPA040230	Pieters	Masen	6/8/2023	2023-12-31
CPA040231	Poythress	Justin	6/8/2023	2023-12-31
CPA040232	Quinn	John	6/8/2023	2023-12-31
CPA040233	Reed	Hannah	6/8/2023	2023-12-31
CPA040234	Rehman	Shehreyar	6/8/2023	2023-12-31
CPA040235	Simpson	Jamie	6/8/2023	2023-12-31
CPA040236	Cindia	John	6/15/2023	2023-12-31
CPA040237	Cody	Shannon	6/15/2023	2023-12-31
CPA040238	Darden	Rodneisha	6/15/2023	2023-12-31
CPA040239	Farris	Ryan	6/15/2023	2023-12-31
CPA040240	Gomes	Janet	6/15/2023	2023-12-31
CPA040241	Harden	Anthony	6/15/2023	2023-12-31
CPA040242	Holcomb	Laurie	6/15/2023	2023-12-31
CPA040243	Jameson	Sierra	6/15/2023	2023-12-31
CPA040244	Morris	Logan	6/15/2023	2023-12-31
CPA040245	Mulnix	Thomas	6/15/2023	2023-12-31
CPA040246	Neff	Philip	6/15/2023	2023-12-31
CPA040247	Powell	Timothy	6/15/2023	2023-12-31
CPA040248	Stewart	Robert	6/15/2023	2023-12-31
CPA040249	Burleson	Cameron	6/22/2023	2023-12-31

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CPA040250	Conde	Diana	6/22/2023	2023-12-31
CPA040251	Djeuka Nguemfo	Corine	6/22/2023	2023-12-31
CPA040252	Elder	Collin	6/22/2023	2023-12-31
CPA040253	Jeylani	Barkash	6/22/2023	2023-12-31
CPA040254	Meloan	Shannon	6/22/2023	2023-12-31
CPA040255	Murray	Matthew	6/22/2023	2023-12-31
CPA040256	Rape	Courtney	6/22/2023	2023-12-31
CPA040257	Smith	Megan	6/22/2023	2023-12-31
CPA040258	Whitaker	Shavonda	6/22/2023	2023-12-31
CPA040259	Wilson	Parker	6/22/2023	2023-12-31
CPA040260	Jeha	Paige	6/29/2023	2023-12-31
CPA040261	Longacre	Taylor	6/29/2023	2023-12-31
CPA040262	ROBINSON	KELLI	6/29/2023	2023-12-31
CPA040263	Ye	Xilin	6/29/2023	2023-12-31
CPA040264	Evans	Cameron	7/6/2023	2023-12-31
CPA040265	Jones	William	7/6/2023	2023-12-31
CPA040266	Wingate	Richard	7/6/2023	2023-12-31
CPA040267	Womack	Bailey	7/6/2023	2023-12-31
CPA040268	Baek	Jeong Hoon	7/13/2023	2023-12-31
CPA040269	Chou	Yu-Jen	7/13/2023	2023-12-31
CPA040270	Crossno	James	7/13/2023	2023-12-31

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CPA040271	Ebert	Jeffrey	7/13/2023	2023-12-31
CPA040272	Gavlin	Jessica	7/13/2023	2023-12-31
CPA040273	Gimeson	Pamela	7/13/2023	2023-12-31
CPA040274	Glover	Kenneth	7/13/2023	2023-12-31
CPA040275	Moye	Wesley	7/13/2023	2023-12-31
CPA040276	Powell	Curt	7/13/2023	2023-12-31
CPA040277	Schultze	Ryan	7/13/2023	2023-12-31
CPA040278	Wiles	Blake	7/13/2023	2023-12-31

FIRM LICENSES ISSUED – 5/10/2023 – 7/18/2023 – 18 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007242	Cari Shanklin CPA LLC	5/11/2023	2024-06-30
ACF007243	Grace Neggie CPA	5/11/2023	2024-06-30
ACF007244	HWA Alliance of CPA Firms, Inc.	5/11/2023	2024-06-30
ACF007245	KNAV, LLP	5/11/2023	2024-06-30
ACF007246	LJ Family Holdings LLC	5/11/2023	2024-06-30
ACF007247	Michelle Barrera CPA	5/11/2023	2024-06-30
ACF007248	Ranjeet Koirala CPA PC	5/11/2023	2024-06-30
ACF007249	Camellia Tax Advisors LLC	6/8/2023	2024-06-30
ACF007250	Ladson & Associates, LLC	6/8/2023	2024-06-30
ACF007251	PwC US Business Advisory LLP	6/8/2023	2024-06-30
ACF007252	PwC US Group LLP	6/8/2023	2024-06-30
ACF007253	PwC US Tax LLP	6/8/2023	2024-06-30
ACF007254	Speedy Accounting and Tax Services LLC	6/8/2023	2024-06-30
ACF007255	Willis & Company CPAs, LLC	6/8/2023	2024-06-30
ACF007256	Amber Robinson, CPA	7/6/2023	2024-06-30
ACF007257	BNS PARTNERS LLC	7/6/2023	2024-06-30
ACF007258	K Parker CPA	7/6/2023	2024-06-30
ACF007259	Richard J Kenyon, CPA	7/6/2023	2024-06-30