

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 19, 2025

A meeting of the Georgia State Board of Accountancy was held on Wednesday, March 19, 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, Business Compliance Analyst 3
Sophia Blake, Business Compliance Analyst 2
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

Chair Farrell established a quorum was present at 10:03 a.m. and called the meeting to order.

Open Session Minutes:

Mr. Tolbert made a motion to approve the Open Session minutes of January 22, 2025.
Ms. Rosier seconded the motion The motion carried unanimously.

Board Office Operations:

Mr. Ziga introduced a new staff member, Sophia Blake, who started on February 3, 2025.

The Georgia Society of Certified Public Accountants:

Mr. Cook gave an update on the Legislative session regarding the CPA profession.

The Board Members expressed thanks to Mr. Cook for his work in the Legislation Sessions and support of the Georgia Board of Accountancy.

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Executive Director Report:

Mr. Ziga reported the following:

- There are currently 21,760 Active CPAs and 2,009 Active Firms in Georgia.
- Mr. Ziga informed the Board that CPE Audits of 1,000 licenses will be performed starting in May 2025.
- Mr. Ziga informed the Board that he will be on the NASBA Licensing Database Committee to keep up with their progress on issues that affect our Board.
- Mr. Ziga stated that he and Mrs. Harrison-Roberts will be attending NASBA's 43rd Annual Conference for Executive Directors and Board Staff, and 30th Annual Conference for Board of Accountancy Legal Counsel on March 25-27, 2025 in Clearwater Beach, Florida. Ms. Farrell will be attending the Eastern Regional Meeting on June 24-26, 2025 in Philadelphia, Pennsylvania and encouraged the Board Members to attend. The NASBA 118th Annual Meeting is October 26-29, 2025 in Chicago, Illinois.

Mr. Cook left the meeting at 10:35 a.m.

Board Member Reports:

Chair Farrell stated that she attended the CPA Day breakfast in January 2025. She encouraged the Board Members to attend next year.

Executive Session:

At 10:35 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. Mooney seconded the motion. Voting in favor of the motion were those members present who included Chair Farrell, Mr. Harrell, Mr. Inlow, Ms. Rosier, and Mr. Mixon. No votes were taken in the Executive Session.

Open Session:

Chair Farrell declared open session at 11:04 a.m. to vote on discussions held in Executive Session.

NASBA Applications:

The following requests from NASBA were reviewed at the March 19, 2025 meeting:

Applicant E.B.: 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.

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Applicant E.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. Ms. Rosier seconded the motion. The motion carried unanimously.

Applicant T.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. Ms. Rosier seconded the motion. The motion carried unanimously.

Applicant J.T.: 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. Ms. Rosier seconded the motion. The motion carried unanimously.

Applicant A.U.: 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 fifty-five (55) Certified Public Accountant licenses reinstated since the January 22, 2025 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 two (2) Public Accounting Firm licenses reinstated since the January 22, 2025 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 made a motion to approve the following enforcement cases:

ACCT250001: The Board voted to close this case, no jurisdiction.

ACCT250002: The Board voted to close this case.

ACCT250003: The Board voted to close this case, billing issue.

ACCT250004: The Board voted to close this case, no jurisdiction.

ACCT250008: The Board voted to close this case.

ACCT250009: The Board voted to close this case.

ACCT250010: The Board voted to close this case, no jurisdiction.

ACCT250011: The Board voted to close this case, no jurisdiction.

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ACCT250017: The Board voted to close this case, no jurisdiction.

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

Attorney General's Report:

Ms. Simpson gave a status report on 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 January 22, 2025, board meeting, as presented. Mr. Harrell seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

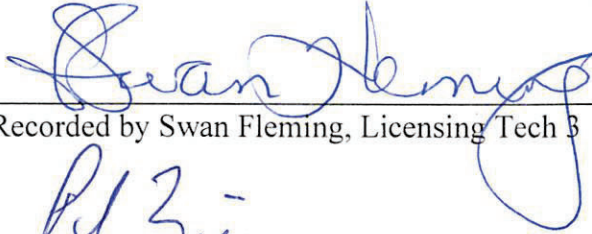
Mr. Tolbert made a motion to approve the following applications that met certification requirements. Mr. Inlow seconded the motion. The motion carried unanimously. The Board approved one hundred nine (109) Certified Public Accountant licenses (CPA041404 through CPA041512) since the January 22, 2025, Board meeting. The list is attached and made part of these minutes.

Mr. Mixon 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-three (23) Public Accounting Firm licenses (ACF007397 through ACF007419) since the January 22, 2025, Board meeting. The list is attached and made part of these minutes.

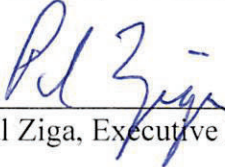
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With no other business to discuss. The meeting was adjourned at 11:22 a.m.

The next scheduled board meeting will be on Wednesday, May 21, 2025 in person at 10:00 a.m.



Recorded by Swan Fleming, Licensing Tech 3

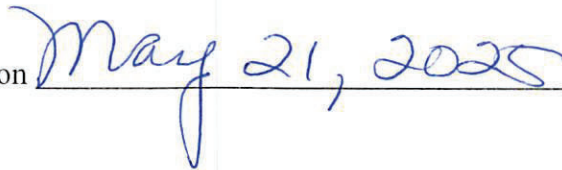


Paul Ziga, Executive Director/Secretary



Emily G. Farrell, Chair

These minutes were approved on



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.

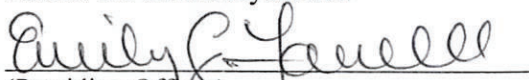
I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On March 19, 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 19 Day of March, 2025


Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 1/22/2025 – 3/18/2025 – 109 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA041404	Brimmer	Graham	1/23/2025	2025-12-31
CPA041405	Castaldo	Karen	1/23/2025	2025-12-31
CPA041406	Crofton	Andrew	1/23/2025	2025-12-31
CPA041407	Hall	Mary	1/23/2025	2025-12-31
CPA041408	Lyttle	Lauren	1/23/2025	2025-12-31
CPA041409	Maldonado	Maritza	1/23/2025	2025-12-31
CPA041410	Matiashe	Kumbirai	1/23/2025	2025-12-31
CPA041411	McKnight Dawson	Justin	1/23/2025	2025-12-31
CPA041412	Oglesby	Marcus	1/23/2025	2025-12-31
CPA041413	Pickard	Curtis	1/23/2025	2025-12-31
CPA041414	Pioso	Brandon	1/23/2025	2025-12-31
CPA041415	Pizza	Catherine	1/23/2025	2025-12-31
CPA041416	Ricks	Margaret	1/23/2025	2025-12-31
CPA041417	Savitskiy	David	1/23/2025	2025-12-31
CPA041418	See	Grayson	1/23/2025	2025-12-31
CPA041419	Talbot	Madison	1/23/2025	2025-12-31
CPA041420	Tate	Tiffany	1/23/2025	2025-12-31
CPA041421	Villarreal	Melissa	1/23/2025	2025-12-31
CPA041422	Adams	Maggie	1/30/2025	2025-12-31
CPA041423	Berkowitz	Kyle	1/30/2025	2025-12-31

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CPA041424	Bower III	David	1/30/2025	2025-12-31
CPA041425	Buntin	Michael	1/30/2025	2025-12-31
CPA041426	Coleman	Allyson	1/30/2025	2025-12-31
CPA041427	Henry	Kelly	1/30/2025	2025-12-31
CPA041428	Hunter	Cole	1/30/2025	2025-12-31
CPA041429	Jones	Tanisha	1/30/2025	2025-12-31
CPA041430	Kim	HyunSoo	1/30/2025	2025-12-31
CPA041431	McCoy	Dustin	1/30/2025	2025-12-31
CPA041432	Myers	Franklin	1/30/2025	2025-12-31
CPA041433	Niu	Yuan	1/30/2025	2025-12-31
CPA041434	PARK	JUNBEOM	1/30/2025	2025-12-31
CPA041435	Paul	Olivia	1/30/2025	2025-12-31
CPA041436	Rumph	Julia	1/30/2025	2025-12-31
CPA041437	Ryu	Sungmin	1/30/2025	2025-12-31
CPA041438	Shirey	Steven	1/30/2025	2025-12-31
CPA041439	Snyder	Jack	1/30/2025	2025-12-31
CPA041440	Srinivasan	Varshini	1/30/2025	2025-12-31
CPA041441	Tanner	Kelly	1/30/2025	2025-12-31
CPA041442	Thomas	Erica	1/30/2025	2025-12-31
CPA041443	Waddy-Willis	Andrea	1/30/2025	2025-12-31
CPA041444	Blake	Campbell	2/6/2025	2025-12-31

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CPA041445	Garcia	Lixia	2/6/2025	2025-12-31
CPA041446	Harding	Mary	2/6/2025	2025-12-31
CPA041447	Jones	Philip	2/6/2025	2025-12-31
CPA041448	King	David	2/6/2025	2025-12-31
CPA041449	Laue	Daniel	2/6/2025	2025-12-31
CPA041450	Manrodt	Benjamin	2/6/2025	2025-12-31
CPA041451	Remig	Parker	2/6/2025	2025-12-31
CPA041452	Shrestha	Binay	2/6/2025	2025-12-31
CPA041453	Song	Yunze	2/6/2025	2025-12-31
CPA041454	Sweat	Jack	2/6/2025	2025-12-31
CPA041455	Barfield	Brittany	2/20/2025	2025-12-31
CPA041456	Burkett	Rebecca	2/20/2025	2025-12-31
CPA041457	Carrick	Jessica	2/20/2025	2025-12-31
CPA041458	Davies	Benjamin	2/20/2025	2025-12-31
CPA041459	Farmer	Hannah	2/20/2025	2025-12-31
CPA041460	Kreul	Timothy	2/20/2025	2025-12-31
CPA041461	Marot	Julien	2/20/2025	2025-12-31
CPA041462	Harper	Ansley	2/20/2025	2025-12-31
CPA041463	Ajewole	Gideon	2/27/2025	2025-12-31
CPA041464	Gregson	Brooke	2/27/2025	2025-12-31
CPA041465	Hanson	Christopher	2/27/2025	2025-12-31

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CPA041466	Hartigan	Katherine	2/27/2025	2025-12-31
CPA041467	Harvard	Joel	2/27/2025	2025-12-31
CPA041468	Hickman	Yayoi	2/27/2025	2025-12-31
CPA041469	Jiang	Tianbo	2/27/2025	2025-12-31
CPA041470	King	Nikita	2/27/2025	2025-12-31
CPA041471	Kurokawa	Jiro	2/27/2025	2025-12-31
CPA041472	Lautenschlager	Austin	2/27/2025	2025-12-31
CPA041473	Liu	Shufen	2/27/2025	2025-12-31
CPA041474	Lubinda	Liseteli	2/27/2025	2025-12-31
CPA041475	Manwarren	Amanda	2/27/2025	2025-12-31
CPA041476	Marlow	Grayson	2/27/2025	2025-12-31
CPA041477	Neville	Zachary	2/27/2025	2025-12-31
CPA041478	Parri	Anthony	2/27/2025	2025-12-31
CPA041479	Shen	Zili	2/27/2025	2025-12-31
CPA041480	Stelzer	Kristyna	2/27/2025	2025-12-31
CPA041481	Stewart	Jeremy	2/27/2025	2025-12-31
CPA041482	Williams	Taja	2/27/2025	2025-12-31
CPA041483	Yaman	Maria	2/27/2025	2025-12-31
CPA041484	Hartig	Mila	3/6/2025	2025-12-31
CPA041485	Charleston	Alexander	3/6/2025	2025-12-31
CPA041486	CHO	YAN JAE	3/6/2025	2025-12-31

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CPA041487	Cooney	John	3/6/2025	2025-12-31
CPA041488	Cranford	Thomas	3/6/2025	2025-12-31
CPA041489	Deneen	Jacob	3/6/2025	2025-12-31
CPA041490	Finan	Jake	3/6/2025	2025-12-31
CPA041491	Marbut	Virginia	3/6/2025	2025-12-31
CPA041492	Min	Jiyon	3/6/2025	2025-12-31
CPA041493	Olagunju	Huzein	3/6/2025	2025-12-31
CPA041494	Thompson	Payton	3/6/2025	2025-12-31
CPA041495	Upton	Matthew	3/6/2025	2025-12-31
CPA041496	Yang	Jeehye	3/6/2025	2025-12-31
CPA041497	Aliabadi	Alexander	3/13/2025	2025-12-31
CPA041498	Briere	Noel	3/13/2025	2025-12-31
CPA041499	Dabbiero	George	3/13/2025	2025-12-31
CPA041500	Erickson	Kyle	3/13/2025	2025-12-31
CPA041501	Gest	Hannah	3/13/2025	2025-12-31
CPA041502	Head	Joseph	3/13/2025	2025-12-31
CPA041503	Jacobson	Aaron	3/13/2025	2025-12-31
CPA041504	Kim	Daehyun	3/13/2025	2025-12-31
CPA041505	Luong	Annabel	3/13/2025	2025-12-31
CPA041506	McCallen	Jennifer	3/13/2025	2025-12-31
CPA041507	Meyer	Ryan	3/13/2025	2025-12-31

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CPA041508	Morgan	Shaina	3/13/2025	2025-12-31
CPA041509	Riley	Colin	3/13/2025	2025-12-31
CPA041510	Rowan	Bennett	3/13/2025	2025-12-31
CPA041511	Ware	Tyler	3/13/2025	2025-12-31
CPA041512	Wicker	Thomas	3/13/2025	2025-12-31

FIRM LICENSES ISSUED – 1.22.2025 – 3.18.2025 (23 Lic

License #	Firm Name	Approval Date	Expiration Date
ACF007397	BUSAN CPA	1/30/2025	6/30/2026
ACF007398	Conner Ash PC	1/30/2025	6/30/2026
ACF007399	Evergreen Financial Solutions, LLC	1/30/2025	6/30/2026
ACF007400	Filotimo Finance LLC	1/30/2025	6/30/2026
ACF007401	Integral Accounting Services, LLC	1/30/2025	6/30/2026
ACF007402	Phillip N Focaracci, CPA LLC	1/30/2025	6/30/2026
ACF007403	Scott Miller CPA & Associates Inc.	1/30/2025	6/30/2026
ACF007404	Tenacity Financial Group, LLC	1/30/2025	6/30/2026
ACF007405	Bridge CPA Firm	2/27/2025	6/30/2026
ACF007406	CARRIE C. JOHNSON, CPA	2/27/2025	6/30/2026
ACF007407	Danielle M. Meek, CPA, P.C.	2/27/2025	6/30/2026
ACF007408	Gilbert & Company Certified Public Accountants P.C	2/27/2025	6/30/2026
ACF007409	GRIMSLEY & ASSOCIATES, PA	2/27/2025	6/30/2026
ACF007410	Havenstone Accounting Group, P.C.	2/27/2025	6/30/2026
ACF007411	The Hubbard Accounting Firm, LLC	2/27/2025	6/30/2026
ACF007412	Zakon Financial Group LLC	2/27/2025	6/30/2026
ACF007413	ARCHIVES CONSULTING, LLC	3/13/2025	6/30/2026
ACF007414	AXIOM CPA	3/13/2025	6/30/2026
ACF007415	Azeryn CPA LLC	3/13/2025	6/30/2026
ACF007416	Cathedral CPAs and Advisors LLP	3/13/2025	6/30/2026

FIRM LICENSES ISSUED – 1.22.2025 – 3.18.2025 (23 Lic

ACF007417	Hawkins Ash CPAs, LLP	3/13/2025	6/30/2026
ACF007418	MGS CPA	3/13/2025	6/30/2026
ACF007419	Thomas & Company CPA PA	3/13/2025	6/30/2026