

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 20, 2024

A meeting of the Georgia State Board of Accountancy was held via Zoom on Wednesday, March 20, 2024.

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:

Boyd Search, Georgia Society of CPAs
Don Cook, Georgia Society of CPAs

Chairman Huffman 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 and Public Hearing minutes of January 24, 2024 as presented. Ms. Farrell 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. Search and Mr. Cook gave an update on operations at the GSCPA.

Mr. Search gave a presentation on NASBA Alternate Pathways to Licensure.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 20, 2024

Executive Director Report:

Mr. Ziga reported the following:

- There are currently 22,504 Active CPAs and 2,066 Active firms in Georgia.
- The CPA Renewal portal opened for 22,071 licenses and over 19,890 licensees have renewed. Four renewal reminders were sent.
- Firm renewal starts on April 1, 2024. Firm renewals will be generated on March 22, 2024 for 2,060 Active Firms with notices going out the first week of April.
- The NASBA Eastern Regional will be held in Louisville, Kentucky on June 4-6, 2024.
- Mr. Ziga will be attending the NASBA Executive Directors Conference in Nashville, Tennessee on March 25-28, 2024.
- Mr. Ziga appeared before the Senate Appropriations Committee to discuss FY25 Budget.
- The CPE Audit for the 2022-2023 reporting period will begin in May.

Executive Session:

At 11:31 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, Ms. Addison, and Mr. Mixon. No votes were taken in Executive Session.

Mr. Mixon joined the meeting at 11:17 a.m.

Mr. Search and Mr. Cook left the meeting at 11:20 a.m.

Break held 11:21 a.m. – 11:31 a.m.

Open Session:

Chairman Huffman declared open session at 12:18 p.m. to vote on discussions held in Executive Session.

NASBA Applications:

The following requests from NASBA were reviewed at the January 24, 2024, meeting:

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 20, 2024

Applicant A.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. Mixon seconded the motion. The motion carried unanimously.

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

Applicant U.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. Mixon seconded the motion. The motion carried unanimously.

Applicant H.K.: 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. Mr. Mixon seconded the motion. Ms. Farrell abstained from the vote. The motion carried unanimously.

Applicant S.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. Mixon seconded the motion. The motion carried unanimously.

Applicant A.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. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant R.R.: 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. Mixon seconded the motion. The motion carried unanimously.

Applicant J.R.: 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. Mixon seconded the motion. The motion carried unanimously.

Applicant R.V.: 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. Mr. Mixon seconded the motion. The motion carried unanimously.

Ratification of Licenses Reinstated:

Mr. Ziga reported that there were thirty-two (32) Certified Public Accountant licenses reinstated since the January 24, 2024, Board meeting. Mr. Mixon made a motion to approve the applications that met requirements for reinstatement. Ms. Farrell seconded the motion. The motion carried unanimously.

Mr. Ziga reported that there were seven (7) Public Accounting Firm licenses reinstated since the January 24, 2024, Board meeting. Mr. Mixon made a motion to approve the applications that met

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 20, 2024

requirements for reinstatement. Ms. Farrell seconded the motion. The motion carried unanimously.

Enforcement Report:

The Enforcement Committee presented the following cases:

ACCT240001: The Board voted to close this case.

ACCT240002: The Board voted to close this case.

ACCT240003: The Board voted to close this case.

ACCT240004: The Board voted to close this case with a Cease & Desist letter.

ACCT240005: The Board voted to close this case.

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 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 January 24, 2024, board meeting as presented. Ms. Farrell seconded the motion. The motion carried unanimously.

Renewals:

Applicant G.A.: Investigative Interview held on March 20, 2024, at 9:30 a.m. After recommendation of the Enforcement Committee, Mr. Tolbert made a motion to release the hold on the license renewal and send a letter of concern with the following conditions, licensee must submit any new documents pertaining to past treatment/disclosures as soon as they are available, disclose and submit any documents regarding future issues, if necessary, as soon as they are available, and notify the Board of any employment change which would require a CPA license.

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 thirteen (113) Certified Public Accountant licenses (CPA040699 through CPA040811) since the January 24, 2024, Board meeting. The list is attached and made part of these minutes.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 20, 2024

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 nineteen (19) Public Accounting Firm licenses (ACF007293 through ACF007312) since the January 24, 2024, Board meeting. The list is attached and made part of these minutes.

Other Business:

The Board voted to move the July 17, 2024 Board meeting to July 10, 2024.

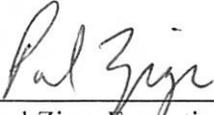
GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 20, 2024

With no other business to discuss. The meeting was adjourned at 12:30 p.m.

The next scheduled board meeting will be on Wednesday, May 15, 2024, via Zoom 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

May 15, 2024

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 an 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 March 20, 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

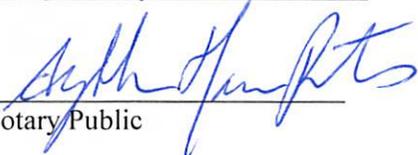
Further the affiant sayeth not.



(Presiding Officer)

Sworn and subscribed before me,

This 20 Day of March, 2024



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 1/24/2024 – 3/19/2024 –113 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA040699	Adeyanju	Temitope	1/25/2024	2025-12-31
CPA040700	Boothe	Samuel	1/25/2024	2025-12-31
CPA040701	Chen	Abraham	1/25/2024	2025-12-31
CPA040702	Di Rito	Nicoletta	1/25/2024	2025-12-31
CPA040703	Forman	Taylor	1/25/2024	2025-12-31
CPA040704	Graham	Cameron	1/25/2024	2025-12-31
CPA040705	Jackson	Charles	1/25/2024	2025-12-31
CPA040706	Jones	Matthew	1/25/2024	2025-12-31
CPA040707	Kibler	Lisa	1/25/2024	2025-12-31
CPA040708	LaBounty	Donna	1/25/2024	2025-12-31
CPA040709	LaPerchia	Chris	1/25/2024	2025-12-31
CPA040710	McFadden	Alexandra	1/25/2024	2025-12-31
CPA040711	McKibben	Ethan	1/25/2024	2025-12-31
CPA040712	McLaughlin	Logan	1/25/2024	2025-12-31
CPA040713	Oh	Clint	1/25/2024	2025-12-31
CPA040714	Pace	Taylor	1/25/2024	2025-12-31
CPA040715	Ray	Alexander	1/25/2024	2025-12-31
CPA040716	Raza	Bushra	1/25/2024	2025-12-31
CPA040717	Rhyneer	Haley	1/25/2024	2025-12-31
CPA040718	Robinson	Kwanza	1/25/2024	2025-12-31

CPA LICENSES ISSUED – 1/24/2024 – 3/19/2024 –113 LICENSES

CPA040719	Ryan	Matthew	1/25/2024	2025-12-31
CPA040720	Shvets	Tatyana	1/25/2024	2025-12-31
CPA040721	Sun	Yiwen	1/25/2024	2025-12-31
CPA040722	Taylor	Francine	1/25/2024	2025-12-31
CPA040723	Vazquez	Diana	1/25/2024	2025-12-31
CPA040724	Ware	Michael	1/25/2024	2025-12-31
CPA040725	Wells-Arrington	Sequoia	1/25/2024	2025-12-31
CPA040726	Will	John	1/25/2024	2025-12-31
CPA040727	Wilson	Breanna	1/25/2024	2025-12-31
CPA040728	Wu	Mian	1/25/2024	2025-12-31
CPA040729	Allen	Benjamin	2/1/2024	2025-12-31
CPA040730	Bernado	Regine Mae	2/1/2024	2025-12-31
CPA040731	Chen	Steve	2/1/2024	2025-12-31
CPA040732	Feiber	Elizabeth	2/1/2024	2025-12-31
CPA040733	Gil	Estefania	2/1/2024	2025-12-31
CPA040734	Gough	Emma	2/1/2024	2025-12-31
CPA040735	Hetherington	Erin	2/1/2024	2025-12-31
CPA040736	Hu	Alan	2/1/2024	2025-12-31
CPA040737	Hurley	Savannah	2/1/2024	2025-12-31
CPA040738	Jackson	Niosha	2/1/2024	2025-12-31
CPA040739	Kirgiz	Nihan	2/1/2024	2025-12-31

CPA LICENSES ISSUED – 1/24/2024 – 3/19/2024 –113 LICENSES

CPA040740	Kruger	Lara	2/1/2024	2025-12-31
CPA040741	Lee	Edward	2/1/2024	2025-12-31
CPA040742	Lozano	Luis Felipe	2/1/2024	2025-12-31
CPA040743	Ruelas-Menz	Dalma	2/1/2024	2025-12-31
CPA040744	Shamon	Jessica	2/1/2024	2025-12-31
CPA040745	Williams	Samantha	2/1/2024	2025-12-31
CPA040746	Becker	Amy	2/8/2024	2025-12-31
CPA040747	Benthall	Jacquelyn	2/8/2024	2025-12-31
CPA040748	Butts	Shermayne	2/8/2024	2025-12-31
CPA040749	Cordell	Sarah	2/8/2024	2025-12-31
CPA040750	Dembicer	Jessica	2/8/2024	2025-12-31
CPA040751	Diaz de Corredor	Andreina	2/8/2024	2025-12-31
CPA040752	Horne	Jennifer	2/8/2024	2025-12-31
CPA040753	Johnson	Morris	2/8/2024	2025-12-31
CPA040754	Ladino	Alex	2/8/2024	2025-12-31
CPA040755	Lewis	Larson	2/8/2024	2025-12-31
CPA040756	Lim	Hyejung	2/8/2024	2025-12-31
CPA040757	McBurney	Anita	2/8/2024	2025-12-31
CPA040758	Perlberg	Mark	2/8/2024	2025-12-31
CPA040759	Quigley	Edward	2/8/2024	2025-12-31
CPA040760	Sosa	Karla	2/8/2024	2025-12-31

CPA LICENSES ISSUED – 1/24/2024 – 3/19/2024 –113 LICENSES

CPA040761	Woodson	Robert	2/8/2024	2025-12-31
CPA040762	Bigley	Emma	2/15/2024	2025-12-31
CPA040763	Curry	Tamra	2/15/2024	2025-12-31
CPA040764	Hall	Carly	2/15/2024	2025-12-31
CPA040765	Hyde	Noah	2/15/2024	2025-12-31
CPA040766	Mabee	Neil	2/15/2024	2025-12-31
CPA040767	Sedaria	Abigail Joi	2/15/2024	2025-12-31
CPA040768	Simon	Steven	2/15/2024	2025-12-31
CPA040769	Snyder	Reagan	2/15/2024	2025-12-31
CPA040770	Hedrick	Justin	2/22/2024	2025-12-31
CPA040771	Huang	Ting	2/22/2024	2025-12-31
CPA040772	Melendez	Angel	2/22/2024	2025-12-31
CPA040773	Sparks	Matthew	2/22/2024	2025-12-31
CPA040774	Granberry	Patrick	2/22/2024	2025-12-31
CPA040775	Bae	Christopher Hyeonjae	2/28/2024	2025-12-31
CPA040776	Brooks	Natalie	2/28/2024	2025-12-31
CPA040777	Duckworth	James	2/28/2024	2025-12-31
CPA040778	Grimail	Amy	2/28/2024	2025-12-31
CPA040779	McLain	Cody	2/28/2024	2025-12-31
CPA040780	Mutatu	Trinity	2/28/2024	2025-12-31
CPA040781	Schaffers	Wilhelmus	2/28/2024	2025-12-31

CPA LICENSES ISSUED – 1/24/2024 – 3/19/2024 –113 LICENSES

CPA040782	Thompson	Dorothy	2/28/2024	2025-12-31
CPA040783	Wall	Jordan	2/28/2024	2025-12-31
CPA040784	Wu	Vicky	2/28/2024	2025-12-31
CPA040785	Boswell	Cassandra	3/7/2024	2025-12-31
CPA040786	DeFreese	Sarah	3/7/2024	2025-12-31
CPA040787	Dennis	Sydney	3/7/2024	2025-12-31
CPA040788	Floyd	Lauren	3/7/2024	2025-12-31
CPA040789	Goffi	Nicholas	3/7/2024	2025-12-31
CPA040790	Hammons	Robert	3/7/2024	2025-12-31
CPA040791	Kim	Myungeun	3/7/2024	2025-12-31
CPA040792	Kridle	Jonathan	3/7/2024	2025-12-31
CPA040793	Morris	Shomeka	3/7/2024	2025-12-31
CPA040794	Rodriguez	Gabriel	3/7/2024	2025-12-31
CPA040795	Rogers	William	3/7/2024	2025-12-31
CPA040796	Schlies	Mary	3/7/2024	2025-12-31
CPA040797	Sheets	Dawn	3/7/2024	2025-12-31
CPA040798	Wright	Zachary	3/7/2024	2025-12-31
CPA040799	Benoit	Robert	3/14/2024	2025-12-31
CPA040800	Brobbey	Akwasi	3/14/2024	2025-12-31
CPA040801	Danner	Keith	3/14/2024	2025-12-31
CPA040802	Harris	Angela	3/14/2024	2025-12-31

CPA LICENSES ISSUED – 1/24/2024 – 3/19/2024 –113 LICENSES

CPA040803	Holt	Skylar	3/14/2024	2025-12-31
CPA040804	Kendall	Anthony	3/14/2024	2025-12-31
CPA040805	Knowles	Audrey	3/14/2024	2025-12-31
CPA040806	Ma	Cheuk-man Justin	3/14/2024	2025-12-31
CPA040807	Montgomery	Margaret	3/14/2024	2025-12-31
CPA040808	Nealer	Michael	3/14/2024	2025-12-31
CPA040809	Spence	Rodney	3/14/2024	2025-12-31
CPA040810	Wang	Bo-Ren	3/14/2024	2025-12-31
CPA040811	Yerramilli	Mrudula	3/14/2024	2025-12-31

FIRM LICENSES ISSUED – 1/24/2024 – 3/19/2024 – 19 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007293	CoSurge, LLC	1/25/2024	2024-06-30
ACF007294	Cowell CPA	1/25/2024	2024-06-30
ACF007295	Deafalla CPA	1/25/2024	2024-06-30
ACF007296	Johnny Bruce, CPA	1/25/2024	2024-06-30
ACF007297	Marshall Palmer & Rose, P.C.	1/25/2024	2024-06-30
ACF007298	Smith Marion & Co.	1/25/2024	2024-06-30
ACF007299	Best Accounting & Tax Solutions LLC	2/1/2024	2024-06-30
ACF007300	Bravura Financial Solutions LLC	2/1/2024	2024-06-30
ACF007301	Chris Russell & Company PLLC	2/1/2024	2024-06-30
ACF007302	Dywuana Morris, CPA	2/1/2024	2024-06-30
ACF007303	Mann & Adams, LLC	2/1/2024	2024-06-30
ACF007304	Stout Sheffield & Associates PC	2/1/2024	2024-06-30
ACF007305	True North Business Solutions LLC	2/1/2024	2024-06-30
ACF007306	Financial Standards Group CPA LLC	2/8/2024	2024-06-30
ACF007307	Wilke CPAs & Advisors, LLP	2/8/2024	2024-06-30
ACF007308	Accounting Technology Solutions, Inc.	3/7/2024	2024-06-30
ACF007309	Dyer & Smith LLC	3/14/2024	2024-06-30
ACF007310	JH Partners LLLP	3/14/2024	2024-06-30
ACF007311	Main Street CPAs, LLC	3/14/2024	2024-06-30
ACF007312	SuggsJohnson, LLC	3/14/2024	2024-06-30