

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 22, 2023

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, March 22, 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
Dan Dustin, National Association of State Boards of Accountancy

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

Open Session Minutes:

Mr. Tolbert made a motion to approve the Public Hearing and Open Session minutes of the January 25, 2023, meeting, as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Board Discussion

Mr. Dustin from the National Association of State Boards of Accountancy gave an update on CPA Pipeline issues.

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The Georgia Society of Certified Public Accountants:

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

Board Office Operations:

Mr. Ziga informed the Board that we have moved into our temporary space at SAO and our new office space will be ready late May or June.

Mr. Ziga stated that Nan Buchanan, our Georgia Coordinator with NASBA, is doing a fantastic job.

Executive Director Report:

Mr. Ziga reported the following:

- There are currently 21,722 Active CPAs and 1,966 Active firms in Georgia.
- There were 147 firm renewals lapsed on February 1, 2023, for failure to complete the renewal process.
- The NASBA Eastern Regional Meeting will be held in Savannah, GA May 31, 2023 – June 2, 2023. Full Board participation is hoped for.
- To date \$64,000 has been collected in fines for the 2021 CPE Audit.
- There were no changes for Amended FY23 or FY24 budgets through Legislative review and no requests to appear before Committees.

Mr. Dustin left the meeting at 11:20 a.m.

Mr. Cook, Mr. Search and Ms. Ferris left the meeting at 11:50 a.m.

Break held from 11:50 a.m. – 11:55 a.m.

Executive Session:

At 11:55 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, Mr. Mixon, and Ms. Addison. No votes were taken in Executive Session.

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Open Session:

Chairman Huffman declared open session at 12:37 p.m. to vote on discussions held in Executive Session.

NASBA Applications:

The following requests from NASBA were reviewed at the March 22, 2023, meeting:

Applicant P.I.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant C.J.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant C.M.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant G.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. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant S.W.: 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. Addison seconded the motion. The motion carried unanimously.

Ratification of Licenses Reinstated:

Mr. Ziga reported that there were thirty-eight (38) Certified Public Accountant licenses reinstated since the January 25, 2023, Board meeting. Mr. Tolbert 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 four (4) Public Accounting Firm licenses reinstated since the January 25, 2023, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Ms. Farrell seconded the motion. The motion carried unanimously.

Enforcement Report:

Ms. Harrison-Roberts presented a report on the CPE Audits conducted for November and December. Ms. Farrell made a motion to refer the 45 CPE Audits (S-Z) to the Attorney General's Office for consent orders. Mr. Mixon seconded the motion. The motion carried unanimously.

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Ms. Harrison-Roberts proposed a mail campaign for post cards to be sent to licensees regarding checking their emails and responding to Board requests. Due to budget constraints, that campaign is not feasible at this time.

The Board had a discussion on enforcement options when a non-CPA and non-CPA firm submits an audit to the State Department of Audits. Ms. Simpson recommended that we offer a voluntary Cease & Desist order.

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 25, 2023, board meeting as presented. Ms. Addison seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

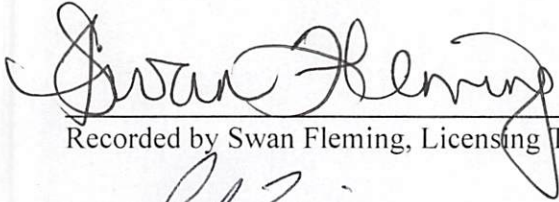
Mr. Tolbert made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved one hundred twenty-three (123) Certified Public Accountant licenses (CPA039962 through CPA040084) since the January 25, 2023, 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. Smith seconded the motion. The motion carried unanimously. The Board approved seventeen (17) Public Accounting Firm licenses (ACF007218 through ACF007234) since the January 25, 2023, Board meeting. The list is attached and made part of these minutes.

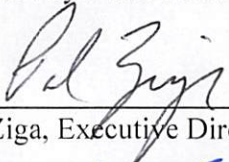
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With no other business to discuss. The meeting was adjourned at 12:44 p.m.

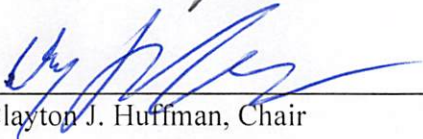
The next scheduled board meeting will be held via Zoom on Wednesday,
May 10, 2023, at 10:00 a.m.



Recorded by Swan Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on

May 10, 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 March 22, 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 22 Day of March 2023



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 1/25/2023 – 3/21/2023 – 123 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA039962	Barronton	Maggie	2023-01-26	2023-12-31
CPA039963	Boatright	Jordan	2023-01-26	2023-12-31
CPA039964	Chamberlain	Brian	2023-01-26	2023-12-31
CPA039965	Clark	Samantha	2023-01-26	2023-12-31
CPA039966	Cockes	Nathan	2023-01-26	2023-12-31
CPA039967	Curry	Steven	2023-01-26	2023-12-31
CPA039968	Davis	Garrett	2023-01-26	2023-12-31
CPA039969	Friedland	Samuel	2023-01-26	2023-12-31
CPA039970	Grace	Darlene	2023-01-26	2023-12-31
CPA039971	Hugie	Chad	2023-01-26	2023-12-31
CPA039972	Huth	Alex	2023-01-26	2023-12-31
CPA039973	Jackson	Deionna	2023-01-26	2023-12-31
CPA039974	Jones	Megan	2023-01-26	2023-12-31
CPA039975	Kim	Kiman	2023-01-26	2023-12-31
CPA039976	Langford	Joseph	2023-01-26	2023-12-31
CPA039977	Lin	Angela	2023-01-26	2023-12-31
CPA039978	Lopez	Amanda	2023-01-26	2023-12-31
CPA039979	Morgan	John	2023-01-26	2023-12-31
CPA039980	Ni	Suying	2023-01-26	2023-12-31
CPA039981	Ou	Ying	2023-01-26	2023-12-31
CPA039982	Pan	Yu	2023-01-26	2023-12-31
CPA039983	Pavan	Grace	2023-01-26	2023-12-31
CPA039984	Spencer	Steven	2023-01-26	2023-12-31
CPA039985	Tatsumi	Rena	2023-01-26	2023-12-31
CPA039986	Weikert	Timothy	2023-01-26	2023-12-31
CPA039987	Wilson	Forrest	2023-01-26	2023-12-31
CPA039988	Chigurupati	Iswarya	2023-02-02	2023-12-31
CPA039989	DAmato	Danielle	2023-02-02	2023-12-31
CPA039990	Donovan	Erin	2023-02-02	2023-12-31
CPA039991	Haney	Aaron	2023-02-02	2023-12-31
CPA039992	Ivy	Robert	2023-02-02	2023-12-31
CPA039993	Kim	Minseon	2023-02-02	2023-12-31
CPA039994	Kobayashi	Norika	2023-02-02	2023-12-31
CPA039995	Kyser	Erin	2023-02-02	2023-12-31
CPA039996	Lauer	Elizabeth	2023-02-02	2023-12-31
CPA039997	Miner	Zach	2023-02-02	2023-12-31
CPA039998	Mupenzwa	Peter	2023-02-02	2023-12-31
CPA039999	Perry	Freddie	2023-02-02	2023-12-31
CPA040000	Phantja	Michael	2023-02-02	2023-12-31

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CPA040001	Plante	Zarek	2023-02-02	2023-12-31
CPA040002	Richards	Jacob	2023-02-02	2023-12-31
CPA040003	Salkeld	Jordan	2023-02-02	2023-12-31
CPA040004	Smith	Ashley	2023-02-02	2023-12-31
CPA040005	Smith	Kathryn	2023-02-02	2023-12-31
CPA040006	Snyder	Bradley	2023-02-02	2023-12-31
CPA040007	Yu	Gina	2023-02-02	2023-12-31
CPA040008	Abramczyk	Rachel	2023-02-09	2023-12-31
CPA040009	Brown	Michael	2023-02-09	2023-12-31
CPA040010	Carr	Maggie	2023-02-09	2023-12-31
CPA040011	Dance	Kenneth	2023-02-09	2023-12-31
CPA040012	De Los Reyes	Jaypee	2023-02-09	2023-12-31
CPA040013	Lee	Alice	2023-02-09	2023-12-31
CPA040014	Liu	Chenxia	2023-02-09	2023-12-31
CPA040015	Moldovan	Mirela	2023-02-09	2023-12-31
CPA040016	Moody	Levi	2023-02-09	2023-12-31
CPA040017	O'Quinn	John	2023-02-09	2023-12-31
CPA040018	Pepper	Austin	2023-02-09	2023-12-31
CPA040019	Pruitt	Caleb	2023-02-09	2023-12-31
CPA040020	Richards	Julia	2023-02-09	2023-12-31
CPA040021	Smith	Betsy	2023-02-09	2023-12-31
CPA040022	White	Jason	2023-02-09	2023-12-31
CPA040023	Wooten	William	2023-02-09	2023-12-31
CPA040024	Young	Lemia	2023-02-09	2023-12-31
CPA040025	Zhang	Xinrui	2023-02-09	2023-12-31
CPA040026	Wiggins	Whitney	2023-02-09	2023-12-31
CPA040027	Brainard	Davis	2023-02-16	2023-12-31
CPA040028	Davis	Robert	2023-02-16	2023-12-31
CPA040029	Garcia	Carla	2023-02-16	2023-12-31
CPA040030	Gibson	Amber	2023-02-16	2023-12-31
CPA040031	Hensler	Regan	2023-02-16	2023-12-31
CPA040032	McCarty	Ryan	2023-02-16	2023-12-31
CPA040033	Osojkic	Samra	2023-02-16	2023-12-31
CPA040034	Rehl	Tyler	2023-02-16	2023-12-31
CPA040035	Robertson	Russell	2023-02-16	2023-12-31
CPA040036	Xu	Irene	2023-02-16	2023-12-31
CPA040037	Bankston	Laurie	2023-02-23	2023-12-31
CPA040038	Black	Vaness	2023-02-23	2023-12-31
CPA040039	Bondell	Olena	2023-02-23	2023-12-31
CPA040040	De Luna	Zsarina	2023-02-23	2023-12-31
CPA040041	Guest	Jordan	2023-02-23	2023-12-31

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CPA040042	Mumpower	Leah	2023-02-23	2023-12-31
CPA040043	Paloski	Christina	2023-02-23	2023-12-31
CPA040044	Rambo	Britney	2023-02-23	2023-12-31
CPA040045	Wynn	Forreste	2023-02-23	2023-12-31
CPA040046	Zhu	Chaolu	2023-02-23	2023-12-31
CPA040047	Aggarwal	Dipti	2023-03-02	2023-12-31
CPA040048	Bouchereau	Caroline	2023-03-02	2023-12-31
CPA040049	Cranford	Carlye	2023-03-02	2023-12-31
CPA040050	Doggett	Mary Grace	2023-03-02	2023-12-31
CPA040051	Fernandez	An-Louise	2023-03-02	2023-12-31
CPA040052	Fletcher	Margaret	2023-03-02	2023-12-31
CPA040053	Gentle	Caroline	2023-03-02	2023-12-31
CPA040054	Lea	Andrea	2023-03-02	2023-12-31
CPA040055	Lezeau	Sanon	2023-03-02	2023-12-31
CPA040056	Lim	Hyunho	2023-03-02	2023-12-31
CPA040057	Lynch	Kelly	2023-03-02	2023-12-31
CPA040058	Nadel	Sam	2023-03-02	2023-12-31
CPA040059	Noorali	Aasim	2023-03-02	2023-12-31
CPA040060	O'Lenick	Frederick	2023-03-02	2023-12-31
CPA040061	Osborne	James	2023-03-02	2023-12-31
CPA040062	Page	Christina	2023-03-02	2023-12-31
CPA040063	Quintero-Rodriguez	Maria	2023-03-02	2023-12-31
CPA040064	Rodriguez	Julia	2023-03-02	2023-12-31
CPA040065	Slaton	Spencer	2023-03-02	2023-12-31
CPA040066	Sun	Yueyuan	2023-03-02	2023-12-31
CPA040067	Thomas	Britani	2023-03-02	2023-12-31
CPA040068	Tryonoviech	Steven	2023-03-02	2023-12-31
CPA040069	Woods	Peyton	2023-03-02	2023-12-31
CPA040070	Chiu	Mabel	2023-03-09	2023-12-31
CPA040071	Cosby	Benjamin	2023-03-09	2023-12-31
CPA040072	Kubisztal	Ashley	2023-03-09	2023-12-31
CPA040073	Tillotson	Katherine	2023-03-09	2023-12-31
CPA040074	Stroud	Emily	2023-03-09	2023-12-31
CPA040075	Walsh	Noah	2023-03-09	2023-12-31
CPA040076	Wetherington	Levi	2023-03-09	2023-12-31
CPA040077	Bursi	Eleanor	2023-03-14	2023-12-31
CPA040078	HAN	DURU	2023-03-14	2023-12-31
CPA040079	Holley	Lauren	2023-03-14	2023-12-31
CPA040080	Mather	Evan	2023-03-14	2023-12-31
CPA040081	Moon	Sumin	2023-03-14	2023-12-31
CPA040082	Silva Fernandes	Fabricio	2023-03-14	2023-12-31

FIRM LICENSES ISSUED – 1/25/2023 –3/21/2023 – 17 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007218	David A Rivas CPA, LLC	2023-02-02	2024-06-30
ACF007219	Freed Maxick CPAs PC	2023-02-02	2024-06-30
ACF007220	Freyman CPA, P.C.	2023-02-02	2024-06-30
ACF007221	THMT Tax Services	2023-02-02	2024-06-30
ACF007222	Davidson, Holland, Whitesell & Co., PLLC	2023-02-16	2024-06-30
ACF007223	Auvana Accountancy Corporation	2023-02-23	2024-06-30
ACF007224	Kelley Galloway Smith Goolsby, PSC	2023-02-23	2024-06-30
ACF007225	The JBee Method LLC	2023-02-23	2024-06-30
ACF007226	4nzie Accountancy, LLC	2023-03-02	2024-06-30
ACF007227	Hansen Hunter & Co. P.C.	2023-03-02	2024-06-30
ACF007228	High Echelon, PC	2023-03-02	2024-06-30
ACF007229	Southern Heritage Financial Group LLC	2023-03-02	2024-06-30
ACF007230	Blad & Hezlep, LLC	2023-03-09	2024-06-30
ACF007231	Enofe & Associates, LLC	2023-03-09	2024-06-30
ACF007232	Jenkins Group C.P.A., LLC	2023-03-09	2024-06-30
ACF007233	Chris Barnett CPA	2023-03-14	2024-06-30
ACF007234	Miriam N. Worth, CPA PC	2023-03-14	2024-06-30

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CPA040083	Sizelove	Riley	2023-03-14	2023-12-31
CPA040084	Tymon	Daniel	2023-03-14	2023-12-31