

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: May 10, 2023

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, May 10, 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

Chairman Huffman established a quorum was present at 10:06 a.m. and called the meeting to order.

Open Session Minutes:

Ms. Farrell made a motion to approve the Open Session minutes of the March 22, 2023, meeting with corrections. Mr. Mixon seconded the motion. The motion carried unanimously.

The Georgia Society of Certified Public Accountants:

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

Mr. Search led a discussion on the proposed UAA Model Rule 5-7 with 30-month testing window for the Board to provide comments. The Board deliberated on their individual preferences for a 24, 30, or 36-month testing window.

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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 21,816 Active CPAs and 1,977 Active firms in Georgia.
- Board to provide comments on proposed UAA Model Rule 5-7.
- CPE Rule change was approved by the Governor's Office and will be filed with the Secretary of State's Office in 3Q2023 to be effective January 1, 2024.
- The NASBA Eastern Regional Meeting will be held in Savannah, GA May 31, 2023 – June 2, 2023.
- There were 1,000 CPE Audit selections for May-August CPE.
- FY23 running under budget. Working with new SAO HR Director on new hire.

Mr. Cook and Mr. Search left the meeting at 11:04 a.m.

Mr. Tolbert joined the meeting at 11:08 a.m.

Break held from 11:04 a.m. – 11:09 a.m.

Executive Session:

At 11:04 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. 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 Mr. Tolbert. No votes were taken in Executive Session.

Open Session:

Chairman Huffman declared open session at 12:09 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 May 10, 2023, meeting:

Applicant C.K.: 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. Mr. Smith seconded the motion. The motion carried unanimously.

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

Applicant J.E.: 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. Mr. Smith seconded the motion. The motion carried unanimously.

Applicant J.F.: 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. Mr. Smith seconded the motion. The motion carried unanimously.

Applicant K.K.: 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. Mr. Smith seconded the motion. The motion carried unanimously.

Applicant G.P.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Mixon made a motion to approve this applicant for initial licensure. Mr. Smith seconded the motion. The motion carried unanimously.

Applicant L.X.: 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. Mr. Smith seconded the motion. The motion carried unanimously.

Applicant HWA.: After reviewing the request for firm licensure, Mr. Mixon made a motion to approve this applicant for firm licensure. Mr. Smith seconded the motion. The motion carried unanimously.

Renewals:

Mr. Ziga stated that the set up for the individual CPA renewals will be the same as it has been in previous years and the renewal window opens on October 1, 2023.

Ratification of Licenses Reinstated:

Mr. Ziga reported that there were thirty (30) Certified Public Accountant licenses reinstated since the March 22, 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.

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Mr. Ziga reported that there were five (5) Public Accounting Firm licenses reinstated since the March 22, 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.

Other Issues/Requests:

The Board discussed a request from the State of New York Licensing Board to release application information and any disciplinary action for two Georgia licensees. After discussion, Mr. Tolbert made a motion to release the information requested to the State of New York Licensing Board pursuant to Georgia Code § 43-3-25.1. Ms. Farrell seconded the motion. The motion carried unanimously.

Enforcement Report:

Ms. Harrison-Roberts presented a report on the CPE Audits conducted. She stated that she is still working through November and December consent orders and responses. Mr. Tolbert made a motion to approve the Enforcement Committee Report.

ACCT230010: The Board voted to close this case per the complainant's request.

Mr. Smith 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.

Approval of Executive Session Minutes:

Mr. Tolbert made a motion to approve the Executive Session minutes of the March 22, 2023, board meeting as presented. Ms. Farrell seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

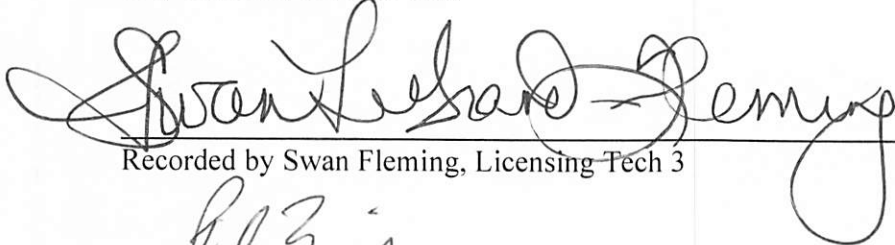
Mr. Mixon made a motion to approve the following applications that met certification requirements. Mr. Tolbert seconded the motion. The motion carried unanimously. The Board approved eighty-two (82) Certified Public Accountant licenses (CPA040085 through CPA040166) since the March 22, 2023, Board meeting. 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 seven (7) Public Accounting Firm licenses (ACF007235 through ACF007241) since the March 22, 2023, Board meeting. The list is attached and made part of these minutes.

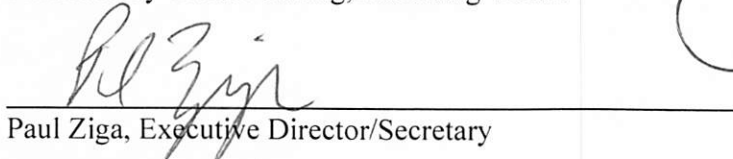
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With no other business to discuss. The meeting was adjourned at 12:30 p.m.

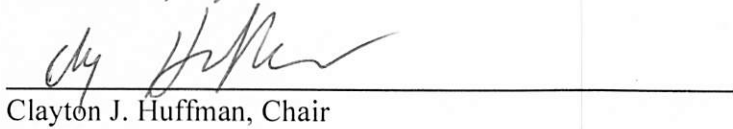
The next scheduled board meeting will be in-person on Wednesday,
July 19, 2023, at 10:00 a.m.



Recorded by Swan Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on July 19, 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 May 10, 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

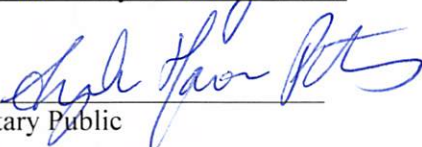
Further the affiant sayeth not.



(Presiding Officer)

Sworn and subscribed before me,

This 10 Day of May, 2023



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 3/22/2023 – 5/09/2023 – 82 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA040085	Blomquist	Matthew	3/23/2023	2023-12-31
CPA040086	Campanile	Nathaniel	3/23/2023	2023-12-31
CPA040087	Critchlow	Amelia	3/23/2023	2023-12-31
CPA040088	Donovan	Sean	3/23/2023	2023-12-31
CPA040089	Duma	William	3/23/2023	2023-12-31
CPA040090	Dunn	Milira	3/23/2023	2023-12-31
CPA040091	Ehigiamusoe	Ekinadese	3/23/2023	2023-12-31
CPA040092	Guo	Yuxin	3/23/2023	2023-12-31
CPA040093	Hakeem	Wael	3/23/2023	2023-12-31
CPA040094	Hrinsin	Amy	3/23/2023	2023-12-31
CPA040095	IYER	PREETHA	3/23/2023	2023-12-31
CPA040096	Jiang	Yujing	3/23/2023	2023-12-31
CPA040097	JIN	CATHERINE Q	3/23/2023	2023-12-31
CPA040098	Joshi	Aakash	3/23/2023	2023-12-31
CPA040099	Moore	Christopher	3/23/2023	2023-12-31
CPA040100	Oladinni	Mobolaji	3/23/2023	2023-12-31
CPA040101	Olsen	Jon	3/23/2023	2023-12-31
CPA040102	ONeal	Katie	3/23/2023	2023-12-31
CPA040103	Parker	Glenn	3/23/2023	2023-12-31
CPA040104	Scornavacca	Mia	3/23/2023	2023-12-31
CPA040105	Tewolde	Filmon	3/23/2023	2023-12-31
CPA040106	Traore	Lina	3/23/2023	2023-12-31
CPA040107	Velazquez	Brianna	3/23/2023	2023-12-31
CPA040108	Warrington	Mary	3/23/2023	2023-12-31
CPA040109	Watts	Sarita	3/23/2023	2023-12-31
CPA040110	Addington	Michael	3/30/2023	2023-12-31
CPA040111	Barton	Cassidy	3/30/2023	2023-12-31
CPA040112	Coffin	Mary	3/30/2023	2023-12-31
CPA040113	DeGuzman	Lawrence	3/30/2023	2023-12-31
CPA040114	Hall	Janet	3/30/2023	2023-12-31
CPA040115	Hobdy	Jordan	3/30/2023	2023-12-31
CPA040116	Kubiak	William	3/30/2023	2023-12-31
CPA040117	MAZWAZWA	ANDREW	3/30/2023	2023-12-31
CPA040118	Morris	Chaya	3/30/2023	2023-12-31
CPA040119	Murphy	Owen	3/30/2023	2023-12-31
CPA040120	Oreszko	Zachary	3/30/2023	2023-12-31
CPA040121	Robinson	William	3/30/2023	2023-12-31
CPA040122	Walk	Brooklyn	3/30/2023	2023-12-31
CPA040123	Watford	Niche	3/30/2023	2023-12-31
CPA040124	Akins	Gregory	4/13/2023	2023-12-31
CPA040125	Anderson	KenRay	4/13/2023	2023-12-31
CPA040126	Barnes	Rolanda	4/13/2023	2023-12-31

CPA LICENSES ISSUED – 3/22/2023 – 5/09/2023 – 82 LICENSES

CPA040127	Bustamante-Sanchez	Jimmy	4/13/2023	2023-12-31
CPA040128	Cline	Sarah	4/13/2023	2023-12-31
CPA040129	Fang	Jingjing	4/13/2023	2023-12-31
CPA040130	Harding	Jennifer	4/13/2023	2023-12-31
CPA040131	Hosch	Holden	4/13/2023	2023-12-31
CPA040132	Humphrey	Lauren	4/13/2023	2023-12-31
CPA040133	Jeung	Eunice	4/13/2023	2023-12-31
CPA040134	Kauder	Cameron	4/13/2023	2023-12-31
CPA040135	Kirk	Hannah	4/13/2023	2023-12-31
CPA040136	Kleusch	Mitchell	4/13/2023	2023-12-31
CPA040137	Markham	Elizabeth	4/13/2023	2023-12-31
CPA040138	Rhines	Geoffrey	4/13/2023	2023-12-31
CPA040139	Strength	Rachel	4/13/2023	2023-12-31
CPA040140	Tan	Chee Yong	4/13/2023	2023-12-31
CPA040141	Wise	Katelyn	4/13/2023	2023-12-31
CPA040142	Fu	Jianmin	4/20/2023	2023-12-31
CPA040143	Losordo	Lauren	4/20/2023	2023-12-31
CPA040144	Jones	Matthew	4/20/2023	2023-12-31
CPA040145	Korting	Brian	4/20/2023	2023-12-31
CPA040146	Linkowski	Kimberly	4/20/2023	2023-12-31
CPA040147	Poelman	Andrew	4/20/2023	2023-12-31
CPA040148	Morris	Stephanie	4/20/2023	2023-12-31
CPA040149	Smith	Jonathan	4/20/2023	2023-12-31
CPA040150	Cobb	Jamie	4/27/2023	2023-12-31
CPA040151	Hotten	Clara	4/27/2023	2023-12-31
CPA040152	Lloyd	Austin	4/27/2023	2023-12-31
CPA040153	Shields	Chandler	4/27/2023	2023-12-31
CPA040154	Shippey-Pryce	Marcia	4/27/2023	2023-12-31
CPA040155	Shrum	Brendan	4/27/2023	2023-12-31
CPA040156	Snellings	Emily	4/27/2023	2023-12-31
CPA040157	Weiss	Miles	4/27/2023	2023-12-31
CPA040158	White	Michael	4/27/2023	2023-12-31
CPA040159	Woo	Hyunjin	4/27/2023	2023-12-31
CPA040160	Wright	Lisa	4/27/2023	2023-12-31
CPA040161	Gosselink	Julia	5/4/2023	2023-12-31
CPA040162	Minor	Thomas	5/4/2023	2023-12-31
CPA040163	Moriarty	Shanna	5/4/2023	2023-12-31
CPA040164	Nolan	Emily	5/4/2023	2023-12-31
CPA040165	Pham	Phuong	5/4/2023	2023-12-31
CPA040166	Templeton	Imani	5/4/2023	2023-12-31

FIRM LICENSES ISSUED – 3/22/2023 – 5 /09/2023 – 7 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007235	Shannon B. Henson CPA, PC	3/23/2023	2024-06-30
ACF007236	Shelby Company Finance, LLC	3/23/2023	2024-06-30
ACF007237	Hallowell 401(k) Assurance, LLC	3/30/2023	2024-06-30
ACF007238	Hawkins & McNair, CPA, LLC	3/30/2023	2024-06-30
ACF007239	Darlene Grace CPA LLC	4/13/2023	2024-06-30
ACF007240	Cyber Security Compliance Group, LLC	4/27/2023	2024-06-30
ACF007241	Sullivan Northside Tax Service, LLC	5/4/2023	2024-06-30