

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: May 15, 2024**

A meeting of the Georgia State Board of Accountancy was held via Zoom on Wednesday, May 15, 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 10:05 a.m. and called the meeting to order.

**Open Session Minutes:**

Mr. Tolbert made a motion to approve the Open Session minutes of March 20, 2024 as presented. Mr. Mixon 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. Cook informed the board that the CPE Audit Tracker is complete.

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**Executive Director Report:**

Mr. Ziga reported the following:

- There are currently 22,611 Active CPAs and 2,061 Active firms in Georgia.
- There were 20,096 CPA licenses renewed during the renewal period. Five renewal reminders were sent. The 1,813 licenses that were not renewed will go into a Lapse status on May 31, 2024.
- Firm renewals started on April 1, 2024. There were 2,055 Firm renewals generated on March 22, 2024. Renewal notices were sent on April 3, 2024 and May 9, 2024. There have been 455 firm licenses renewed, 75 firm license renewals in process, and 26 firm licenses closed.
- Mr. Ziga will be attending the NASBA Eastern Regional Meeting in Louisville, Kentucky on June 4-6, 2024 and the GSCPA Annual Convention in St. Augustine, Florida on June 9-12, 2024.
- Mr. Ziga attended the NASBA Executive Directors Conference in Nashville, Tennessee on March 25-28, 2024.
- The GSCPA Ethics CPE offerings and 2 other vendor offerings were reviewed and approved.

**Executive Session:**

At 10:37 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. Mr. Mixon seconded the motion. Voting in favor of the motion were those members present who included Chairman Huffman, Mr. Cole, Ms. Farrell, Ms. Addison, and Mr. Smith. No votes were taken in Executive Session.

Mr. Cole joined the meeting at 10:35 a.m.

Mr. Search and Mr. Cook left the meeting at 10:37 a.m.

Ms. Farrell left the meeting at 11:00 a.m.

Break held 11:33 a.m. – 11:41 a.m.

Mr. Tolbert left the meeting at 11:46 a.m.

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**Open Session:**

Chairman Huffman declared open session at 11:41 a.m. to vote on discussions held in Executive Session.

**NASBA Applications:**

The following requests from NASBA were reviewed at the May 15, 2024, meeting:

**Applicant E.A.:** After reviewing the request for reciprocal licensure with special consideration of the experience requirement, Mr. Tolbert made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

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

**Applicant J.B.:** After reviewing the request for reciprocal licensure with special consideration of the experience requirement, Mr. Tolbert made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

**Applicant M.B.:** After reviewing the request for reciprocal licensure with special consideration of the experience 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 M.G.:** After reviewing the request for reciprocal licensure with special consideration of the experience requirement, Mr. Tolbert made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

**Applicant A.H.:** 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. Mr. Mixon seconded the motion. The motion carried unanimously.

**Applicant D.J.:** After reviewing the request for reciprocal licensure with special consideration of the experience requirement, Mr. Tolbert made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

**Applicant S.R.:** After reviewing the request for reciprocal licensure with special consideration of the experience requirement, Mr. Tolbert made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

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**Ratification of Licenses Reinstated:**

Mr. Ziga reported that there were twenty-five (25) Certified Public Accountant licenses reinstated since the March 20, 2024, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Mr. Mixon seconded the motion. Ms. Farrell was absent from the vote. The motion carried unanimously.

Mr. Ziga reported that there were seven (7) Public Accounting Firm licenses reinstated since the March 20, 2024, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Mr. Mixon seconded the motion. Ms. Farrell was absent from the vote. The motion carried unanimously.

**Enforcement Report:**

The Enforcement Committee presented the following cases:

**ACCT240011:** The Board voted to refer this case to the AG's office for a fine of \$10,000.

**ACCT240014:** The Board voted to close this case.

**ACCT240015:** The Board voted to close this case.

**ACCT240016:** The Board voted to close this case.

**ACCT240017:** The Board voted to close this case.

**ACCT240018:** The Board voted to close this case.

Mr. Tolbert made a motion to approve the Enforcement Committee Report. Mr. Mixon seconded the motion. Ms. Farrell was absent from the vote. 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 March 20, 2024, board meeting as presented. Mr. Mixon 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. Mixon seconded the motion. The motion carried unanimously. The Board approved one hundred ten (110) Certified Public Accountant licenses (CPA040812 through

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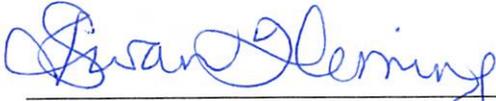
CPA040921) since the March 20, 2024, Board meeting. The list is attached and made part of these minutes.

Mr. Tolbert made a motion to approve the following applications that met certification requirements. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved eleven (11) Public Accounting Firm licenses (ACF007313 through ACF007323) since the March 20, 2024, Board meeting. The list is attached and made part of these minutes.

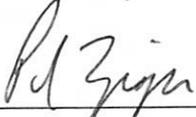
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With no other business to discuss. The meeting was adjourned at 11:48 a.m.

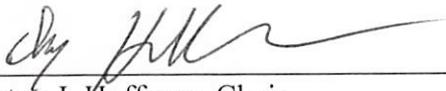
The next scheduled board meeting will be on Wednesday, July 10, 2024, via Zoom at 10:00 a.m.

  
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Recorded by Swan Fleming, Licensing Tech 3

  
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Paul Ziga, Executive Director/Secretary

  
\_\_\_\_\_

Clayton J. Huffman, Chair

These minutes were approved on July 10, 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 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.

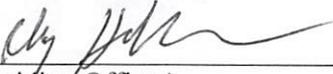
I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On May 15, 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 15 Day of May, 2024

  
\_\_\_\_\_  
Notary Public



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

My Commission Expires

**CPA LICENSES ISSUED – 3/20/2024 – 5/14/2024 – 110 LICENSES**

<b>License #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
CPA040812	Allen	Neal	3/21/2024	2025-12-31
CPA040813	Anderson	Michael E	3/21/2024	2025-12-31
CPA040814	Aycock	Baxter	3/21/2024	2025-12-31
CPA040815	BEASLEY	JAMIE	3/21/2024	2025-12-31
CPA040816	Bramble	Connor	3/21/2024	2025-12-31
CPA040817	Carzim	Emmanuella	3/21/2024	2025-12-31
CPA040818	Charleson	Christian	3/21/2024	2025-12-31
CPA040819	Duval	Thomas	3/21/2024	2025-12-31
CPA040820	Fazio	Alexander	3/21/2024	2025-12-31
CPA040821	Fishman	Katie	3/21/2024	2025-12-31
CPA040822	Glidden	Elizabeth	3/21/2024	2025-12-31
CPA040823	Hackett	Kristen	3/21/2024	2025-12-31
CPA040824	Han	Hyungseo	3/21/2024	2025-12-31
CPA040825	Herbel	Jason	3/21/2024	2025-12-31
CPA040826	Heyward	Sabrina	3/21/2024	2025-12-31
CPA040827	Hickox	Kyle	3/21/2024	2025-12-31
CPA040828	Karim	Usman	3/21/2024	2025-12-31
CPA040829	Klump	John	3/21/2024	2025-12-31
CPA040830	LaBelle	Ryan	3/21/2024	2025-12-31
CPA040831	Lee	Sung Uk	3/21/2024	2025-12-31
CPA040832	Mlambo	Gabaza	3/21/2024	2025-12-31

**CPA LICENSES ISSUED – 3/20/2024 – 5/14/2024 – 110 LICENSES**

CPA040833	Moore	Samantha	3/21/2024	2025-12-31
CPA040834	Neff	Taylor	3/21/2024	2025-12-31
CPA040835	Nelson	Bryce	3/21/2024	2025-12-31
CPA040836	Ogunbanwo	Victory	3/21/2024	2025-12-31
CPA040837	Parmer	Ana	3/21/2024	2025-12-31
CPA040838	Pate	Aaron	3/21/2024	2025-12-31
CPA040839	Paulding	Austin	3/21/2024	2025-12-31
CPA040840	Radhay	Ryan	3/21/2024	2025-12-31
CPA040841	Reid	Joshua	3/21/2024	2025-12-31
CPA040842	Heard	Rashida	3/21/2024	2025-12-31
CPA040843	SHIM	HYUN JIN	3/21/2024	2025-12-31
CPA040844	Smotherman	Eric	3/21/2024	2025-12-31
CPA040845	Sobik	Joshua	3/21/2024	2025-12-31
CPA040846	Swan	Kaitlin	3/21/2024	2025-12-31
CPA040847	Thomas	Bailey	3/21/2024	2025-12-31
CPA040848	Whiston	Waverly	3/21/2024	2025-12-31
CPA040849	Wilson	Stephen	3/21/2024	2025-12-31
CPA040850	Wooden	Bridgette	3/21/2024	2025-12-31
CPA040851	Benson	Kimberly	3/27/2024	2025-12-31
CPA040852	Cai	Yuanting	3/27/2024	2025-12-31
CPA040853	Elliott	Trang	3/27/2024	2025-12-31

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CPA040854	Greene	Jeffrey	3/27/2024	2025-12-31
CPA040855	Johnson	Richard	3/27/2024	2025-12-31
CPA040856	Kasamatsu	Koki	3/27/2024	2025-12-31
CPA040857	Kellett	Meghan	3/27/2024	2025-12-31
CPA040858	McLellan	Sarah	3/27/2024	2025-12-31
CPA040859	Morales	Emilio	3/27/2024	2025-12-31
CPA040860	Patterson	Jamie	3/27/2024	2025-12-31
CPA040861	Phillips	Thelma	3/27/2024	2025-12-31
CPA040862	Roberts	Collin	3/27/2024	2025-12-31
CPA040863	White	Anna	3/27/2024	2025-12-31
CPA040864	Williams	Jacob	3/27/2024	2025-12-31
CPA040865	Wilms	Christopher	3/27/2024	2025-12-31
CPA040866	Yancey	Heather	3/27/2024	2025-12-31
CPA040867	Alexander	Robert	4/4/2024	2025-12-31
CPA040868	An	Seongwook	4/4/2024	2025-12-31
CPA040869	Bates	Kaitlyn	4/4/2024	2025-12-31
CPA040870	Briscoe	Tiara	4/4/2024	2025-12-31
CPA040871	Demery	Bridget	4/4/2024	2025-12-31
CPA040872	Gibbs	Carson	4/4/2024	2025-12-31
CPA040873	Lai	Yu-Jung	4/4/2024	2025-12-31
CPA040874	Mbagwu	John	4/4/2024	2025-12-31

**CPA LICENSES ISSUED – 3/20/2024 – 5/14/2024 – 110 LICENSES**

CPA040875	Ni	Gina	4/4/2024	2025-12-31
CPA040876	Park	Abigail	4/4/2024	2025-12-31
CPA040877	Wade	Jennifer	4/4/2024	2025-12-31
CPA040878	Brown	Lori	4/18/2024	2025-12-31
CPA040879	Brown	Zachary	4/18/2024	2025-12-31
CPA040880	Cote	Leah	4/18/2024	2025-12-31
CPA040881	Emry	Hayden	4/18/2024	2025-12-31
CPA040882	Fox	Christa	4/18/2024	2025-12-31
CPA040883	Grimes	Thomas	4/18/2024	2025-12-31
CPA040884	He	Qianyue	4/18/2024	2025-12-31
CPA040885	Leuckfeld	Britta	4/18/2024	2025-12-31
CPA040886	Littrell	Bailey	4/18/2024	2025-12-31
CPA040887	Maki	Henry	4/18/2024	2025-12-31
CPA040888	Morton	Christianna	4/18/2024	2025-12-31
CPA040889	ONeill	Cole	4/18/2024	2025-12-31
CPA040890	Pindak	Lucas	4/18/2024	2025-12-31
CPA040891	Roche	Jelisa	4/18/2024	2025-12-31
CPA040892	Stribling	Haley	4/18/2024	2025-12-31
CPA040893	Wang	Zifei	4/18/2024	2025-12-31
CPA040894	Adamson	Frances	4/24/2024	2025-12-31
CPA040895	Duvnjak	Zineb	4/24/2024	2025-12-31

**CPA LICENSES ISSUED – 3/20/2024 – 5/14/2024 – 110 LICENSES**

CPA040896	Foster	Erica	4/24/2024	2025-12-31
CPA040897	Goldberg	Grant	4/24/2024	2025-12-31
CPA040898	Liang	Leting	4/24/2024	2025-12-31
CPA040899	Luu	Nam	4/24/2024	2025-12-31
CPA040900	Murchake	Emma	4/24/2024	2025-12-31
CPA040901	Wright	Adam	4/24/2024	2025-12-31
CPA040902	Arrington	Haley	5/2/2024	2025-12-31
CPA040903	Bik	Suilen	5/2/2024	2025-12-31
CPA040904	Hacker	Jacob	5/2/2024	2025-12-31
CPA040905	Kutnick	Jordana	5/2/2024	2025-12-31
CPA040906	Bhandari	Pooja	5/2/2024	2025-12-31
CPA040907	Powell	Merlan	5/2/2024	2025-12-31
CPA040908	Rathbun	Amber	5/2/2024	2025-12-31
CPA040909	Sierk	Jack	5/2/2024	2025-12-31
CPA040910	Wilson	David	5/2/2024	2025-12-31
CPA040911	Fullerton	Jesse	5/9/2024	2025-12-31
CPA040912	Gregory	Austin	5/9/2024	2025-12-31
CPA040913	Harris	Malcolm	5/9/2024	2025-12-31
CPA040914	Harvey	Muhua	5/9/2024	2025-12-31
CPA040915	Hoots	Kathe	5/9/2024	2025-12-31
CPA040916	Jovanovic	Lisa M	5/9/2024	2025-12-31

CPA LICENSES ISSUED – 3/20/2024 – 5/14/2024 – 110 LICENSES

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CPA040917	Kerlegrand	Jeffrey	5/9/2024	2025-12-31
CPA040918	Kopish	Tami	5/9/2024	2025-12-31
CPA040919	McGinn	Russell	5/9/2024	2025-12-31
CPA040920	Merin	Nathan	5/9/2024	2025-12-31
CPA040921	Vanas	Reece	5/9/2024	2025-12-31

## FIRM LICENSES ISSUED – 3/20/2024 – 5/14/2024 – 11 LICENSES

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<b>License #</b>	<b>Firm Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
ACF007313	Carter Business Services, LLC	4/18/2024	6/30/2026
ACF007314	Clark Advisor LLC	4/18/2024	6/30/2026
ACF007315	Craig A Dabdoub, CPA, LLC	4/18/2024	6/30/2026
ACF007316	DL Purvine CPA, PLLC	4/18/2024	6/30/2026
ACF007317	Fox Tax Pros	4/18/2024	6/30/2026
ACF007318	JLA Professionals, LLC	4/18/2024	6/30/2026
ACF007319	Roswell Accounting LLC	4/18/2024	6/30/2026
ACF007320	Sacklow & Acox, CPAs LLC	4/18/2024	6/30/2026
ACF007321	SB & Company, LLC	4/18/2024	6/30/2026
ACF007322	Sikich CPA LLC	4/18/2024	6/30/2026
ACF007323	Silberman Audit & Tax Services, LLC	4/18/2024	6/30/2026