

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: May 21, 2025**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, May 21, 2025 via Teams.

**The following Board members were present:**

Emily Farrell, CPA, Chair  
B. Aubrey Harrell, CPA, Vice Chair  
Ryan Inlow, CPA  
Evelyn Rosier, CPA  
Paula Mooney, CPA  
Todd M. Tolbert, Consumer Member

**Board members absent:**

Michael E. Mixon, CPA

**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  
Kathryn Fletcher, CPA

Chair Farrell established a quorum present at 10:02 a.m. and called the meeting to order. This meeting was originally scheduled as an in-person meeting but changed to a TEAMS meeting due to schedule conflicts.

**Open Session Minutes:**

Mr. Tolbert made a motion to approve the Open Session minutes of March 19, 2025 with corrections. Ms. Rosier seconded the motion. The motion carried unanimously.

**Board Office Operations:**

**The Georgia Society of Certified Public Accountants:**

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

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**Executive Director Report:**

Mr. Ziga reported the following:

- There are currently 21,892 Active CPAs and 2,028 Active Firms in Georgia.
- Mr. Ziga stated that he is working with the Office of Planning and Budget on licensing database funding.
- Mr. Ziga informed the Board that his 3-year term on the SBC concluded with his last meeting on May 9, 2025.

Mr. Cook and Ms. Fletcher left the meeting at 10:24 a.m.

**Executive Session:**

At 10:25 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. Inlow seconded the motion. Voting in favor of the motion were those members present who included Ms. Farrell, Mr. Harrell, Ms. Mooney, and Ms. Rosier. No votes were taken in the Executive Session.

**Open Session:**

Ms. Farrell declared open session at 11:46 a.m. to vote on discussions held in Executive Session.

**NASBA Applications:**

The agenda was amended as follows: Item 6a. Applicant A.B.

The following requests from NASBA were reviewed at the May 21, 2025 meeting:

**Applicant A.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. Mooney seconded the motion. The motion carried unanimously.

**Applicant JY.C.:** 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. Mooney seconded the motion. Ms. Farrell recused from the vote. The motion carried unanimously.

**Applicant J.C.:** 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. Mooney seconded the motion. The motion carried unanimously.

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**Applicant Z.G.:** 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 and refer to NASBA to instruct the applicant on the next steps. Ms. Mooney 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 approve this applicant for reciprocal licensure. Ms. Mooney seconded the motion. 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. Ms. Mooney seconded the motion. The motion carried unanimously.

**Applicant M.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. Mooney seconded the motion. The motion carried unanimously.

**Applicant E.N.:** 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. Mooney seconded the motion. The motion carried unanimously.

**Applicant K.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. Mooney seconded the motion. The motion carried unanimously.

**Applicant E.Y.:** 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. Mooney seconded the motion. The motion carried unanimously.

**NASBA Examination Requests:**

Mr. Ziga stated that with the June 30, 2025 expiration date approaching, the office has been receiving inquiries for extensions.

**Renewals:**

Mr. Ziga stated that he is working with the System Automation team to get the portal set up for individual CPA renewals for October.

**Ratification of Licenses Reinstated:**

Mr. Ziga reported that there were forty-three (43) Certified Public Accountant licenses reinstated since the March 19, 2025 Board meeting. Mr. Tolbert made a motion to approve the applications that met the requirements for reinstatement. Ms. Mooney seconded the motion. The motion carried unanimously.

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Mr. Ziga reported that there was one (1) Public Accounting Firm license reinstated since the March 19, 2025 Board meeting. Mr. Tolbert made a motion to approve the applications that met the requirements for reinstatement. Ms. Mooney seconded the motion. The motion carried unanimously.

**Enforcement Report:**

The Enforcement Committee made a motion to approve the following enforcement cases:

**ACCT250022:** The Board voted to close this case with letter of concern and refer complainant to Department of Revenue and the Internal Revenue Service.

**ACCT250023:** The Board voted to close this case with a letter of concern.

**ACCT250025:** The Board voted to close this case with a letter of concern.

**ACCT250026:** The Board voted to close this case.

**ACCT250028:** The Board voted to close this case, client billing issue.

**ACCT250029:** The Board voted to close this case and refer complainant to the Department of Revenue.

**ACCT250030:** The Board voted to close this case, no jurisdiction.

**ACCT250032:** The Board voted to send a letter of concern.

**ACCT250033:** The Board voted to send a letter of concern.

**ACCT250034:** The Board voted to send a letter of concern.

**ACCT250035:** The Board voted to send a letter of concern.

**ACCT250037:** The Board voted to close this case, legal issue.

**ACCT250038:** The Board voted to send a letter of concern.

**ACCT250039:** The Board voted to close this case with letter requiring a Georgia license be obtained within 30 days.

**ACCT250040:** The Board voted to close this case.

**ACCT250041:** The Board voted to close this case.

**ACCT250043:** The Board voted to close this case.

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**ACCT250045:** The Board voted to close this case.

Ms. Rosier made a motion to approve the Enforcement Committee Report. Mr. Tolbert 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 is required at this time.

**Approval of Executive Session Minutes:**

Mr. Tolbert made a motion to approve the Executive Session minutes of the March 19, 2025, board meeting, as presented. Mr. Inlow seconded the motion. The motion carried unanimously.

**Ratification of Licenses Issued:**

Mr. Harrell 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 eight (108) Certified Public Accountant licenses (CPA041513 through CPA041620) since the March 19, 2025, Board meeting. The list is attached and made part of these minutes.

Mr. Harrell 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-two (22) Public Accounting Firm licenses (ACF007420 through ACF007441) since the March 19, 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 11:56 a.m.

The next scheduled board meeting will be on Wednesday, July 16, 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 July 16, 2025

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 May 21, 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.

Emily G. Farrell  
(Presiding Officer)

Sworn and subscribed before me,

This 21 Day of May, 2025

Ayokah Harrison Roberts  
Notary Public



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

My Commission Expires

**CPA LICENSES ISSUED – 3/19/2025 – 5/20/2025 – 108 LICENSES**

<b>License #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
CPA041513	Addicks	Charles	3/20/2025	2025-12-31
CPA041514	Raiyan	Mohammad	3/20/2025	2025-12-31
CPA041515	Atkinson	Alexander	3/20/2025	2025-12-31
CPA041516	Blaydes	Thomas	3/20/2025	2025-12-31
CPA041517	Bradley	Terrie	3/20/2025	2025-12-31
CPA041518	Branigan	Emily	3/20/2025	2025-12-31
CPA041519	Chamberlain	Robert	3/20/2025	2025-12-31
CPA041520	Drye	Richard	3/20/2025	2025-12-31
CPA041521	Harte	Mischa	3/20/2025	2025-12-31
CPA041522	Henry	Eric	3/20/2025	2025-12-31
CPA041523	Ho Tran	Vy	3/20/2025	2025-12-31
CPA041524	Jung	Hyunkyung	3/20/2025	2025-12-31
CPA041525	Little	Alyssa	3/20/2025	2025-12-31
CPA041526	Mays	Austin	3/20/2025	2025-12-31
CPA041527	McKelvy	Eric	3/20/2025	2025-12-31
CPA041528	Nizar	Nayab	3/20/2025	2025-12-31
CPA041529	Pernu	Sarah	3/20/2025	2025-12-31
CPA041530	Qin	Miaoru	3/20/2025	2025-12-31
CPA041531	Rosier	Khari	3/20/2025	2025-12-31
CPA041532	Terza	Jade	3/20/2025	2025-12-31
CPA041533	Thomas	Cole	3/20/2025	2025-12-31

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CPA041534	Upton	Alison	3/20/2025	2025-12-31
CPA041535	Albers	Miller	3/27/2025	2025-12-31
CPA041536	Askin	Javaris	3/27/2025	2025-12-31
CPA041537	Cobb	Jared	3/27/2025	2025-12-31
CPA041538	Garnica	Jose Agustin	3/27/2025	2025-12-31
CPA041539	Hassan	Abdallah	3/27/2025	2025-12-31
CPA041540	Ju	Ming	3/27/2025	2025-12-31
CPA041541	Long	Ryan	3/27/2025	2025-12-31
CPA041542	Lowe	Ashlyn	3/27/2025	2025-12-31
CPA041543	Miller	John	3/27/2025	2025-12-31
CPA041544	Mock	Christopher	3/27/2025	2025-12-31
CPA041545	Monet	Marie	3/27/2025	2025-12-31
CPA041546	Prowant	Mitchell	3/27/2025	2025-12-31
CPA041547	Watson	Grace	3/27/2025	2025-12-31
CPA041548	Yu	Xuelin	3/27/2025	2025-12-31
CPA041549	Choo	Serkmin	4/3/2025	2025-12-31
CPA041550	Driggers	Stephen	4/3/2025	2025-12-31
CPA041551	Fox	Andrew	4/3/2025	2025-12-31
CPA041552	Kieffer	Austin	4/3/2025	2025-12-31
CPA041553	Lee	Jaeung	4/3/2025	2025-12-31
CPA041554	Mattackal	Timothy	4/3/2025	2025-12-31

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CPA041555	McCulloch	Robert	4/3/2025	2025-12-31
CPA041556	Pearson	Michael	4/3/2025	2025-12-31
CPA041557	Pehrson	Maxton	4/3/2025	2025-12-31
CPA041558	Schildt	Martin	4/3/2025	2025-12-31
CPA041559	Slivka	Rebecca	4/3/2025	2025-12-31
CPA041560	Turner	Lauren	4/3/2025	2025-12-31
CPA041561	Yang	Fernanda	4/3/2025	2025-12-31
CPA041562	Zegers	Dylan	4/3/2025	2025-12-31
CPA041563	Caudill	Gregory	4/10/2025	2025-12-31
CPA041564	Song	Byungchul	4/10/2025	2025-12-31
CPA041565	Song	John Byung-Tek	4/10/2025	2025-12-31
CPA041566	Harmel	Helen	4/10/2025	2025-12-31
CPA041567	Trejo	J Refugio	4/10/2025	2025-12-31
CPA041568	Crocker	Jack	4/16/2025	2025-12-31
CPA041569	Do	Thi Le	4/16/2025	2025-12-31
CPA041570	Edwards	Dylan	4/16/2025	2025-12-31
CPA041571	Gaines	LaShawn	4/16/2025	2025-12-31
CPA041572	Harris	Erin	4/16/2025	2025-12-31
CPA041573	Kang	San	4/16/2025	2025-12-31
CPA041574	Kanso	Ryan	4/16/2025	2025-12-31
CPA041575	Ogletree	Madison	4/16/2025	2025-12-31

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CPA041576	Savin	Zachary	4/16/2025	2025-12-31
CPA041577	Versele	Robert	4/16/2025	2025-12-31
CPA041578	Boriel	Justin	4/24/2025	2025-12-31
CPA041579	Brent	Ariel	4/24/2025	2025-12-31
CPA041580	Brown	Alexis	4/24/2025	2025-12-31
CPA041581	Cheng	Michael	4/24/2025	2025-12-31
CPA041582	Conley	Olivia	4/24/2025	2025-12-31
CPA041583	Daniels	Bryce	4/24/2025	2025-12-31
CPA041584	Gallentine	Daniel	4/24/2025	2025-12-31
CPA041585	Hammit	Jacob	4/24/2025	2025-12-31
CPA041586	Herron	Noah	4/24/2025	2025-12-31
CPA041587	Lanska	Olena	4/24/2025	2025-12-31
CPA041588	McManus	Eugene	4/24/2025	2025-12-31
CPA041589	Purvis	Joshua	4/24/2025	2025-12-31
CPA041590	Robinson	Leah	4/24/2025	2025-12-31
CPA041591	Campuzano	Jazmin	5/1/2025	2025-12-31
CPA041592	Dobies	Paul	5/1/2025	2025-12-31
CPA041593	Edelman	Benjamin	5/1/2025	2025-12-31
CPA041594	Foster	Luke	5/1/2025	2025-12-31
CPA041595	Johnson	Sydney	5/1/2025	2025-12-31
CPA041596	Jordan	James	5/1/2025	2025-12-31

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CPA041597	Jung	Hyun Sub	5/1/2025	2025-12-31
CPA041598	Karkotli	Nisreen	5/1/2025	2025-12-31
CPA041599	Latham	Alexandra	5/1/2025	2025-12-31
CPA041600	Mancuso	Kendall	5/1/2025	2025-12-31
CPA041601	Patel	Jay	5/1/2025	2025-12-31
CPA041602	Portillo	Daniel	5/1/2025	2025-12-31
CPA041603	Sun	Yan	5/1/2025	2025-12-31
CPA041604	Terreri	Massimiliano	5/1/2025	2025-12-31
CPA041605	Arndt	Spencer	5/15/2025	2025-12-31
CPA041606	Bradford	Autumn	5/15/2025	2025-12-31
CPA041607	Burgess	Robert	5/15/2025	2025-12-31
CPA041608	Chartrand	Lori	5/15/2025	2025-12-31
CPA041609	Cummings	Elizabeth	5/15/2025	2025-12-31
CPA041610	Edgar	Bradley	5/15/2025	2025-12-31
CPA041611	Gunter	Natalie	5/15/2025	2025-12-31
CPA041612	Irish	Nicholas	5/15/2025	2025-12-31
CPA041613	Johnsen	Erik	5/15/2025	2025-12-31
CPA041614	Naveed	Usman	5/15/2025	2025-12-31
CPA041615	Ngo	Khang	5/15/2025	2025-12-31
CPA041616	Pendley	Colby	5/15/2025	2025-12-31
CPA041617	Pittman	Preston	5/15/2025	2025-12-31

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CPA041618	Pognon	Bayi	5/15/2025	2025-12-31
CPA041619	Spiller	Joshua	5/15/2025	2025-12-31
CPA041620	Tai	Aaren	5/15/2025	2025-12-31

**FIRM LICENSES ISSUED – 3/19/2025 – 5/20/2025 – 22 LICENSES**

<b>License #</b>	<b>Firm Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
ACF007420	EOS ACCOUNTANTS LLP	3/20/2025	6/30/2026
ACF007421	Jarrard, Nowell & Russell, LLC	3/20/2025	6/30/2026
ACF007422	Michael J Deyoe CPA, LLC	3/20/2025	6/30/2026
ACF007423	MW Schroth & Associates LLC	4/3/2025	6/30/2026
ACF007424	Deming, Malone, Livesay & Ostroff, P.S.C.	4/3/2025	6/30/2026
ACF007425	Melissa Harkey CPA	4/3/2025	6/30/2026
ACF007426	Pannell Kerr Forster of Texas, P.C.	4/3/2025	6/30/2026
ACF007427	RTW Xxact Enterprises LLC	4/3/2025	6/30/2026
ACF007428	Ascercic CPA, LLC	4/10/2025	6/30/2026
ACF007429	Noren Nordling and Associates PLLC	4/10/2025	6/30/2026
ACF007430	RSI Assurance LLC	4/10/2025	6/30/2026
ACF007431	Day Accounting, LLC	4/16/2025	6/30/2026
ACF007432	Leslie M. Jones, CPA PLLC	4/16/2025	6/30/2026
ACF007433	Torain & Razzaghi CPA LLC	4/16/2025	6/30/2026
ACF007434	ARTHUR JAMES CPAs LLC	4/24/2025	6/30/2026
ACF007435	Brown, Edwards & Company, LLP	5/15/2025	6/30/2026
ACF007436	Citadel Forensic Accounting LLC	5/15/2025	6/30/2026
ACF007437	Geels CPA LLC	5/15/2025	6/30/2026
ACF007438	Leal CPA, LLC	5/15/2025	6/30/2026
ACF007439	Perry & Associates CPAs A.C.	5/15/2025	6/30/2026

FIRM LICENSES ISSUED – 3/19/2025 – 5/20/2025 – 22 LICENSES

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ACF007440	Prosperous CPA Services LLC	5/15/2025	6/30/2026
ACF007441	SCJ CPA Partners LLP	5/15/2025	6/30/2026