

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 16, 2022

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, November 16, 2022.

The following Board members were present:

Clayton J. Huffman, CPA, Chair
Michael E. Mixon, CPA
Craig Smith, CPA
Charles Cole, CPA
Emily Farrell, CPA
Todd M. Tolbert, Consumer Member

Board members absent:

Ashley Addison, CPA, Vice Chair

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

Chairman Huffman established a quorum was present at 10:01 a.m. and called the meeting to order.

Open Session Minutes:

Ms. Farrell made a motion to approve the Open Session minutes of the September 21, 2022, meeting, as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Special Session Minutes:

Ms. Farrell made a motion to approve the Special Session minutes of the October 25, 2022, meeting, as presented. 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.

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Board Operations:

Mr. Ziga informed the Board that Shelly Crosby has left NASBA and that the new Client Services Manager is Alison Douthie. He mentioned that Nan Buchanan, the Georgia Coordinator, is up to speed and doing a great job.

Executive Director Report:

Mr. Ziga reported the following:

- There are currently 21,326 Active CPAs and 2,087 Active firms in Georgia.
- There were 1,840 firm renewals that have been processed and 164 remain unrenewed.
- Discussed highlights from the NASBA Annual Meeting. Discussed NASBA's Notice to Candidates on CPA Evolution and Testing Schedules.
- There were 899 CPE Audit selections for May – November.
- FY23 running under budget. SAO HR is reposting the enforcement position.

Board Member Reports:

The Board discussed proposed changes to Policy No. 13, Firm Names. After discussion, Mr. Smith made a motion to remove section E. and send to the Attorney General's Office for review and posting.

E. Except as specifically provided in section 20-12-.17 of the State Board of Accountancy Rules the names of one or more past CPA owners may not be included in the name of a firm or its successor. A firm name may not include the name of a former CPA owner of the firm that has withdrawn from firm ownership and remains as an employee of the firm.

Mr. Tolbert seconded the motion. The motion carried unanimously.

Break held from 11:27 a.m. – 11:34 a.m. Mr. Cook left the meeting at 11:27 a.m.

Executive Session:

At 11:34 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, and Mr. Mixon. No votes were taken in Executive Session.

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Open Session:

Chairman Huffman declared open session at 12:16 p.m. to vote on discussions held in Executive Session.

NASBA Applications:

The following requests from NASBA were reviewed at the September 21, 2022, meeting:

Applicant B.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. Mr. Smith seconded the motion. The motion carried unanimously.

Applicant G.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. Smith seconded the motion. The motion carried unanimously.

Applicant G.G.: 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. Smith seconded the motion. The motion carried unanimously.

Applicant K.H.: 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. Smith seconded the motion. Ms. Farrell was recused from vote. The motion carried unanimously.

Applicant A.H.: 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. Smith seconded the motion. The motion carried unanimously.

Applicant J.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. Smith seconded the motion. The motion carried unanimously.

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

Applicant J.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. Mr. Smith seconded the motion. Ms. Farrell was recused from vote. The motion carried unanimously.

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

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Applicant T.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. Smith seconded the motion. The motion carried unanimously.

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

Applicant T.S.: 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. Smith seconded the motion. The motion carried unanimously.

Applicant M.S.: 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. Smith seconded the motion. The motion carried unanimously.

Applicant M.M.S.: 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. Smith seconded the motion. The motion carried unanimously.

Applicant S.V.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Tolbert made a motion to deny this applicant for initial licensure. Mr. Smith seconded the motion. The motion carried unanimously.

Applicant P.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. Mr. Smith seconded the motion. The motion carried unanimously.

Ratification of Licenses Reinstated:

Mr. Ziga reported that there were fifty-three (53) Certified Public Accountant licenses reinstated since the September 21, 2022, 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 no Public Accounting Firm licenses reinstated since the September 21, 2022, Board meeting.

Enforcement Report:

Mr. Tolbert made a motion to approve the following action(s):

ACCT230002: The Board voted to table until court case is resolved.

ACCT230004: The Board voted to close this case, no jurisdiction.

ACCT230005: The Board voted to close this case, no jurisdiction.

ACCT230006: The Board voted to refer this case to the Attorney General's Office for a Cease & Desist.

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Ms. Harrison-Roberts gave a report on the CPE Audits that have been conducted. The CPE cases from July and August referred to the AG's Office for consent orders for failing the CPE Audit or failure to respond to the CPE Audit.

G.E.: The Board voted to deny the request to waive the fine due to financial hardship.

D.J.: The Board voted to approve the request to waive the fine due to medical hardship.

Mr. Cole 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. There is one open case. 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 September 21, 2022, board meeting as presented. Ms. Farrell 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 fifty-three (153) Certified Public Accountant licenses (CPA039666 through CPA039818) since the September 21, 2022, 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 thirteen (13) Public Accounting Firm licenses (ACF007192 through ACF007204) since the September 21, 2022, Board meeting. The list is attached and made part of these minutes.

Other Business:

2023 Board Meeting Dates

Mr. Tolbert made a motion to approve the following meeting dates for 2023. Ms. Farrell seconded. The motion carried unanimously.

- January 25, 2023
- March 22, 2023
- May 10, 2023
- July 19, 2023
- September 20, 2023
- November 15, 2023

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2023 Election of Officers and Committees

Mr. Smith made a motion to nominate Mr. Huffman as the Chair of the Georgia State Board of Accountancy for 2023. Mr. Mixon seconded. The motion carried unanimously to elect Mr. Huffman as the 2023 Chair of the Georgia State Board of Accountancy.

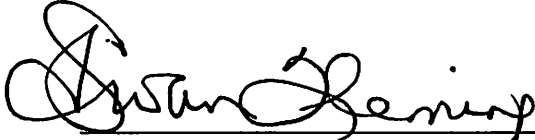
Mr. Smith made a motion to nominate Ms. Farrell as the Vice Chair of the Georgia State Board of Accountancy for 2023. Mr. Mixon seconded. The motion carried unanimously to elect Ms. Farrell as the 2023 Vice Chair of the Georgia State Board of Accountancy.

Mr. Smith made a motion for Ms. Farrell, Ms. Addison, and Mr. Tolbert to serve on the Enforcement Committee for 2023. Mr. Mixon seconded. The motion carried unanimously.


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With no other business to discuss. The meeting was adjourned at 12:38 p.m.

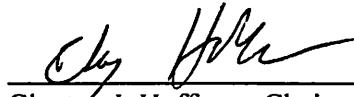
The next scheduled board meeting will be held via Zoom on Wednesday,
January 25, 2023, at 10:00 a.m.



Recorded by Swan Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on

January 25, 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 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 November 16, 2022, 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 16 Day of November 2022 ^{HR}



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 9/21/2022 – 11/15/2022 – 153 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA039666	Castillo	Christien	2022-09-23	2023-12-31
CPA039667	Conway	Allison	2022-09-23	2023-12-31
CPA039668	George	Frances	2022-09-23	2023-12-31
CPA039669	Greenberg	Jamie	2022-09-23	2023-12-31
CPA039670	Ingram	Drew	2022-09-23	2023-12-31
CPA039671	Kunde	Julie	2022-09-23	2023-12-31
CPA039672	Lyman	William	2022-09-23	2023-12-31
CPA039673	Moore	Rachel	2022-09-23	2023-12-31
CPA039674	Prince	Elizabeth	2022-09-23	2023-12-31
CPA039675	Razo	Anastacia	2022-09-23	2023-12-31
CPA039676	VanDenBerghe	Peter	2022-09-23	2023-12-31
CPA039677	Wescoat	Amber	2022-09-23	2023-12-31
CPA039678	Bowling	Matthew	2022-09-30	2023-12-31
CPA039679	Chamberlain	Timothy	2022-09-30	2023-12-31
CPA039680	Cusick	Gabrielle	2022-09-30	2023-12-31
CPA039681	Dennen	Matthew	2022-09-30	2023-12-31
CPA039682	Dennis	Wimberly	2022-09-30	2023-12-31
CPA039683	Edwards	Ellen	2022-09-30	2023-12-31
CPA039684	Fazylov	Alexandra	2022-09-30	2023-12-31
CPA039685	Fry	Trevor	2022-09-30	2023-12-31
CPA039686	Gault	Geana	2022-09-30	2023-12-31
CPA039687	Hall	John	2022-09-30	2023-12-31
CPA039688	Krizan	Kenneth	2022-09-30	2023-12-31
CPA039689	Mansheim	Andrew	2022-09-30	2023-12-31
CPA039690	Marby	Ryan	2022-09-30	2023-12-31
CPA039691	Michaels	Rebecca	2022-09-30	2023-12-31
CPA039692	Mims	Jake	2022-09-30	2023-12-31
CPA039693	Muhlenbruch	Emma	2022-09-30	2023-12-31
CPA039694	Payton	Jackson	2022-09-30	2023-12-31
CPA039695	Petuhova	Victoria	2022-09-30	2023-12-31
CPA039696	Ross	Haley	2022-09-30	2023-12-31
CPA039697	Scott	Samuel	2022-09-30	2023-12-31
CPA039698	Seidel	Kai Alexander	2022-09-30	2023-12-31
CPA039699	Sherwood	Elizabeth	2022-09-30	2023-12-31
CPA039700	Siegmund	Kylie	2022-09-30	2023-12-31
CPA039701	Veliz Ortega	Jennifer	2022-09-30	2023-12-31
CPA039702	Welch	Erica	2022-09-30	2023-12-31
CPA039703	Wellman	Abigail	2022-09-30	2023-12-31
CPA039704	Wolter	Abigail	2022-09-30	2023-12-31

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CPA039705	Woodard	Jillian	2022-09-30	2023-12-31
CPA039706	Ambroze	Kirsten	2022-10-07	2023-12-31
CPA039707	Azurin	Allan	2022-10-07	2023-12-31
CPA039708	Boyd	Taylor	2022-10-07	2023-12-31
CPA039709	Bradley	Madeline	2022-10-07	2023-12-31
CPA039710	Choi	Lisa	2022-10-07	2023-12-31
CPA039711	Cochran	James	2022-10-07	2023-12-31
CPA039712	Crutcher	Carla	2022-10-07	2023-12-31
CPA039713	Denison	George	2022-10-07	2023-12-31
CPA039714	Ellington	Ren	2022-10-07	2023-12-31
CPA039715	Farley	Robert	2022-10-07	2023-12-31
CPA039716	Feng	Ziyi	2022-10-07	2023-12-31
CPA039717	Gotthardt	Abigail	2022-10-07	2023-12-31
CPA039718	Iyasere	Sedgwick	2022-10-07	2023-12-31
CPA039719	Jones	Ryan	2022-10-07	2023-12-31
CPA039720	Karr	Bran-Michael	2022-10-07	2023-12-31
CPA039721	Morcus	Laura	2022-10-07	2023-12-31
CPA039722	Newton	Elliot	2022-10-07	2023-12-31
CPA039723	Pryor	Kela	2022-10-07	2023-12-31
CPA039724	Salone	Ayana	2022-10-07	2023-12-31
CPA039725	Smith	Rebecca	2022-10-07	2023-12-31
CPA039726	Thavong	Savitree	2022-10-07	2023-12-31
CPA039727	Tillman	Lesli	2022-10-07	2023-12-31
CPA039728	Weiner	Adam	2022-10-07	2023-12-31
CPA039729	D'Anthony	Michael	2022-10-13	2023-12-31
CPA039730	Geeslin	Andrew	2022-10-13	2023-12-31
CPA039731	Harris	Michael	2022-10-13	2023-12-31
CPA039732	Hoffman	Gabriel	2022-10-13	2023-12-31
CPA039733	Jain	Gauri	2022-10-13	2023-12-31
CPA039734	Kieler	Carmelo	2022-10-13	2023-12-31
CPA039735	Kruto	Stephen	2022-10-13	2023-12-31
CPA039736	Lee	Junseon	2022-10-13	2023-12-31
CPA039737	Llewellyn	Estela	2022-10-13	2023-12-31
CPA039738	Martens	Nicola	2022-10-13	2023-12-31
CPA039739	Maxwell	Sam	2022-10-13	2023-12-31
CPA039740	Neuman	Natalie	2022-10-13	2023-12-31
CPA039741	Riordan	Kevin	2022-10-13	2023-12-31
CPA039742	Solid	David	2022-10-13	2023-12-31
CPA039743	Teany	Madeline	2022-10-13	2023-12-31
CPA039744	Vasallo	Ryan	2022-10-13	2023-12-31
CPA039745	Villa	Ruben	2022-10-13	2023-12-31

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CPA039746	Attias	Ashleigh	2022-10-21	2023-12-31
CPA039747	Auffenberg	Claire	2022-10-21	2023-12-31
CPA039748	Aycock	Allison	2022-10-21	2023-12-31
CPA039749	DeLisser	Lawron	2022-10-21	2023-12-31
CPA039750	Beiriger	Andrew	2022-10-21	2023-12-31
CPA039751	Billeter	Jacob	2022-10-21	2023-12-31
CPA039752	Brown	Austin	2022-10-21	2023-12-31
CPA039753	Cano Molina	Francisco	2022-10-21	2023-12-31
CPA039754	Carpenter	Madison	2022-10-21	2023-12-31
CPA039755	Custer	Meghan	2022-10-21	2023-12-31
CPA039756	Garland	Kathleen	2022-10-21	2023-12-31
CPA039757	Harrell	Maggie	2022-10-21	2023-12-31
CPA039758	Lail III	Charlie	2022-10-21	2023-12-31
CPA039759	McArdle	Matthew	2022-10-21	2023-12-31
CPA039760	McCampbell	Amber-Rae	2022-10-21	2023-12-31
CPA039761	Mudrinich	Andrew	2022-10-21	2023-12-31
CPA039762	Mulkey	Ryan	2022-10-21	2023-12-31
CPA039763	Nelkin	Joshua	2022-10-21	2023-12-31
CPA039764	Pawliczek Jr	Richard	2022-10-21	2023-12-31
CPA039765	Rollins	Mallie	2022-10-21	2023-12-31
CPA039766	Thomas	Beverly	2022-10-21	2023-12-31
CPA039767	Thompson	Molly	2022-10-21	2023-12-31
CPA039768	Yoshikawa	Natsuho	2022-10-21	2023-12-31
CPA039769	Bandstra	John	2022-10-28	2023-12-31
CPA039770	Berbette	Christopher	2022-10-28	2023-12-31
CPA039771	Beytulov	Onur	2022-10-28	2023-12-31
CPA039772	Bruder	Joshua	2022-10-28	2023-12-31
CPA039773	Chambers	Christopher	2022-10-28	2023-12-31
CPA039774	Davidson	Michael	2022-10-28	2023-12-31
CPA039775	Davis	Br'Shawn	2022-10-28	2023-12-31
CPA039776	Focaracci	Phillip	2022-10-28	2023-12-31
CPA039777	Fordham	Joshua	2022-10-28	2023-12-31
CPA039778	Gamarra	Gabrielle	2022-10-28	2023-12-31
CPA039779	Hazard	Cameron	2022-10-28	2023-12-31
CPA039780	Hill	Rachel	2022-10-28	2023-12-31
CPA039781	Ikpeinyang	Emem	2022-10-28	2023-12-31
CPA039782	Kershaw	James	2022-10-28	2023-12-31
CPA039783	Lee	William	2022-10-28	2023-12-31
CPA039784	Mardis	Jacklyn	2022-10-28	2023-12-31
CPA039785	McArthur	Sarah	2022-10-28	2023-12-31
CPA039786	McCarron	Ian	2022-10-28	2023-12-31

FIRM LICENSES ISSUED – 9/21/2022 –11/15/2022 – 13 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007192	3 Peaks Account Services, PLLC	2022-09-23	2024-06-30
ACF007193	BGBC Partners, LLP	2022-09-23	2024-06-30
ACF007194	FSLR CPA	2022-09-23	2024-06-30
ACF007195	Harvard and Associates CPA PA	2022-09-23	2024-06-30
ACF007196	Wall, Einhorn & Chernitzer, P.C.	2022-09-23	2024-06-30
ACF007197	Cambrean Tax & Accounting	2022-10-07	2024-06-30
ACF007198	Grassi & Co., CPAs, P.C	2022-10-07	2024-06-30
ACF007199	Phamily Tax and Accounting LLC	2022-10-07	2024-06-30
ACF007200	SYF Solutions	2022-10-28	2024-06-30
ACF007201	Accounting Eye, LLC	2022-10-28	2024-06-30
ACF007202	Brazel Financial Services	2022-10-28	2024-06-30
ACF007203	Hudgins Consulting, LLC.	2022-11-04	2024-06-30
ACF007204	KCOE, MATSON AND ISOM, LLP	2022-11-04	2024-06-30