

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 17, 2021

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, November 17, 2021.

The following Board members were present:

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

Board members absent:

None.

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Licensing Tech 3
Ayokah Harrison-Roberts, Compliance Business Analyst 3
Sandy Ferris, Licensing Tech 2

Attorney General Representative:

Kirsten S. Daughdril, Senior 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:

Mr. Tolbert made a motion to approve the Open Session minutes of the September 22, 2021 meeting with corrections. Ms. Addison seconded the motion. The motion carried unanimously.

The Georgia Society of Certified Public Accountants:

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

NASBA Operations:

Mr. Ziga reported there are no issues at this time.

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Board Operations:

Mr. Ziga reported the following:

- The State Accounting Office is reducing their footprint and our office space may shift.

Executive Director Report:

Mr. Ziga reported the following:

- There are currently 22,503 Active CPAs and 2,065 Active firms in Georgia.
- There are three notices going out to licensees via email regarding the CPA renewal process.
- The FY22 budget amendment has been submitted and is still awaiting an answer.
- The highlight from the NASBA Annual Meeting is that remote testing has been put on hold.
- There have been a few issues faced during the online CPA renewal process and the vendor has been notified.
- Asked to serve as a member of the AICPA Exams Team State Board Committee with a 3-year commitment.

Board Member Reports:

Chairman Huffman discussed the Accounting & Auditing (A&A) requirement with regards to the Tax only accountants. He stated that the Board's A&A rule is outdated and the Board plans to discuss and address the topic in the coming months.

Mr. Cook discussed the AICPA Rule of Conduct, A&A requirement, and Firm Mobility.

Executive Session:

At 10:54 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. Addison, Mr. Smith, and Ms. Farrell. No votes were taken in Executive Session.

Open Session:

Chairman Huffman declared open session at 11:44 p.m. to vote on discussions held in Executive Session.

Ms. Ferris and Mr. Cook left the meeting.

Break held from 11:45 a.m. – 11:53 a.m.

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NASBA Applications:

The following requests from NASBA were reviewed at the November 17, 2021 meeting:

Applicant J.B.: 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. Tolbert seconded the motion. The motion carried unanimously.

Applicant P.C.: 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. Tolbert seconded the motion. The motion carried unanimously.

Applicant G.L.: 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. Tolbert seconded the motion. The motion carried unanimously.

Applicant F.P.: 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. Tolbert seconded the motion. The motion carried unanimously.

Applicant S.R.: 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. Tolbert seconded the motion. The motion carried unanimously. Ms. Farrell recused from vote.

Applicant M.L.: 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. Tolbert seconded the motion. The motion carried unanimously.

Applicant R.F.: After reviewing the request for reciprocal licensure with special consideration of the education requirement tabled from the September 22, 2021 meeting, Mr. Mixon made a motion to approve this applicant for reciprocal licensure. Mr. Tolbert seconded the motion. The motion carried unanimously.

Applicant R.P.: After reviewing the request for reciprocal licensure with special consideration of the education requirement tabled from the September 22, 2021 meeting, Mr. Mixon made a motion to approve this applicant for reciprocal licensure. Mr. Tolbert seconded the motion. The motion carried unanimously.

Applicant S.P.: After reviewing the request for reciprocal licensure with special consideration of the education requirement tabled from the September 22, 2021 meeting, Mr. Mixon made a motion to approve this applicant for reciprocal licensure. Mr. Tolbert seconded the motion. The motion carried unanimously.

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Ratification of Licenses Reinstated:

Mr. Ziga reported that there were fifteen (15) Certified Public Accountant licenses reinstated since the September 22, 2021 Board meeting. Ms. Addison made a motion to approve the applications that met requirements for reinstatement. Mr. Tolbert seconded the motion. The motion carried unanimously.

Mr. Ziga reported that there were three (3) Public Accounting Firm licenses reinstated since the September 22, 2021 Board meeting. Ms. Addison made a motion to approve the applications that met requirements for reinstatement. Mr. Tolbert seconded the motion. The motion carried unanimously.

Other Issues/Requests:

The Ethics CPE Task Force discussed requirements for a Georgia Ethics CPE Requirement. The CPE Ethics would include an hour state specific course and three hours of general ethics courses; include CPE reciprocity; and A&A will be left intact as is. After discussion and guidance from the AG's Office, the recommendation to draft a new rule to be ready for vote in the January 2022 board meeting.

Enforcement Report:

Mr. Tolbert made a motion to approve the following actions:

ACCT210020: The Board voted to close this case as firm license has been issued.

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

Attorney General's Report:

ACCT200015: Ms. Daughdril made a recommendation to close this case due to no jurisdiction and refer to the Florida Board of Accountancy.

Ms. Daughdril gave an overview of the Open Meetings Act.

Approval of Executive Session Minutes:

Ms. Addison made a motion to approve the Executive Session minutes of the September 22, 2021 board meeting as presented. Mr. Tolbert seconded the motion. The motion carried unanimously.

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Ratification of Licenses Issued:

Mr. Smith made a motion to approve the following applications that met certification requirements. Mr. Tolbert seconded the motion. The motion carried unanimously. The Board approved ninety-eight (98) Certified Public Accountant licenses (CPA038844 through CPA038941) since the September 22, 2021 Board meeting. The list is attached and made part of these minutes.

Mr. Smith made a motion to approve the following applications that met certification requirements. Mr. Tolbert seconded the motion. The motion carried unanimously. The Board approved eighteen (18) Public Accounting Firm licenses (ACF007071 through ACF007088) since the September 22, 2021 Board meeting. The list is attached and made part of these minutes.

Other Business:

2021 Board Meeting Dates

Mr. Tolbert made a motion to approve the following meeting dates for 2022. Ms. Farrell seconded. The motion carried unanimously.

- January 19, 2022
- March 23, 2022
- May 25, 2022
- July 20, 2022
- September 21, 2022
- November 16, 2022

2022 Election of Officers and Committees

Mr. Mixon made a motion to nominate Mr. Huffman as the Chair of the Georgia State Board of Accountancy for 2022. Mr. Tolbert seconded. The motion carried unanimously to elect Mr. Huffman as the 2022 Chair of the Georgia State Board of Accountancy.

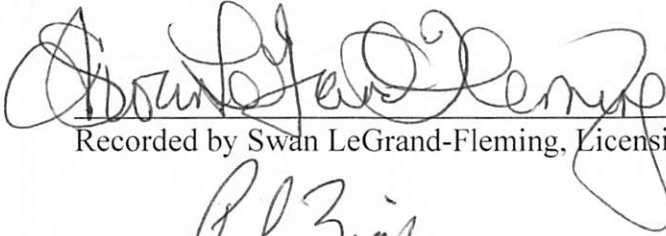
Mr. Mixon made a motion to nominate Ms. Addison as the Vice Chair of the Georgia State Board of Accountancy for 2022. Mr. Cole seconded. The motion carried unanimously to elect Ms. Addison as the 2022 Vice Chair of the Georgia State Board of Accountancy.

Mr. Mixon made a motion for Ms. Addison and Ms. Farrell to serve on the Enforcement Committee for 2022. Mr. Smith seconded. The motion carried unanimously.

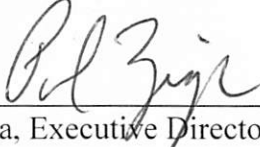
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With no other business to discuss. The meeting was adjourned at 12:10 p.m.

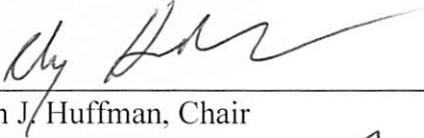
The next scheduled board meeting will be held via Zoom on Wednesday,
January 19, 2022 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on

January 19, 2022

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.

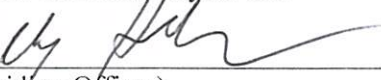
I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On November 17, 2021, 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

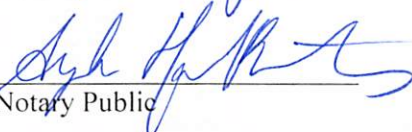
Further the affiant sayeth not.



(Presiding Officer)

Sworn and subscribed before me,

This 29 Day of August, 2022



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 9/22/2021 – 11/16/2021 – 98 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA038844	Avala	Swetha	2021-10-01	12/31/2023
CPA038845	Bump	Maria	2021-10-01	12/31/2023
CPA038846	Clafin	Nathan	2021-10-01	12/31/2023
CPA038847	Diggs	Brittney	2021-10-01	12/31/2023
CPA038848	Drobnick	David	2021-10-01	12/31/2023
CPA038849	Harris	William	2021-10-01	12/31/2023
CPA038850	Kearney	Jonathan	2021-10-01	12/31/2023
CPA038851	Knape	John	2021-10-01	12/31/2023
CPA038852	Mason	Kylah	2021-10-01	12/31/2023
CPA038853	McDonald	Joseph	2021-10-01	12/31/2023
CPA038854	McMurray Jr.	Paul	2021-10-01	12/31/2023
CPA038855	McNure	Brent	2021-10-01	12/31/2023
CPA038856	Morgan	Parker	2021-10-01	12/31/2023
CPA038857	Palov	Tyler	2021-10-01	12/31/2023
CPA038858	Rowan	Joseph	2021-10-01	12/31/2023
CPA038859	Rygh	Collin	2021-10-01	12/31/2023
CPA038860	Sheffield	Joe	2021-10-01	12/31/2023
CPA038861	Singleton	James	2021-10-01	12/31/2023
CPA038862	Vernon	Garth	2021-10-01	12/31/2023
CPA038863	Wagner	Katherine	2021-10-01	12/31/2023
CPA038864	Warren	Elizabeth	2021-10-01	12/31/2023
CPA038865	Bauer	Andrew	2021-10-08	12/31/2023
CPA038866	Blount	Alexandra	2021-10-08	12/31/2023
CPA038867	Du	Chao	2021-10-08	12/31/2023
CPA038868	Evans	Sammy	2021-10-08	12/31/2023
CPA038869	Jennings	Joseph	2021-10-08	12/31/2023
CPA038870	Landry	Sean	2021-10-08	12/31/2023
CPA038871	Madison	Courtney	2021-10-08	12/31/2023
CPA038872	McKinney	Katie	2021-10-08	12/31/2023
CPA038873	Melo	Daneri	2021-10-08	12/31/2023
CPA038874	Muzyka	Alexander	2021-10-08	12/31/2023
CPA038875	Ravin	Todd	2021-10-08	12/31/2023
CPA038876	Rich	Alexandra	2021-10-08	12/31/2023
CPA038877	Sheffield	Sarah	2021-10-08	12/31/2023
CPA038878	Sparks	Angela	2021-10-08	12/31/2023
CPA038879	Statham	Mary Catherine	2021-10-08	12/31/2023
CPA038880	Stephens	Joseph	2021-10-08	12/31/2023
CPA038881	Williard	Andrew	2021-10-08	12/31/2023
CPA038882	Womack	Montana	2021-10-08	12/31/2023

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CPA038883	Zimmerman	Eric	2021-10-08	12/31/2023
CPA038884	Amason	Stephen	2021-10-15	12/31/2023
CPA038885	Baum	Stafford	2021-10-15	12/31/2023
CPA038886	Bone	Patrick	2021-10-15	12/31/2023
CPA038887	Camacho	Peter	2021-10-15	12/31/2023
CPA038888	Deans	David	2021-10-15	12/31/2023
CPA038889	Devine	Jacqueline	2021-10-15	12/31/2023
CPA038890	Donner	Arthur	2021-10-15	12/31/2023
CPA038891	Emmenegger	Ansley	2021-10-15	12/31/2023
CPA038892	Garner	Allison	2021-10-15	12/31/2023
CPA038893	Harriott	Kevin	2021-10-15	12/31/2023
CPA038894	Hovey	Amelia	2021-10-15	12/31/2023
CPA038895	Kennedy	John	2021-10-15	12/31/2023
CPA038896	Melvin	Amani	2021-10-15	12/31/2023
CPA038897	Morrisroe	Keegan	2021-10-15	12/31/2023
CPA038898	Reiser	Erica	2021-10-15	12/31/2023
CPA038899	Beauchamp	Brian	2021-10-26	12/31/2023
CPA038900	Carter	Roxanne	2021-10-26	12/31/2023
CPA038901	Dreggors	William	2021-10-26	12/31/2023
CPA038902	Johnson	Alexander	2021-10-26	12/31/2023
CPA038903	Jokich	Anthony	2021-10-26	12/31/2023
CPA038904	Kim	Youjin	2021-10-26	12/31/2023
CPA038905	Lam	Sandi	2021-10-26	12/31/2023
CPA038906	Mergenthal	Stephen	2021-10-26	12/31/2023
CPA038907	Parker	Kitina	2021-10-26	12/31/2023
CPA038908	Peters	Pellum	2021-10-26	12/31/2023
CPA038909	Plattel	Christiane	2021-10-26	12/31/2023
CPA038910	Suh	Jin	2021-10-26	12/31/2023
CPA038911	Thompson	Jason	2021-10-26	12/31/2023
CPA038912	Armenti	Jared	2021-11-04	12/31/2023
CPA038913	Barfield	Brittany	2021-11-04	12/31/2023
CPA038914	Baturlin	Alexander	2021-11-04	12/31/2023
CPA038915	Bell	Michel	2021-11-04	12/31/2023
CPA038916	Benjamin	Tiffany	2021-11-04	12/31/2023
CPA038917	Cargal	David	2021-11-04	12/31/2023
CPA038918	Chambers	Parker	2021-11-04	12/31/2023
CPA038919	Chun	Seonghoon	2021-11-04	12/31/2023
CPA038920	Davis	DeMarcus	2021-11-04	12/31/2023
CPA038921	Deadman	Tracy	2021-11-04	12/31/2023
CPA038922	Dooley	Alex	2021-11-04	12/31/2023
CPA038923	Drake	KeJuana	2021-11-04	12/31/2023

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CPA038924	Frankhouser	William	2021-11-04	12/31/2023
CPA038925	Fricks	Joshua	2021-11-04	12/31/2023
CPA038926	Fulcher	Adam	2021-11-04	12/31/2023
CPA038927	Goran	Kelsey	2021-11-04	12/31/2023
CPA038928	Harbin	Mary	2021-11-04	12/31/2023
CPA038929	Hudson	Roy	2021-11-04	12/31/2023
CPA038930	Hughes	Natalie	2021-11-04	12/31/2023
CPA038931	Kessler	Jeremy	2021-11-04	12/31/2023
CPA038932	Mantjoeng	Yani	2021-11-04	12/31/2023
CPA038933	McManus	Megan	2021-11-04	12/31/2023
CPA038934	Moore	Michael	2021-11-04	12/31/2023
CPA038935	Musgrove	Betty	2021-11-04	12/31/2023
CPA038936	Norris	Nicole	2021-11-04	12/31/2023
CPA038937	Palmer	Phoebe	2021-11-04	12/31/2023
CPA038938	Rios	Jessica	2021-11-04	12/31/2023
CPA038939	Scudellari	Alexander	2021-11-04	12/31/2023
CPA038940	Sego	Jacob	2021-11-04	12/31/2023
CPA038941	Wright	Geoffrey	2021-11-04	12/31/2023

FIRM LICENSES ISSUED – 9/22/2021 – 11/16/2021 – 18 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007071	Gregory J. Thompson, CPA	2021-10-01	2022-06-30
ACF007072	Investor Friendly CPA, LLC	2021-10-01	2022-06-30
ACF007073	Bradford Jackson, CPA PLLC	2021-10-01	2022-06-30
ACF007074	Kremer CPA Advisory, LLC	2021-10-01	2022-06-30
ACF007075	Castoro Tax & Accounting LLC	2021-10-01	2022-06-30
ACF007076	T & Y CPA	2021-10-01	2022-06-30
ACF007077	Go Pro Accounting, LLC	2021-10-08	2022-06-30
ACF007078	Cooper Savas LLC	2021-10-08	2022-06-30
ACF007079	MANAY CPA, INC.	2021-10-15	2022-06-30
ACF007080	Poe's Accounting Services LLC	2021-09-09	2022-06-30
ACF007081	Brown & Shaw Certified Public Accountant	2021-10-21	2022-06-30
ACF007082	CASTANON CPA LLC	2021-10-21	2022-06-30
ACF007083	HoganTaylor LLP	2021-10-21	2022-06-30
ACF007084	Hungeling-Grace CPAs, LLC	2021-10-21	2022-06-30
ACF007085	Nneka & Arthur CPAs	2021-10-21	2022-06-30
ACF007086	Peachtree CPA, PC	2021-10-21	2022-06-30
ACF007087	Robinson DeLoache, LLC	2021-10-21	2022-06-30
ACF007088	Scheidt CPA, LLC	2021-10-21	2022-06-30