A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, November 18, 2020.

#### 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, Julian I. Deal, CPA Jim Martin, 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 10:05 a.m. and called the meeting to order.

#### **Open Session Minutes:**

Ms. Addison made a motion to approve the Open Session minutes of the September 16, 2020 board meeting as presented. Mr. Cole seconded the motion. The motion carried unanimously.

#### **NASBA Operations:**

Mr. Ziga reported the following:

There has been a spike in new licenses and exam extensions.

#### **Executive Director Report:**

Mr. Ziga reported the following:

- Firm Renewals:
  - 1,895 Firms have completed renewal 120 Firms are not renewing 50 Firms have lapsed
- The CPE Audit Selection:
   173 emails were sent by the Board Office to licensees who did not respond to NASBA's audit selection request.
- There are currently 21,658 Active CPAs and 2,014 Active firms in Georgia.

#### **Other Business:**

Mr. Cook gave an update on the operations at The Georgia Society of CPAs.

#### **Executive Session:**

At 10:50 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. Mr. Mixon seconded the motion. Voting in favor of the motion were those members present who included Chairman Huffman, Mr. Cole, Mr. Smith, Mr. Martin, and Mr. Deal. No votes were taken in Executive Session.

#### **Open Session:**

Chairman Huffman declared open session at 11:15 a.m. to vote on discussions held in Executive Session.

#### **NASBA Applications:**

The following requests from NASBA were reviewed at the November 18, 2020 meeting:

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

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

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

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

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

#### **Reinstatements:**

Mr. Ziga reported that there were forty-nine (49) Certified Public Accountant licenses and four (4) Public Accounting Firm license reinstated since the September 16, 2020 Board meeting.

Ms. Addison made a motion to approve the applications that met requirements for reinstatement. Mr. Smith seconded the motion. The motion carried unanimously.

#### **Enforcement Report:**

The Enforcement Committee made a motion to approve the following actions:

**ACCT200025**: The Board voted to close this case, lack of jurisdiction.

**ACCT210001**: The Board voted to close this case.

**ACCT210006**: The Board voted to close this case, lack of jurisdiction.

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

#### **Attorney General's Report:**

Ms. Daughdril gave a status report on the enforcement cases referred to the Attorney General's Office for action.

#### **Approval of Executive Session Minutes:**

Ms. Addison made a motion to approve the Executive Session minutes of the September 16, 2020 board meeting as presented. Mr. Mixon 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. Smith seconded the motion. The motion carried unanimously. The Board approved two hundred forty-nine (249) Certified Public Accountant licenses (CPA037887 through CPA038135) since the September 16, 2020 Board meeting. The list is attached and made part of these minutes.

Due to a conflict in interest, Chairman Huffman turned the meeting over to Mr. Smith as Chairman Pro Tem to entertain a motion on the ratification of license number, CPA038022, Alexander Smith. After the motion and a second, the motion carried. Mr. Smith turned the meeting back over to Chairman Huffman.

Mr. Mixon made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved thirteen (13) Public Accounting Firm licenses (ACF006974 through ACF006986) since the September 16, 2020 Board meeting. The list is attached and made part of these minutes.

#### **Other Business:**

The Board had a discussion on CPE Programs.

Mr. Cook gave the board an update from The Georgia Society of CPAs.

#### **2021 Board Meeting Dates**

Mr. Mixon made a motion to approve the following meeting dates for 2021. Mr. Smith seconded. The motion carried unanimously.

- January 27, 2021
- March 24, 2021
- May 19, 2021
- July 21, 2021
- September 22, 2021
- November 17, 2021

#### 2021 Election of Officers

Mr. Mixon made a motion to nominate Mr. Huffman as the Chair of the Georgia State Board of Accountancy for 2021. Mr. Cole seconded. The motion carried unanimously to elect Mr. Huffman as the 2021 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 2021. Mr. Cole seconded. The motion carried unanimously to elect Ms. Addison as the 2021 Vice Chair of the Georgia State Board of Accountancy.

### **Board Member Reports:**

The Board discussed highlights from the NASBA 2020 Annual Meeting.

With no other business to discuss. The meeting was adjourned at 11:31 a.m.

The next scheduled board meeting will be held via Zoom on Wednesday, January 27, 2021 at 10:00 a.m.

Recorded by Swan LeGrand-Fleming, Licensing Coordinator

Paul Ziga, Executive Director/Secretary

Clayton J. Huffman, Chair

These minutes were approved on

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 18, 2020, 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 18 Day of November 2020

Sych Hanon Roberts

Notary Public

Ayokah Harrison Roberts NOTARY PUBLIC Newton County, Georgia My Commission Expires February 9, 2022

My Commission Expires

CPA037887         Harrah         James         2020-09-17         2021-12-31           CPA037888         Choi         Young         2020-09-17         2021-12-31           CPA037889         Sapp         Suzanne         2020-09-17         2021-12-31           CPA037890         Jeon         Yuseong         2020-09-17         2021-12-31           CPA037891         Hardaway         Adam         2020-09-17         2021-12-31           CPA037893         Wazni         Alaa         2020-09-17         2021-12-31           CPA037894         Jerrett         Jake         2020-09-17         2021-12-31           CPA037895         Doster         Emily         2020-09-17         2021-12-31           CPA037895         Clark         Nathan         2020-09-17         2021-12-31           CPA037897         Merchant         Jonathan         2020-09-17         2021-12-31           CPA037898         Ward         Ryan         2020-09-17         2021-12-31           CPA037899         Chow         Mallory         2020-10-02         2021-12-31           CPA037899         Chow         Mallory         2020-10-02         2021-12-31           CPA037901         Janda         Patrick         2020-10-02 </th <th></th> <th></th> <th></th> <th></th> <th></th>					
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CPA037902         Gonzalez         Sebastian         2020-10-02         2021-12-31           CPA037903         Bowden         Alexander         2020-10-02         2021-12-31           CPA037904         Hendershot         Caroline         2020-10-02         2021-12-31           CPA037905         Yuen         Rachel         2020-10-02         2021-12-31           CPA037906         Regnier         Lin         2020-10-02         2021-12-31           CPA037907         Moore         Charles         2020-10-02         2021-12-31           CPA037908         Roan         Heather         2020-10-02         2021-12-31           CPA037909         Horzepa         Ryan         2020-10-02         2021-12-31           CPA037910         Nicholson         Lawrence         2020-10-02         2021-12-31           CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy <td>CPA037900</td> <td>Coursey</td> <td>Hannah</td> <td>2020-10-02</td> <td>2021-12-31</td>	CPA037900	Coursey	Hannah	2020-10-02	2021-12-31
CPA037903         Bowden         Alexander         2020-10-02         2021-12-31           CPA037904         Hendershot         Caroline         2020-10-02         2021-12-31           CPA037905         Yuen         Rachel         2020-10-02         2021-12-31           CPA037906         Regnier         Lin         2020-10-02         2021-12-31           CPA037907         Moore         Charles         2020-10-02         2021-12-31           CPA037908         Roan         Heather         2020-10-02         2021-12-31           CPA037909         Horzepa         Ryan         2020-10-02         2021-12-31           CPA037910         Nicholson         Lawrence         2020-10-02         2021-12-31           CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy	CPA037901	Janda	Patrick	2020-10-02	2021-12-31
CPA037904         Hendershot         Caroline         2020-10-02         2021-12-31           CPA037905         Yuen         Rachel         2020-10-02         2021-12-31           CPA037906         Regnier         Lin         2020-10-02         2021-12-31           CPA037907         Moore         Charles         2020-10-02         2021-12-31           CPA037908         Roan         Heather         2020-10-02         2021-12-31           CPA037909         Horzepa         Ryan         2020-10-02         2021-12-31           CPA037910         Nicholson         Lawrence         2020-10-02         2021-12-31           CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell	CPA037902	Gonzalez	Sebastian	2020-10-02	2021-12-31
CPA037905         Yuen         Rachel         2020-10-02         2021-12-31           CPA037906         Regnier         Lin         2020-10-02         2021-12-31           CPA037907         Moore         Charles         2020-10-02         2021-12-31           CPA037908         Roan         Heather         2020-10-02         2021-12-31           CPA037909         Horzepa         Ryan         2020-10-02         2021-12-31           CPA037910         Nicholson         Lawrence         2020-10-02         2021-12-31           CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         20	CPA037903	Bowden	Alexander	2020-10-02	2021-12-31
CPA037906         Regnier         Lin         2020-10-02         2021-12-31           CPA037907         Moore         Charles         2020-10-02         2021-12-31           CPA037908         Roan         Heather         2020-10-02         2021-12-31           CPA037909         Horzepa         Ryan         2020-10-02         2021-12-31           CPA037910         Nicholson         Lawrence         2020-10-02         2021-12-31           CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland	CPA037904	Hendershot	Caroline	2020-10-02	2021-12-31
CPA037907         Moore         Charles         2020-10-02         2021-12-31           CPA037908         Roan         Heather         2020-10-02         2021-12-31           CPA037909         Horzepa         Ryan         2020-10-02         2021-12-31           CPA037910         Nicholson         Lawrence         2020-10-02         2021-12-31           CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin	CPA037905	Yuen	Rachel	2020-10-02	2021-12-31
CPA037908         Roan         Heather         2020-10-02         2021-12-31           CPA037909         Horzepa         Ryan         2020-10-02         2021-12-31           CPA037910         Nicholson         Lawrence         2020-10-02         2021-12-31           CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin	CPA037906	Regnier	Lin	2020-10-02	2021-12-31
CPA037909         Horzepa         Ryan         2020-10-02         2021-12-31           CPA037910         Nicholson         Lawrence         2020-10-02         2021-12-31           CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE	CPA037907	Moore	Charles	2020-10-02	2021-12-31
CPA037910         Nicholson         Lawrence         2020-10-02         2021-12-31           CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE	CPA037908	Roan	Heather	2020-10-02	2021-12-31
CPA037911         Kelly         Samantha         2020-10-02         2021-12-31           CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         20	CPA037909	Horzepa	Ryan	2020-10-02	2021-12-31
CPA037912         Kim         Hyeseon         2020-10-02         2021-12-31           CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         2020-10-02         2021-12-31	CPA037910	Nicholson	Lawrence	2020-10-02	2021-12-31
CPA037913         Dowdy         Ryan         2020-10-02         2021-12-31           CPA037914         Fenton         Holly         2020-10-02         2021-12-31           Arevalos         Senegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         2020-10-02         2021-12-31	CPA037911	Kelly	Samantha	2020-10-02	2021-12-31
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CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         2020-10-02         2021-12-31	CPA037913	Dowdy	Ryan	2020-10-02	2021-12-31
CPA037915         Benegas         Nilza         2020-10-02         2021-12-31           CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         2020-10-02         2021-12-31	CPA037914	Fenton	Holly	2020-10-02	2021-12-31
CPA037916         Martinez         Jimmy         2020-10-02         2021-12-31           CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         2020-10-02         2021-12-31		Arevalos			
CPA037917         McQuillen         Cody         2020-10-02         2021-12-31           CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         2020-10-02         2021-12-31		<u> </u>			
CPA037918         Thompson         Jerrell         2020-10-02         2021-12-31           CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         2020-10-02         2021-12-31	CPA037916		Jimmy		
CPA037919         Farmer         Dale         2020-10-02         2021-12-31           CPA037920         McMenamy         Kirkland         2020-10-02         2021-12-31           CPA037921         Wang         Jingmin         2020-10-02         2021-12-31           CPA037922         Chen         Airan         2020-10-02         2021-12-31           CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         2020-10-02         2021-12-31	CPA037917	McQuillen	<u> </u>	2020-10-02	2021-12-31
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CPA037923         Burke         Marina         2020-10-02         2021-12-31           CPA037924         CHOI         YOO LEE         2020-10-02         2021-12-31		<u> </u>			
CPA037924 CHOI YOO LEE 2020-10-02 2021-12-31		Chen	Airan		2021-12-31
	CPA037923	Burke	Marina	2020-10-02	2021-12-31
CPA037925   Harkins   Joseph   2020-10-02   2021-12-31	CPA037924	CHOI	YOO LEE		2021-12-31
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CPA037926         Mullane         Matthew         2020-10-02         2021-12-31	CPA037926	Mullane	Matthew	2020-10-02	2021-12-31

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CPA037928	Kim	Sung Yeol	2020-10-02	2021-12-31
CPA037929	Herbert	Samuel	2020-10-02	2021-12-31
CPA037930	Francis	Victoria	2020-10-02	2021-12-31
CPA037931	Davis	Matthew	2020-10-02	2021-12-31
CPA037932	Lam	Chrisse	2020-10-02	2021-12-31
CPA037933	Sposato	Zachary	2020-10-02	2021-12-31
CPA037934	Amjad	Muhammad	2020-10-02	2021-12-31
CPA037935	Chi	Yong Ju	2020-10-02	2021-12-31
CPA037936	Capps	Harrison	2020-10-02	2021-12-31
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CPA037938	Armfield	Ashley	2020-10-02	2021-12-31
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CPA037943	Milam	Daniel	2020-10-02	2021-12-31
CPA037944	Zaidi	Irtaza	2020-10-02	2021-12-31
CPA037945	McDonough	Christopher	2020-10-02	2021-12-31
CPA037946	Reilly	Erin	2020-10-02	2021-12-31
CPA037947	Zhu	Hongjie	2020-10-02	2021-12-31
CPA037948	Berger	Allister	2020-10-02	2021-12-31
CPA037949	Failla	Nicholas	2020-10-02	2021-12-31
CPA037950	Friedman	Elliana	2020-10-02	2021-12-31
CPA037951	Harris	Jamie	2020-10-02	2021-12-31
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CPA037955	Jaime Arreola	Daniela	2020-10-02	2021-12-31
CPA037956	Rahman	Moshiur	2020-10-02	2021-12-31
CPA037957	Lakshmanan	Nareshkumar	2020-10-02	2021-12-31
CPA037958	Lane	Michelle	2020-10-02	2021-12-31
CPA037959	Hendricks	Garrick	2020-10-02	2021-12-31
CPA037960	Burdette	James	2020-10-02	2021-12-31
CPA037961	NICHOLSON	GRANT	2020-10-02	2021-12-31
CPA037962	Todd	Thomas	2020-10-02	2021-12-31
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CPA037964	Alabi	Abiola	2020-10-02	2021-12-31
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CPA037967	Munoz	Jon-Michael	2020-10-09	2021-12-31

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CPA037970	Sneed	Ashton	2020-10-09	2021-12-31
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CPA037972	Lacy	Laura	2020-10-09	2021-12-31
CPA037973	HAGAN	ELIZABETH	2020-10-09	2021-12-31
CPA037974	FULLER	CHRISTOPHER	2020-10-09	2021-12-31
CPA037975	Ulloa	Luis	2020-10-09	2021-12-31
CPA037976	Moore	Allen	2020-10-09	2021-12-31
CPA037977	Masters	Kelly	2020-10-09	2021-12-31
CPA037978	Fulton	Shannon Marie	2020-10-09	2021-12-31
CPA037979	Carraway	Dean	2020-10-09	2021-12-31
CPA037980	Berger	Joshua	2020-10-09	2021-12-31
CPA037981	Sveinbjoernsson	Thorvaldur	2020-10-09	2021-12-31
CPA037982	Wright	Nicholas	2020-10-09	2021-12-31
CPA037983	Coursey	Holland	2020-10-09	2021-12-31
CPA037984	Johnson	Phillip	2020-10-09	2021-12-31
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CPA037986	Taylor	Benjamin	2020-10-09	2021-12-31
CPA037987	Monte	David	2020-10-09	2021-12-31
CPA037988	Cobb	Kennedi	2020-10-09	2021-12-31
CPA037989	Harmsen	Erik Jan	2020-10-09	2021-12-31
CPA037990	Stein	Peter	2020-10-09	2021-12-31
CPA037991	Peterson	Erik	2020-10-09	2021-12-31
CPA037992	HUSSAIN	ROUNAQ	2020-10-09	2021-12-31
CPA037993	Creviston	Philip	2020-10-09	2021-12-31
CPA037994	Mims	Gary	2020-10-09	2021-12-31
CPA037995	Hubbard	Matthew	2020-10-09	2021-12-31
CPA037996	Campbell	Albanie	2020-10-09	2021-12-31
CPA037997	Bell	Benjamin	2020-10-09	2021-12-31
CPA037998	White	Elizabeth	2020-10-09	2021-12-31
CPA037999	Hartman	Taylor	2020-10-09	2021-12-31
CPA038000	Spickard	Lucas	2020-10-09	2021-12-31
CPA038001	Jordan	Brian	2020-10-09	2021-12-31
CPA038002	Purcell	Kristen	2020-10-09	2021-12-31
CPA038003	Glen	Franklin	2020-10-09	2021-12-31
CPA038004	Guinn	Taylor	2020-10-09	2021-12-31
CPA038005	Anderson	Jacob	2020-10-09	2021-12-31
CPA038006	Deichsel	Anna	2020-10-09	2021-12-31
CPA038007	Jacobs	Daniel	2020-10-09	2021-12-31
CPA038008	ricker	michael	2020-10-09	2021-12-31

CPA038009	Nigam	Jai	2020-10-09	2021-12-31
CPA038010	zhang	xincan	2020-10-09	2021-12-31
CPA038011	Fouser	Samantha	2020-10-19	2021-12-31
CPA038012	Dana	Gregory	2020-10-19	2021-12-31
CPA038013	Borisova	Rositsa	2020-10-19	2021-12-31
CPA038014	Plew	Kaylea	2020-10-19	2021-12-31
CPA038015	Travis	Kyle	2020-10-19	2021-12-31
CPA038016	Mendoza	Bernardo	2020-10-19	2021-12-31
CPA038017	Randall	Katherine	2020-10-19	2021-12-31
CPA038018	Gushee	Gomathi	2020-10-19	2021-12-31
CPA038019	Jun	Cathy	2020-10-19	2021-12-31
CPA038020	Bingham	Blake	2020-10-19	2021-12-31
CPA038021	Jones	Michael	2020-10-19	2021-12-31
CPA038022	Smith	Alexander	2020-10-19	2021-12-31
CPA038023	Wiggins	Greg	2020-10-19	2021-12-31
CPA038024	Castro	Scott	2020-10-19	2021-12-31
CPA038025	Jones	Stephen	2020-10-19	2021-12-31
CPA038026	Hickey	Richard	2020-10-19	2021-12-31
CPA038027	Tseng	Willa	2020-10-19	2021-12-31
CPA038028	Коерр	Austin	2020-10-19	2021-12-31
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CPA038030	Kenyon	Richard	2020-10-19	2021-12-31
CPA038031	Vocelka	Noelle	2020-10-19	2021-12-31
CPA038032	Yang	Bianying	2020-10-19	2021-12-31
CPA038033	Bolinger	Ethan	2020-10-19	2021-12-31
CPA038034	Cole	Rachel	2020-10-21	2021-12-31
CPA038035	Dozier	Hannah	2020-10-23	2021-12-31
CPA038036	Kaemmerer	Ullrich	2020-10-23	2021-12-31
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CPA038038	Jimerson	Marjorie	2020-10-23	2021-12-31
CPA038039	Kim	Young Uk	2020-10-23	2021-12-31
CPA038040	Nguyen	Nuong	2020-10-23	2021-12-31
CPA038041	Lameier	Taylor	2020-10-23	2021-12-31
CPA038042	Gregory	Douglas	2020-10-23	2021-12-31
CPA038043	Allen	Geoffrey	2020-10-23	2021-12-31
CPA038044	Komeau	Stephanie	2020-10-23	2021-12-31
CPA038045	Usry	John	2020-10-23	2021-12-31
CPA038046	James	Ericka	2020-10-23	2021-12-31
CPA038047	Murphy	David	2020-10-23	2021-12-31
CPA038048	Wang	Shuhui	2020-10-23	2021-12-31
CPA038049	kuang	Dawn	2020-11-06	2021-12-31

CPA038050	Shivani	Natasha	2020-11-06	2021-12-31
CPA038051	Ekwegbalu	Obianuju	2020-11-06	2021-12-31
CPA038052	Liu	Jingjia	2020-11-06	2021-12-31
CPA038053	Godwin	Lee	2020-11-06	2021-12-31
CPA038054	Palmieri	Elizabeth	2020-11-06	2021-12-31
CPA038055	Douglas	Lindsay	2020-11-06	2021-12-31
CPA038056	Daugherty	John	2020-11-06	2021-12-31
CPA038057	Sanders	Nathan	2020-11-06	2021-12-31
CPA038058	Ziegler	Steven	2020-11-06	2021-12-31
CPA038059	Day	Scott	2020-11-06	2021-12-31
CPA038060	Favors	Haley	2020-11-06	2021-12-31
CPA038061	Esparza Pallares	Sandra	2020-11-06	2021-12-31
CPA038062	DAvanzo	Adrian	2020-11-06	2021-12-31
CPA038063	Meskovic	Elvis	2020-11-06	2021-12-31
CPA038064	Romaniuk	Viviana	2020-11-06	2021-12-31
CPA038065	Samataro	Kathryn	2020-11-06	2021-12-31
CPA038066	Tabassum	Humyra	2020-11-06	2021-12-31
CPA038067	Brien	Claire	2020-11-06	2021-12-31
CPA038068	Lee	Anthony	2020-11-06	2021-12-31
CPA038069	Bryan	Elizabeth	2020-11-06	2021-12-31
CPA038070	Brooks	William	2020-11-06	2021-12-31
CPA038071	Carness	Noah	2020-11-06	2021-12-31
CPA038072	Stormer	Andrew	2020-11-06	2021-12-31
CPA038073	Tribble	Margaret	2020-11-06	2021-12-31
CPA038074	Kissell	John	2020-11-06	2021-12-31
CPA038075	Williams	Charles	2020-11-06	2021-12-31
CPA038076	Eyraud	Charlotte	2020-11-06	2021-12-31
CPA038077	George	Wilbur	2020-11-06	2021-12-31
CPA038078	Broad	Sara	2020-11-06	2021-12-31
CPA038079	Pecko	Steven	2020-11-06	2021-12-31
CPA038080	Saccogna	Stephanie	2020-11-06	2021-12-31
CPA038081	Cohen	Michael	2020-11-06	2021-12-31
CPA038082	White	Gregory	2020-11-06	2021-12-31
CPA038083	Buchanan	Brett	2020-11-06	2021-12-31
CPA038084	Guerra	Christine	2020-11-06	2021-12-31
CPA038085	Oluwalayemi	Adedamola	2020-11-06	2021-12-31
CPA038086	Duckels	Victoria	2020-11-06	2021-12-31
CPA038087	Walker	Whitney	2020-11-06	2021-12-31
CPA038088	Stansell	Tanessa	2020-11-06	2021-12-31
CPA038089	Peters	Thomas	2020-11-06	2021-12-31
CPA038090	Richardson	Rebecca	2020-11-06	2021-12-31

CPA038091	Fisher	Andrew	2020-11-06	2021-12-31
CPA038092	Johnson	Brett	2020-11-06	2021-12-31
CPA038093	Dalela	Rolika	2020-11-06	2021-12-31
CPA038094	Drenner	Kyle	2020-11-06	2021-12-31
CPA038095	Garvin-Schwartz	Erica	2020-11-06	2021-12-31
CPA038096	Persichetti	John	2020-11-06	2021-12-31
CPA038097	Taft	Joshua	2020-11-06	2021-12-31
CPA038098	Gutierrez	Alyssa	2020-11-06	2021-12-31
CPA038099	Tarnowski	Brianna	2020-11-06	2021-12-31
CPA038100	Harrison	Timothy	2020-11-06	2021-12-31
CPA038101	Gantt	Ashley	2020-11-06	2021-12-31
CPA038102	dani	tripti	2020-11-06	2021-12-31
CPA038103	Hicks	Heather	2020-11-06	2021-12-31
CPA038104	Kang	Timothy	2020-11-06	2021-12-31
CPA038105	Wilborn	Andrew	2020-11-06	2021-12-31
CPA038106	Seljak	Brett	2020-11-06	2021-12-31
CPA038107	Williams	Sara	2020-11-06	2021-12-31
CPA038108	Cliff	Ryan	2020-11-06	2021-12-31
CPA038109	Kessler	Matthew	2020-11-06	2021-12-31
CPA038110	Aaron	Abigail	2020-11-06	2021-12-31
CPA038111	Cowart	Alyssa	2020-11-06	2021-12-31
CPA038112	Williams	Chase	2020-11-06	2021-12-31
CPA038113	Wirsing	Quinton	2020-11-06	2021-12-31
CPA038114	Cunningham	Thomas	2020-11-06	2021-12-31
CPA038115	Stucke	Jack	2020-11-06	2021-12-31
CPA038116	Hu	Kaiqi	2020-11-06	2021-12-31
CPA038117	Bolt	Matthew	2020-11-06	2021-12-31
CPA038118	Crance	Cody	2020-11-06	2021-12-31
CPA038119	yoo	bitna	2020-11-06	2021-12-31
CPA038120	Deal	Troy	2020-11-09	2021-12-31
CPA038121	Burks	Lauren	2020-11-09	2021-12-31
CPA038122	Babic	Zvonimir	2020-11-09	2021-12-31
CPA038123	Adams	Ellen	2020-11-09	2021-12-31
CPA038124	Savage	Rachel	2020-11-09	2021-12-31
CPA038125	Lee	Hannah	2020-11-09	2021-12-31
CPA038126	Swanson	Benjamin	2020-11-09	2021-12-31
CPA038127	Duhn	Kiley	2020-11-09	2021-12-31
CPA038128	Henderson	Tyler	2020-11-09	2021-12-31
CPA038129	Webb	Amy	2020-11-09	2021-12-31
CPA038130	Havron	Ruth	2020-11-09	2021-12-31
CPA038131	Conley	Victoria	2020-11-09	2021-12-31

CPA038132	Ivory	Marqee	2020-11-09	2021-12-31
CPA038133	Wiley	Rebecca	2020-11-09	2021-12-31
CPA038134	Milley	Joseph	2020-11-09	2021-12-31
CPA038135	Vogt	Samantha	2020-11-09	2021-12-31

		Approval	Expiration
License #	Firm Name	Date	Date
ACF006974	Otis Atwell	2020-10-05	2022-06-30
ACF006975	Alexander Fitzgerald & Associates LLC	2020-10-23	2022-06-30
ACF006976	Evans & Evans CPA	2020-10-23	2022-06-30
ACF006977	Jennica Moore	2020-10-23	2022-06-30
ACF006978	Ben H. Crowe, C.P.A., LLC	2020-10-23	2022-06-30
ACF006979	David E. Stone CPA	2020-10-23	2022-06-30
ACF006980	NPR Accounting Firm, LLC	2020-10-23	2022-06-30
ACF006981	Todres &Company, LLP	2020-10-23	2022-06-30
ACF006982	Advisory CPA Group LLC	2020-10-23	2022-06-30
ACF006983	Entertainment CPA Group LLC	2020-11-06	2022-06-30
ACF006984	Enoch Kim Accounting Inc	2020-11-06	2022-06-30
ACF006985	Maxwell Locke & Ritter LLP	2020-11-06	2022-06-30
ACF006986	Accolade Accounting	2020-11-06	2022-06-30