

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: November 20, 2024

A meeting of the Georgia State Board of Accountancy was held in-person on Wednesday, November 20, 2024.

The following Board members were present:

Emily Farrell, CPA, Interim Chair
Michael E. Mixon, CPA, via Teams
Ryan Inlow, CPA
Evelyn Rosier, CPA, via Teams
Paula Mooney, CPA
B. Aubrey Harrell, CPA
Todd M. Tolbert, Consumer Member, via Teams

Board members absent:

None.

Staff present:

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

Attorney General Representative:

Elizabeth Simpson, Assistant Attorney General

Guests present:

Boyd Search, Georgia Society of CPAs
Don Cook, Georgia Society of CPAs
Kathryn Fletcher, CPA, via Teams

Interim Chair Farrell established a quorum was present at 10:15 a.m. and called the meeting to order.

Open Session Minutes:

Mr. Inlow made a motion to approve the Open Session minutes of September 18, 2024, as presented. Mr. Harrell seconded the motion. The motion carried unanimously.

Board Office Operations:

Mr. Ziga gave an update on Board Office and NASBA Operations. The additional staff position has posted and closed with 5 qualified applicants to be interviewed.

The Georgia Society of Certified Public Accountants:

Mr. Search gave an update to the Board on operations at the GSCPA regarding the CPA profession.

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Executive Director Report:

Mr. Ziga reported the following:

- There are currently 21,382 Active CPAs and 2,001 Active Firms in Georgia.
- There have been 1,871 firm licenses renewed, 128 firm licenses closed, and 56 firm licenses that will Lapse for failure to complete the renewal.
- Mr. Ziga stated that there are 19 GA Specific Ethics CPE Offerings posted on the website.
- Mr. Ziga gave highlights from the NASBA Annual Conference held October 27-30, 2024 in Orlando. He informed the Board of the 2025 NASBA Meeting dates and encouraged Board Members to attend.
- There were 1,000 CPE Audits for 2022-2023 Reporting Period during May-November with an additional 1,000 CPE Audits to be done during May-August 2025.
- Mr. Ziga met with the OPB Director and Senate Finance Committee representatives and presented the FY2026 budget request for additional staff and funds.

Mr. Search, Mr. Cook, and Ms. Fletcher left the meeting at 11:10 a.m.

Mr. Mixon left the meeting at 12:28 p.m.

Lunch break held 12:28 p.m. – 1:18 p.m.

Executive Session:

At 11:12 a.m., Mr. Inlow 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. Mooney seconded the motion. Voting in favor of the motion were those members present who included Interim Chair Farrell, Mr. Harrell, Mr. Tolbert, Ms. Rosier, and Mr. Mixon. No votes were taken in Executive Session.

Open Session:

Interim Chair Farrell declared open session at 1:18 p.m. to vote on discussions held in Executive Session.

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NASBA Applications:

The following requests from NASBA were reviewed at the November 20, 2024, meeting:

Applicant E.B.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for initial licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

Applicant A.B.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for reciprocal licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

Applicant S.C.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for reciprocal licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

Applicant J.F.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for reciprocal licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

Applicant J.H.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for initial licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

Applicant R.H.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for reciprocal licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

Applicant A.J.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for reciprocal licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

Applicant T.K.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for reciprocal licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

Applicant Y.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. Rosier seconded the motion. The motion carried unanimously.

Applicant A.L.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for reciprocal licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

Applicant J.W.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Inlow made a motion to approve this applicant for reciprocal licensure. Ms. Mooney seconded the motion. The motion carried unanimously.

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Ratification of Licenses Reinstated:

Mr. Ziga reported that there were fifty-eight (58) Certified Public Accountant licenses reinstated since the September 18, 2024, Board meeting. Ms. Mooney 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 two (2) Public Accounting Firm licenses reinstated since the September 18, 2024, Board meeting. Ms. Mooney made a motion to approve the applications that met requirements for reinstatement. Mr. Tolbert seconded the motion. The motion carried unanimously.

Enforcement Report:

The Enforcement Committee presented a report on the CPE Audits conducted and referred the August cases to the Attorney General's Office that failed the audit or failed to respond to the audit for consent orders.

Mr. Tolbert made a motion to approve the Enforcement Committee Report. Mr. Harrell 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. No board vote at this time.

Approval of Executive Session Minutes:

Mr. Tolbert made a motion to approve the Executive Session minutes of the September 18, 2024, board meeting, as presented. Ms. Rosier 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. Ms. Rosier seconded the motion. The motion carried unanimously. The Board approved one hundred thirty-eight (138) Certified Public Accountant licenses (CPA041151 through CPA041288) since the September 18, 2024, Board meeting. The list is attached and made part of these minutes.

Mr. Tolbert made a motion to approve the following applications that met certification requirements. Ms. Rosier seconded the motion. The motion carried unanimously. The Board approved seventeen (17) Public Accounting Firm licenses (ACF007352 through ACF007368) since the September 18, 2024, Board meeting. The list is attached and made part of these minutes.

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Other Business:

2025 Board Meeting Dates

- January 22, 2025 – via Teams
- March 19, 2025 – via Teams
- May 21, 2025 – In Person
- July 16, 2025 – via Teams
- September 24, 2025 – via Teams
- November 19, 2025 – In Person

2025 Election of Officers

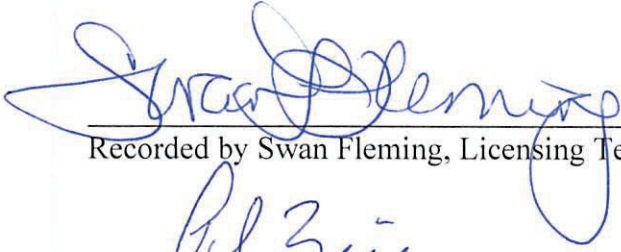
Mr. Tolbert made a motion to nominate Ms. Farrell as the Chair of the Georgia State Board of Accountancy for 2025. No other nominees mentioned. Ms. Mooney seconded. The motion carried unanimously to elect Ms. Farrell as the 2025 Chair of the Georgia State Board of Accountancy.

Ms. Mooney made a motion to nominate Mr. Harrell as the Vice Chair of the Georgia State Board of Accountancy for 2025. No other nominees mentioned. Mr. Inlow seconded. The motion carried unanimously to elect Mr. Harrell as the 2025 Vice Chair of the Georgia State Board of Accountancy.

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With no other business to discuss. The meeting was adjourned at 1:41 p.m.

The next scheduled board meeting will be on Wednesday, January 22, 2025, via Teams 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

January 22, 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.

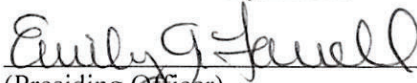
I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On November 20, 2024, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

The legal authority for the closure of this meeting was O.C.G.A. § 43-3-25.1(a) and (b), O.C.G.A. §§ 43-3-20(b).

The subject(s) discussed and the underlying facts supporting the closing of this meeting are: Review Applications, Complaints, and Investigations

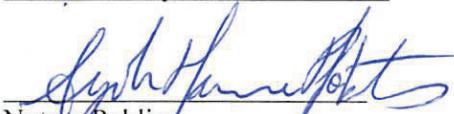
Further the affiant sayeth not.



(Presiding Officer)

Sworn and subscribed before me,

This 20 Day of November, 2024



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 9/18/2024 – 11/19/2024 – 138 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA041151	Brady	Tyler	9/26/2024	2025-12-31
CPA041152	Gianladis	Shanda	9/26/2024	2025-12-31
CPA041153	Marbut	Tonya	9/26/2024	2025-12-31
CPA041154	McGrath	Hillari	9/26/2024	2025-12-31
CPA041155	MILLS	TARIQAH	9/26/2024	2025-12-31
CPA041156	Ozdogan	Fuat	9/26/2024	2025-12-31
CPA041157	Villere	Harold	9/26/2024	2025-12-31
CPA041158	Voytko	Jennifer	9/26/2024	2025-12-31
CPA041159	Weingold	Rebecca	9/26/2024	2025-12-31
CPA041160	Arendale	Christopher	10/3/2024	2025-12-31
CPA041161	Barnes	Scott	10/3/2024	2025-12-31
CPA041162	Breedlove	Brittany	10/3/2024	2025-12-31
CPA041163	Bressler	Adam	10/3/2024	2025-12-31
CPA041164	Chidester	Morgan	10/3/2024	2025-12-31
CPA041165	Comelitti	Wendy	10/3/2024	2025-12-31
CPA041166	Couch	Celina	10/3/2024	2025-12-31
CPA041167	Essien	Uforo	10/3/2024	2025-12-31
CPA041168	Harrill	Elena	10/3/2024	2025-12-31
CPA041169	Hickox	Devyn	10/3/2024	2025-12-31
CPA041170	Jones	Veronica	10/3/2024	2025-12-31
CPA041171	LEE	JINWHEE	10/3/2024	2025-12-31
CPA041172	Lim	Yee Ching	10/3/2024	2025-12-31
CPA041173	Lobo	Albert	10/3/2024	2025-12-31
CPA041174	Ogunnaike	Olusegun	10/3/2024	2025-12-31
CPA041175	Ramey	Connor	10/3/2024	2025-12-31
CPA041176	Siegel	Robert	10/3/2024	2025-12-31
CPA041177	Singletary	Jackson	10/3/2024	2025-12-31
CPA041178	Storey	Spencer	10/3/2024	2025-12-31
CPA041179	Thomas	Vania	10/3/2024	2025-12-31
CPA041180	Bennett	Rebecca	10/10/2024	2025-12-31
CPA041181	Carroll	Katelin	10/10/2024	2025-12-31
CPA041182	Chester	Matthew	10/10/2024	2025-12-31
CPA041183	Dittmar	Randolph	10/10/2024	2025-12-31
CPA041184	Fandrey	Sarah	10/10/2024	2025-12-31
CPA041185	Grodhaus	Andrew	10/10/2024	2025-12-31
CPA041186	Katicic	Dejana	10/10/2024	2025-12-31
CPA041187	Kelly	Justin	10/10/2024	2025-12-31
CPA041188	Lehmann	Peris	10/10/2024	2025-12-31
CPA041189	LIU	ZIH SYUAN	10/10/2024	2025-12-31
CPA041190	McKinney	Nicholas	10/10/2024	2025-12-31
CPA041191	Mortensen	Joshua	10/10/2024	2025-12-31
CPA041192	O'Neil	Brian	10/10/2024	2025-12-31
CPA041193	Palmer	Scotty	10/10/2024	2025-12-31

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CPA041194	Rodriguez-Bustamante	Megan	10/10/2024	2025-12-31
CPA041195	Rosell	Kyle	10/10/2024	2025-12-31
CPA041196	Sutton	Jack	10/10/2024	2025-12-31
CPA041197	Todd	Madison	10/10/2024	2025-12-31
CPA041198	Weaver	Michael	10/10/2024	2025-12-31
CPA041199	Wright	Duane	10/10/2024	2025-12-31
CPA041200	Wright	Grace	10/10/2024	2025-12-31
CPA041201	Anyanwu	Michael	10/17/2024	2025-12-31
CPA041202	Arenas	Isabel	10/17/2024	2025-12-31
CPA041203	Brahmbhatt	Nikita	10/17/2024	2025-12-31
CPA041204	Burgess	Emily	10/17/2024	2025-12-31
CPA041205	Byrd	Alexia	10/17/2024	2025-12-31
CPA041206	Cook	William	10/17/2024	2025-12-31
CPA041207	Gilbert	Krystal	10/17/2024	2025-12-31
CPA041208	Glass	Jamal	10/17/2024	2025-12-31
CPA041209	Keesee	Emma	10/17/2024	2025-12-31
CPA041210	Kuna	Nikita	10/17/2024	2025-12-31
CPA041211	McBay	Amanda	10/17/2024	2025-12-31
CPA041212	Morris	Kaleb	10/17/2024	2025-12-31
CPA041213	Patel	Disha	10/17/2024	2025-12-31
CPA041214	Pittman	Kaitlin	10/17/2024	2025-12-31
CPA041215	Raney	Joshua	10/17/2024	2025-12-31
CPA041216	Sadrudin	Komal	10/17/2024	2025-12-31
CPA041217	Schoener	Christina Erika Eva	10/17/2024	2025-12-31
CPA041218	Schultz	Lauren	10/17/2024	2025-12-31
CPA041219	Seward	Alexis	10/17/2024	2025-12-31
CPA041220	Shealy	Mary	10/17/2024	2025-12-31
CPA041221	Stagl	Katerina	10/17/2024	2025-12-31
CPA041222	Tan	Congya	10/17/2024	2025-12-31
CPA041223	Vukovich	Thomas	10/17/2024	2025-12-31
CPA041224	Weiss	Shelby	10/17/2024	2025-12-31
CPA041225	Wilkins	Michael	10/17/2024	2025-12-31
CPA041226	Zieja	Ethan	10/17/2024	2025-12-31
CPA041227	Adams	Alanda	10/24/2024	2025-12-31
CPA041228	Allen	Carson	10/24/2024	2025-12-31
CPA041229	Dober	Cameron	10/24/2024	2025-12-31
CPA041230	Henley	Jodi	10/24/2024	2025-12-31
CPA041231	Johnson	Kenyah	10/24/2024	2025-12-31
CPA041232	Koschewa	Susan	10/24/2024	2025-12-31
CPA041233	Mehta	Rujvi	10/24/2024	2025-12-31
CPA041234	Miseviciute	Migle	10/24/2024	2025-12-31
CPA041235	Muse	Moriam	10/24/2024	2025-12-31

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CPA041236	Nuru	Abdrehim	10/24/2024	2025-12-31
CPA041237	Sorkin	Joshua	10/24/2024	2025-12-31
CPA041238	Sun	Shuo	10/24/2024	2025-12-31
CPA041239	Bock	Carrie	10/31/2024	2025-12-31
CPA041240	BURGE	BLAKE	10/31/2024	2025-12-31
CPA041241	Bytskevich	Alena	10/31/2024	2025-12-31
CPA041242	Ding	Cenxuan	10/31/2024	2025-12-31
CPA041243	Dixon	Braylen	10/31/2024	2025-12-31
CPA041244	GAJJAR	MITESHKUMAR	10/31/2024	2025-12-31
CPA041245	Gibbins	William	10/31/2024	2025-12-31
CPA041246	Harwood	Alan	10/31/2024	2025-12-31
CPA041247	Honore	Britney	10/31/2024	2025-12-31
CPA041248	Johnson	Belinda	10/31/2024	2025-12-31
CPA041249	Knighton	Margaret	10/31/2024	2025-12-31
CPA041250	Lee	Hyongsuk	10/31/2024	2025-12-31
CPA041251	Mandy	Katharine	10/31/2024	2025-12-31
CPA041252	Mullis	Beau	10/31/2024	2025-12-31
CPA041253	Newcomer	Megan	10/31/2024	2025-12-31
CPA041254	Nguyen	Tommy	10/31/2024	2025-12-31
CPA041255	Placheril	Jaise	10/31/2024	2025-12-31
CPA041256	Shin	Inho	10/31/2024	2025-12-31
CPA041257	Sims	Kierra	10/31/2024	2025-12-31
CPA041258	Sutton	Gregory	10/31/2024	2025-12-31
CPA041259	Whelan	Kaela	10/31/2024	2025-12-31
CPA041260	Whritenour	Matthew	10/31/2024	2025-12-31
CPA041261	Dodson	Dewey	11/7/2024	2025-12-31
CPA041262	Farris	Andrew	11/7/2024	2025-12-31
CPA041263	Grieco	Bennett	11/7/2024	2025-12-31
CPA041264	Helmus	Priscilla	11/7/2024	2025-12-31
CPA041265	Kim	Jee	11/7/2024	2025-12-31
CPA041266	Paul	Logan	11/7/2024	2025-12-31
CPA041267	Agrawal	Ritesh	11/14/2024	2025-12-31
CPA041268	Ahsan	Muhammad	11/14/2024	2025-12-31
CPA041269	Ball	Leslie	11/14/2024	2025-12-31
CPA041270	Byars	Chandler	11/14/2024	2025-12-31
CPA041271	Colon-Melendez	Rosana	11/14/2024	2025-12-31
CPA041272	Cooney	Ryan	11/14/2024	2025-12-31
CPA041273	Dzavakwa	Geraldine	11/14/2024	2025-12-31
CPA041274	Farris	Brenton	11/14/2024	2025-12-31
CPA041275	Fields	John	11/14/2024	2025-12-31
CPA041276	GONZALEZ	FRANCISCO	11/14/2024	2025-12-31
CPA041277	Hernandez	Kaemon	11/14/2024	2025-12-31
CPA041278	Kim	Yubie	11/14/2024	2025-12-31

CPA LICENSES ISSUED – 9/18/2024 – 11/19/2024 – 138 LICENSES

CPA041279	Knight	Robert	11/14/2024	2025-12-31
CPA041280	Lee	Kyeonghwan	11/14/2024	2025-12-31
CPA041281	Madden	Clarnetta	11/14/2024	2025-12-31
CPA041282	Martin	Marianna	11/14/2024	2025-12-31
CPA041283	Montazeri	Alireza	11/14/2024	2025-12-31
CPA041284	Rump	Kaitlin	11/14/2024	2025-12-31
CPA041285	Sharma	Navneet	11/14/2024	2025-12-31
CPA041286	Tipton	James	11/14/2024	2025-12-31
CPA041287	West	Morgan	11/14/2024	2025-12-31
CPA041288	Xie	Lan	11/14/2024	2025-12-31

FIRM LICENSES ISSUED – 9/18/2024 – 11/19/2024 – 17 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007352	Graham Adams LLLP	10/3/2024	6/30/2026
ACF007353	Jacob Anderson	10/3/2024	6/30/2026
ACF007354	Right Choice Accounting Solutions	10/3/2024	6/30/2026
ACF007355	Keiter, Stephens, Hurst, Gary & Shreaves, P.C.	10/10/2024	6/30/2026
ACF007356	Andy King CPAs, LLC	10/24/2024	6/30/2026
ACF007357	Tax, Audit, & Digital Asset Solutions, LLC	10/24/2024	6/30/2026
ACF007358	Anderson & Associates CPA Inc.	10/31/2024	6/30/2026
ACF007359	Doeren Mayhew & CO, P.C.	10/31/2024	6/30/2026
ACF007360	Fathom Forensic Accounting LLC	10/31/2024	6/30/2026
ACF007361	Filing for Freedom	10/31/2024	6/30/2026
ACF007362	Hamilton Mill Accounting	10/31/2024	6/30/2026
ACF007363	HIH ASSOCIATES LLC	10/31/2024	6/30/2026
ACF007364	Hungerford CPAs + Advisors	10/31/2024	6/30/2026
ACF007365	Leonard Scott CPA	10/31/2024	6/30/2026
ACF007366	Prosperl CPA	10/31/2024	6/30/2026
ACF007367	SMR CPA LLC	10/31/2024	6/30/2026
ACF007368	Westside CPA	11/14/2024	6/30/2026