

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: September 16, 2020**

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, September 16, 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 10:00 a.m. and called the meeting to order.

**Open Session Minutes:**

Ms. Addison made a motion to approve the Open Session minutes of the July 15, 2020 board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

**Board Office Operations:**

Mr. Ziga reported the following:

- The Board Staff have been working in the office daily.

**NASBA Operations:**

Mr. Ziga reported the following:

- Ali Lambert has returned to NASBA as the Georgia Coordinator and NASBA is still working remotely.

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**Executive Director Report:**

Mr. Ziga reported the following:

- Firm Renewals are currently in the late renewal period until September 30, 2020.  
1,880 Firms have completed renewal  
2 Firms are pending renewal  
109 Firms are not renewing  
73 Firms have not yet attempted to renew
- The CPE Audit Selection results are as follows:  
941 Selected for CPE Audit  
666 Passed  
75 Deficient  
23 Requested an extension due to COVID-19  
177 No Response – GSBA will send a notice.
- The 14% budget reduction requested by Office of Budget and Planning for FY2021 will have a negative impact on GSBA’s effectiveness as it relates to the CPE Audit process, therefore an alternative solution is being researched.
- There are currently 21,366 Active CPAs and 2,006 Active firms in Georgia.

**Other Business:**

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

**Executive Session:**

At 10:29 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 10:46 a.m. to vote on discussions held in Executive Session.

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**NASBA Applications:**

The following requests from NASBA were reviewed at the September 16, 2020 meeting:

**Applicant J.H.:** 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. Ms. Addison seconded the motion. The motion carried unanimously.

**Applicant Y.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 initial licensure. Ms. Addison seconded the motion. The motion carried unanimously.

**Reinstatements:**

Mr. Ziga reported that there were thirty-nine (39) Certified Public Accountant licenses and one (1) Public Accounting Firm license reinstated since the July 15, 2020 Board meeting.

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

**Enforcement Report:**

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

**ACCT200023:** The Board voted to close this case.

**ACCT210004:** The Board voted to close this case.

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 July 15, 2020 board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

**Ratification of Licenses Issued:**

Mr. Cole made a motion to approve the following applications that met certification requirements. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved seventy-eight (78) Certified Public Accountant licenses (CPA037809 through CPA037886) since the July 15, 2020 Board meeting. The list is attached and made part of these minutes.

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Mr. Cole made a motion to approve the following applications that met certification requirements. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved seventeen (17) Public Accounting Firm licenses (ACF006958 through ACF006973) since the July 15, 2020 Board meeting. The list is attached and made part of these minutes.

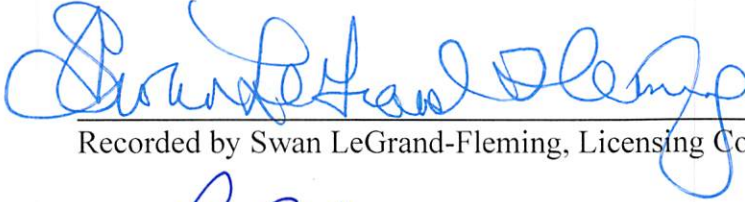
**Other Business:**

Mr. Ziga mentioned that he, Chairman Huffman, and Mr. Smith will be making college visits in October and November.

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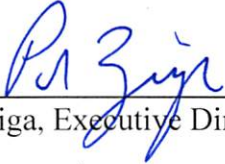
With no other business to discuss. The meeting was adjourned at 11:00 a.m.

The next scheduled board meeting will be held on Wednesday, November 18, 2020 at 10:00 a.m.



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Recorded by Swan LeGrand-Fleming, Licensing Coordinator



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Paul Ziga, Executive Director/Secretary



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Clayton J. Huffman, Chair

These minutes were approved on

November 18, 2020

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 September 16, 2020, entity, 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 September 2020

  
\_\_\_\_\_  
Notary Public



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

My Commission Expires

**CPA LICENSES ISSUED – 7/15/2020 – 9/15/2020 – 78 LICENSES**

<b>License #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
CPA037809	Aiken	Tamika	2020-07-20	2021-12-31
CPA037810	Borsos	Alexander	2020-07-20	2021-12-31
CPA037811	Bruhl	Matthew	2020-07-24	2021-12-31
CPA037812	Miller	Samuel	2020-07-24	2021-12-31
CPA037813	Pradhan	Raisha	2020-07-24	2021-12-31
CPA037814	Sahay	Shruti	2020-07-24	2021-12-31
CPA037815	Santiago	Bianca	2020-07-24	2021-12-31
CPA037816	Brogan	Caleb	2020-07-31	2021-12-31
CPA037817	Bush	Joseph	2020-07-31	2021-12-31
CPA037818	Dailey	Tylinda	2020-07-31	2021-12-31
CPA037819	Flynn	Jacqueline	2020-07-31	2021-12-31
CPA037820	Gary	Rebecca	2020-07-31	2021-12-31
CPA037821	Gouthier	Marhabo	2020-07-31	2021-12-31
CPA037822	Harroff	Kathryn	2020-07-31	2021-12-31
CPA037823	Hite	Louis	2020-07-31	2021-12-31
CPA037824	Holliday	Mina	2020-07-31	2021-12-31
CPA037825	Johnson	Jennifer	2020-07-31	2021-12-31
CPA037826	Keen	Jarrett	2020-07-31	2021-12-31
CPA037827	Kim	Eunkyeong	2020-07-31	2021-12-31
CPA037828	Lacey	Connor	2020-07-31	2021-12-31
CPA037829	Littleton	Grayson	2020-07-31	2021-12-31
CPA037830	Nations	Christen	2020-07-31	2021-12-31
CPA037831	Patel	Anjali	2020-07-31	2021-12-31
CPA037832	Raimondi	Rachel	2020-07-31	2021-12-31
CPA037833	Shah	Samip	2020-07-31	2021-12-31
CPA037834	Spiller	Jacob	2020-07-31	2021-12-31
CPA037835	TIPPETT	KELLY	2020-07-31	2021-12-31
CPA037836	Muse	Dustin	2020-08-07	2021-12-31
CPA037837	Ventiere	Elliott	2020-08-07	2021-12-31
CPA037838	Morris	Christopher	2020-08-07	2021-12-31
CPA037839	Keller	Robert	2020-08-07	2021-12-31
CPA037840	Guempel	Elizabeth	2020-08-07	2021-12-31
CPA037841	Stelting	Stephen	2020-08-07	2021-12-31
CPA037842	Barzaghi	Emanuela	2020-08-14	2021-12-31
CPA037843	Bates	Ashley	2020-08-14	2021-12-31
CPA037844	Coker	Elizabeth	2020-08-14	2021-12-31
CPA037845	Dean	Hannah	2020-08-14	2021-12-31
CPA037846	Garrett	Eli	2020-08-14	2021-12-31
CPA037847	Grothaus	Cory	2020-08-14	2021-12-31

**CPA LICENSES ISSUED – 7/15/2020 – 9/15/2020 – 78 LICENSES**

CPA037848	Hill	Christian	2020-08-14	2021-12-31
CPA037849	Holthaus	Liam	2020-08-14	2021-12-31
CPA037850	Keddington	Adam	2020-08-14	2021-12-31
CPA037851	Koprivnik	Alexander	2020-08-14	2021-12-31
CPA037852	Lane	John	2020-08-14	2021-12-31
CPA037853	Mallya	Purva	2020-08-14	2021-12-31
CPA037854	Mir	Kedrick	2020-08-14	2021-12-31
CPA037855	Ono	Mamiko	2020-08-14	2021-12-31
CPA037856	Paras	Deesa	2020-08-14	2021-12-31
CPA037857	Patel	Disha	2020-08-14	2021-12-31
CPA037858	Royal	Ashley	2020-08-14	2021-12-31
CPA037859	Schenck	Jasmine	2020-08-14	2021-12-31
CPA037860	Starling	Elizabeth	2020-08-14	2021-12-31
CPA037861	Valdes-Sanchez	Geraldo	2020-08-14	2021-12-31
CPA037862	Wylie	Matthew	2020-08-14	2021-12-31
CPA037863	Huang	Zixin	2020-08-14	2021-12-31
CPA037864	Patel	Drashti	2020-08-20	2021-12-31
CPA037865	Keffer	Matthew	2020-08-20	2021-12-31
CPA037866	Burge	Elizabeth	2020-08-20	2021-12-31
CPA037867	Choi	Nancy	2020-08-20	2021-12-31
CPA037868	Draper	Talliyah	2020-08-20	2021-12-31
CPA037869	Middlebrooks	Edmund	2020-08-20	2021-12-31
CPA037870	Kinard	Isaac	2020-08-21	2021-12-31
CPA037871	Okebie	Onu	2020-08-21	2021-12-31
CPA037872	Andres	Matthew	2020-09-04	2021-12-31
CPA037873	Frost	Cody	2020-09-04	2021-12-31
CPA037874	Fulton	Edward	2020-09-04	2021-12-31
CPA037875	Hardy	Drew	2020-09-04	2021-12-31
CPA037876	Harrison	Stephen	2020-09-04	2021-12-31
CPA037877	Heidel	Cache	2020-09-04	2021-12-31
CPA037878	Hinson	Coleman	2020-09-04	2021-12-31
CPA037879	Hogan	John	2020-09-04	2021-12-31
CPA037880	Kelley	Samuel	2020-09-04	2021-12-31
CPA037881	Michelich	Jacob	2020-09-04	2021-12-31
CPA037882	Parrish	Jordan	2020-09-04	2021-12-31
CPA037883	Tam	Sunjay	2020-09-04	2021-12-31
CPA037884	Vanchipurakel	Golda	2020-09-04	2021-12-31
CPA037885	Xu	Shengxuan	2020-09-04	2021-12-31
CPA037886	Zhang	Wenye	2020-09-04	2021-12-31



**FIRM LICENSES ISSUED – 7/15/2020 – 9/15/2020 – 17 LICENSES**

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<b>License #</b>	<b>Firm Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
ACF006958	Guardado Accounting Services LLC	2020-07-24	2022-06-30
ACF006959	BJM CPA, Inc.	2020-07-24	2022-06-30
ACF006960	Russ Kimberlin, CPA PLLC	2020-07-24	2022-06-30
ACF006961	Auxano Ltd	2020-07-24	2022-06-30
ACF006962	Cassell Plan Audits, Inc.	2020-07-24	2022-06-30
ACF006963	Bob Javid Certified Public Accountant and Consulta	2020-07-24	2022-06-30
ACF006964	Accounting and Tax Solutions, LLC	2020-07-31	2022-06-30
ACF006965	Crowe & Gibson, LLC	2020-07-31	2022-06-30
ACF006966	Pathwise CPA Group	2020-07-31	2022-06-30
ACF006967	MOBLEY GENTRY FIRM	2020-08-14	2022-06-30
ACF006968	Trusted CFO Solutions, LLC	2020-08-14	2022-06-30
ACF006969	J. W. Hunt and Company, LLP	2020-08-14	2022-06-30
ACF006970	BAS PARTNERS	2020-08-21	2022-06-30
ACF006971	Towanda W Smith CPA LLC	2020-08-21	2022-06-30
ACF006972	Assurance Accounting Group	2020-08-21	2022-06-30
ACF006973	P. Morgan & Associates, CPA, LLC	2020-08-21	2022-06-30