

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: September 22, 2021**

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, September 22, 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  
Mary Brannen, Senior Assistant Attorney General

**Guests present:**

Don Cook, The Georgia Society of CPAs

Chairman Huffman established a quorum was present at 10:07 a.m. and called the meeting to order.

**Introduction of New Board Member:**

The Board welcomed new board member, Emily Farrell, appointed on August 10, 2021, to serve for a term of office expiring June 30, 2025 to succeed Julian Deal.

**Open Session Minutes:**

Mr. Mixon made a motion to approve the Open Session minutes of the July 28, 2021 meeting with corrections. Ms. Addison seconded the motion. The motion carried unanimously.

**NASBA Operations:**

Mr. Ziga reported the following:

NASBA's Georgia Coordinator, Noelle Burton, has been working remotely and is doing a good job for our Board thus far.

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**Board Operations:**

Mr. Ziga reported the following:

- The State Accounting Office has a new State Accounting Officer, Gerlda B. Hines.
- The carpet has been replaced.

**Executive Director Report:**

Mr. Ziga reported the following:

- There are currently 22,401 Active CPAs and 2,045 Active firms in Georgia.
- The CPA renewals are ready to go live on October 1, 2021 and 22,400 licenses were generated for renewal.
- The NASBA Annual Meeting will be held virtually on November 2-3, 2021.

**Other Business:**

Mr. Cook discussed the operations at the Georgia Society of CPAs, CPA Day at the Capitol to be held in January 2022, the Ethics requirements, and a Resolution for former Board Member and Chair, Julian I. Deal.

Mr. Smith discussed remote proctoring of the CPA exam.

Mr. Huffman discussed presenting to the Georgia Southern and Georgia State students about the CPA industry and rules of the State Board.

Mr. Huffman mentioned that an in-person November Board meeting will be decided as the date gets closer.

**Executive Session:**

At 10:53 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. Tolbert, Mr. Smith, and Ms. Farrell. No votes were taken in Executive Session.

Break held from 11:40 a.m. – 11:48 a.m.

Ms. Daughdril left the meeting and Ms. Brannen joined in.

**Open Session:**

Chairman Huffman declared open session at 12:41 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 September 22, 2021 meeting:

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

**Applicant R.F.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to table this application for further review. Mr. Mixon seconded the motion. The motion carried unanimously.

**Applicant R.P.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to table this application pending an Investigative Interview. Mr. Mixon seconded the motion. The motion carried unanimously.

**Applicant S.P.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to table this application pending an Investigative Interview. Mr. Mixon seconded the motion. The motion carried unanimously.

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

**Applicant M.S.:** After reviewing the request for initial licensure with special consideration of the education requirement, Ms. Addison made a motion to deny this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

**Reinstatements:**

Mr. Ziga reported that there were eleven (11) Certified Public Accountant licenses reinstated since the July 28, 2021 Board meeting. Mr. Cole 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 July 28, 2021 Board meeting. Mr. Cole 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.

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
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**Enforcement Report:**

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

**ACCT220001:** The Board voted to close this case.

**ACCT220002:** The Board voted to close this case.

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

The Board discussed the suggestion for the Enforcement Committee to consist of the Vice Chair and the newest Board member which will be discussed at the November Board Meeting.

**Attorney General's Report:**

Ms. Daughdril gave a status report of cases referred to the Attorney General's Office for action. No Board action required at this time.

**Approval of Executive Session Minutes:**

Ms. Addison made a motion to approve the Executive Session minutes of the July 28, 2021 board meeting as presented. Mr. Tolbert seconded the motion. The motion carried unanimously.

**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 one hundred sixty-four (164) Certified Public Accountant licenses (CPA038680 through CPA038843) since the July 28, 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 fourteen (14) Public Accounting Firm licenses (ACF007057 through ACF007070) since the July 28, 2021 Board meeting. The list is attached and made part of these minutes.

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
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With no other business to discuss. The meeting was adjourned at 12:47 p.m.

The next scheduled board meeting will be held via Zoom on Wednesday,  
November 17, 2021 at 10:00 a.m.



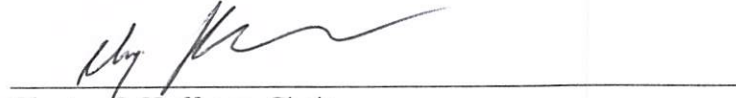
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Recorded by Swan LeGrand-Fleming, Licensing Tech 3



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Paul Ziga, Executive Director/Secretary



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Clayton J. Huffman, Chair

These minutes were approved on November 17, 2021.

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 22, 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 28 Day of July, 2021

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



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

My Commission Expires

**CPA LICENSES ISSUED – 7/28/2021 – 9/21/2021 – 164 LICENSES**

<b>License #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
CPA038680	Zureta	John Robert	2021-08-06	2021-12-31
CPA038681	Zenoni	Suzanne	2021-08-06	2021-12-31
CPA038682	Zapata	Lucy	2021-08-06	2021-12-31
CPA038683	Zaorski	John	2021-08-06	2021-12-31
CPA038684	Allen	Amy	2021-08-06	2021-12-31
CPA038685	Arland	Thomas	2021-08-06	2021-12-31
CPA038686	Bellipanni	Nina	2021-08-06	2021-12-31
CPA038687	Bollman	Caroline	2021-08-06	2021-12-31
CPA038688	Brandes	Andrew	2021-08-06	2021-12-31
CPA038689	Brennan	Wendy	2021-08-06	2021-12-31
CPA038690	Browder	Emily	2021-08-06	2021-12-31
CPA038691	Campbell	Hallie	2021-08-06	2021-12-31
CPA038692	Carbajal Arroyo	Blanca	2021-08-06	2021-12-31
CPA038693	Carlos	Emily	2021-08-06	2021-12-31
CPA038694	Chen	Qiaochu	2021-08-06	2021-12-31
CPA038695	Depping	Carter	2021-08-06	2021-12-31
CPA038696	Giwa	Omolara	2021-08-06	2021-12-31
CPA038697	Glover	Adam	2021-08-06	2021-12-31
CPA038698	Grant	Trevor	2021-08-06	2021-12-31
CPA038699	Hernandez Mejia	Erika	2021-08-06	2021-12-31
CPA038700	JANG	JIEUN	2021-08-06	2021-12-31
CPA038701	Johnson	Jacey	2021-08-06	2021-12-31
CPA038702	Kim	Paul	2021-08-06	2021-12-31
CPA038703	Korzik	Matthew	2021-08-06	2021-12-31
CPA038704	Manay	Muruvet	2021-08-06	2021-12-31
CPA038705	Miner	Ryan	2021-08-06	2021-12-31
CPA038706	Monzillo	Timothy	2021-08-06	2021-12-31
CPA038707	Moore	Rachel	2021-08-06	2021-12-31
CPA038708	Murray	Brett	2021-08-06	2021-12-31
CPA038709	NANCE	SAMUEL	2021-08-06	2021-12-31
CPA038710	Nielsen	Natalie	2021-08-06	2021-12-31
CPA038711	Novajosky	Jonathan	2021-08-06	2021-12-31
CPA038712	Owen	Sarah	2021-08-06	2021-12-31
CPA038713	Pak	Elisabeth	2021-08-06	2021-12-31
CPA038714	Payan	Sally	2021-08-06	2021-12-31
CPA038715	Powell	Madison	2021-08-06	2021-12-31
CPA038716	Reynolds	Davis	2021-08-06	2021-12-31
CPA038717	Rueda Mazzei	Marcos Agustin	2021-08-06	2021-12-31
CPA038718	Schoenbaechler	Anna	2021-08-06	2021-12-31

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CPA038719	Siegerman	Matthew	2021-08-06	2021-12-31
CPA038720	Smith	Matthew	2021-08-06	2021-12-31
CPA038721	Turner	Devin	2021-08-06	2021-12-31
CPA038722	Williams	Danie	2021-08-06	2021-12-31
CPA038723	Wiser	Zachary	2021-08-06	2021-12-31
CPA038724	Zhang	Xiaoting	2021-08-06	2021-12-31
CPA038725	Booth	Stephen	2021-08-13	2021-12-31
CPA038726	Davis	Jeffrey	2021-08-13	2021-12-31
CPA038727	DYE	Amelia	2021-08-13	2021-12-31
CPA038728	Farray	Thomas	2021-08-13	2021-12-31
CPA038729	Foster	Jacob	2021-08-13	2021-12-31
CPA038730	Gay	Sierra	2021-08-13	2021-12-31
CPA038731	Hollingsworth	Danny	2021-08-13	2021-12-31
CPA038732	King	Tyler	2021-08-13	2021-12-31
CPA038733	Kittrell	Sherita	2021-08-13	2021-12-31
CPA038734	Langston	Andrew	2021-08-13	2021-12-31
CPA038735	Leyba	Joshua	2021-08-13	2021-12-31
CPA038736	Needham	Abbey	2021-08-13	2021-12-31
CPA038737	Persian	Vincent	2021-08-13	2021-12-31
CPA038738	Sandridge	Davin	2021-08-13	2021-12-31
CPA038739	Spencer	Vivian	2021-08-13	2021-12-31
CPA038740	White	John	2021-08-13	2021-12-31
CPA038741	Yancey	Whitney	2021-08-13	2021-12-31
CPA038742	Bearden	Zachery	2021-08-23	2021-12-31
CPA038743	Buchter	Megan	2021-08-23	2021-12-31
CPA038744	Butzer	Katelyn	2021-08-23	2021-12-31
CPA038745	Dean	Anna	2021-08-23	2021-12-31
CPA038746	Di Leo	John	2021-08-23	2021-12-31
CPA038747	Funderburk	Madison	2021-08-23	2021-12-31
CPA038748	Gass	William	2021-08-23	2021-12-31
CPA038749	Gilley	Chris	2021-08-23	2021-12-31
CPA038750	Glaser	Daniel	2021-08-23	2021-12-31
CPA038751	Graham	Malchholm	2021-08-23	2021-12-31
CPA038752	Jeong	Kyeongwook	2021-08-23	2021-12-31
CPA038753	Kanitkar	Manik	2021-08-23	2021-12-31
CPA038754	KNAPE	ANNIE	2021-08-23	2021-12-31
CPA038755	Lopez	Patricia	2021-08-23	2021-12-31
CPA038756	McCants	Clark	2021-08-23	2021-12-31
CPA038757	Ngo	Cathy	2021-08-23	2021-12-31
CPA038758	Ortego	Justin	2021-08-23	2021-12-31
CPA038759	PEGUES	ALLIE	2021-08-23	2021-12-31



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CPA038760	Sparks	Amy	2021-08-23	2021-12-31
CPA038761	Stewart	Damion	2021-08-23	2021-12-31
CPA038762	Wall	Joanna	2021-08-23	2021-12-31
CPA038763	Weeks	Torri	2021-08-23	2021-12-31
CPA038764	YANG	RUO	2021-08-23	2021-12-31
CPA038765	Abernathy	Willis	2021-09-02	2021-12-31
CPA038766	Barber	Thomas	2021-09-02	2021-12-31
CPA038767	Bonaccorso	Michele	2021-09-02	2021-12-31
CPA038768	Bustillo	Charlito	2021-09-02	2021-12-31
CPA038769	Choi	Hye Bin	2021-09-02	2021-12-31
CPA038770	Dortch	Robert	2021-09-02	2021-12-31
CPA038771	Friel	Liam	2021-09-02	2021-12-31
CPA038772	Fritz	Susannah	2021-09-02	2021-12-31
CPA038773	Gavlin	Thomas	2021-09-02	2021-12-31
CPA038774	GRIFFIN	ASHLING	2021-09-02	2021-12-31
CPA038775	Irons	Candace	2021-09-02	2021-12-31
CPA038776	Jackson	Bradford	2021-09-02	2021-12-31
CPA038777	KIM	DAEUN	2021-09-02	2021-12-31
CPA038778	Lilic	Edita	2021-09-02	2021-12-31
CPA038779	Little	David	2021-09-02	2021-12-31
CPA038780	Louviere	Sarah	2021-09-02	2021-12-31
CPA038781	MANNING	HARRISON	2021-09-02	2021-12-31
CPA038782	McCloud	Atosha	2021-09-02	2021-12-31
CPA038783	Newton	Kelley	2021-09-02	2021-12-31
CPA038784	Roberts	Askia	2021-09-02	2021-12-31
CPA038785	Shearer	Jennifer	2021-09-02	2021-12-31
CPA038786	Sully	Cindy	2021-09-02	2021-12-31
CPA038787	sun	liyun	2021-09-02	2021-12-31
CPA038788	Toubon	Olivier	2021-09-02	2021-12-31
CPA038789	Tremege	Keith	2021-09-02	2021-12-31
CPA038790	Veal	James	2021-09-02	2021-12-31
CPA038791	Watkins	Jason	2021-09-02	2021-12-31
CPA038792	Weimerskirk	Jessica	2021-09-02	2021-12-31
CPA038793	Williams	Grant	2021-09-02	2021-12-31
CPA038794	Xiao	Jingke	2021-09-02	2021-12-31
CPA038795	Abdelhalim	Hassan	2021-09-10	2021-12-31
CPA038796	Amponsah	Edward	2021-09-10	2021-12-31
CPA038797	Andrews	Christopher	2021-09-10	2021-12-31
CPA038798	Bakour	Rawan	2021-09-10	2021-12-31
CPA038799	Fall	Jonathan	2021-09-10	2021-12-31
CPA038800	Harnevious	Noah	2021-09-10	2021-12-31

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CPA038801	Lyons	Benjamin	2021-09-10	2021-12-31
CPA038802	Majors	Abigail	2021-09-10	2021-12-31
CPA038803	Nixon	Nicholle	2021-09-10	2021-12-31
CPA038804	NAVARRO	JESSICA	2021-09-10	2021-12-31
CPA038805	Noibi	Maima	2021-09-10	2021-12-31
CPA038806	Noneaker	Katlynn	2021-09-10	2021-12-31
CPA038807	Porter	Daniel	2021-09-10	2021-12-31
CPA038808	Rabb	Spencer	2021-09-10	2021-12-31
CPA038809	Randolph	Joshua	2021-09-10	2021-12-31
CPA038810	Roach	Catherine	2021-09-10	2021-12-31
CPA038811	Sahoo	Kajal	2021-09-10	2021-12-31
CPA038812	Spenninck	Kimberly	2021-09-10	2021-12-31
CPA038813	Stout	William	2021-09-10	2021-12-31
CPA038814	Stover	Kelsey	2021-09-10	2021-12-31
CPA038815	Williams	George	2021-09-10	2021-12-31
CPA038816	ZAMAN	TABASSUM	2021-09-10	2021-12-31
CPA038817	Garcell	Carlos	2021-09-10	2021-12-31
CPA038818	Antunez	Ewa	2021-09-17	2021-12-31
CPA038819	Brown	Demetris	2021-09-17	2021-12-31
CPA038820	Brown	William	2021-09-17	2021-12-31
CPA038821	Burroughs	Abigail	2021-09-17	2021-12-31
CPA038822	Davis	William	2021-09-17	2021-12-31
CPA038823	Deal	Kelly	2021-09-17	2021-12-31
CPA038824	Duzenski	Andrew	2021-09-17	2021-12-31
CPA038825	Haick	Alexander	2021-09-17	2021-12-31
CPA038826	Holcomb	Brooklyn	2021-09-17	2021-12-31
CPA038827	Holder	Willis	2021-09-17	2021-12-31
CPA038828	Hood	William	2021-09-17	2021-12-31
CPA038829	Johnson	Daniel	2021-09-17	2021-12-31
CPA038830	Lee	Hyeon Seung	2021-09-17	2021-12-31
CPA038831	Lingam	Raana	2021-09-17	2021-12-31
CPA038832	Lunsford	Robert	2021-09-17	2021-12-31
CPA038833	Marbaugh	James	2021-09-17	2021-12-31
CPA038834	Mardis	Lauren	2021-09-17	2021-12-31
CPA038835	Mitchell	Zakiya	2021-09-17	2021-12-31
CPA038836	Munson	Caroline	2021-09-17	2021-12-31
CPA038837	Murphey	Rosemary	2021-09-17	2021-12-31
CPA038838	Rose	Elizabeth	2021-09-17	2021-12-31
CPA038839	Tighe	John	2021-09-17	2021-12-31
CPA038840	Wang	Lei	2021-09-17	2021-12-31
CPA038841	Wei	Minxue	2021-09-17	2021-12-31

CPA LICENSES ISSUED – 7/28/2021 – 9/21/2021 – 164 LICENSES

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CPA038842	Whitner	Kielan	2021-09-17	2021-12-31
CPA038843	Wood	Jennifer	2021-09-17	2021-12-31

## FIRM LICENSES ISSUED – 7/28/2021 – 9/21/2021 – 14 LICENSES

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<b>License #</b>	<b>Firm Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
ACF007057	SC&H Attest Services, P.C.	2021-08-13	2022-06-30
ACF007058	Lutz & Company PC	2021-08-13	2022-06-30
ACF007059	The Binkley Kanavy Group, LLC	2021-08-13	2022-06-30
ACF007060	Bonner & Associates CPA Svcs	2021-08-13	2022-06-30
ACF007061	Alchemi Advisory PC	2021-09-09	2022-06-30
ACF007062	Business Performance Accounting PC	2021-09-09	2022-06-30
ACF007063	ConradForant, LLC	2021-09-09	2022-06-30
ACF007064	Dovetail Accounting & Consulting, LLC	2021-09-09	2022-06-30
ACF007065	Draper-Johnson Accounting, LLC	2021-09-09	2022-06-30
ACF007066	Heaton & Company, PLLC	2021-09-09	2022-06-30
ACF007067	Integrity CPA Services, LLC	2021-09-09	2022-06-30
ACF007068	Kevin Tolson CPA LLC	2021-09-09	2022-06-30
ACF007069	KNAPE & KNAPE	2021-09-09	2022-06-30
ACF007070	Suttle & Stalnaker, PLLC	2021-09-09	2022-06-30