

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 20, 2023

A meeting of the Georgia State Board of Accountancy was held via Zoom on Wednesday, September 20, 2023.

The following Board members were present:

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

Board members absent:

None.

Staff present:

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

Attorney General Representative:

Elizabeth Simpson, Assistant Attorney General

Guests present:

Greg Wilder, The Georgia Society of CPAs
Patricia Hartman, Director of Client Services, NASBA
Ray-Kelle Preston, Legal Counsel Public Commission

Chairman Huffman established a quorum was present at 10:00 a.m. and called the meeting to order.

Open Session Minutes:

Mr. Mixon made a motion to approve the Open Session minutes of the July 19, 2023. Ms. Farrell seconded the motion. The motion carried unanimously.

The Georgia Society of Certified Public Accountants:

Mr. Wilder gave an update on operations at the GSCPA.

Board Office Operations:

Mr. Ziga informed the Board that NASBA has converted their gateway which caused some system issues for the candidates.

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Board Member Reports:

Ms. Hartman who serves as the Director of Client Services for NASBA gave a presentation on the Credit Relief Initiative Program.

Executive Director Report:

Mr. Ziga reported the following:

- There are currently 22,071 Active CPAs and 2,022 Active firms in Georgia.
- The CPA renewal portal opened for 22,062 licensees to renew. 800 licenses have renewed.
- Discussed who will be attending the NASBA Annual Meeting in New York, October 29 – November 1, 2023.
- The final CPE Audit selections for 2020-2021 reporting period is in process.
- OPB requested the FY24 and FY25 budgets. Working with new SAO HR personnel on new hire.
- Discussed the status of the rule changes/initiatives.

Ms. Hartman left the meeting at 10:29 a.m.

Mr. Wilder and Ms. Preston left the meeting at 10:45 a.m.

Break held from 11:20 a.m. – 11:26 a.m.

Executive Session:

At 10:45 a.m., Mr. Tolbert made a motion to enter Executive Session in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Ms. Addison seconded the motion. Voting in favor of the motion were those members present who included Chairman Huffman, Mr. Cole, Mr. Smith, Mr. Mixon, and Ms. Farrell. No votes were taken in Executive Session.

Open Session:

Chairman Huffman declared open session at 11:47 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 20, 2023, meeting:

Applicant B.B.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant E.B.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant L.C.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant M.C.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant L.F.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant T.H.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant E.H.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant K.M.: 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. Addison seconded the motion. The motion carried unanimously.

Applicant E.S.: 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. Addison seconded the motion. The motion carried unanimously.

Ratification of Licenses Reinstated:

Mr. Ziga reported that there were forty-one (41) Certified Public Accountant licenses reinstated since the July 19, 2023, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Ms. Farrell seconded the motion. The motion carried unanimously.

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Mr. Ziga reported that there were seven (7) Public Accounting Firm licenses reinstated since the July 19, 2023, Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Ms. Farrell seconded the motion. The motion carried unanimously.

Enforcement Report:

Ms. Harrison-Roberts presented a report on the CPE Audits conducted. The Enforcement Committee referred the June and July audits 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. Mixon 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.

J.D.: The Board reviewed a request for waiver of fine. Mr. Tolbert made a motion to deny the request for waiver of fine. Mr. Mixon seconded the motion. The motion carried unanimously.

Approval of Executive Session Minutes:

Ms. Farrell made a motion to approve the Executive Session minutes of the July 19, 2023, board meeting as presented. Ms. Addison 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. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved one hundred sixteen (116) Certified Public Accountant licenses (CPA040279 through CPA040394) since the July 19, 2023, 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. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved fifteen (15) Public Accounting Firm licenses (ACF007260 through ACF007274) since the July 19, 2023, Board meeting. The list is attached and made part of these minutes.

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With no other business to discuss. The meeting was adjourned at 11:53 a.m.

The next scheduled board meeting will be in-person on Wednesday,
November 15, 2023, in person at 10:00 a.m.



Recorded by Swan Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on November 15, 2023

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.

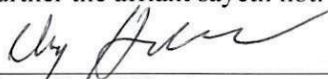
I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On September 20, 2023, 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

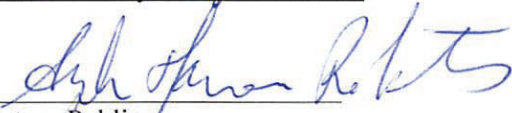
Further the affiant sayeth not.



(Presiding Officer)

Sworn and subscribed before me,

This 20 Day of September, 2023



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 7/19/2023 – 9/19/2023 – 116 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA040279	Allee	George	2023-07-20	2023-12-31
CPA040280	Anderson	Justin	2023-07-20	2023-12-31
CPA040281	Ebrahimi	Shirin	2023-07-20	2023-12-31
CPA040282	Cail	Rebecca	2023-07-20	2023-12-31
CPA040283	Carter	Keya	2023-07-20	2023-12-31
CPA040284	Chen	Jonathan	2023-07-20	2023-12-31
CPA040285	Choi	Kyeong Seong	2023-07-20	2023-12-31
CPA040286	Cooper	Caroline	2023-07-20	2023-12-31
CPA040287	Edmondson	Cole	2023-07-20	2023-12-31
CPA040288	Eller	Kyle	2023-07-20	2023-12-31
CPA040289	Hunt	Joel	2023-07-20	2023-12-31
CPA040290	Hyde	Stephanie	2023-07-20	2023-12-31
CPA040291	Jenyo	Israel	2023-07-20	2023-12-31
CPA040292	Justus	Georgia	2023-07-20	2023-12-31
CPA040293	Landry	Lauren	2023-07-20	2023-12-31
CPA040294	Lanka	Ramalingeswara	2023-07-20	2023-12-31
CPA040295	LY	Susan	2023-07-20	2023-12-31
CPA040296	McGovern	Rachel	2023-07-20	2023-12-31
CPA040297	McGuire	Margaret	2023-07-20	2023-12-31
CPA040298	Meredith	Wendy	2023-07-20	2023-12-31
CPA040299	Nel	Dewald	2023-07-20	2023-12-31
CPA040300	Nix	Anna	2023-07-20	2023-12-31
CPA040301	Simcox	Benjamin	2023-07-20	2023-12-31
CPA040302	Sinchar	Joanna	2023-07-20	2023-12-31
CPA040303	Winchester	Megan	2023-07-20	2023-12-31
CPA040304	Tomlinson	Nicolas	2023-07-20	2023-12-31
CPA040305	Woodruff	Brianna	2023-07-20	2023-12-31
CPA040306	Birge	Nathan	2023-08-03	2023-12-31
CPA040307	Dean	Tyler	2023-08-03	2023-12-31
CPA040308	Laudenslayer	Nicholas	2023-08-03	2023-12-31
CPA040309	Lowe	Sarah	2023-08-03	2023-12-31
CPA040310	Luker	David	2023-08-03	2023-12-31
CPA040311	Patel	Seema	2023-08-03	2023-12-31
CPA040312	Brown	Hailey	2023-08-10	2023-12-31
CPA040313	Ashcraft	Mary	2023-08-10	2023-12-31
CPA040314	Burke	Valarie	2023-08-10	2023-12-31
CPA040315	Chernykh	Gavriil	2023-08-10	2023-12-31
CPA040316	Chipman	Caroline	2023-08-10	2023-12-31

CPA LICENSES ISSUED – 7/19/2023 – 9/19/2023 – 116 LICENSES

CPA040317	Clark	Warren Lee	2023-08-10	2023-12-31
CPA040318	Davidson	Benjamin	2023-08-10	2023-12-31
CPA040319	Flynt	Renada	2023-08-10	2023-12-31
CPA040320	Gill	William	2023-08-10	2023-12-31
CPA040321	Giordano	Ashley	2023-08-10	2023-12-31
CPA040322	Hajek	Michael	2023-08-10	2023-12-31
CPA040323	Kirk	Lauren	2023-08-10	2023-12-31
CPA040324	Machado	Martir	2023-08-10	2023-12-31
CPA040325	Patten	Destiny	2023-08-10	2023-12-31
CPA040326	Race	Thompson	2023-08-10	2023-12-31
CPA040327	Sizemore	Maria	2023-08-10	2023-12-31
CPA040328	Smith	Alexis	2023-08-10	2023-12-31
CPA040329	Yeung	Arthur	2023-08-10	2023-12-31
CPA040330	Young	Lindsey	2023-08-10	2023-12-31
CPA040331	Yu	Angela	2023-08-10	2023-12-31
CPA040332	Bicak	Anne-Laurence	2023-08-17	2023-12-31
CPA040333	Braynard	Steven	2023-08-17	2023-12-31
CPA040334	Buehler	John	2023-08-17	2023-12-31
CPA040335	Goodrum	Lauren	2023-08-17	2023-12-31
CPA040336	Hancock	James	2023-08-17	2023-12-31
CPA040337	Held	Samuel	2023-08-17	2023-12-31
CPA040338	Hipp	John	2023-08-17	2023-12-31
CPA040339	Keown	Elizabeth	2023-08-17	2023-12-31
CPA040340	Kim	Taelee	2023-08-17	2023-12-31
CPA040341	Litts	Myles	2023-08-17	2023-12-31
CPA040342	McCauley	Glenn	2023-08-17	2023-12-31
CPA040343	McPherson	Madison	2023-08-17	2023-12-31
CPA040344	Murry	Austin	2023-08-17	2023-12-31
CPA040345	Oyiborhoro	Aghogho	2023-08-17	2023-12-31
CPA040346	Pirkle	Kristin	2023-08-17	2023-12-31
CPA040347	Reichard	Nathaniel	2023-08-17	2023-12-31
CPA040348	Sanborn	Nathaniel	2023-08-17	2023-12-31
CPA040349	Wells	William	2023-08-17	2023-12-31
CPA040350	Willard	Sean	2023-08-17	2023-12-31
CPA040351	Williams	Luke	2023-08-17	2023-12-31
CPA040352	Wise	Tori	2023-08-17	2023-12-31
CPA040353	Boehm	Nathan	2023-08-24	2023-12-31
CPA040354	Brecker	Julia	2023-08-24	2023-12-31
CPA040355	Byrd	Kelli	2023-08-24	2023-12-31
CPA040356	Caride	Natalie	2023-08-24	2023-12-31
CPA040357	Clark	Jonathan	2023-08-24	2023-12-31

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CPA040358	DeBary	Clayton	2023-08-24	2023-12-31
CPA040359	Fancher	Andrew	2023-08-24	2023-12-31
CPA040360	Frank	Jack	2023-08-24	2023-12-31
CPA040361	Hardee	Linden	2023-08-24	2023-12-31
CPA040362	Lea	Caroline	2023-08-24	2023-12-31
CPA040363	McLarty	Stephen	2023-08-24	2023-12-31
CPA040364	Mercer	Emily	2023-08-24	2023-12-31
CPA040365	Patel	Mansi	2023-08-24	2023-12-31
CPA040366	Pryce	Vivian	2023-08-24	2023-12-31
CPA040367	Rockecharlie	Hannah	2023-08-24	2023-12-31
CPA040368	Schiefelbein	Evelyn	2023-08-24	2023-12-31
CPA040369	Adams	Thomas	2023-08-31	2023-12-31
CPA040370	Bowen	Richard	2023-08-31	2023-12-31
CPA040371	Cassidy	John	2023-08-31	2023-12-31
CPA040372	Clark	Michael	2023-08-31	2023-12-31
CPA040373	Cowell	Samantha	2023-08-31	2023-12-31
CPA040374	Curra	Samantha	2023-08-31	2023-12-31
CPA040375	Eberhart	Nisha	2023-08-31	2023-12-31
CPA040376	Hawley	Logan	2023-08-31	2023-12-31
CPA040377	Hossalla	Keely	2023-08-31	2023-12-31
CPA040378	Infante	Jaime	2023-08-31	2023-12-31
CPA040379	Ji	Chen	2023-08-31	2023-12-31
CPA040380	Jones	Justin	2023-08-31	2023-12-31
CPA040381	Kim	Peter	2023-08-31	2023-12-31
CPA040382	Landress	Jordan	2023-08-31	2023-12-31
CPA040383	Miller	Ashley	2023-08-31	2023-12-31
CPA040384	Olson	Helen	2023-08-31	2023-12-31
CPA040385	Rigdon	Lauren	2023-08-31	2023-12-31
CPA040386	Rossano	Katherine	2023-08-31	2023-12-31
CPA040387	Roth	Kristina	2023-08-31	2023-12-31
CPA040388	Tuley	Daniel	2023-08-31	2023-12-31
CPA040389	Kahara	Pierra	2023-09-07	2023-12-31
CPA040390	Cannady	Michael	2023-09-13	2023-12-31
CPA040391	Englert	Caroline	2023-09-13	2023-12-31
CPA040392	Graves	Glen	2023-09-13	2023-12-31
CPA040393	Hinton	Douglas	2023-09-13	2023-12-31
CPA040394	Murphy	Michael	2023-09-13	2023-12-31

FIRM LICENSES ISSUED – 7/19/2023 – 9/19/2023 – 15 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007260	Douglin Financial Group, LLC	2023-08-10	2024-06-30
ACF007261	SAMUEL CHOI CPA LLC	2023-08-10	2024-06-30
ACF007262	Wilkins Miller, LLC	2023-08-10	2024-06-30
ACF007263	Agate Accounting	2023-08-17	2024-06-30
ACF007264	CoreDex CPA, Inc.	2023-08-17	2024-06-30
ACF007265	Credex Advisors LLC	2023-08-17	2024-06-30
ACF007266	Edmond CPA, LLC	2023-08-17	2024-06-30
ACF007267	Etiendem LLC	2023-08-17	2024-06-30
ACF007268	Hale, Crowe & Britt, LLC	2023-08-17	2024-06-30
ACF007269	Metro ATL CPA, Inc.	2023-08-17	2024-06-30
ACF007270	RW Wingate & Company LLC	2023-08-31	2024-06-30
ACF007271	MaguireCPA	2023-08-31	2024-06-30
ACF007272	Tucker & Company CPAs LLC	2023-08-31	2024-06-30
ACF007273	Legacy Professionals LLP	2023-09-13	2024-06-30
ACF007274	Margaret H. Waldrep, CPA and Advisors	2023-09-13	2024-06-30