

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 15, 2020

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 15, 2020 at the State Accounting Office, 200 Piedmont Avenue, SE, Suite 1604, West Tower, Atlanta, Georgia.

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, via teleconference
Julian I. Deal, CPA
Jim Martin, Consumer Member, via teleconference

Board members absent:

None.

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Licensure Coordinator
Ayokah Harrison-Roberts, Investigator

Attorney General Representative:

D. Williams-McNeely, Senior Assistant Attorney General

Guests present:

Don Cook, The Georgia Society of CPAs

Public Hearing:

At 10:00 a.m., a public hearing to adopt an amendment to the Board Rules was conducted. Board members discussed the proposed amendment. There were no comments received concerning the proposed amendment. During this discussion, Board members determined that the proposed amendment to conform the Rule to the National Standard for continuous testing for the CPA exam expected to go into effect on July 1, 2020 would be a positive impact for future accountants and for the future of the profession. Concluding the discussion, Chairman Huffman presented amended Board Rules 20-3-.04 as proposed for adoption and made a motion to adopt the proposed amendment as presented. Mr. Mixon seconded. Hearing adjourned at 10:07 a.m.

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

Open Session Minutes:

Ms. Addison made a motion to approve the Open Session minutes of the November 20, 2019 board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

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Executive Session:

At 10:12 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:

After break, Chairman Huffman declared open session at 11:30 a.m. to vote on discussions held in Executive Session.

NASBA Applications:

The following requests from NASBA were reviewed at the January 15, 2020 meeting:

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

Applicant C.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. Mr. Cole seconded the motion. The motion carried unanimously.

Applicant K.O.: 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. Mr. Cole seconded the motion. The motion carried unanimously.

Applicant A.P.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Mixon made a motion to table this applicant for guidance from the Attorney General's Office. Mr. Cole seconded the motion. The motion carried unanimously.

Applicant C.W.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Mixon made a motion to table this applicant for guidance from the Attorney General's Office. Mr. Cole seconded the motion. The motion carried unanimously.

Renewals:

Applicant B.A.: After reviewing the request for renewal with a conviction, the Board voted to renew this license and notify the applicant to forward final disposition documentation to the Board upon completion of the case.

Applicant P.T.: After reviewing the request for renewal with a conviction, the Board voted to renew this license and notify the applicant to forward final disposition documentation to the Board upon completion of the case.

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Reinstatements:

Mr. Ziga reported that there were sixty-five (65) Certified Public Accountant licenses and one (1) Public Accounting Firm licenses reinstated since the November 20, 2019 Board meeting.

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

Enforcement Report:

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

ACCT190032: The Board voted to close this case.

Mr. Deal seconded the motion. The motion carried unanimously.

Attorney General's Report:

Ms. Williams-McNeely gave a status report on the enforcement cases referred to the Attorney General's Office for action. She stated they have 3 open cases.

Approval of Executive Session Minutes:

Mr. Mixon made a motion to approve the Executive Session minutes of the November 20, 2019 board meeting as presented. Ms. Addison 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. Chairman Huffman abstained from the vote. Ms. Addison seconded the motion. The motion carried unanimously. The Board approved one hundred thirty-nine (139) Certified Public Accountant licenses (CPA037332 through CPA037470) since the November 20, 2019 Board meeting. The list is attached and made part of these minutes.

Mr. Mixon made a motion to approve the following applications that met certification requirements. Chairman Huffman abstained from the vote. Mr. Cole seconded the motion. The motion carried unanimously. The Board approved twenty-one (21) Public Accounting Firm licenses (ACF006881 through ACF006901) since the November 20, 2019 Board meeting. The list is attached and made part of these minutes.

Executive Director's Report:

Mr. Ziga informed the Board that there are currently 22,045 Active CPAs and 2,027 Active firms in Georgia.

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Mr. Ziga stated the 2019 Individual CPA renewal is ready to go live on October 1, 2019. NASBA will send out two more renewal notices.

Mr. Ziga informed the Board that 1,000 CPE Audit notices will go out the end of April.

Mr. Ziga stated that the GSBA website has been upgraded for a universal look statewide.

Mr. Ziga reminded the Board about the Ethics filing that is due January 31, 2020.

Mr. Ziga and Chairman Huffman will attend the upcoming Alabama Board of Accountancy meeting.

Mr. Ziga mentioned that the 2020 Firm Renewals notices will go out April 1, 2020, May 2, 2020, and June 3, 2020.

Mr. Ziga gave the following status report on the 2019 Individual CPA license renewal:

- 92% CPA licenses have been renewed
- 1,700 CPA licenses have not been renewed
- 39 CPA license pending renewal due to deficiencies

Board Member Reports:

Mr. Smith discussed the changes to the CPA Exam.


Other Business:

Mr. Cook informed the board that CPA Day at the Georgia State Capitol is January 29, 2020.

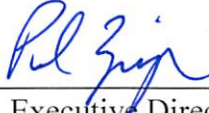
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With no other business to discuss. The meeting was adjourned at 12:09 p.m.

The next scheduled board meeting will be held on Wednesday, March 25, 2020 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

March 25, 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 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 January 15, 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).

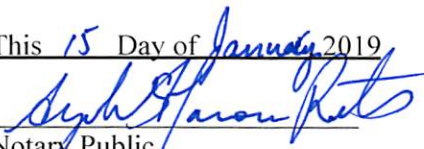
The subject(s) discussed and the underlying facts supporting the closing of this meeting are:
Review Applications, Complaints, and Investigations

Further the affiant sayeth not.



(Presiding Officer)

Sworn and subscribed before me,

This 15 Day of January, 2019


Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 11/20/2019 – 1/14/2020 – 139 LICENSES

License #	Last Name	First Name	Approved	Expiration Date
CPA037332	Jay	Rachael	2019-12-02	2021-12-31
CPA037333	Warner	Sean	2019-12-02	2021-12-31
CPA037334	Fredericksen	John	2019-12-02	2021-12-31
CPA037335	Lazzara	Jane	2019-12-02	2021-12-31
CPA037336	Len	Richard	2019-12-02	2021-12-31
CPA037337	Darmody	Kyle	2019-12-02	2021-12-31
CPA037338	Thomson	Savannah	2019-12-02	2021-12-31
CPA037339	Bryan	Drew	2019-12-02	2021-12-31
CPA037340	Yelvington	Marta	2019-12-02	2021-12-31
CPA037341	Wilson	Max	2019-12-02	2021-12-31
CPA037342	Scheb	Mary	2019-12-02	2021-12-31
CPA037343	Isayenka	Anastasiya	2019-12-02	2021-12-31
CPA037344	Gilbert	Carlie	2019-12-02	2021-12-31
CPA037345	Perez	Andru	2019-12-02	2021-12-31
CPA037346	Skrobko	Andrew	2019-12-02	2021-12-31
CPA037347	Roytek	Blake	2019-12-02	2021-12-31
CPA037348	Perry	Theodore	2019-12-02	2021-12-31
CPA037349	Vetter	Richard	2019-12-02	2021-12-31
CPA037350	Rainey	Matthew	2019-12-02	2021-12-31
CPA037351	Takagi	Keiichiro	2019-12-02	2021-12-31
CPA037352	Butler	Noah	2019-12-02	2021-12-31
CPA037353	Marshall	Dana	2019-12-02	2021-12-31
CPA037354	Pagano	Gabriella	2019-12-02	2021-12-31
CPA037355	Petrova	Boyana	2019-12-02	2021-12-31
CPA037356	Hosenfeld	John	2019-12-02	2021-12-31
CPA037357	Pace	John	2019-12-02	2021-12-31
CPA037358	Black	DeMario	2019-12-02	2021-12-31
CPA037359	Long	Kevin	2019-12-02	2021-12-31
CPA037360	Torabinejad	Shirin	2019-12-02	2021-12-31
CPA037361	McTier	Kendall	2019-12-02	2021-12-31
CPA037362	Asterino	Anthony	2019-12-02	2021-12-31
CPA037363	Childers	Jamie	2019-12-02	2021-12-31
CPA037364	Waycaster	Jennifer	2019-12-02	2021-12-31
CPA037365	Zhang	Zhuhao	2019-12-02	2021-12-31
CPA037366	Lee	Nathan	2019-12-02	2021-12-31
CPA037367	Smith	Kember	2019-12-02	2021-12-31
CPA037368	Horowitz	Alan	2019-12-02	2021-12-31
CPA037369	Faulstich	Ryan	2019-12-02	2021-12-31
CPA037370	Ringler	Joshua	2019-12-02	2021-12-31

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CPA037371	Deichsel	Jennifer	2019-12-02	2021-12-31
CPA037372	Gallman	Daniel	2019-12-02	2021-12-31
CPA037373	Seelye	Matthew	2019-12-02	2021-12-31
CPA037374	Yang	Liuyue	2019-12-02	2021-12-31
CPA037375	Langley	Justin	2019-12-02	2021-12-31
CPA037376	Greenough	Richard	2019-12-02	2021-12-31
CPA037377	Nance	Emily	2019-12-02	2021-12-31
CPA037378	Rosado	Rudy	2019-12-02	2021-12-31
CPA037379	Valles	Ranee	2019-12-02	2021-12-31
CPA037380	Williams	Grant	2019-12-02	2021-12-31
CPA037381	Ellsworth	Julie	2019-12-02	2021-12-31
CPA037382	Cherian	Priyanka	2019-12-02	2021-12-31
CPA037383	Thompson	Michelle	2019-12-02	2021-12-31
CPA037384	Mauro	Nathan	2019-12-02	2021-12-31
CPA037385	Williams	Matthew	2019-12-02	2021-12-31
CPA037386	Jackson	Minami	2019-12-02	2021-12-31
CPA037387	Thompson	Tavin	2019-12-02	2021-12-31
CPA037388	Bucher	Joel	2019-12-02	2021-12-31
CPA037389	Black	Steven	2019-12-02	2021-12-31
CPA037390	Farmer	Hannah	2019-12-02	2021-12-31
CPA037391	Hull	Brenden	2019-12-02	2021-12-31
CPA037392	Sellitto	Andrew	2019-12-02	2021-12-31
CPA037393	Najmi	Amin	2019-12-02	2021-12-31
CPA037394	McCarter	Christopher	2019-12-02	2021-12-31
CPA037395	Lawal	Jemil	2019-12-02	2021-12-31
CPA037396	Davis	Graham	2019-12-02	2021-12-31
CPA037397	Holt	Matthew	2019-12-02	2021-12-31
CPA037398	Coxe	Lucy	2019-12-02	2021-12-31
CPA037399	Patel	Hiren	2019-12-02	2021-12-31
CPA037400	O'Leary	Colin	2019-12-02	2021-12-31
CPA037401	Uher	Jennifer	2019-12-02	2021-12-31
CPA037402	Malone	Andrew	2019-12-02	2021-12-31
CPA037403	Reethof	Eric	2019-12-02	2021-12-31
CPA037404	Troutt	William	2019-12-02	2021-12-31
CPA037405	Beidler	Craig	2019-12-02	2021-12-31
CPA037406	Majors	Arthur	2019-12-17	2021-12-31
CPA037407	Tobias	Cody	2019-12-17	2021-12-31
CPA037408	Bizilia	Michael	2019-12-17	2021-12-31
CPA037409	Carpenter	Elyse	2019-12-17	2021-12-31
CPA037410	Felsing	Alexandra	2019-12-17	2021-12-31
CPA037411	Sato	Megan	2019-12-17	2021-12-31

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CPA037412	Bernard	Brad	2019-12-17	2021-12-31
CPA037413	Valdivia	Maria	2019-12-17	2021-12-31
CPA037414	Park	Chan Woo	2019-12-17	2021-12-31
CPA037415	Hollinger	Michael	2019-12-17	2021-12-31
CPA037416	Franks	Mary	2019-12-17	2021-12-31
CPA037417	Ricci	Judith	2019-12-17	2021-12-31
CPA037418	Ellis	Marcus	2019-12-17	2021-12-31
CPA037419	Wyre	Steven	2019-12-17	2021-12-31
CPA037420	Murray	Chad	2019-12-17	2021-12-31
CPA037421	Sanjeliwala	Aliasgar	2019-12-17	2021-12-31
CPA037422	Aguilar	Matthew	2019-12-17	2021-12-31
CPA037423	Chen	Roy	2019-12-17	2021-12-31
CPA037424	Heslin	James	2019-12-17	2021-12-31
CPA037425	Ousley	William	2019-12-17	2021-12-31
CPA037426	Lehr	Joshua	2019-12-17	2021-12-31
CPA037427	Volpato	Monja	2019-12-17	2021-12-31
CPA037428	Shellhaas	Samuel	2019-12-17	2021-12-31
CPA037429	Alley	Trevor	2019-12-17	2021-12-31
CPA037430	Yao	Jiongqing	2019-12-17	2021-12-31
CPA037431	Schieber	Kathy	2019-12-17	2021-12-31
CPA037432	Brasiler	Crystal	2019-12-17	2021-12-31
CPA037433	Collier	Alexandra	2019-12-17	2021-12-31
CPA037434	Rahman	Karishma	2019-12-17	2021-12-31
CPA037435	Xu	Iris	2019-12-17	2021-12-31
CPA037436	Cohen	Jonathan	2019-12-17	2021-12-31
CPA037437	Doras Bayoro	Marisa	2019-12-17	2021-12-31
CPA037438	Faherty	Joseph	2019-12-17	2021-12-31
CPA037439	Kim	Seunghwan	2019-12-17	2021-12-31
CPA037440	O'Connor	Courtney	2019-10-25	2021-12-31
CPA037441	Mills	Michael	2020-01-03	2021-12-31
CPA037442	Buck	Rachel	2020-01-03	2021-12-31
CPA037443	Kennedy	James	2020-01-03	2021-12-31
CPA037444	Foster	Leah	2020-01-03	2021-12-31
CPA037445	Walker	Richard	2020-01-03	2021-12-31
CPA037446	McCutcheon	Noah	2020-01-03	2021-12-31
CPA037447	Hudgins	Catherine	2020-01-03	2021-12-31
CPA037448	Johnson	Erin	2020-01-03	2021-12-31
CPA037449	Patel	Kishan	2020-01-03	2021-12-31
CPA037450	Vickers	Donald	2020-01-03	2021-12-31
CPA037451	Guelli	Corinne	2020-01-03	2021-12-31
CPA037452	Hoyle	Julian	2020-01-03	2021-12-31

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CPA037453	Henley	Justine	2020-01-03	2021-12-31
CPA037454	Phelps	Anna	2020-01-03	2021-12-31
CPA037455	Levine	Francine	2020-01-03	2021-12-31
CPA037456	Charania	Suhail	2020-01-03	2021-12-31
CPA037457	Trousdale	Daniel	2020-01-03	2021-12-31
CPA037458	Lark	Alan	2020-01-03	2021-12-31
CPA037459	Smylie	Sarah	2020-01-03	2021-12-31
CPA037460	Lemer	Matthew	2020-01-03	2021-12-31
CPA037461	von Mehren	Danielle	2020-01-03	2021-12-31
CPA037462	Lang	Renhao	2020-01-03	2021-12-31
CPA037463	Lumsden	Daniel	2020-01-03	2021-12-31
CPA037464	McEwen	Mallory	2020-01-03	2021-12-31
CPA037465	Turvy	Melissa	2020-01-03	2021-12-31
CPA037466	Cochran	Julie	2020-01-10	2021-12-31
CPA037467	Polacek	Sydney	2020-01-10	2021-12-31
CPA037468	Huang	Youkun	2020-01-10	2021-12-31
CPA037469	Brown	Robert	2020-01-10	2021-12-31
CPA037470	Richmond	Andrew	2020-01-10	2021-12-31

FIRM LICENSES ISSUED – 11/20/2019 – 1/14/2020 – 21 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF006881	Robert A. Martin, CPA	2019-12-02	2020-06-30
ACF006882	Susan C Moore CPA LLC	2019-12-02	2020-06-30
ACF006883	KRINER FINANCIAL SERVICES GROUP INC	2019-12-02	2020-06-30
ACF006884	DORIGHT CPA LLC	2019-12-02	2020-06-30
ACF006885	Ansel & Slotopolsky LLP	2019-12-02	2020-06-30
ACF006886	DOUGLAS SEGARS CPA, LLC	2019-12-17	2020-06-30
ACF006887	Simpson CPA, LLC	2019-12-17	2020-06-30
ACF006888	Thompson & Associates CPAs	2019-12-17	2020-06-30
ACF006889	Lamont Accounting Services, LLC	2019-12-17	2020-06-30
ACF006890	Heaven & Alvarez, LLC	2019-12-17	2020-06-30
ACF006891	Magers & Associates, LLC.	2019-12-17	2020-06-30
ACF006892	Behunin & Associates, P.C.	2019-12-17	2020-06-30
ACF006893	Kudu Business, LLC	2019-12-17	2020-06-30
ACF006894	AccountLogik LLC	2019-12-17	2020-06-30
ACF006895	Freeman, Leto & Company, LLC	2019-12-17	2020-06-30
ACF006896	Thomas Howell Ferguson, P.A.	2019-12-17	2020-06-30
ACF006897	Amanda Carman, CPA	2020-01-03	2020-06-30
ACF006898	F Stephen Lambert CPA LLC	2020-01-03	2020-06-30
ACF006899	Gomel & Advisors, LLC	2020-01-10	2020-06-30
ACF006900	J. Paul Whitehead III, CPA, LLC	2020-01-10	2020-06-30
ACF006901	Robinson, Burdette, Martin & Seright, LLP	2020-01-10	2020-06-30