

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

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, July 15, 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 10:04 a.m. and called the meeting to order.

Open Session Minutes:

Ms. Addison made a motion to approve the Open Session minutes of the May 20, 2020 board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Board Office Operations:

Mr. Ziga reported the following:

- Beginning June 29, 2020, one Board Staff member has been working in the office daily to cover the phones.
- The GSBA website has been updated to reflect the CPA Exam Continuous Testing in Georgia effective July 8, 2020.

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NASBA Operations:

Mr. Ziga reported the following:

- NASBA is still currently on a remote working schedule.
- There has been no increase in staffing.

Executive Director Report:

Mr. Ziga reported the following:

- There are currently 21,252 Active CPAs and 2,025 Active firms in Georgia.
- The FY20 budget closed \$45,000 under budget. In the last six years the Board had \$3.6 million surplus.
- The CPE Audit Selection had a soft deadline of June 30, 2020.
The results are as follows:
976 Selected for CPE Audit
650 Processed
592 Passed
59 Deficient
13 Requested an extension due to COVID-19
94 To be Audited
214 No Response

Ms. Harrison-Roberts and Mr. Ziga will process remaining CPE audits before referring cases to the Attorney General's office for further action.

- Firm Renewals are currently in the late renewal period until September 30, 2020.
1,728 Firms have completed renewal
26 Firms are pending
67 Firms are not renewing
243 Firms have not yet attempted to renew

Other Business:

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

Board Member Reports:

Mr. Smith gave highlights from several meetings he attended regarding Remote Testing.

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Executive Session:

At 10:34 a.m., Mr. Smith 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. Mixon, 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.

Mr. Martin left the meeting before voting.

NASBA Applications:

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

Applicant T.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. Cole seconded the motion. The motion carried unanimously.

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

Reinstatements:

Mr. Ziga reported that there were thirty-five (35) Certified Public Accountant licenses and two (2) Public Accounting Firm licenses reinstated since the May 20, 2020 Board meeting.

Mr. Mixon 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:

ACCT200009: The Board voted to refer this case to the Attorney General's office assessing a \$500 fine for failure to respond to a Board request.

ACCT200010: The Board voted to close this case.

ACCT200013: The Board voted to close this case.

ACCT200014: The Board voted to close this case.

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ACCT200018: The Board voted to send a letter of concern for Respondent to comply with Board Rule 20-12-.12 Records.

ACCT200022: The Board voted to close this case and send letter to complainant for an update after due process is completed.

M.S.: The Board voted to lift the suspension on license as licensee has complied with the Board order.

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.

ACCT200020: The Board considered the counteroffer by Respondent and voted to refer this case to the Attorney General's office for a 14-month suspension of license. Prior to suspension, Respondent must submit a letter from a physician stating that it is safe for him to practice, a letter of compliance with criminal probation including restitution, and submit documentation of completion of 20 hours of Continuing Education in Ethics in addition to the 80 hours of Continuing Education required every two years for renewal.

Approval of Executive Session Minutes:

Ms. Addison made a motion to approve the Executive Session minutes of the May 20, 2020 board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

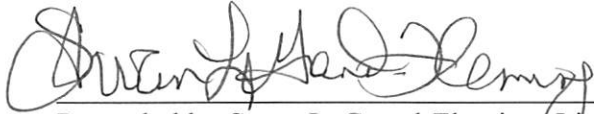
Mr. Mixon made a motion to approve the following applications that met certification requirements. Mr. Cole seconded the motion. The motion carried unanimously. The Board approved fifty-seven (57) Certified Public Accountant licenses (CPA037752 through CPA037808) since the May 20, 2020 Board meeting. The list is attached and made part of these minutes.

Mr. Mixon made a motion to approve the following applications that met certification requirements. Mr. Cole seconded the motion. The motion carried unanimously. The Board approved fourteen (14) Public Accounting Firm licenses (ACF006944 through ACF006957) since the May 20, 2020 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 10:55 a.m.

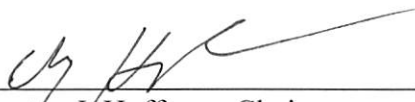
The next scheduled board meeting will be held on Wednesday, September 16, 2020 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Coordinator



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on September 16, 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 July 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 Day of , 2020



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 5/20/2020 – 7/14/2020 – 57 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA037752	Wruble	Lindsey	2020-05-28	2021-12-31
CPA037753	Banik	Mary	2020-05-28	2021-12-31
CPA037754	Davis	Kay	2020-05-28	2021-12-31
CPA037755	Poveromo	Christian	2020-05-29	2021-12-31
CPA037756	Nash	Bailey	2020-05-29	2021-12-31
CPA037757	Malles	Jessica	2020-05-29	2021-12-31
CPA037758	Tolbert	Neal	2020-05-29	2021-12-31
CPA037759	McCoy	Ralph	2020-05-29	2021-12-31
CPA037760	Malenky	Alexander	2020-05-29	2021-12-31
CPA037761	Young	Sean	2020-05-29	2021-12-31
CPA037762	Applegate	Elizabeth	2020-06-10	2021-12-31
CPA037763	Abrams	Elaine	2020-06-10	2021-12-31
CPA037764	Quick	Sara	2020-06-10	2021-12-31
CPA037765	Alba	Dominique	2020-06-29	2021-12-31
CPA037766	Commerford	Rachel	2020-06-29	2021-12-31
CPA037767	Cooperman	Elizabeth	2020-06-29	2021-12-31
CPA037768	Crabb	Jordan	2020-06-29	2021-12-31
CPA037769	Diaz	Juan Jose	2020-06-29	2021-12-31
CPA037770	Friedman	Zoe	2020-06-29	2021-12-31
CPA037771	Lavric	Dorin	2020-06-29	2021-12-31
CPA037772	Peeples	Andrew	2020-06-29	2021-12-31
CPA037773	Rosso	Graciela	2020-06-29	2021-12-31
CPA037774	UGBOH	ERINMA	2020-06-29	2021-12-31
CPA037775	Bleick	Cassandra	2020-07-10	2021-12-31
CPA037776	Bugg	Bradley	2020-07-10	2021-12-31
CPA037777	Califf	Jordan	2020-07-10	2021-12-31
CPA037778	CHOI	AREUM	2020-07-10	2021-12-31
CPA037779	Cooke	Catherine	2020-07-10	2021-12-31
CPA037780	DeBry	Michelle	2020-07-10	2021-12-31
CPA037781	Gee	Tyler	2020-07-10	2021-12-31
CPA037782	Guardado	Ernesto	2020-07-10	2021-12-31
CPA037783	Hampton	Rebecca	2020-07-10	2021-12-31
CPA037784	Malla	Smrita	2020-07-10	2021-12-31
CPA037785	McNair	Jeptha	2020-07-10	2021-12-31
CPA037786	Middleton	Dylan	2020-07-10	2021-12-31
CPA037787	Miller	Laura	2020-07-10	2021-12-31
CPA037788	Lohman	Toni	2020-07-10	2021-12-31
CPA037789	Melton	Savannah	2020-07-10	2021-12-31
CPA037790	Mobley	Adam	2020-07-10	2021-12-31

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CPA037791	Nichols	John	2020-07-10	2021-12-31
CPA037792	Rickels	William	2020-07-10	2021-12-31
CPA037793	Sinclair	Andrew	2020-07-10	2021-12-31
CPA037794	Strain	Jessica	2020-07-10	2021-12-31
CPA037795	Wiemers	Megan	2020-07-10	2021-12-31
CPA037796	Early	Kailey	2020-07-10	2021-12-31
CPA037797	Wu	Rui	2020-07-10	2021-12-31
CPA037798	Yorty	Caitlin	2020-07-10	2021-12-31
CPA037799	Berry	Seth	2020-07-10	2021-12-31
CPA037800	Bense	Kennedy	2020-07-10	2021-12-31
CPA037801	Abernathy	Megan	2020-07-10	2021-12-31
CPA037802	Byerly	Edward	2020-07-10	2021-12-31
CPA037803	Greaber	John	2020-07-10	2021-12-31
CPA037804	Lee	Joung Woo	2020-07-10	2021-12-31
CPA037805	Lin	Yi-Ying	2020-07-10	2021-12-31
CPA037806	Wilder	Doreen	2020-07-10	2021-12-31
CPA037807	Serff	Ashton	2020-07-10	2021-12-31
CPA037808	Hagler	Kimberly	2020-07-10	2021-12-31

FIRM LICENSES ISSUED – 5/20/2020 – 7/14/2020 – 14 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF006944	Remedy Financial, LLC	2020-05-29	2022-06-30
ACF006945	Fullen CPA, LLC	2020-05-29	2022-06-30
ACF006946	Love & Company CPAs, LLC	2020-05-29	2022-06-30
ACF006947	Childers CPA, LLC	2020-06-29	2022-06-30
ACF006948	Eddie Cobb, CPA, LLC	2020-06-29	2022-06-30
ACF006949	Melanie Orsini CPA	2020-06-29	2022-06-30
ACF006950	Piedmont Accounting & Business Solutions, LLC	2020-06-29	2022-06-30
ACF006951	Premier Group Services, Inc.	2020-06-29	2022-06-30
ACF006952	The Accounting Cure LLC	2020-06-29	2022-06-30
ACF006953	Panache Financial Solutions LLC	2020-07-10	2022-06-30
ACF006954	Lynne D. Jones, CPA LLC	2020-07-10	2022-06-30
ACF006955	Jordan K. Jager, CPA, LLC	2020-07-10	2022-06-30
ACF006956	Gruenloh Hardy & Associates, PC	2020-07-10	2022-06-30
ACF006957	Kee H Lee, CPA	2020-07-10	2022-06-30