

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: January 27, 2021**

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, January 27, 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,  
Julian I. Deal, 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

**Guests present:**

Don Cook, The Georgia Society of CPAs  
Jim Martin, Former Consumer Member

Chairman Huffman established a quorum was present at 10:02 a.m. and called the meeting to order.

**Welcome New Board Member:**

The Board welcomed new Consumer member, Todd M. Tolbert. Mr. Tolbert will succeed Mr. Martin. Mr. Martin served on the Board from October 2013 to January 2021. The Board thanked Mr. Martin for his service and dedication to the Board.

**Open Session Minutes:**

Mr. Mixon made a motion to approve the Open Session minutes of the November 18, 2020 board meeting as presented. Ms. Addison seconded the motion. The motion carried unanimously.

**Board Operations:**

Mr. Ziga reported the following:

- Attended an Agency Heads meeting with Governor Kemp.

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**Executive Director Report:**

Mr. Ziga reported the following:

- Final CPE Audit Report:  
994 Audit selection notices went out April 2020  
768 Passed  
98 Deficient  
8 COVID extensions pending  
65 Failure to submit documentation  
55 Licenses lapsed
- NASBA 2021 Exam Extension Requests related to COVID:  
NASBA recommended no blanket extensions.
- Exam Testing Centers:  
There is heavy pushback on remote proctoring.
- Upcoming NASBA Conferences: 39<sup>th</sup> Annual Conference for Executive Directors and Board Staff and 26<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel on April 12-14, 2021 and 2021 National Regional Meeting on June 22-23, 2021 will be held virtually.
- FY21 & FY22 Budget:  
OPB is giving no adjustments.
- There are currently 21,796 Active CPAs and 2,034 Active firms in Georgia.

**Other Business:**

Mr. Cook gave an update on the operations at The Georgia Society of CPAs regarding the Annual Meeting and virtual CPA Day. He also thanked Mr. Martin for his service and dedication to the board.

**Executive Session:**

At 11:19 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. Mr. Mixon seconded the motion. Voting in favor of the motion were those members present who included Chairman Huffman, Mr. Cole, Ms. Addison, Mr. Tolbert, and Mr. Deal. No votes were taken in Executive Session.

**Open Session:**

Chairman Huffman declared open session at 12:50 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 January 27, 2021 meeting:

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

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

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

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

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

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

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

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

**NASBA Examination Requests:**

After a discussion on the NASBA Remote Testing Pilot Program, Mr. Mixon made a motion to accept the pilot test scores. Mr. Smith seconded the motion. The motion carried unanimously.

**Reinstatements:**

Mr. Ziga reported that there were thirty-two (32) Certified Public Accountant licenses and five (5) Public Accounting Firm license reinstated since the November 18, 2020 Board meeting. Ms. Addison made a motion to approve the applications that met requirements for reinstatement. Mr. Smith seconded the motion. The motion carried unanimously.

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**Enforcement Report:**

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

**ACCT200015:** The Board voted to refer this case to the Attorney General's Office for firm license violation assessing a \$1,000 fine.

**ACCT200024:** The Board voted to close this case with a letter of concern citing the records rule.

**ACCT210002:** The Board voted to send a Cease & Desist letter.

**ACCT210006:** The Board received a letter requesting more information on this case. The Board will send a letter in response.

**ACCT210009:** The Board voted to close this case.

**ACCT210010:** 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.

Ms. Addison made a motion to approve the following actions:

**ACCT200017:** The Board voted to send to hearing in May.

**ACCT200009:** The Board voted to amend from a Public Consent Order to a Private Consent Order.

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

**Approval of Executive Session Minutes:**

Mr. Deal made a motion to approve the Executive Session minutes of the November 18, 2020 board meeting as presented. Mr. Tolbert abstained from vote. Mr. Mixon 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. Ms. Addison seconded the motion. The motion carried unanimously. The Board approved one hundred twelve (112) Certified Public Accountant licenses (CPA038136 through CPA038247) since the November 18, 2020 Board meeting. The list is attached and made part of these minutes.

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Mr. Smith made a motion to approve the following applications that met certification requirements. Ms. Addison seconded the motion. The motion carried unanimously. The Board approved twenty-three (23) Public Accounting Firm licenses (ACF006987 through ACF007009) since the November 18, 2020 Board meeting. The list is attached and made part of these minutes.

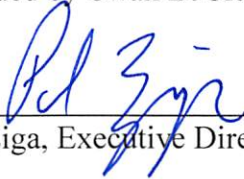
**GEORGIA STATE BOARD OF ACCOUNTANCY**  
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With no other business to discuss. The meeting was adjourned at 1:03 p.m.

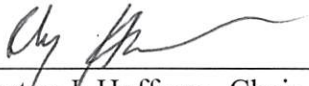
The next scheduled board meeting will be held via Zoom Webinar on Wednesday, March 24, 2021 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on

March 24, 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.

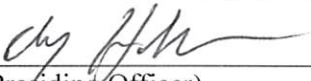
I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On January 27, 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 27 Day of January, 2021

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



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

My Commission Expires

**CPA LICENSES ISSUED – 11/18/2020 – 1/26/2021 – 112 LICENSES**

<b>License #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
CPA038136	Shedd	Ashley	2020-11-23	2021-12-31
CPA038137	Lee	Seungkwon	2020-11-23	2021-12-31
CPA038138	Timmerman	Jade	2020-11-23	2021-12-31
CPA038139	Matherly	Katelyn	2020-11-23	2021-12-31
CPA038140	Kirk	Brendan	2020-11-23	2021-12-31
CPA038141	Fairchild	Aspen	2020-11-23	2021-12-31
CPA038142	Xie	Xiaoyan	2020-11-23	2021-12-31
CPA038143	Windsor	Alexander	2020-11-23	2021-12-31
CPA038144	Lischer	Nathan	2020-11-23	2021-12-31
CPA038145	Talley	Emmanuel	2020-11-23	2021-12-31
CPA038146	Daniel	Celeste	2020-11-23	2021-12-31
CPA038147	Loughran-Miccio	Ellen	2020-11-23	2021-12-31
CPA038148	Alaudini	Nadia	2020-11-23	2021-12-31
CPA038149	Jedlicka	Jacqueline	2020-11-23	2021-12-31
CPA038150	James	John	2020-11-23	2021-12-31
CPA038151	Simon	Jacob	2020-11-23	2021-12-31
CPA038152	Edwards	Kristian	2020-11-23	2021-12-31
CPA038153	Husarik	Serena	2020-11-23	2021-12-31
CPA038154	Marques	Michael	2020-11-23	2021-12-31
CPA038155	Rolston	Charlotte	2020-11-23	2021-12-31
CPA038156	Morris	Hillary	2020-11-23	2021-12-31
CPA038157	Lehman	Tammy	2020-11-23	2021-12-31
CPA038158	Sims	Chad	2020-11-23	2021-12-31
CPA038159	Patterson	Christie	2020-11-23	2021-12-31
CPA038160	Richter	Zachary	2020-11-23	2021-12-31
CPA038161	Truxell	Dane	2020-11-23	2021-12-31
CPA038162	Bhansali	Rajat	2020-11-23	2021-12-31
CPA038163	Canedy	Crystal	2020-11-23	2021-12-31
CPA038164	Miller	Robert	2020-11-23	2021-12-31
CPA038165	Kozulis	Stefan	2020-11-23	2021-12-31
CPA038166	Smith	Deen	2020-11-23	2021-12-31
CPA038167	Beyers	Phillip	2020-11-23	2021-12-31
CPA038168	Tarnakow	Victoria	2020-12-07	2021-12-31
CPA038169	Dyson	Tyrell	2020-12-07	2021-12-31
CPA038170	Umbach	William	2020-12-07	2021-12-31
CPA038171	Czerniak	Courtney	2020-12-07	2021-12-31
CPA038172	JOHNSON	TYLER	2020-12-07	2021-12-31
CPA038173	Phillips	Deirdre	2020-12-07	2021-12-31
CPA038174	Morgan	Darion	2020-12-07	2021-12-31



**CPA LICENSES ISSUED – 11/18/2020 – 1/26/2021 – 112 LICENSES**

CPA038175	Knox	Rachel	2020-12-07	2021-12-31
CPA038176	Taha	Adam	2020-12-07	2021-12-31
CPA038177	Brown	Taylor	2020-12-07	2021-12-31
CPA038178	Walker	Crystal	2020-12-07	2021-12-31
CPA038179	Ming	Mariah	2020-12-07	2021-12-31
CPA038180	Smith	Jeanne	2020-12-07	2021-12-31
CPA038181	Ivanova	Boryana	2020-12-21	2021-12-31
CPA038182	Johnson	Emma	2020-12-21	2021-12-31
CPA038183	Johnson	Rebecca	2020-12-21	2021-12-31
CPA038184	Singer	Abby	2020-12-21	2021-12-31
CPA038185	Filto	Franky	2020-12-21	2021-12-31
CPA038186	Henderson	Christopher	2020-12-21	2021-12-31
CPA038187	Goldsmith	Mabel	2020-12-21	2021-12-31
CPA038188	Smith	Emily	2020-12-21	2021-12-31
CPA038189	Brown	Lisa	2020-12-21	2021-12-31
CPA038190	Armstrong	Mary	2020-12-21	2021-12-31
CPA038191	Jones	Ty-Quan	2020-12-21	2021-12-31
CPA038192	McMichael	Susan	2020-12-21	2021-12-31
CPA038193	Kanu-Ivi	Ugochi	2020-12-21	2021-12-31
CPA038194	Rajagopalan	Bhuvanewari	2020-12-21	2021-12-31
CPA038195	Fisher	Jane	2020-12-21	2021-12-31
CPA038196	Skruck	Stephen	2020-12-21	2021-12-31
CPA038197	Greenstein	Michael	2020-12-21	2021-12-31
CPA038198	Bayley	Melissa	2020-12-21	2021-12-31
CPA038199	Spiccia	Nancy	2020-12-21	2021-12-31
CPA038200	Kiesewetter	Thomas	2020-12-21	2021-12-31
CPA038201	Smith	Stanley	2020-12-21	2021-12-31
CPA038202	Richards	Zachary	2020-12-21	2021-12-31
CPA038203	Carter	Kyle	2020-12-21	2021-12-31
CPA038204	Borden	MunKyeong	2020-12-21	2021-12-31
CPA038205	Walker	Anisha	2020-12-21	2021-12-31
CPA038206	Daylor	Jacquelyn	2020-12-21	2021-12-31
CPA038207	Broda	Brooke	2020-12-21	2021-12-31
CPA038208	Beam	Richard	2020-12-21	2021-12-31
CPA038209	Padhiar	Arpit Bharat	2020-12-21	2021-12-31
CPA038210	Courtney	Madeline	2020-12-21	2021-12-31
CPA038211	Zenga	John	2020-12-21	2021-12-31
CPA038212	Shen	Chaoer	2020-12-21	2021-12-31
CPA038213	Cawthon	Chad	2020-12-21	2021-12-31
CPA038214	Robelo	Jaclyn	2020-12-21	2021-12-31
CPA038215	Miller	Trenton	2020-12-21	2021-12-31

**CPA LICENSES ISSUED – 11/18/2020 – 1/26/2021 – 112 LICENSES**

CPA038216	AKINTOYE	OLUSOLA	2021-01-08	2021-12-31
CPA038217	Wright	Jermane	2021-01-08	2021-12-31
CPA038218	Dinges	Lauren	2021-01-08	2021-12-31
CPA038219	Mayer	Nathan	2021-01-08	2021-12-31
CPA038220	Adams	Caroline	2021-01-08	2021-12-31
CPA038221	Browning	Justin	2021-01-08	2021-12-31
CPA038222	Bartholomew	Brett	2021-01-08	2021-12-31
CPA038223	Pritchard	Tonya	2021-01-08	2021-12-31
CPA038224	Ijamakinwa	Olufisayo	2021-01-08	2021-12-31
CPA038225	Fital	Malina	2021-01-08	2021-12-31
CPA038226	Beach	James	2021-01-08	2021-12-31
CPA038227	Noth	Jacob	2021-01-08	2021-12-31
CPA038228	Lin	ying	2021-01-08	2021-12-31
CPA038229	Lee	Hak	2021-01-08	2021-12-31
CPA038230	Ross	Timothy	2021-01-08	2021-12-31
CPA038231	McDermand	Alexander	2021-01-08	2021-12-31
CPA038232	Lipham	Mitchell	2021-01-08	2021-12-31
CPA038233	Dawson	Brandt	2021-01-08	2021-12-31
CPA038234	Schroeder	Brandon	2021-01-08	2021-12-31
CPA038235	HASANAJ	ARMANDI	2021-01-08	2021-12-31
CPA038236	Vitkus	Erin	2021-01-08	2021-12-31
CPA038237	Herrin	Thomas	2021-01-08	2021-12-31
CPA038238	Cassidy	Katherine	2021-01-15	2021-12-31
CPA038239	Stott	Wesley	2021-01-15	2021-12-31
CPA038240	Conner	Christopher	2021-01-15	2021-12-31
CPA038241	Coates	Caitlyn	2021-01-15	2021-12-31
CPA038242	Allison	Richard	2021-01-15	2021-12-31
CPA038243	Rhodes	James	2021-01-15	2021-12-31
CPA038244	White	Frances	2021-01-15	2021-12-31
CPA038245	Jordan	Cindy	2021-01-15	2021-12-31
CPA038246	White	Angel	2021-01-15	2021-12-31
CPA038247	Lowe	Eric	2021-01-15	2021-12-31

**FIRM LICENSES ISSUED – 11/18/2020 – 1/26/2021– 23 LICENSES**

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<b>License #</b>	<b>Firm Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
ACF006987	U CPA, LLC	2020-11-22	2022-06-30
ACF006988	Kaspar & White CPA, PC	2020-11-22	2022-06-30
ACF006989	Judy McKain CPA LLC	2020-11-22	2022-06-30
ACF006990	Skalski CPAs LLC	2020-11-22	2022-06-30
ACF006991	Tillman Governmental & Nonprofit Consulting	2020-11-22	2022-06-30
ACF006992	Shawn Pooler, CPA	2020-11-22	2022-06-30
ACF006993	Hideo Takada, CPA	2020-12-07	2022-06-30
ACF006994	Eckler CPA, LLC	2020-12-07	2022-06-30
ACF006995	Glenn Harper, CPA, PC	2020-12-07	2022-06-30
ACF006996	Pereira and company	2020-12-08	2022-06-30
ACF006997	HarnarMoll LLP	2020-12-21	2022-06-30
ACF006998	Lam Tax Advisory & Financial Coaching LLC	2020-12-21	2022-06-30
ACF006999	Peachtree CPA Group, LLC	2020-12-21	2022-06-30
ACF007000	Alternative Accounting Solutions LLC	2020-12-21	2022-06-30
ACF007001	Barfield and Kinkead LLC	2021-01-08	2022-06-30
ACF007002	Catherine M Morgan CPA LLC	2021-01-08	2022-06-30
ACF007003	DENA G. CREWS, CPA, PC	2021-01-08	2022-06-30
ACF007004	Holtzman Partners, LLP	2021-01-08	2022-06-30
ACF007005	DELERME CPA, LLC	2021-01-08	2022-06-30
ACF007006	Mason & Company LLC	2021-01-08	2022-06-30
ACF007007	Goodreau & Shamel LLC	2021-01-15	2022-06-30
ACF007008	Thompson, Price, Scott, Adams & Co., P.A.	2021-01-15	2022-06-30
ACF007009	BPM LLP	2021-01-15	2022-06-30