

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: May 19, 2021

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, May 19, 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

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

Open Session Minutes:

Mr. Tolbert made a motion to approve the Open Session minutes of the March 24, 2021 meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

NASBA Operations:

Mr. Ziga reported the following:

- The Georgia Coordinator resigned.

Board Operations:

Mr. Ziga reported the following:

- The GSBA Staff will be in the office 100% starting June 1.

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Executive Director Report:

Mr. Ziga reported the following:

- Final CPE Audit Report:
994 Audit selection notices went out April 2020
798 Passed
84 Deficient
 - 8 COVID extension requests
 - 41 Failed to submit documentation
 - 63 Retracted CPE answer and lapsed
 - 78 Sent to AG's Office for discipline and fines
- There are currently 22,127 Active CPAs and 2,014 Active firms in Georgia.
- After discussion, Mr. Mixon made a motion for Mr. Ziga to terminate the contract with NASBA related to CPE Audits due to budget constraints and performance. Mr. Tolbert seconded the motion. The motion carried unanimously.
- The GSBA MyLicense Office licensing system will get an upgrade in July.

Other Business:

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

Mr. Deal will present the Merit Service Award to Farrell Nichols, posthumously. Mr. Nichols served as the GSBA Board Chair, Vice Chair, and member.

Executive Session:

At 10:56 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. Mr. Mixon seconded the motion. Voting in favor of the motion were those members present who included Chairman Huffman, Mr. Cole, Mr. Mixon, and Mr. Smith. No votes were taken in Executive Session.

Open Session:

Chairman Huffman declared open session at 11:31 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 May 19, 2021 meeting:

Applicant D.B.: 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. Tolbert seconded the motion. The motion carried unanimously.

Applicant H.K.: 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. Tolbert 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. Mixon made a motion to approve this applicant for reciprocal licensure. Mr. Tolbert seconded the motion. The motion carried unanimously.

Applicant R.D.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Mixon made a motion to approve this applicant for initial licensure. Mr. Tolbert seconded the motion. The motion carried unanimously.

Reinstatements:

Mr. Ziga reported that there were nine (9) Certified Public Accountant licenses reinstated since the March 24, 2021 Board meeting. Mr. Mixon 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 was one (1) Public Accounting Firm licenses reinstated since the March 24, 2021 Board meeting. Mr. Tolbert made a motion to approve the applications that met requirements for reinstatement. Mr. Smith seconded the motion. The motion carried unanimously.

Enforcement Report:

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

ACCT200018: The Board voted to close this case.

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

Attorney General's Report:

Ms. Daughdril gave a status report on the two enforcement cases and CPE cases referred to the Attorney General's Office for action.

ACCT200017: This case will be going to OSAH for a hearing on May 26, 2021.

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Approval of Executive Session Minutes:

Mr. Mixon made a motion to approve the Executive Session minutes of the March 24, 2021 board meeting as presented. Ms. Addison 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. Deal seconded the motion. The motion carried unanimously. The Board approved one hundred twenty-five (125) Certified Public Accountant licenses (CPA038431 through CPA038555) since the March 24, 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. Deal seconded the motion. The motion carried unanimously. The Board approved five (5) Public Accounting Firm licenses (ACF007031 through ACF007035) since the March 24, 2021 Board meeting. The list is attached and made part of these minutes.

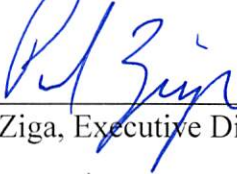
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With no other business to discuss. The meeting was adjourned at 11:37 a.m.

The next scheduled board meeting will be held via Zoom on Wednesday,
July 28, 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

July 28, 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 May 19, 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 19 Day of May, 2021



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 3/24/2021 – 5/18/2021 – 125 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA038431	Yimarree	Sarah	2021-04-05	2021-12-31
CPA038432	Taylor	Kortlandt	2021-04-05	2021-12-31
CPA038433	Hanam	Devin	2021-04-05	2021-12-31
CPA038434	DeRosa	Anjela	2021-04-05	2021-12-31
CPA038435	Riordan	Keren	2021-04-05	2021-12-31
CPA038436	Poole	Autumn	2021-04-05	2021-12-31
CPA038437	Johnson	Audra	2021-04-05	2021-12-31
CPA038438	Watkins	Jason	2021-04-05	2021-12-31
CPA038439	Parker	Olivia	2021-04-05	2021-12-31
CPA038440	Austin	Melissa	2021-04-05	2021-12-31
CPA038441	Harris	Heather	2021-04-05	2021-12-31
CPA038442	Oberkirch	Katherine	2021-04-05	2021-12-31
CPA038443	Cooper-Chavez	Ashley	2021-04-05	2021-12-31
CPA038444	Morton	Jane	2021-04-05	2021-12-31
CPA038445	Vedder	Clayton	2021-04-05	2021-12-31
CPA038446	Russell	Anquasha	2021-04-05	2021-12-31
CPA038447	Tillman	Kendall	2021-04-05	2021-12-31
CPA038448	Zaveri	Sarjan	2021-04-05	2021-12-31
CPA038449	Doyle	Nathan	2021-04-05	2021-12-31
CPA038450	Tran	Lindsey	2021-04-05	2021-12-31
CPA038451	Nicholson	Taryn	2021-04-05	2021-12-31
CPA038452	Chen	Jun	2021-04-05	2021-12-31
CPA038453	Rothwell	Vivien	2021-04-05	2021-12-31
CPA038454	Zhuang	Zexing	2021-04-05	2021-12-31
CPA038455	White	Kayleigh	2021-04-05	2021-12-31
CPA038456	Earl	Matthew	2021-04-05	2021-12-31
CPA038457	Kim	Changhun	2021-04-05	2021-12-31
CPA038458	Youngson	Lauren	2021-04-05	2021-12-31
CPA038459	Black	Joshua	2021-04-05	2021-12-31
CPA038460	Molina	Onorio	2021-04-05	2021-12-31
CPA038461	Moore	Kelsey	2021-04-05	2021-12-31
CPA038462	Russler	Stuart	2021-04-05	2021-12-31
CPA038463	Williamson	Davis	2021-04-05	2021-12-31
CPA038464	Crary	Oumaima	2021-04-05	2021-12-31
CPA038465	Firestone	Ryan	2021-04-05	2021-12-31
CPA038466	Lyons	Jennifer	2021-04-05	2021-12-31
CPA038467	Greenberg	Ilyse	2021-04-05	2021-12-31
CPA038468	Reynolds	Eric	2021-04-05	2021-12-31
CPA038469	Castaing	Nadia	2021-04-05	2021-12-31

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CPA038470	Qu	Yanhan	2021-04-05	2021-12-31
CPA038471	Buchanan	Courtney	2021-04-05	2021-12-31
CPA038472	Herring	Kissimee	2021-04-05	2021-12-31
CPA038473	Olsen	Anna	2021-04-05	2021-12-31
CPA038474	Whitridge	Madeline	2021-04-05	2021-12-31
CPA038475	Gardner	Anna	2021-04-05	2021-12-31
CPA038476	Hewell	Travis	2021-04-05	2021-12-31
CPA038477	Boese	Cassie	2021-04-05	2021-12-31
CPA038478	Barnes	Brent	2021-04-20	2021-12-31
CPA038479	Nyambi	Veronica	2021-04-20	2021-12-31
CPA038480	Drew	Lawson	2021-04-20	2021-12-31
CPA038481	Wilhelm III	Robert	2021-04-20	2021-12-31
CPA038482	Karcher	Elizabeth	2021-04-20	2021-12-31
CPA038483	Galasso	William	2021-04-20	2021-12-31
CPA038484	Kim	Ophelia	2021-04-20	2021-12-31
CPA038485	White	Reagan	2021-04-20	2021-12-31
CPA038486	Ejigu	Solomon	2021-04-20	2021-12-31
CPA038487	DeVivo	Amy	2021-04-20	2021-12-31
CPA038488	Lee	Dustin	2021-04-20	2021-12-31
CPA038489	Shi	Runxin	2021-04-20	2021-12-31
CPA038490	Parvin	Braxton	2021-04-20	2021-12-31
CPA038491	Jameson	Parker	2021-04-20	2021-12-31
CPA038492	Clontz	Jordan	2021-04-20	2021-12-31
CPA038493	Briggs	Alexandra	2021-04-20	2021-12-31
CPA038494	Van Bladel	Gregory	2021-04-20	2021-12-31
CPA038495	Swift	Matthew	2021-04-20	2021-12-31
CPA038496	Merola	Daniel	2021-04-20	2021-12-31
CPA038497	Anderson	Samuel	2021-04-20	2021-12-31
CPA038498	Jones	Kourtland	2021-04-20	2021-12-31
CPA038499	Mize	Jack	2021-04-20	2021-12-31
CPA038500	Haynes	Taylor	2021-04-20	2021-12-31
CPA038501	Yell	Alexander	2021-04-20	2021-12-31
CPA038502	Lawson	Alfred	2021-04-20	2021-12-31
CPA038503	Green	William	2021-04-20	2021-12-31
CPA038504	DuVall	Hadley	2021-04-20	2021-12-31
CPA038505	Beshara	Thomas	2021-04-20	2021-12-31
CPA038506	Shaw	James	2021-04-20	2021-12-31
CPA038507	Castro	Emily	2021-04-20	2021-12-31
CPA038508	Morris	Akini	2021-04-20	2021-12-31
CPA038509	Talley	Jordan	2021-04-20	2021-12-31
CPA038510	Winston	Thea	2021-04-20	2021-12-31

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CPA038511	Harrington	Chelsea	2021-04-20	2021-12-31
CPA038512	Obeng-Akrofi	Kofi	2021-04-20	2021-12-31
CPA038513	Duke	Shannon	2021-04-20	2021-12-31
CPA038514	Charles	Laura	2021-04-20	2021-12-31
CPA038515	Carney	Brandon	2021-04-20	2021-12-31
CPA038516	Tedone	Joanne	2021-04-20	2021-12-31
CPA038517	Marriott	Sarah	2021-04-20	2021-12-31
CPA038518	Crawford	Sarah-Anne	2021-04-20	2021-12-31
CPA038519	Chintala	Kishore Kumar	2021-04-20	2021-12-31
CPA038520	Foley	Mallory	2021-04-20	2021-12-31
CPA038521	Watson	Chase	2021-04-20	2021-12-31
CPA038522	Quinn	Sandra	2021-04-20	2021-12-31
CPA038523	Gomez Hoyos	Maria	2021-04-20	2021-12-31
CPA038524	GU	TONG	2021-04-20	2021-12-31
CPA038525	Naryshkina-Walters	Anna	2021-04-20	2021-12-31
CPA038526	Abraham	Ron	2021-04-20	2021-12-31
CPA038527	Duncan	Karen	2021-04-20	2021-12-31
CPA038528	Heideman	Stephanie	2021-04-20	2021-12-31
CPA038529	Block	Stuart	2021-04-20	2021-12-31
CPA038530	Dowling	Keara	2021-04-20	2021-12-31
CPA038531	Boyd	Sarah	2021-04-20	2021-12-31
CPA038532	Giron	Nathan	2021-04-20	2021-12-31
CPA038533	Perry	Miles	2021-04-20	2021-12-31
CPA038534	Paulsen	Alexander	2021-04-20	2021-12-31
CPA038535	Richardson	Rebecca	2021-04-20	2021-12-31
CPA038536	Bishop	Katherine	2021-05-13	2021-12-31
CPA038537	Williams	Melissa	2021-05-13	2021-12-31
CPA038538	SUN	KEXIN	2021-05-13	2021-12-31
CPA038539	DeMarco	Amanda	2021-05-13	2021-12-31
CPA038540	McElroy	Martin	2021-05-13	2021-12-31
CPA038541	Ismail	Mariam	2021-05-13	2021-12-31
CPA038542	Bolton	Brittany	2021-05-13	2021-12-31
CPA038543	Pietrantoni	John	2021-05-13	2021-12-31
CPA038544	Kessler	Glenn	2021-05-13	2021-12-31
CPA038545	Solomon	Nehemiah	2021-05-13	2021-12-31
CPA038546	Heys	Clark	2021-05-13	2021-12-31
CPA038547	Lee	Hee Jae	2021-05-13	2021-12-31
CPA038548	Eaglin	Ting	2021-05-13	2021-12-31
CPA038549	Muller	Julia	2021-05-13	2021-12-31
CPA038550	Livingston	Evelyn	2021-05-13	2021-12-31
CPA038551	Owens	Hiroko	2021-05-13	2021-12-31

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CPA038552	O'Dowd	Samantha	2021-05-13	2021-12-31
CPA038553	Walker	Jacob	2021-05-13	2021-12-31
CPA038554	Yang	Yu	2021-05-13	2021-12-31
CPA038555	Ziomek	Alexander	2021-05-13	2021-12-31

FIRM LICENSES ISSUED – 3/24/2021 – 5/18/2021 – 5 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007031	Tommy Johnson, CPA	2021-04-05	2022-06-30
ACF007032	BONNIE GAYE DALRYMPLE CPA	2021-05-13	2022-06-30
ACF007033	Keith E. Johnson, CPA, PA	2021-05-13	2022-06-30
ACF007034	Laika Compliance LLC	2021-05-13	2022-06-30
ACF007035	Anders Minkler Huber & Helm LLP	2021-05-13	2022-06-30