

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 16, 2019

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 16, 2019 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
Julian I. Deal, CPA
Jim Martin, Consumer Member

Board members absent:

None.

Staff present:

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

Attorney General Representative:

D. Williams-McNeely, Senior Assistant Attorney General

Guests present:

None.

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

Open Session Minutes:

Ms. Addison made a motion to approve the Open Session minutes of the January 16, 2019 board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Executive Session:

At 10:01 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. Deal, and Mr. Martin. No votes were taken in Executive Session.

Open Session:

After break, Chairman Huffman declared open session at 11:28 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 January 16, 2019 meeting:

Applicant J.G.: 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. Mixon seconded the motion. The motion carried unanimously.

Applicant A.R.: 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. Mixon seconded the motion. The motion carried unanimously.

Applicant L.R.: After reviewing the request for reciprocal licensure with special consideration of the experience requirement, Ms. Addison made a motion to approve this applicant for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant N.S.: 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. Mixon seconded the motion. The motion carried unanimously.

Applicant A.C.: After considering documentation received, Ms. Addison made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Renewals:

Applicant W.T.U.CPA PC: After reviewing the license renewal for failure to complete the renewal, the Board made a motion to place the license in a Lapsed status.

Reinstatements:

Ms. LeGrand-Fleming reported that there were fifty-three (53) Certified Public Accountant licenses and six (6) Public Accounting Firm licenses reinstated since the November 14, 2018 Board meeting.

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

Enforcement Report:

Ms. Harrison-Roberts presented the following enforcement cases requiring board action:

ACCT160022: The Board voted to close this case with no action.

ACCT180002: The Board voted to refer this case to the Attorney General's Office for unlicensed Practice assessing a \$12,000 fine.

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ACCT180004: The Board voted to close this case with a letter of concern.

ACCT180020: The Board voted to close this case.

ACCT180030: The Board voted to close this case.

S.H. – After reviewing the request for a payment plan of the fine, Mr. Mixon made a motion to accept the request as follows, \$10,000 for April 2019 and \$1,000 for the months of May-December 2019. Mr. Martin seconded the motion. The motion carried unanimously.

Mr. Mixon and Mr. Smith were appointed to the Enforcement Committee.

Attorney General's Report:

Ms. Williams-McNeely presented a status report to the Board of cases and advice referred for action. She stated there are currently 23 open cases in the Attorney General's Office.

The following cases were closed:

Applicant #2481890

ACCT150040

ACCT160002

ACCT160003

ACCT160048

ACCT160057

The following cases are being prepared for a hearing:

ACCT160033

ACCT160034

Ms. Williams-McNeely distributed a New Board Member Orientation packet regarding the Board member duties and responsibilities and discussed some of the contents with the Board.

Approval of Executive Session Minutes:

Ms. Addison made a motion to approve the Executive Session minutes of the November 14, 2018 Board as presented. Mr. Cole 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. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved one hundred sixty-one (161) Certified Public Accountant licenses (CPA036404 through CPA036564) since the November 14, 2018 Board meeting. The list is attached and made part of these minutes.

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Ms. Addison made a motion to approve the following applications that met certification requirements. Mr. Martin seconded the motion. The motion carried unanimously. The Board approved fourteen (14) Public Accounting Firm licenses (ACF006772 through ACF006785) since the November 14, 2018 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 21, 103 Active CPAs and 1914 Active firms in Georgia.

Mr. Ziga informed the Board that CPA Day has been canceled.

Mr. Ziga informed the Board that NASBA will be making a webinar presentation on the CPE Audit Tracker system.

Mr. Ziga stated that he had a meeting with Governor Elect Brian Kemp and Lisa Durden, Director of Appointments.

Board Member Reports:

Mr. Mixon had a brief discussion on the Ethics Requirement and asked for a Board consensus for the state of Georgia. The Board unanimously voted to an Ethics Requirement of four hours with one of those hours being Georgia specific.

Mr. Huffman had a brief discussion on the Peer Review Oversight Committee.

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With no other business to discuss. The meeting was adjourned at 12:28 p.m.

The next scheduled board meeting will be held on Wednesday, March 6, 2019 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 6, 2019.

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 16, 2019, 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).

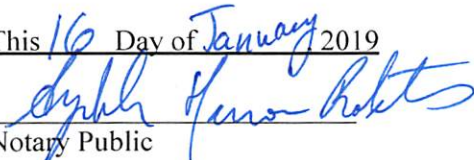
The subject(s) discussed and the underlying facts supporting the closing of this meeting are:
Review Applications, Complaints, and Investigations

Further the affiant sayeth not.



(Presiding Officer)

Sworn and subscribed before me,

This 16 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 – 11/14/2018 – 1/15/2019 – 161 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA036404	Moody	James	2018-11-16	2019-12-31
CPA036405	Bass	Christopher	2018-11-16	2019-12-31
CPA036406	Bisanz	Lauren	2018-11-16	2019-12-31
CPA036407	Iglesias	Beatriz	2018-11-16	2019-12-31
CPA036408	Ponton	Marika	2018-11-16	2019-12-31
CPA036409	Posey	Phillip	2018-11-16	2019-12-31
CPA036410	Rivers	Matthew	2018-11-16	2019-12-31
CPA036411	Frolova	Galina	2018-11-17	2019-12-31
CPA036412	Beach	Christopher	2018-11-19	2019-12-31
CPA036413	Beauford	Kimberly	2018-11-19	2019-12-31
CPA036414	Botsch	Kelly	2018-11-19	2019-12-31
CPA036415	Burton	Thomas	2018-11-19	2019-12-31
CPA036416	Carnabuci	Mark	2018-11-19	2019-12-31
CPA036417	Cartledge	Caleb	2018-11-19	2019-12-31
CPA036418	Cox	Frederick	2018-11-19	2019-12-31
CPA036419	Daniels	Briana	2018-11-19	2019-12-31
CPA036420	Davis	Katelyn	2018-11-19	2019-12-31
CPA036421	Deen	Delia	2018-11-19	2019-12-31
CPA036422	Dorfeld	Jennifer	2018-11-19	2019-12-31
CPA036423	Duan	Xinlei	2018-11-19	2019-12-31
CPA036424	Duffy	Ryan	2018-11-19	2019-12-31
CPA036425	Fendley	Jackson	2018-11-19	2019-12-31
CPA036426	Flores	Karina	2018-11-19	2019-12-31
CPA036427	Garcia	Miguel	2018-11-19	2019-12-31
CPA036428	Gleber	Katie	2018-11-19	2019-12-31
CPA036429	Grieb	Connor	2018-11-19	2019-12-31
CPA036430	Gyesi	Sharon	2018-11-19	2019-12-31
CPA036431	Horenstein	Joseph	2018-11-19	2019-12-31
CPA036432	Houseman	Christopher	2018-11-19	2019-12-31
CPA036433	Huebner	Colton	2018-11-19	2019-12-31
CPA036434	Iye	Madumom	2018-11-19	2019-12-31
CPA036435	Johnson	Ryley	2018-11-19	2019-12-31
CPA036436	Lauer	Brenna	2018-11-19	2019-12-31
CPA036437	Lin	Hongmei	2018-11-19	2019-12-31
CPA036438	Lynch	Matthew	2018-11-19	2019-12-31
CPA036439	Marchetti	Peter	2018-11-19	2019-12-31
CPA036440	McConnell	John	2018-11-19	2019-12-31
CPA036441	McWhorter	Joshua	2018-11-19	2019-12-31
CPA036442	Mickalonis	William	2018-11-19	2019-12-31

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CPA036443	Nelson	Avi	2018-11-19	2019-12-31
CPA036444	Nguyen	Twan	2018-11-19	2019-12-31
CPA036445	Norris	Yates	2018-11-19	2019-12-31
CPA036446	Pacheco	Lisette	2018-11-19	2019-12-31
CPA036447	Petty	Yvonne	2018-11-19	2019-12-31
CPA036448	Rains	Austin	2018-11-19	2019-12-31
CPA036449	Rohrer	Adrienne	2018-11-19	2019-12-31
CPA036450	Ryan	Allison	2018-11-19	2019-12-31
CPA036451	Schirle	Mattie	2018-11-19	2019-12-31
CPA036452	Seginack	Anna	2018-11-19	2019-12-31
CPA036453	Shealy	Joshua	2018-11-19	2019-12-31
CPA036454	Simpson	Stephanie	2018-11-19	2019-12-31
CPA036455	Taylor	Wayne	2018-11-19	2019-12-31
CPA036456	Thompson	Jessica	2018-11-19	2019-12-31
CPA036457	Tome	Stacey	2018-11-19	2019-12-31
CPA036458	Townsend	Colleen	2018-11-19	2019-12-31
CPA036459	Ucheya	Chimezirm	2018-11-19	2019-12-31
CPA036460	Wagner	Michael	2018-11-19	2019-12-31
CPA036461	Walker	Samantha	2018-11-19	2019-12-31
CPA036462	Walko	Erinn	2018-11-19	2019-12-31
CPA036463	Wargo	Kevin	2018-11-19	2019-12-31
CPA036464	Weber	Charles	2018-11-19	2019-12-31
CPA036465	Woolf	Alana	2018-11-19	2019-12-31
CPA036466	Braun	Anna	2018-11-19	2019-12-31
CPA036467	Fowler	Sarah	2018-11-19	2019-12-31
CPA036468	Leonard	Christine	2018-11-19	2019-12-31
CPA036469	Caldwell	Anna	2018-11-19	2019-12-31
CPA036470	Waters	Gregory	2018-11-19	2019-12-31
CPA036471	Grizzle	Sarah	2018-11-30	2019-12-31
CPA036472	Carter	Erika	2018-12-07	2019-12-31
CPA036473	Dardar	Cassandra	2018-12-07	2019-12-31
CPA036474	Dunn-Ofray	Tara	2018-12-07	2019-12-31
CPA036475	Duran	Kyle	2018-12-07	2019-12-31
CPA036476	Fahey	Jessica	2018-12-07	2019-12-31
CPA036477	Forkina	Veronika	2018-12-07	2019-12-31
CPA036478	Gualdoni	Bennett	2018-12-07	2019-12-31
CPA036479	Gutmann	Tom	2018-12-07	2019-12-31
CPA036480	Heard	Tyler	2018-12-07	2019-12-31
CPA036481	Knight	Matthew	2018-12-07	2019-12-31
CPA036482	Lee	Ca Wen	2018-12-07	2019-12-31
CPA036483	Lee	Ellen	2018-12-07	2019-12-31

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CPA036484	Long	Thomas	2018-12-07	2019-12-31
CPA036485	Loughran	Christine	2018-12-07	2019-12-31
CPA036486	Polk	Ralph	2018-12-07	2019-12-31
CPA036487	Russell	Paige	2018-12-07	2019-12-31
CPA036488	Sermonet	Ryan	2018-12-07	2019-12-31
CPA036489	Smith	Chrystalinn	2018-12-07	2019-12-31
CPA036490	Trussell	Victoria	2018-12-07	2019-12-31
CPA036491	Turner	Emily	2018-12-07	2019-12-31
CPA036492	Walsh	Bianca	2018-12-07	2019-12-31
CPA036493	Woods	Lori	2018-12-07	2019-12-31
CPA036494	Ahmed	Rachel	2018-12-17	2019-12-31
CPA036495	Albano	Joseph	2018-12-17	2019-12-31
CPA036496	Bogoian	Paul	2018-12-17	2019-12-31
CPA036497	Caldwell	Pamela	2018-12-17	2019-12-31
CPA036498	Damaska	Grace	2018-12-17	2019-12-31
CPA036499	Drago	Sarah	2018-12-17	2019-12-31
CPA036500	Ezell	Katherine	2018-12-17	2019-12-31
CPA036501	Ford	Briana	2018-12-17	2019-12-31
CPA036502	Gallagher	Carleton	2018-12-17	2019-12-31
CPA036503	Gauger	Amanda	2018-12-17	2019-12-31
CPA036504	Harrison	Elizabeth	2018-12-17	2019-12-31
CPA036505	Huggins	Catherine	2018-12-17	2019-12-31
CPA036506	Ireland	Stephen	2018-12-17	2019-12-31
CPA036507	Langley	Cassandra	2018-12-17	2019-12-31
CPA036508	Lin	Yunyue	2018-12-17	2019-12-31
CPA036509	Luque	Kimberly	2018-12-17	2019-12-31
CPA036510	Maloney	Matthew	2018-12-17	2019-12-31
CPA036511	Masse	Nicole	2018-12-17	2019-12-31
CPA036512	McClelland	Blake	2018-12-17	2019-12-31
CPA036513	Morman	Mallory	2018-12-17	2019-12-31
CPA036514	Nixon	Katherine	2018-12-17	2019-12-31
CPA036515	Schatz	Katarina	2018-12-17	2019-12-31
CPA036516	Seward	Sherri	2018-12-17	2019-12-31
CPA036517	Thompson	Timary	2018-12-17	2019-12-31
CPA036518	Voytek	Amy	2018-12-17	2019-12-31
CPA036519	Winship	Kendall	2018-12-17	2019-12-31
CPA036520	Winship	Lisa	2018-12-17	2019-12-31
CPA036521	Wylie	Amanda	2018-12-17	2019-12-31
CPA036522	Bradford	Patricia	2018-12-28	2019-12-31
CPA036523	Fenster	Zachary	2018-12-28	2019-12-31
CPA036524	Hailemicael	Lula	2018-12-28	2019-12-31

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CPA036525	Hartley	Craig	2018-12-28	2019-12-31
CPA036526	Kimball	McKell	2018-12-28	2019-12-31
CPA036527	Hannon Kinsley	Kristin	2018-12-28	2019-12-31
CPA036528	Koester	Scott	2018-12-28	2019-12-31
CPA036529	Leveque	Henri	2018-12-28	2019-12-31
CPA036530	Marrast	Randolph	2018-12-28	2019-12-31
CPA036531	Packard	Laura	2018-12-28	2019-12-31
CPA036532	Rigg	David	2018-12-28	2019-12-31
CPA036533	Suing	Cameron	2018-12-28	2019-12-31
CPA036534	Twumasi	Clement	2018-12-28	2019-12-31
CPA036535	Vitanova	Maria	2018-12-28	2019-12-31
CPA036536	Walker	Shani	2018-12-28	2019-12-31
CPA036537	Wright	Joshua	2018-12-28	2019-12-31
CPA036538	Baer	Brad	2019-01-11	2019-12-31
CPA036539	Brock	Patrick	2019-01-11	2019-12-31
CPA036540	Brown	Kaylin	2019-01-11	2019-12-31
CPA036541	Dagudu	Sarita	2019-01-11	2019-12-31
CPA036542	Galliher	Aaron	2019-01-11	2019-12-31
CPA036543	Han	Sang Hee	2019-01-11	2019-12-31
CPA036544	Hansen	Ana	2019-01-11	2019-12-31
CPA036545	Humphrey	Paula	2019-01-11	2019-12-31
CPA036546	Lazcano	Esteban	2019-01-11	2019-12-31
CPA036547	Leavitt	David	2019-01-11	2019-12-31
CPA036548	Liddell	Thomas	2019-01-11	2019-12-31
CPA036549	Liu	Keping	2019-01-11	2019-12-31
CPA036550	Lou	Cynthia	2019-01-11	2019-12-31
CPA036551	Rupar	Kimberly	2019-01-11	2019-12-31
CPA036552	Skilling	Shay	2019-01-11	2019-12-31
CPA036553	Smith	Hillary	2019-01-11	2019-12-31
CPA036554	Smith	Ronnie	2019-01-11	2019-12-31
CPA036555	Walker	Katherine	2019-01-11	2019-12-31
CPA036556	Whitmore	Jennifer	2019-01-11	2019-12-31
CPA036557	Young	Keith	2019-01-11	2019-12-31
CPA036558	Zhang	Mengmeng	2019-01-11	2019-12-31
CPA036559	Witcher	Ashley	2019-01-11	2019-12-31
CPA036560	Layton	Aysia	2019-01-11	2019-12-31
CPA036561	Shumate	Adecia	2019-01-11	2019-12-31
CPA036562	Taliaferro	Theresa	2019-01-11	2019-12-31
CPA036563	Payne	Rebekah	2019-01-11	2019-12-31
CPA036564	Fragnito	Christopher	2019-01-11	2019-12-31

FIRM LICENSES ISSUED – 11/14/2018 – 1/15/2019 – 14 LICENSES

Firm Name	Lic #	Approval Date	Expiration Date
Cooper, Travis & Company, PLC	ACF006772	2018-12-07	2020-06-30
Gregg and Company, P.A.	ACF006773	2018-12-07	2020-06-30
Idol & Associates	ACF006774	2018-12-07	2020-06-30
Lakia S Goodman CPA P.C.	ACF006775	2018-12-07	2020-06-30
LEK PARTNERS	ACF006776	2018-12-07	2020-06-30
SDFreeman Consulting, LLC	ACF006777	2018-12-07	2020-06-30
SmithWilliams, LLC	ACF006778	2018-12-07	2020-06-30
WILLIAM D DEAN CPA PC	ACF006779	2018-12-07	2020-06-30
GP Solutions, LLC	ACF006780	2018-12-17	2020-06-30
Justin Uhland CPA, LLC	ACF006781	2018-12-17	2020-06-30
SV CPA LLC	ACF006782	2018-12-17	2020-06-30
Robert D Carreker, CPA, LLC	ACF006783	2019-01-09	2020-06-30
MJCO, LLC	ACF006784	2019-01-11	2020-06-30
Vasquez & Company LLP	ACF006785	2019-01-11	2020-06-30