

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: July 17, 2019

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 17, 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:

Don Cook, The Georgia Society of CPAs

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 May 8, 2019 board meeting as presented. Mr. Martin seconded the motion. The motion carried unanimously.

Executive Session:

At 10:01 a.m., Mr. Deal 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. Smith. No votes were taken in Executive Session.

Open Session:

After break, Chairman Huffman declared open session at 11:43 a.m. to vote on discussions held in Executive Session.

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NASBA Applications:

Mr. Ziga informed the Board that we are down to one Georgia Coordinator to process licensing and exam applications.

The following requests from NASBA were reviewed at the May 8, 2019 meeting:

Applicant M.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 reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

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

Applicant J.D.: 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 T.H.: After reviewing the request for initial licensure with special consideration of the experience requirement, Ms. Addison made a motion to deny this applicant for initial licensure, applicant must have their experience evaluated. Mr. Deal seconded the motion. The motion carried unanimously.

Applicant K.H.: After reviewing the request for initial 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 C.H.: After reviewing the request for initial licensure with special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for initial licensure based on experience. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant K.Inc.: After reviewing the request for initial licensure with special consideration for firm license, Ms. Addison made a motion to approve this firm for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant C.L.: After reviewing the request for initial 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 H.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.

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Applicant J.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 T.Inc.: After reviewing the request for initial licensure with special consideration for firm license, Ms. Addison made a motion to approve this firm for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant J.W.: 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 W.W.: After reviewing the request for initial 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 R.R.: After reviewing the request for initial 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.

Reinstatements:

Mr. Ziga reported that there were thirty-one (31) Certified Public Accountant licenses and three (3) Public Accounting Firm licenses reinstated since the May 8, 2019 Board meeting.

Ms. Addison made a motion to approve the applications that met requirements for reinstatement. Mr. Mixon seconded the motion. Chairman Huffman abstained from the vote. The motion carried unanimously.

Other Issues/Requests:

The Board reviewed a request to release candidate's exam records to family of deceased applicant. After discussion, Mr. Mixon made a motion to release records that the applicant would be entitled to have upon receipt of legal executor of the estate of the deceased from Probate Court. Mr. Martin seconded the motion. The motion carried unanimously.

Enforcement Report:

The Enforcement Committee made a motion to approve the following enforcement cases:

ACCT180019: The Board voted to refer this case to the Attorney General's Office for revocation.

ACCT190026: The Board voted to close this case.

ACCT190033: The Board voted to close this case, no jurisdiction.

ACCT190034: The Board voted to refer this case to Investigations for a Cease & Desist.

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ACCT180035: The Board voted to close this case.

ACCT190036: The Board voted to close this case, no jurisdiction.

ACCT190037: The Board voted to refer this case to Investigations for a Cease & Desist.

ACCT190038: The Board voted to refer this case to the Attorney General's Office for a PUBLIC reprimand assessing a \$2,000-\$5,000 fine and proof that firm has engaged a Peer Reviewer within the next six months.

ACCT190040: The Board voted to refer this case to the Attorney General's Office for a PUBLIC reprimand assessing a \$6,000 fine and reinstatement of license within 30 days.

ACCT190043: The Board voted to send a letter of concern.

Ms. Addison seconded the motion. The motion carried unanimously.

Attorney General's Report:

Agenda amended as follows: 10b. G.H.

Ms. Williams-McNeely gave a detailed status report on the CPE Audit cases referred to the Attorney General's Office for action.

The Board reviewed the following requests for a payment plan and Ms. Addison made a motion to approve as follows:

G.H.: The Board approved the request for a payment plan for the \$500 fine as follows: \$250 by August 30, 2019 and \$250 by September 30, 2019.

S.M.: The Board approved the request for leniency and decreased the fine to \$2,000 and a payment plan as follows: \$500 per month for four months (August 2019 – November 2019).

S.N.: The Board approved the request for a payment plan for the \$4,000 fine as follows: \$500 per month for eight months (August 2019 – March 2020).

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

C.W.S.: After reviewing the voluntary surrender order, Mr. Smith made a motion to accept the voluntary surrender of license. 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 May 8, 2019 board meeting as presented. Mr. Smith seconded the motion. The motion carried unanimously.

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Ratification of Licenses Issued:

Mr. Cole made a motion to approve the following applications that met certification requirements. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved one hundred thirty-two (132) Certified Public Accountant licenses (CPA036886 through CPA037017) since the May 8, 2019 Board meeting. The list is attached and made part of these minutes.

Mr. Cole made a motion to approve the following applications that met certification requirements. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved ten (10) Public Accounting Firm licenses (ACF006822 through ACF006831) since the May 8, 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 21,591 Active CPAs and 1,962 Active firms in Georgia.

Mr. Ziga reported that preparations for the 2019 CPA renewal period are underway.

Mr. Ziga reported that 90 of the 114 Consent Orders for CPE Audits have been docketed.

Mr. Ziga reported that FY2019 was under budget \$28,000 and an additional staff member will be hired in FY2020.

Mr. Ziga stated that he attended a State Agency Head meeting with Governor Kemp and the following items were discussed: Fiscal Responsibility, Outstanding Customer Service and Cyber Security.

Other Business:

Board members discussed their takeaway from the various conferences they attended since the last board meeting.

Dan Dustin, Vice President, State Board Relations with NASBA will be attending our September Board Meeting.

Mr. Cook mentioned that Mr. Ziga's name has been added to their list of speakers to present on behalf of the Georgia Board to relate pertinent information to the Georgia Society of CPAs membership.

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With no other business to discuss. The meeting was adjourned at 12:38 p.m.

The next scheduled board meeting will be held on Wednesday, September 18, 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 September 18, 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 July 17, 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 17 Day of July, 2019



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 5/8/2019 – 7/16/2019 – 132 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA036886	CHOI	JIN BONG	2019-05-08	2019-12-31
CPA036887	Clive	Richard	2019-05-08	2019-12-31
CPA036888	Edwards	Rohan	2019-05-08	2019-12-31
CPA036889	Hines	Matthew	2019-05-08	2019-12-31
CPA036890	Thomas	Shauna	2019-05-08	2019-12-31
CPA036891	Wade	Caroline	2019-05-10	2019-12-31
CPA036892	Hyre	John	2019-05-10	2019-12-31
CPA036893	Yang	Jun Mo	2019-05-10	2019-12-31
CPA036894	Kiker	Sarah	2019-05-10	2019-12-31
CPA036895	Makino	Yoshiyuki	2019-05-10	2019-12-31
CPA036896	Barrett	Amy	2019-05-10	2019-12-31
CPA036897	Afungchwi	Aristide	2019-05-17	2019-12-31
CPA036898	Gayle	Charlene	2019-05-17	2019-12-31
CPA036899	Pitman	Kelly	2019-05-17	2019-12-31
CPA036900	Willis	Jefferson	2019-05-17	2019-12-31
CPA036901	Acejas	Allen	2019-05-17	2019-12-31
CPA036902	Rana	Rommel	2019-05-17	2019-12-31
CPA036903	King	Davey	2019-05-17	2019-12-31
CPA036904	Wilson	Kiara	2019-05-17	2019-12-31
CPA036905	Tang	Jin	2019-05-17	2019-12-31
CPA036906	Sun	Wei	2019-05-17	2019-12-31
CPA036907	Vaughan	Anna	2019-05-17	2019-12-31
CPA036908	Nelson	Elliott	2019-05-17	2019-12-31
CPA036909	Stone	Austin	2019-05-17	2019-12-31
CPA036910	Beckley	Robert	2019-05-17	2019-12-31
CPA036911	Johnson	Baxter	2019-05-17	2019-12-31
CPA036912	Nipper	Jennifer	2019-05-17	2019-12-31
CPA036913	Jia	Congjia	2019-05-17	2019-12-31
CPA036914	Raver	Kaitlin	2019-05-17	2019-12-31
CPA036915	Mitchell	Ryan	2019-05-24	2019-12-31
CPA036916	House	Isaac	2019-05-24	2019-12-31
CPA036917	Jones	Chris	2019-05-24	2019-12-31
CPA036918	Ma	Kehan	2019-05-24	2019-12-31
CPA036919	Tuggle	Travis	2019-05-24	2019-12-31
CPA036920	Brown	Whitney	2019-05-24	2019-12-31
CPA036921	Mariscal Martinez	Jesus	2019-05-24	2019-12-31
CPA036922	Lubrin	Larnasue	2019-05-24	2019-12-31
CPA036923	Miller	Ramoni	2019-05-24	2019-12-31
CPA036924	Stalvey	Kasey	2019-05-31	2019-12-31

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CPA036925	Rowell	Kaylie	2019-05-31	2019-12-31
CPA036926	Zhang	Mushi	2019-05-31	2019-12-31
CPA036927	McCleer	Eric	2019-05-31	2019-12-31
CPA036928	PINA SANCHEZ	DANIEL	2019-05-31	2019-12-31
CPA036929	Frost	Charles	2019-05-31	2019-12-31
CPA036930	Le	Linh	2019-05-31	2019-12-31
CPA036931	Recchia	David	2019-05-31	2019-12-31
CPA036932	Duncan	Krissy	2019-05-31	2019-12-31
CPA036933	Bluth	Parker	2019-05-31	2019-12-31
CPA036934	Hutchina	Jonathan	2019-05-31	2019-12-31
CPA036935	Hicks	Dennison	2019-05-31	2019-12-31
CPA036936	MITCHELL	CLARISSA	2019-05-31	2019-12-31
CPA036937	Cessna	Rebecca	2019-05-31	2019-12-31
CPA036938	Traczewski	Nathan	2019-05-31	2019-12-31
CPA036939	Doyle	Carolyn	2019-05-31	2019-12-31
CPA036940	Ford	Tracy	2019-05-31	2019-12-31
CPA036941	Shah	Aditya	2019-05-31	2019-12-31
CPA036942	Barfield	Aaron	2019-06-07	2019-12-31
CPA036943	Alexander	Martha	2019-06-07	2019-12-31
CPA036944	Redd	Jordan	2019-06-07	2019-12-31
CPA036945	Lynch	Brooke	2019-06-07	2019-12-31
CPA036946	Campobenedetto	Scott	2019-06-07	2019-12-31
CPA036947	Elsaqa	Qamar	2019-06-07	2019-12-31
CPA036948	Daniel	Carolus	2019-06-07	2019-12-31
CPA036949	Walker	Sheila	2019-06-07	2019-12-31
CPA036950	Slone	Kevin	2019-06-07	2019-12-31
CPA036951	Wildermuth	Travis	2019-06-07	2019-12-31
CPA036952	Roberson	Brett	2019-06-07	2019-12-31
CPA036953	Pickett	James	2019-06-07	2019-12-31
CPA036954	Jones	Megan	2019-06-07	2019-12-31
CPA036955	Heartsill	Richard	2019-06-07	2019-12-31
CPA036956	Mitchell	John	2019-06-07	2019-12-31
CPA036957	Reid	Rachel	2019-06-07	2019-12-31
CPA036958	Johnson	Christopher	2019-06-07	2019-12-31
CPA036959	Wilkie	Jordan	2019-06-07	2019-12-31
CPA036960	Shah	Karan	2019-06-07	2019-12-31
CPA036961	LaDart	Logan	2019-06-07	2019-12-31
CPA036962	Ream-Horn	Andrew	2019-06-07	2019-12-31
CPA036963	Farris	James	2019-06-07	2019-12-31
CPA036964	jones	Crystal	2019-06-14	2019-12-31
CPA036965	Lee	Ivan	2019-06-14	2019-12-31

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CPA036966	Carr	Mary	2019-06-21	2019-12-31
CPA036967	Wetmore	Katie	2019-06-21	2019-12-31
CPA036968	Justice	Anna	2019-06-21	2019-12-31
CPA036969	Wildermuth	Trent	2019-06-21	2019-12-31
CPA036970	Johnson	Kristen	2019-06-21	2019-12-31
CPA036971	Castagna Clo	Nathalia	2019-06-21	2019-12-31
CPA036972	ONeill	Nicole	2019-06-21	2019-12-31
CPA036973	Bushman	Seth	2019-06-21	2019-12-31
CPA036974	Jacobs	David	2019-06-21	2019-12-31
CPA036975	Wiser	Kylie	2019-06-21	2019-12-31
CPA036976	Jarrell	Chelsey	2019-06-21	2019-12-31
CPA036977	Snow	William	2019-06-21	2019-12-31
CPA036978	Friddle	Andrea	2019-06-21	2019-12-31
CPA036979	Chapman	Savannah	2019-06-28	2019-12-31
CPA036980	Atchison	Nicholas	2019-06-28	2019-12-31
CPA036981	Rattigan	Goldene	2019-06-28	2019-12-31
CPA036982	Chen	Weiju	2019-06-28	2019-12-31
CPA036983	Singletary	Scott	2019-06-28	2019-12-31
CPA036984	Foley	Malcolm	2019-06-28	2019-12-31
CPA036985	Shearon	Jessica	2019-06-28	2019-12-31
CPA036986	LEE	SEUNGSOO	2019-06-28	2019-12-31
CPA036987	Kumar	Dipika	2019-06-28	2019-12-31
CPA036988	Millwood	Jordan	2019-06-28	2019-12-31
CPA036989	Cruz	Madeline	2019-06-28	2019-12-31
CPA036990	Clark	Gloria	2019-06-28	2019-12-31
CPA036991	Cottrell	Marielle	2019-06-28	2019-12-31
CPA036992	DeRosa	Joseph	2019-06-28	2019-12-31
CPA036993	Kmieciak	Patrick	2019-06-28	2019-12-31
CPA036994	HENRY	CORY	2019-07-08	2019-12-31
CPA036995	Moss	Kathleen	2019-07-08	2019-12-31
CPA036996	Hough	Shaun	2019-07-08	2019-12-31
CPA036997	Roberts	Paul	2019-07-08	2019-12-31
CPA036998	Callaway	Blake	2019-07-08	2019-12-31
CPA036999	Jones	Jacqueline	2019-07-08	2019-12-31
CPA037000	Sousa	Carla	2019-07-08	2019-12-31
CPA037001	Thomas	Jonathan	2019-07-08	2019-12-31
CPA037002	Turner	Kyle	2019-07-08	2019-12-31
CPA037003	Salakhitdinov	Bekhzod	2019-07-08	2019-12-31
CPA037004	BENITEZ CRUZ	ISABEL	2019-07-08	2019-12-31
CPA037005	Stoessel	Justin	2019-07-08	2019-12-31
CPA037006	Becker	Alex	2019-07-08	2019-12-31

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CPA037007	Kim	Soo	2019-07-12	2019-12-31
CPA037008	Martin	Tina	2019-07-12	2019-12-31
CPA037009	Barrow	Dorothy Grace	2019-07-12	2019-12-31
CPA037010	Rattigan	Pedro	2019-07-12	2019-12-31
CPA037011	Mora	Giacomo	2019-07-12	2019-12-31
CPA037012	Holguin	Juan	2019-07-12	2019-12-31
CPA037013	Boehmig	Sarah	2019-07-12	2019-12-31
CPA037014	Weaver	Brandy	2019-07-12	2019-12-31
CPA037015	Johnson	Jakia	2019-07-12	2019-12-31
CPA037016	Winston	Nicole	2019-07-12	2019-12-31
CPA037017	Farrow	Emily	2019-07-12	2019-12-31

FIRM LICENSES ISSUED – 5/8/2019 – 7/16/2019 – 10 LICENSES

Lic #	Firm Name	Approval Date	Expiration Date
ACF006822	Mazars USA LLP	2019-05-17	2020-06-30
ACF006823	Honest Money, LLC	2019-05-17	2020-06-30
ACF006824	Mainsail CPAs PC	2019-05-17	2020-06-30
ACF006825	Synergy CPA LLC	2019-05-24	2020-06-30
ACF006826	TrustNet Assurance Services, LLC	2019-05-24	2020-06-30
ACF006827	Sheppard Harris & Associates, P.C.	2019-05-31	2020-06-30
ACF006828	KOOKMIN TAX & ACCOUNTING LLC	2019-06-14	2020-06-30
ACF006829	J. P. Consulting CPA, PC	2019-06-14	2020-06-30
ACF006830	SynchronyCPA & Consulting LLC	2019-06-14	2020-06-30
ACF006831	Shelly S. Bykat CPA, LLC	2019-06-21	2020-06-30