

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: May 8, 2019**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, May 8, 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, via teleconference  
Craig Smith, CPA  
Julian I. Deal, CPA, via teleconference  
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  
Macy McCarty, Office of the Attorney General  
Jasmyn Jackson, Office of the Attorney General  
E. Phillip Bailey, Applicant  
Jason Dresnok, Applicant

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

**Open Session Minutes:**

Mr. Mixon made a motion to approve the Open Session minutes of the March 6, 2019 board meeting as presented. Mr. Deal seconded the motion. The motion carried unanimously.

**Executive Session:**

At 10:01 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. Martin seconded the motion. Voting in favor of the motion were those members present who included Chairman Huffman, Mr. Cole, Mr. Mixon, Mr. Deal, and Ms. Addison. No votes were taken in Executive Session.

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**Appearances/Appeals:**

At 10:05 a.m., **Applicant J.E.D., CPA**, appeared before the board to request leniency with regards to the \$8,000 fine assessed. After review, Mr. Smith made a motion to approve the applicant's request and reduce the fine to \$1,000. Mr. Mixon seconded the motion. The motion carried unanimously.

At 10:37 a.m., **Applicant E.P.B., CPA**, appeared before the board to request leniency with regards to the \$12,000 fine assessed. After review, Mr. Martin made a motion to deny the request to waive the fine, however, the Board will accept a monthly payment schedule of \$1,000 per month beginning June 2019 through May 2020.

**Open Session:**

After break, Chairman Huffman declared open session at 12:33 p.m. to vote on discussions held in Executive Session.

**NASBA Applications:**

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

**Applicant J.C.:** 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. Martin seconded the motion. The motion carried unanimously.

**Applicant R.C.:** After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Cole made a motion to deny this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant R.E.:** 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. Martin seconded the motion. The motion carried unanimously.

**Applicant M.H.:** After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Cole made a motion to deny this applicant for initial licensure. Mr. Martin seconded the motion. Chairman Huffman recused himself from the vote. The motion carried unanimously.

**Applicant S.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. Martin seconded the motion. The motion carried unanimously.

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**Reinstatements:**

**Applicant D.S.T.:** The board voted to table for further review.

Mr. Ziga reported that there were twenty-four (24) Certified Public Accountant licenses and three (3) Public Accounting Firm licenses reinstated since the March 6, 2019 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:**

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

**ACCT190024:** The Board voted to close this case.

**ACCT190028:** The Board voted to refer this case to Investigations for a Cease & Desist.

**ACCT190030:** The Board voted to close this case.

**ACCT190031:** The Board voted to refer this case to the Attorney General's Office for a PUBLIC reprimand assessing a \$500 fine and a 6-hour Ethics course.

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

**Attorney General's Report:**

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

Ms. Williams-McNeely presented a status report to the Board of cases and advice referred for action:

**ACCT160033:** The Board voted to accept the docketed Consent Order upon receipt.

Mr. Smith made a motion to approve the Attorney General's report. Mr. Mixon seconded the motion. The motion carried unanimously.

**Approval of Executive Session Minutes:**

Mr. Cole made a motion to approve the Executive Session minutes of the March 6, 2019 board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

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**Ratification of Licenses Issued:**

Mr. Mixon made a motion to approve the following applications that met certification requirements. Mr. Martin seconded the motion. The motion carried unanimously. The Board approved one hundred twenty-nine (129) Certified Public Accountant licenses (CPA036757 through CPA036855) since the March 6, 2019 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. Martin seconded the motion. The motion carried unanimously. The Board approved twenty (20) Public Accounting Firm licenses (ACF006802 through ACF006821) since the March 6, 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 21,455 Active CPAs and 1,955 Active firms in Georgia.

Mr. Ziga reported that he instructed System Automation to move forward with updating the license system as there is room in the budget to handle the system upgrade.

Mr. Ziga informed the Board that the CPE audit funds for FY19 will carry over to FY20. There are discussions for an additional enforcement staff member to handle CPE Audits.

Mr. Ziga reported that \$84,050 was collected in Fines.

Mr. Ziga presented a request from NASBA for access to the ALD licensing system to conduct an exam survey. The Board voted 5:1 to approve the request.

**Other Business:**

Mr. Cook stated that Mr. Ziga will submit a video to add to their Member Summit presentations.

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With no other business to discuss. The meeting was adjourned at 1:09 p.m.

The next scheduled board meeting will be held on Wednesday, July 17, 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

July 17, 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 an 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 8 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

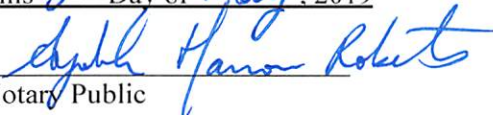
Further the affiant sayeth not.

  
\_\_\_\_\_  
(Presiding Officer)



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

Sworn and subscribed before me,

This 8<sup>th</sup> Day of May, 2019  
  
\_\_\_\_\_  
Notary Public

My Commission Expires

**CPA LICENSES ISSUED – 3/6/2019 – 5/7/2019 – 129 LICENSES**

<b>License #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
CPA036757	Flanigan	Sean	2019-03-08	2019-12-31
CPA036758	Bailey	Gary	2019-03-08	2019-12-31
CPA036759	Bakhsh	Shyla	2019-03-08	2019-12-31
CPA036760	Fiske	John	2019-03-08	2019-12-31
CPA036761	Aiken	Joseph	2019-03-08	2019-12-31
CPA036762	Piontek	Anna-Grace	2019-03-08	2019-12-31
CPA036763	Osburn	Zuzana	2019-03-08	2019-12-31
CPA036764	A	Carole	2019-03-08	2019-12-31
CPA036765	Xu	Jing	2019-03-08	2019-12-31
CPA036766	Mizrahi Dolande	Boris	2019-03-08	2019-12-31
CPA036767	Speight	Luther	2019-03-08	2019-12-31
CPA036768	Crocker	Curtis	2019-03-08	2019-12-31
CPA036769	Flanagan	Steven	2019-03-08	2019-12-31
CPA036770	Cavone	Rocsanna	2019-03-15	2019-12-31
CPA036771	Bell	Matt	2019-03-15	2019-12-31
CPA036772	Seaman	Angela	2019-03-15	2019-12-31
CPA036773	Roesel	Maggie	2019-03-15	2019-12-31
CPA036774	Chandler	Francis	2019-03-15	2019-12-31
CPA036775	Moss	Taylor	2019-03-15	2019-12-31
CPA036776	Bean	Anne Lloyd	2019-03-15	2019-12-31
CPA036777	Lloyd	Jessica	2019-03-15	2019-12-31
CPA036778	Williams	Cameron	2019-03-15	2019-12-31
CPA036779	Deese	Aimee	2019-03-15	2019-12-31
CPA036780	Butler	Hannah	2019-03-15	2019-12-31
CPA036781	Walden	Riley	2019-03-15	2019-12-31
CPA036782	Raoul	Vaughn	2019-03-15	2019-12-31
CPA036783	Smith	Jarrett	2019-03-15	2019-12-31
CPA036784	Almero	Bianca	2019-03-15	2019-12-31
CPA036785	Thornton	Mark	2019-03-15	2019-12-31
CPA036786	Bible	William	2019-03-15	2019-12-31
CPA036787	Lloyd	Mitchell	2019-03-15	2019-12-31
CPA036788	Fluker	Nicholas	2019-03-15	2019-12-31
CPA036789	Khalikov	Behruz	2019-03-15	2019-12-31
CPA036790	Madison	Paige	2019-03-15	2019-12-31
CPA036791	Baker	Sade	2019-02-07	2019-12-31
CPA036792	Martinez	Sarah	2019-03-22	2019-12-31
CPA036793	Bever	Stanley	2019-03-22	2019-12-31
CPA036794	Holder	Kedrick	2019-03-22	2019-12-31
CPA036795	Rockers	Kelly	2019-03-22	2019-12-31

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CPA036796	Dong	Minxia	2019-03-22	2019-12-31
CPA036797	Austin	Kara	2019-03-22	2019-12-31
CPA036798	Notermann	William	2019-03-22	2019-12-31
CPA036799	Lee	Jennifer	2019-03-22	2019-12-31
CPA036800	McCants	Kearia	2019-03-22	2019-12-31
CPA036801	Bentley	John	2019-03-29	2019-12-31
CPA036802	Edwards	Christopher	2019-03-29	2019-12-31
CPA036803	Stafford	Dylan	2019-03-29	2019-12-31
CPA036804	Wang	Pingdao	2019-03-29	2019-12-31
CPA036805	Slother	Matthew	2019-03-29	2019-12-31
CPA036806	Allain	Kathryn	2019-03-29	2019-12-31
CPA036807	Reilly	Carla	2019-03-29	2019-12-31
CPA036808	McGuirk	Robert	2019-03-29	2019-12-31
CPA036809	Wilkinson	Patrick	2019-03-29	2019-12-31
CPA036810	Kirkland	John	2019-03-29	2019-12-31
CPA036811	Ha	Meesung	2019-03-29	2019-12-31
CPA036812	Rierson	Chandler	2019-03-29	2019-12-31
CPA036813	Kim	Beomjin	2019-03-29	2019-12-31
CPA036814	Zhu	Xiaoxu	2019-03-29	2019-12-31
CPA036815	Cunningham	Hunter	2019-04-05	2019-12-31
CPA036816	Patel	Janki	2019-04-05	2019-12-31
CPA036817	Freeman	Wesley	2019-04-05	2019-12-31
CPA036818	Pierce	Joseph	2019-04-05	2019-12-31
CPA036819	Clements	Allison	2019-04-05	2019-12-31
CPA036820	Zhang	Lyumiao	2019-04-05	2019-12-31
CPA036821	Zhou	Zixuan	2019-04-05	2019-12-31
CPA036822	Benn	Cody	2019-04-05	2019-12-31
CPA036823	Millar	Morgan	2019-04-05	2019-12-31
CPA036824	Rose	Carter	2019-04-05	2019-12-31
CPA036825	Diallo	Mamadou	2019-04-05	2019-12-31
CPA036826	Stevens	Sarah	2019-04-05	2019-12-31
CPA036827	Pierson	Brian	2019-04-05	2019-12-31
CPA036828	Gittelman	Ian	2019-04-05	2019-12-31
CPA036829	Rou	Borami	2019-04-05	2019-12-31
CPA036830	Beverly	Jasmine Beverly	2019-04-05	2019-12-31
CPA036831	Hernandez	Jesus	2019-04-05	2019-12-31
CPA036832	Trainor	Donna	2019-04-05	2019-12-31
CPA036833	Rich	Hannah	2019-04-12	2019-12-31
CPA036834	Forbes	Caroline	2019-04-12	2019-12-31
CPA036835	Hull	Ryan	2019-04-12	2019-12-31
CPA036836	Dobbs	Lindsey	2019-04-12	2019-12-31



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CPA036837	Lopez-Davila	Gonzalo	2019-04-12	2019-12-31
CPA036838	Han	James	2019-04-12	2019-12-31
CPA036839	Stephenson	Zachary	2019-04-12	2019-12-31
CPA036840	Gay	Kristina	2019-04-12	2019-12-31
CPA036841	Sadler	Justin	2019-04-12	2019-12-31
CPA036842	Oberbroeckling	Erica	2019-04-12	2019-12-31
CPA036843	Nikolova	Vessela	2019-04-18	2019-12-31
CPA036844	Razzaghi	Bardia	2019-04-18	2019-12-31
CPA036845	Majer	Nathan	2019-04-18	2019-12-31
CPA036846	Fields	Patrick	2019-04-18	2019-12-31
CPA036847	Schmidt	Elizabeth	2019-04-18	2019-12-31
CPA036848	Prettyman	Brooks	2019-04-18	2019-12-31
CPA036849	Coville	Beverly	2019-04-18	2019-12-31
CPA036850	Figueroa	Ruben	2019-04-18	2019-12-31
CPA036851	Mobley	Camesha	2019-04-18	2019-12-31
CPA036852	Bishop	Alyson	2019-04-18	2019-12-31
CPA036853	Adams	Lauren	2019-04-18	2019-12-31
CPA036854	Bushardt	Joanna	2019-04-18	2019-12-31
CPA036855	Kim	Hyunmi	2019-04-18	2019-12-31
CPA036856	Stephens	Ying	2019-04-24	2019-12-31
CPA036857	James	Jeannie	2019-04-24	2019-12-31
CPA036858	Warrington	Kimanh	2019-04-24	2019-12-31
CPA036859	Whitson	Ashleigh	2019-04-24	2019-12-31
CPA036860	Slewitzke	Timothy	2019-04-24	2019-12-31
CPA036861	Latham	Mary	2019-04-24	2019-12-31
CPA036862	Montgomery	Ashley	2019-04-24	2019-12-31
CPA036863	Cate	Chelsea	2019-04-24	2019-12-31
CPA036864	Horton	Coby	2019-04-24	2019-12-31
CPA036865	Fulcher	Andrew	2019-04-24	2019-12-31
CPA036866	Cavanaugh	Corey	2019-04-24	2019-12-31
CPA036867	Brake	Michael	2019-05-03	2019-12-31
CPA036868	Faas	Thomas	2019-05-03	2019-12-31
CPA036869	Lukasiewicz	Kathleen	2019-05-03	2019-12-31
CPA036870	Craft	Jared	2019-05-03	2019-12-31
CPA036871	Johnson	Gregory	2019-05-03	2019-12-31
CPA036872	Scruggs	Nicholas	2019-05-03	2019-12-31
CPA036873	McKinley	Megan	2019-05-03	2019-12-31
CPA036874	Hawkshead	Kacey	2019-05-03	2019-12-31
CPA036875	Myers	Joshua	2019-05-03	2019-12-31
CPA036876	Schuck	Blake	2019-05-03	2019-12-31
CPA036877	Sutton	Heather	2019-05-03	2019-12-31

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CPA036878	Robinson	Russell	2019-05-03	2019-12-31
CPA036879	Cox	Melony	2019-05-03	2019-12-31
CPA036880	Fritts	Lee	2019-05-03	2019-12-31
CPA036881	Littlejohn	Sally	2019-05-03	2019-12-31
CPA036882	Liao	Yun-Ching	2019-05-03	2019-12-31
CPA036883	Stewart	Kenneth	2019-05-03	2019-12-31
CPA036884	Johnson	Adrian	2019-05-03	2019-12-31
CPA036885	Yusuf	Semira	2019-05-03	2019-12-31

FIRM LICENSES ISSUED – 3/6/2019 – 5/7/2019 – 20 LICENSES

<b>Lic #</b>	<b>Firm Name</b>	<b>Approval Date</b>	<b>Expiration Date</b>
ACF006802	Absolute Accounting & Tax LLC	3/15/2019	6/30/2020
ACF006803	William H Banks, CPA	3/15/2019	6/30/2020
ACF006804	Green CPA Services, P.C.	3/15/2019	6/30/2020
ACF006805	Lanter Leonardo & DiCrescenzo, LLC	3/15/2019	6/30/2020
ACF006806	McGregor & Company, LLP	3/15/2019	6/30/2020
ACF006807	Balanced In The Cloud, LLC	3/15/2019	6/30/2020
ACF006808	LaPorte, A Professional Accounting Corporation	3/15/2019	6/30/2020
ACF006809	Heather L. Kennerson, CPA	3/15/2019	6/30/2020
ACF006810	David R Dingus CPA LLC	3/15/2019	6/30/2020
ACF006811	Canady Hodges Caines & Richbourg LLP	3/15/2019	6/30/2020
ACF006812	Rodney O. Moore, CPA	4/5/2019	6/30/2020
ACF006813	Berkowitz Pollack Brant	4/5/2019	6/30/2020
ACF006814	Oscar Gomez Consulting	4/5/2019	6/30/2020
ACF006815	John T Murphy CPA	4/5/2019	6/30/2020
ACF006816	Robin Brown, CPA	4/5/2019	6/30/2020
ACF006817	R.D. Hoag & Associates, LLC	4/5/2019	6/30/2020
ACF006818	Luther Speight & Company CPAs, LLC	4/5/2019	6/30/2020
ACF006819	Auxilium CPA and Advisor, LLC	4/5/2019	6/30/2020
ACF006820	Lacey Harnar, CPA	4/18/2019	6/30/2020
ACF006821	Clarus CPA LLC	4/18/2019	6/30/2020