

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 18, 2019

A meeting of the Georgia State Board of Accountancy was held on Wednesday, September 18, 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, via teleconference
Jim Martin, Consumer Member, via teleconference

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:

Dan Dustin, CPA, VP, State Board Relations, NASBA
Tammy R. Velasquez, Director, Office of Public Policy, Ernst & Young LLP
Don Cook, VP, Legislative Affairs, 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:

Mr. Mixon made a motion to approve the Open Session minutes of the July 17, 2019 board meeting as presented. Mr. Cole seconded the motion. The motion carried unanimously.

Presentation to the Board:

Mr. Dustin presented a NASBA update to the board.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 18, 2019

Executive Session:

At 11:01 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. 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 11:55 a.m. to vote on discussions held in Executive Session.

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 September 18, 2019 meeting:

Item 4e. Applicant C.L. was removed from the agenda.

Applicant C.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. Ms. Addison 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. Cole seconded the motion. The motion carried unanimously.

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

Applicant Y.K.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Cole made a motion to table for further advisement from the Attorney General's Office. Ms. Addison seconded the motion. The motion carried unanimously.

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

Applicant S.H.S: After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Cole made a motion to refer this application to NASBA to get experience requirement signed. Ms. Addison seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 18, 2019

Applicant A.V.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Cole made a motion to approve this firm for initial licensure. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant K.L.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Cole made a motion to table for further advisement from the Attorney General's Office. Ms. Addison seconded the motion. The motion carried unanimously.

Reinstatements:

Mr. Ziga reported that there were twenty-one (21) Certified Public Accountant licenses and no Public Accounting Firm licenses reinstated since the July 17, 2019 Board meeting.

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

Other Issues/Requests:

The Board reviewed a request for an extension to complete six hours of upper level courses to maintain CPA license. After discussion, Mr. Mixon made a motion to grant the extension until June 30, 2020 for licensee to complete the upper level courses as a condition of the consent agreement for licensure. Ms. Addison seconded the motion. The motion carried unanimously.

Enforcement Report:

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

ACCT190021: The Board voted to close this case.

ACCT190032: The Board voted to table this case.

ACCT190039: The Board voted to refer this case to Investigations to send a letter citing the statute for obtaining a Georgia CPA license.

ACCT200001: The Board voted to close this case.

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

Attorney General's Report:

Ms. Williams-McNeely gave a status report on the enforcement cases referred to the Attorney General's Office for action and stated the following are going to a Hearing on October 18, 2019:

S.K.
K.S.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 18, 2019

T.M.- Ms. Williams-McNeely presented a request from licensee to amend to a Private Consent Order. After discussion, Ms. Addison made a motion to deny the request for a Private Consent Order. Ms. Cole seconded the motion. The motion carried unanimously.

The Board reviewed an Open Records Request. After discussion, Ms. Addison made a motion to authorize the Board Staff to send a letter citing statute. Mr. Smith seconded the motion. The motion carried unanimously.

Approval of Executive Session Minutes:

Ms. Addison made a motion to approve the Executive Session minutes of the July 17, 2019 board meeting as presented. Mr. Cole 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. Cole seconded the motion. The motion carried unanimously. The Board approved one hundred sixty-three (163) Certified Public Accountant licenses (CPA037018 through CPA037180) since the July 17, 2019 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. Cole seconded the motion. The motion carried unanimously. The Board approved twenty-six (26) Public Accounting Firm licenses (ACF006832 through ACF006857) since the July 17, 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 21,764 Active CPAs and 1,988 Active firms in Georgia.

Mr. Ziga reported that the Governor's Strategic Plan is to amend FY2020 by 4% and FY2021 by 6%. No exemptions given by the Office of Planning and Budget.

Mr. Ziga stated the 2019 Individual CPA renewal is ready to go live on October 1, 2019. NASBA will send out renewal notices.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 18, 2019

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

The next scheduled board meeting will be held on Wednesday, November 20, 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 NOVEMBER 20, 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 September 18, 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 18 Day of September, 2019



Notary Public



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

My Commission Expires

CPA LICENSES ISSUED – 7/17/2019 – 9/17/2019 – 163 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA037018	Barry	Mohammed	2019-07-19	2019-12-31
CPA037019	Calloway	Randall	2019-07-19	2019-12-31
CPA037020	Dye	Jodie	2019-07-19	2019-12-31
CPA037021	Scheuer Halbach	Karen	2019-07-19	2019-12-31
CPA037022	Harris	Christopher	2019-07-19	2019-12-31
CPA037023	Lam	Chuen	2019-07-19	2019-12-31
CPA037024	Rice	Hunter	2019-07-19	2019-12-31
CPA037025	Rose	Jonathan	2019-07-19	2019-12-31
CPA037026	Weber	Jared	2019-07-19	2019-12-31
CPA037027	Mikec	Wesley	2019-07-19	2019-12-31
CPA037028	Root	Ronald	2019-07-19	2019-12-31
CPA037029	Spoerke	Kyle	2019-07-19	2019-12-31
CPA037030	Turner	Corey	2019-07-19	2019-12-31
CPA037031	Johnson	Erica	2019-07-19	2019-12-31
CPA037032	Waters	Jonathan	2019-07-19	2019-12-31
CPA037033	LEE	JIYEON	2019-07-19	2019-12-31
CPA037034	Steiger	Marc	2019-07-19	2019-12-31
CPA037035	Morrison	Ai	2019-07-19	2019-12-31
CPA037036	Tumlin	Joshua	2019-07-19	2019-12-31
CPA037037	Rubenstein	Emily	2019-07-19	2019-12-31
CPA037038	Arnold	Julie	2019-07-19	2019-12-31
CPA037039	Wright	Lee	2019-07-19	2019-12-31
CPA037040	Agrawal	Nitin	2019-07-19	2019-12-31
CPA037041	Bassett	Theron	2019-07-19	2019-12-31
CPA037042	Embrick	Gavin	2019-07-19	2019-12-31
CPA037043	Park	Elliot	2019-07-19	2019-12-31
CPA037044	Jung	Jongwoo	2019-07-19	2019-12-31
CPA037045	Hein	Elizabeth	2019-07-19	2019-12-31
CPA037046	Ingels	Danielle	2019-07-19	2019-12-31
CPA037047	McMahon	John	2019-07-19	2019-12-31
CPA037048	Britton	John	2019-07-19	2019-12-31
CPA037049	Hernandez	Eduardo	2019-07-19	2019-12-31
CPA037050	Cortez	Lolita	2019-07-19	2019-12-31
CPA037051	Mitchell	Carol	2019-07-19	2019-12-31
CPA037052	Bess	Felisha	2019-07-29	2019-12-31
CPA037053	Dellinger	Tanner	2019-07-29	2019-12-31
CPA037054	Simmons	Valencia	2019-07-29	2019-12-31
CPA037055	Oh	Brian	2019-07-29	2019-12-31
CPA037056	Gottschall	Abigail	2019-07-29	2019-12-31

CPA LICENSES ISSUED – 7/17/2019 – 9/17/2019 – 163 LICENSES

CPA037057	McConnell	Kirk	2019-08-02	2019-12-31
CPA037058	Wan	Tak Chi	2019-08-02	2019-12-31
CPA037059	Brennan	Michael	2019-08-02	2019-12-31
CPA037060	Campbell	Anthony	2019-08-02	2019-12-31
CPA037061	King	Christopher	2019-08-02	2019-12-31
CPA037062	Riley	Erin	2019-08-02	2019-12-31
CPA037063	Ajayi	Opeyemi	2019-08-02	2019-12-31
CPA037064	Breon	Ryan	2019-08-02	2019-12-31
CPA037065	Gao	Kaixin	2019-08-02	2019-12-31
CPA037066	Crouch	Charles	2019-08-02	2019-12-31
CPA037067	Grizzle	Chase	2019-08-02	2019-12-31
CPA037068	Maylath	Matthew	2019-08-02	2019-12-31
CPA037069	de Quesada	Antonio	2019-08-12	2019-12-31
CPA037070	Givianpour	Natalie	2019-08-12	2019-12-31
CPA037071	Miller	Amanda	2019-08-12	2019-12-31
CPA037072	Templeton	Allison	2019-08-12	2019-12-31
CPA037073	Osborne	Laiken	2019-08-12	2019-12-31
CPA037074	Bowles	Brenton	2019-08-12	2019-12-31
CPA037075	Khan	Kashfia	2019-08-12	2019-12-31
CPA037076	Williams	Raymond	2019-08-12	2019-12-31
CPA037077	Wilbanks	Justin	2019-08-12	2019-12-31
CPA037078	Blackburn	Kyle	2019-08-12	2019-12-31
CPA037079	Nicholas	Brandon	2019-08-23	2019-12-31
CPA037080	Tuck	Michael	2019-08-23	2019-12-31
CPA037081	Aquino	Natalie	2019-08-23	2019-12-31
CPA037082	Hwang	Alvin	2019-08-23	2019-12-31
CPA037083	Parrish	Bruce	2019-08-23	2019-12-31
CPA037084	Hollingsworth	Aiko	2019-08-23	2019-12-31
CPA037085	Loehr	Robert	2019-08-23	2019-12-31
CPA037086	Sperling	Benjamin	2019-08-23	2019-12-31
CPA037087	Brown	Jesse	2019-08-23	2019-12-31
CPA037088	Emery	Daniel	2019-08-23	2019-12-31
CPA037089	Cook	Derrick	2019-08-23	2019-12-31
CPA037090	Elizarova	Anastasia	2019-08-23	2019-12-31
CPA037091	Philmon	Magdalena	2019-08-23	2019-12-31
CPA037092	Pettway	Jasmine	2019-08-23	2019-12-31
CPA037093	Marco	Joseph	2019-08-23	2019-12-31
CPA037094	Smith	Matthew	2019-08-23	2019-12-31
CPA037095	Whittsett	JoNesha	2019-08-23	2019-12-31
CPA037096	Ricks	Stephanie	2019-08-23	2019-12-31
CPA037097	Greis	Aprille	2019-08-23	2019-12-31

CPA LICENSES ISSUED – 7/17/2019 – 9/17/2019 – 163 LICENSES

CPA037098	Ortiz Muniz	Rosana	2019-08-23	2019-12-31
CPA037099	Shen	Yao	2019-08-23	2019-12-31
CPA037100	Buchanan	Faith	2019-08-29	2019-12-31
CPA037101	Donlin	Charles	2019-08-29	2019-12-31
CPA037102	Kabrick	Matthew	2019-08-29	2019-12-31
CPA037103	Silcox	Elizabeth	2019-08-29	2019-12-31
CPA037104	DeLong	Leonard	2019-08-29	2019-12-31
CPA037105	Jones	Grant	2019-08-29	2019-12-31
CPA037106	Holcomb	Jon	2019-08-29	2019-12-31
CPA037107	Breder	Preston	2019-08-29	2019-12-31
CPA037108	Mullani	Muizz	2019-08-29	2019-12-31
CPA037109	Brotherton	Aaron	2019-08-29	2019-12-31
CPA037110	Beeland	James	2019-08-29	2019-12-31
CPA037111	Cox	Bradley	2019-08-29	2019-12-31
CPA037112	Jager	Jordan	2019-08-29	2019-12-31
CPA037113	Lam	Laura	2019-08-29	2019-12-31
CPA037114	Barnes	Patrick	2019-08-29	2019-12-31
CPA037115	Cates	Ellen	2019-08-29	2019-12-31
CPA037116	Huang	Shaoting	2019-08-29	2019-12-31
CPA037117	Ogden	Sara	2019-08-29	2019-12-31
CPA037118	Norkeviciute	Laura	2019-08-29	2019-12-31
CPA037119	Gallant	Dennis	2019-08-29	2019-12-31
CPA037120	Yan	Haiyan	2019-08-29	2019-12-31
CPA037121	Raitano	Emily	2019-08-29	2019-12-31
CPA037122	Brumley	Denise	2019-08-29	2019-12-31
CPA037123	Hawthorne	Roxanne	2019-08-29	2019-12-31
CPA037124	Manka	Cristopher	2019-08-29	2019-12-31
CPA037125	Rosica	Kelly	2019-08-29	2019-12-31
CPA037126	Astorquiza	Sara	2019-08-29	2019-12-31
CPA037127	Wilson	Harris	2019-08-29	2019-12-31
CPA037128	Sinclair	Kaitlynne	2019-08-29	2019-12-31
CPA037129	Nicholson	Brian	2019-08-29	2019-12-31
CPA037130	Kinsler	Christopher	2019-08-29	2019-12-31
CPA037131	Evans	Clinton	2019-08-29	2019-12-31
CPA037132	Moore	Briana	2019-08-29	2019-12-31
CPA037133	Rubino	Mary	2019-08-29	2019-12-31
CPA037134	Smith	Garrett	2019-08-29	2019-12-31
CPA037135	Elmore	Gates	2019-08-29	2019-12-31
CPA037136	Monk	Jessica	2019-08-29	2019-12-31
CPA037137	Nicoletti	Megan	2019-08-29	2019-12-31
CPA037138	Gunn	Kaitlin	2019-08-29	2019-12-31

CPA LICENSES ISSUED – 7/17/2019 – 9/17/2019 – 163 LICENSES

CPA037139	Dantara	Bhumi	2019-08-29	2019-12-31
CPA037140	Wells	Leslie	2019-08-29	2019-12-31
CPA037141	Wilson	Tyler	2019-08-29	2019-12-31
CPA037142	Koehler	Timothy	2019-09-06	2019-12-31
CPA037143	Brooks	Ryan	2019-09-06	2019-12-31
CPA037144	Grantham	Lauren	2019-09-06	2019-12-31
CPA037145	Jones	Katherine	2019-09-06	2019-12-31
CPA037146	Browning	Michael	2019-09-06	2019-12-31
CPA037147	Donnelly	Angela	2019-09-06	2019-12-31
CPA037148	Dew	Chandler	2019-09-06	2019-12-31
CPA037149	Arogeti	Jessica	2019-09-06	2019-12-31
CPA037150	Groll	Christopher	2019-09-06	2019-12-31
CPA037151	Jones	William	2019-09-06	2019-12-31
CPA037152	Breeden	Andrew	2019-09-06	2019-12-31
CPA037153	Martirosyan	Margarita	2019-09-06	2019-12-31
CPA037154	Houser	Geoff	2019-09-06	2019-12-31
CPA037155	Hobbs	Shedric	2019-09-06	2019-12-31
CPA037156	Coheley	Christopher	2019-09-06	2019-12-31
CPA037157	Martin	Hannah	2019-09-06	2019-12-31
CPA037158	Gibbs	Thomas	2019-09-06	2019-12-31
CPA037159	Townes	Patrick	2019-09-06	2019-12-31
CPA037160	Frawley	Bonnie	2019-09-06	2019-12-31
CPA037161	Townes	William	2019-09-06	2019-12-31
CPA037162	Gerrells	Zachary	2019-09-06	2019-12-31
CPA037163	Monaghan	Kelsey	2019-09-16	2019-12-31
CPA037164	Burton	Amanda	2019-09-16	2019-12-31
CPA037165	Goodwin	Erika	2019-09-16	2019-12-31
CPA037166	Ducharme	Christianna	2019-09-16	2019-12-31
CPA037167	Albachiara	Kristine	2019-09-16	2019-12-31
CPA037168	Clise	Nelida	2019-09-16	2019-12-31
CPA037169	Warwick	Margaret	2019-09-16	2019-12-31
CPA037170	Ott	Patrick	2019-09-16	2019-12-31
CPA037171	Yuki	Kaoru	2019-09-16	2019-12-31
CPA037172	Kalany	Michelle	2019-09-16	2019-12-31
CPA037173	Patel	Mira	2019-09-16	2019-12-31
CPA037174	MILLER	Cameron	2019-09-16	2019-12-31
CPA037175	ZHANG	WANXUE	2019-09-16	2019-12-31
CPA037176	Edwards	Mark	2019-09-16	2019-12-31
CPA037177	Burnfin	Stephen	2019-09-16	2019-12-31
CPA037178	Bonser	Neil	2019-09-16	2019-12-31
CPA037179	Joseph	Adeyinka	2019-09-16	2019-12-31

CPA LICENSES ISSUED – 7/17/2019 – 9/17/2019 – 163 LICENSES

CPA037180	Zhang	Yiyun	2019-09-16	2019-12-31
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FIRM LICENSES ISSUED – 7/17/2019 – 9/17/2019 – 26 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF006832	KirkpatrickPrice Inc.	2019-07-19	2020-06-30
ACF006833	Taxvision PC	2019-07-19	2020-06-30
ACF006834	Xtrategist Financial, LLC	2019-07-19	2020-06-30
ACF006835	Jeannot & Associates Inc.	2019-07-19	2020-06-30
ACF006836	JPDN LLC	2019-07-19	2020-06-30
ACF006837	Barrett Accounting & Tax Services	2019-07-19	2020-06-30
ACF006838	Ingley, Roper, Moore & Co., LLC	2019-07-19	2020-06-30
ACF006839	PriceKubecka, PLLC	2019-07-19	2020-06-30
ACF006840	Olsen Thielen & Co., Ltd.	2019-07-19	2020-06-30
ACF006841	Element CPA PC	2019-07-19	2020-06-30
ACF006842	KMW, CPA LLC	2019-07-19	2020-06-30
ACF006843	The Houston Group CPA	2019-07-19	2020-06-30
ACF006844	Fields Accounting & Consulting, LLC	2019-08-02	2020-06-30
ACF006845	Debra L. Carpenter, CPA	2019-08-02	2020-06-30
ACF006846	The Hobbs Group, PA	2019-08-02	2020-06-30
ACF006847	Ferraro Tax & Accounting CPA LLC	2019-08-02	2020-06-30
ACF006848	Henry & Horne, LLP	2019-08-02	2020-06-30
ACF006849	Altruis CPAs, LLC	2019-08-13	2020-06-30
ACF006850	Lenox Accounting LLC	2019-08-13	2020-06-30
ACF006851	RydellCPA, LLC	2019-08-13	2020-06-30
ACF006852	Frawley & MacDougall LLP	2019-08-13	2020-06-30
ACF006853	Lacey & Orth CPA LLC	2019-08-23	2020-06-30
ACF006854	R. B. Hawkins CPAS LLC	2019-08-23	2020-06-30
ACF006855	Forrest W Cameron CPA PC	2019-08-23	2020-06-30
ACF006856	Chase Rierson, CPA LLC	2019-09-16	2020-06-30
ACF006857	Kerkering, Barberio & Co.	2019-09-16	2020-06-30