

GEORGIA STATE BOARD OF ACCOUNTANCY
Teleconference Meeting: February 19, 2015

A meeting of the Georgia State Board of Accountancy was held on Wednesday, February 19, 2015 via teleconference at the State Accounting Office, 200 Piedmont Avenue, Suite 1604, West Tower, Atlanta, Georgia.

The following Board members were present:

Julian I. Deal, CPA, Chairman
Ronald B. Bobo, CPA, Vice Chair
J. Sam Johnson, CPA,
Wanda Goodson, CPA
Ashley Addison, CPA
Jim Martin, Consumer Member

Board members absent:

Elizabeth Hardin, CPA

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Senior Licensure Analyst

Attorney General Representative:

J. Scott Forbes, Assistant Attorney General

Guests present:

None.

Chairman Deal established a quorum was present at 1:30 p.m. and called the meeting to order.

Executive Session:

At 1:31 p.m., Mr. Bobo made a motion to enter into Executive Session in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate investigative matters and to receive an investigative report. Ms. Goodson seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Johnson, Mr. Martin and Ms. Addison. No votes were taken in Executive Session.

Open Session:

Chairman Deal declared open session at 3:21 p.m. to vote on the following discussions held in Executive Session:

Policy to Accept all Public and Private Board Orders:

Mr. Bobo made a motion to accept the following policy as amended:

~~Beginning 4/21/2010~~ Effective February 19, 2015, signed public or private consent orders, which have been prepared in accordance with a prior vote and disposition of the ~~Board of Registration~~

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for Accountancy Georgia State Board of Accountancy, may be accepted by the Board upon receipt.

Consent orders that bear the notarized signature of an applicant or respondent may be signed by the Executive Director on behalf of the Board Chair with express permission, ~~signed by the Division Director~~, and then docketed.

If the Board wishes to review and vote to accept an order instead of accepting the order upon receipt, the Board shall so direct in its motion regarding the particular consent order.

Consent orders will be docketed in the following manner: 20XX-0000.

Ms. Goodson seconded this motion. The motion carried unanimously.

Enforcement Report:

The Board reviewed the following enforcement cases:

ACCT130045: This case involves allegations of fraud. Ms. Goodson made a motion to direct the Board office staff to send a letter requesting court records from Florida. Mr. Johnson seconded the motion. The motion carried unanimously.

ACCT140040: This case involves allegations of unprofessional conduct. Mr. Bobo made a motion to direct the Board office staff to send a letter of inquiry to the respondent for a response to the allegations. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT140041: This case involves allegations of unprofessional conduct. Mr. Bobo made a motion to direct the Board office staff to send a letter of inquiry to the respondent for a response to the allegations. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT110022: This case involves allegations of unprofessional conduct and unlicensed practice. Ms. Goodson made a motion to close this enforcement case with no action. Mr. Bobo seconded the motion. The motion carried unanimously.

ACCT110056: This case involves allegations of unprofessional conduct. Mr. Johnson made a motion to close this enforcement case with no action. Mr. Bobo seconded the motion. The motion carried unanimously.

ACCT110066: This case involves allegations of unlicensed practice. Ms. Goodson made a motion to close this enforcement case with no action. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT110069: This case involves allegations of unlicensed practice. Ms. Addison made a motion to close this enforcement case with no action. Mr. Martin seconded the motion. The motion carried unanimously.

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ACCT110072: This case involves allegations of unlicensed practice. Ms. Addison made a motion to close this enforcement case with no action. Mr. Bobo seconded the motion. The motion carried unanimously.

ACCT110073, ACCT120012, and ACCT120013: These cases involve allegations of unlicensed practice and quality of care. Mr. Johnson made a motion to direct the Board office staff to send a letter of concern regarding practicing without a firm license. Ms. Addison seconded the motion. The motion carried unanimously.

ACCT110085: This case involves allegations of unlicensed practice. MS. Addison made a motion to close this enforcement case with no action. Mr. Bobo seconded the motion. The motion carried unanimously.

ACCT110090: This case involves allegations of substandard work. Mr. Johnson made a motion to direct the Board office staff to send a letter of inquiry to the respondent for a response to the allegations. Ms. Goodson seconded the motion. The motion carried unanimously.

ACCT120016: This case involves allegations of unethical conduct. Ms. Addison made a motion to close this enforcement case with no action. Mr. Johnson seconded the motion. The motion carried unanimously.

ACCT120026: This case involves allegations of quality of care. Ms. Goodson made a motion to close this enforcement case with no action. Ms. Addison seconded the motion. The motion carried unanimously.

ACCT120027: This case involves allegations of unethical conduct. Ms. Goodson made a motion to close this enforcement case with no action. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT130017: The Cognizant updated the Board on the status of this enforcement case. No Board action required at this time.

ACCT140012: This case involves allegations of unprofessional conduct and quality of care. Ms. Goodson made a motion to direct the Board office staff to send a letter of inquiry to the complainant to request more details about the complaint and a letter of inquiry to the respondent for a response to the allegations. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT140014: This case involves allegations of unprofessional conduct. Ms. Goodson made a motion to direct the Board office staff to send a letter of concern to the respondent citing Board Rule 20-12-.12 and Statement of Policy No. 5 regarding client records.

ACCT140015: This case involves allegations of unlicensed practice, unprofessional conduct, and quality of care. Mr. Bobo made a motion to close this enforcement case with no action. Mr. Martin seconded the motion. The motion carried unanimously.

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ACCT140016: This case involves allegations of unprofessional conduct and quality of care. Ms. Addison made a motion to direct the Board office staff to send a letter of inquiry to the New Jersey Board requesting follow up on the investigation. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT140017: This case involves allegations of unprofessional conduct. Mr. Bobo made a motion to close this enforcement case. Mr. Johnson seconded the motion. The motion carried unanimously.

ACCT140018: This case involves allegations of unprofessional conduct and quality of care. Mr. Bobo made a motion to direct the Board office staff to send a letter of inquiry to the respondent to respond to the allegations. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT140020: This case involves allegations of unprofessional conduct. Mr. Bobo made a motion to direct the Board office staff to send a letter of inquiry to the respondent to respond to the allegations. Mr. Johnson seconded the motion. The motion carried unanimously.

ACCT140024: This case involves allegations of unprofessional conduct and quality of care. Mr. Johnson made a motion to send a letter of concern to the respondent citing Board Rule 20-12-.12 and Statement of Policy No. 5 regarding client records. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT140026: This case involves allegations of unprofessional conduct and quality of care. Mr. Bobo made a motion to direct the Board office staff to send a letter of inquiry to the respondent for a response to the allegations. Mr. Johnson seconded the motion. The motion carried unanimously.

Executive Session:

At 3:45 p.m., Mr. Bobo made a motion to enter into Executive Session in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate investigative matters and to receive an investigative report. Ms. Goodson seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Johnson, Mr. Martin and Ms. Addison. No votes were taken in Executive Session.

Open Session:

Chairman Deal declared open session at 4:19 p.m. to vote on the following discussions held in Executive Session:

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Attorney General's Report:

ACCT150002: The Board voted to accept the Private Consent Order for renewal and close. Docket No. 2015-0002.

Enforcement Report:

ACCT140027: This case involves allegations of unprofessional conduct. Ms. Goodson made a motion to direct the Board office staff to send a letter of inquiry to the complainant requesting more details about the complaint. Mr. Bobo seconded the motion. The motion carried unanimously.

ACCT140029, ACCT140030, ACCT140031, ACCT140032, and ACCT140033: These cases involve allegations of unprofessional conduct. The Cognizant member gave a status update. No Board action required at this time.

ACCT150006, ACCT150008, ACCT150009, and ACCT150010: The Board voted to refer these enforcement cases to the Attorney General's Office for investigation and possible revocation proceedings.

ACCT150007: This case involves allegations of unprofessional conduct. The Cognizant member gave a status update. No Board action required at this time.

ACCT150011: This case involves allegations of unlicensed practice. Ms. Goodson made a motion to direct the Board office staff to send a letter of inquiry to the complainant for an update regarding the lawsuit. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT150013: This case involves allegations of unprofessional conduct and unlicensed practice. Ms. Goodson made a motion to direct the Board office staff to send a letter of inquiry to the respondent for a response to the allegations and a current Peer Review. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT120041: This case involves allegations of unethical conduct. This enforcement case was reassigned and the new Cognizant member gave a status update. No Board action required at this time.

ACCT120043: This case involves allegations of unprofessional conduct and quality of care. The Cognizant member gave a status update. No Board action required at this time.

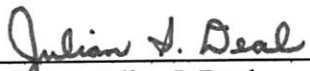
ACCT130040: This case involves allegations of unethical conduct. The Cognizant member gave a status update. No Board action required at this time.

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With no other business to discuss. The meeting adjourned at 4:25 p.m.

The next scheduled board meeting will be held on Wednesday, March 18, 2015 at 10:30 a.m.


Recorded by Swan LeGrand-Fleming, Senior Licensure Analyst


Chairman Julian I. Deal

These minutes were approved on March 18, 2015.

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 **Julian I. Deal** 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 February 19, 2015, 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.

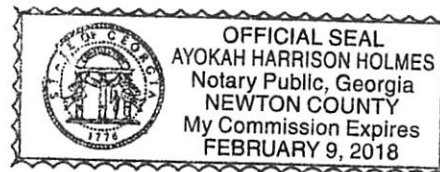
The legal authority for the closure of this meeting was O.C.G.A. §§ 43-3-20(b) and (d) and 43-3-25.1(a) and (b)

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

Further the affiant sayeth not.

Julian I. Deal

(Presiding Officer)



Sworn and subscribed before me,

This 20 Day of May, 2015

Ayokah Harrison Holmes

Notary Public

My Commission Expires 2/9/2018