

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: January 14, 2015**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 14, 2015 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,  
Elizabeth Hardin, CPA  
Wanda Goodson, CPA  
Ashley Addison, CPA  
Jim Martin, Consumer Member

**Board members absent:**

None

**Staff present:**

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

**Attorney General Representative:**

J. Scott Forbes, Assistant Attorney General

**Guests present:**

Don Cook, Georgia Society of CPAs  
Norma Ogle, Georgia Association of Accountants & Tax Professionals  
Purvi G. Shah, Galanti & Company, P.C.  
Alan R. Silverman, Galanti & Company, P.C.

Chairman Deal established a quorum was present at 10:34 a.m. and called the meeting to order.

**Open Session Minutes:**

Ms. Goodson made a motion to approve the Open Session minutes of the November 19, 2014 Board meeting with recommended corrections. Ms. Addison seconded the motion. The motion carried unanimously.

**Executive Session:**

At 10:40 a.m., Mr. Johnson 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 on applications and investigative matters and to receive an investigative report. Ms. Hardin seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Bobo, Ms. Goodson, Mr. Martin and Ms. Addison. No votes were taken in Executive Session.

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**Open Session:**

Chairman Deal declared open session at 3:20 p.m.

**Appeals:**

Applicant R.J.: Applicant submitted appeal documentation requesting the Board to reconsider the request for an extension of one testing window. After reviewing the request, Ms. Addison made a motion to uphold denial, no substantial hardship. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant P.S.: Applicant exercised her right to appear before the Board requesting the Board reconsider the request for reciprocal licensure previously denied. After reviewing the additional information received in the appeal, Mr. Bobo made a motion to approve the request and grant licensure in Georgia. Mr. Johnson seconded the motion. The motion carried unanimously.

**NASBA Applications:**

The following requests from NASBA were reviewed at the January 14, 2015 meeting:

Applicant M.M.: After reviewing the request for certification with regards to academic course review, applicant is applying for reciprocity and is lacking 15 semester hours of upper-level accounting to meet the required 30 hours, Ms. Goodson made a motion to deny the request, as applicant does not meet Georgia's education requirement. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant N.J.: After reviewing the request for certification with regards to academic course review, applicant is applying for reciprocity and is lacking 29.5 semester hours of the required 150 hours, including 6 semester hours of upper-level accounting to meet the required 30 hours, Ms. Goodson made a motion to deny the request, as applicant does not meet Georgia's education requirement. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant Z.S.: After reviewing the request for initial licensure, applicant is a non U.S. citizen, Ms. Goodson made a motion to deny the request, as applicant did not sign Affidavit Regarding Citizenship form or submit alien verification documentation according to 50-36-1. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant H.M.: After reviewing the request for initial licensure with regards to a previous conviction/plea tabled from the November 19, 2014 meeting, Ms. Hardin made a motion to deny the request, as applicant provided false information and failed to disclose his criminal history on his Florida insurance license. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant M.C.: After reviewing the request for special consideration of the experience requirement, Ms. Hardin made a motion to deny the request, as work experience is too old. Ms. Goodson seconded the motion. The motion carried unanimously.

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**NASBA Examination Requests:**

Applicant J.M.: After reviewing the request for an extension to complete the FAR section of the CPA exam and retain credit for BEC and AUD, Ms. Addison made a motion to grant the request and grant an extension to September 30, 2015. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant C.S.: After reviewing the request for a one year extension to retain credit for the AUD section of the CPA exam, Ms. Addison made a motion to grant the extension to December 31, 2015, applicant must also sit for the BEC, REG, and FAR sections of the CPA exam by December 31, 2015. Mr. Martin seconded the motion. The motion carried unanimously.

**Reinstatements:**

Applicant SA CPA: After reviewing the request for reinstatement, Mr. Johnson made a motion to approve this applicant for reinstatement. Mr. Martin seconded the motion. Ms. Goodson recused from vote. The motion carried unanimously.

Applicant V.J.: After reviewing the request for reinstatement. The Board voted to table this request for further information.

**Other Issues/Requests:**

Applicant A.T.: After reviewing the request for licensure without having to retake exam, Ms. Hardin made a motion to deny the request. Mr. Johnson seconded this motion. The motion carried unanimously.

**Enforcement Report:**

Mr. Forbes advised the Board of its disciplinary powers.

Mr. Bobo discussed a system for processing and evaluating enforcement cases.

ACCT130018: The Board voted to lift the suspension and send a letter outlining the remaining stipulations in the consent order.

ACCT130021: The Board voted to close this case based on the memo from SOS-Investigations that there is no evidence to proceed.

ACCT130044: The Board voted to close this case with no action.

ACCT140023: The Board voted to close this case as resolved.

ACCT140038: The Board voted to close this case as it is a duplicate entry.

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The Board reaffirmed the closure of the following cases that were closed in the November 20, 2013, March 26, 2014, and May 21, 2014 Board meetings:

- ACCT130014
- ACCT130018
- ACCT130031
- ACCT130035
- ACCT130036
- ACCT130041
- ACCT130049

**Attorney General's Report:**

Mr. Forbes presented a status report to the Board of cases and advice referred for action.

ACCT110032: The Board discussed the status of the enforcement file. The Board office is actively trying to locate the enforcement file to forward to the Attorney General's Office to start revocation proceedings.

ACCT130047: The Board voted to close this case based on the Attorney General's memo dated August 22, 2014.

ACCT130052: The Board voted to close this case as firm is in compliance.

ACCT150004: The Board voted to accept the Private Consent Order for renewal and close.  
Docket No. 2014-1000

ACCT150005: The Board voted to accept the Private Consent Order for renewal and close.  
Docket No. 2015-0000.

**Approval of Executive Session Minutes:**

Ms. Goodson made a motion to approve the Executive Session minutes of the November 19, 2014 Board meeting as presented. Ms. Hardin seconded the motion. The motion carried unanimously.

**Ratification of Licenses Issued:**

Mr. Johnson made a motion to approve the following applications that met certification requirements. Ms. Hardin seconded the motion. The motion carried unanimously. The Board approved one hundred thirty-seven (137) Certified Public Accountant licenses (CPA032728 through CPA032864) and twenty-three (23) Public Accounting Firm licenses (ACF006276 through ACF006298) since the November 19, 2014 Board meeting. The list is attached and made part of these minutes.

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**Executive Director's Report:**

Mr. Ziga introduced Sandy Ferris as the new Licensing Analyst to the Board members.

Mr. Ziga discussed storage solutions for the Accountancy files and research is underway with a vendor to determine what is available.

Mr. Ziga requested clarification on the CPE requirements question on the Board's website under the Frequently Asked Questions. The Board directed Mr. Ziga to amend the CPE question as follows:

**What are the CPE requirements for CPA licensure in Georgia?**

*No CPE is required during the first year of licensure. After the first renewal period, the CPE requirement is 80 hours every two years, 16 of which must be in auditing and accounting subjects. If licensed less than 1 year, no CPE is required (~~licensed after July of the even # year prior to the renewal year~~); if licensed 1 year but less than 2 years then 40 hours of CPE (20% in A&A) is required. Minimum of 20 hours must be earned in each year. If CPE requirements are not completed by the end of the renewal period, the license will expire and the licensee will be required to reinstate in order to bring the license back to an active status. Please note: Reinstatement is at the discretion of the Board. See Board Rule Chapter 20-11.*

Mr. Ziga informed the Board that NASBA is hosting its 33rd Annual Conference for Executive Directors and Board Staff, March 24-26, 2015 and he would like to attend. The Board affirmed his request and anticipates his attendance.

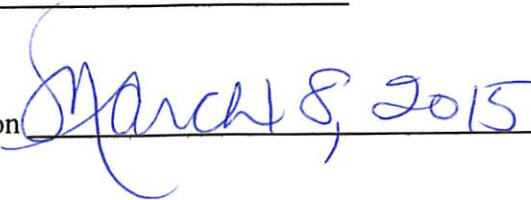
**GEORGIA STATE BOARD OF ACCOUNTANCY**  
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With no other business to discuss. The meeting adjourned at 4:10 p.m.

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 

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.

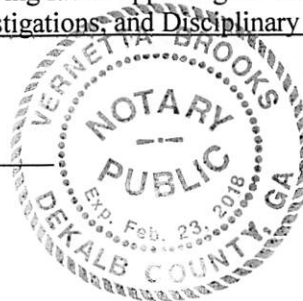
On January 14, 2015, entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated 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: Review Applications, Complaints, Investigations, and Disciplinary Proceedings.

Further the affiant sayeth not.

Julian I. Deal  
(Presiding Officer)



Sworn and subscribed before me,

This 18 Day of March, 2015

Vernetta Brooks  
Notary Public

My Commission Expires February 23, 2018

**CPA Licenses Issued – 11/19/2014 – 1/13/2015 – 137 Licenses**

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Clinkscales	Philip	CPA032728	2014-11-21	12/31/2015
Daniels	Sarah	CPA032729	2014-11-21	12/31/2015
Donaldson	Virginia	CPA032730	2014-11-21	12/31/2015
Freeman	Samuel	CPA032731	2014-11-21	12/31/2015
Gole	Michael	CPA032732	2014-11-21	12/31/2015
Harber	Talmon	CPA032733	2014-11-21	12/31/2015
Hudson	Ashley	CPA032734	2014-11-21	12/31/2015
Jay	John	CPA032735	2014-11-21	12/31/2015
Jordan	Megan	CPA032736	2014-11-21	12/31/2015
Kenny	David	CPA032737	2014-11-21	12/31/2015
LEE	APRIL B	CPA032738	2014-11-21	12/31/2015
Liu	Qingqing	CPA032739	2014-11-21	12/31/2015
MARROQUIN	JOHN	CPA032740	2014-11-21	12/31/2015
Okwuosah	Gregory	CPA032741	2014-11-21	12/31/2015
Osbourn	Donna	CPA032742	2014-11-21	12/31/2015
Patel	Jetal	CPA032743	2014-11-21	12/31/2015
Patel	Nimisha	CPA032744	2014-11-21	12/31/2015
Patel	Sheetal	CPA032745	2014-11-21	12/31/2015
Rosarion	Jerry	CPA032746	2014-11-21	12/31/2015
Scialdone	Steffanie	CPA032747	2014-11-21	12/31/2015
Talley	Daniel	CPA032748	2014-11-21	12/31/2015
Bazemore	Britt	CPA032749	2014-12-05	12/31/2015
Berry	Leah	CPA032750	2014-12-05	12/31/2015
Boyd	Kathryn	CPA032751	2014-12-05	12/31/2015
Bush	Jenna	CPA032752	2014-12-05	12/31/2015
Cojbasic	Filip	CPA032753	2014-12-05	12/31/2015
Crutchfield	Debra	CPA032754	2014-12-05	12/31/2015
Goss	Katlynn	CPA032755	2014-12-05	12/31/2015
Helms	Thomas	CPA032756	2014-12-05	12/31/2015
Herndon	Jared	CPA032757	2014-12-05	12/31/2015
Long	Morgan	CPA032758	2014-12-05	12/31/2015
Magin	Faith	CPA032759	2014-12-05	12/31/2015
McCoy	Audrey	CPA032760	2014-12-05	12/31/2015
Ohaya	Ihuoma	CPA032761	2014-12-05	12/31/2015
Oliver	Scott	CPA032762	2014-12-05	12/31/2015
Patel	Nila	CPA032763	2014-12-05	12/31/2015
Payne	John	CPA032764	2014-12-05	12/31/2015
Rzepka	Stephanie	CPA032765	2014-12-05	12/31/2015
Snyder	John	CPA032766	2014-12-05	12/31/2015
Songy	Leigh	CPA032767	2014-12-05	12/31/2015
Spicer	Kara	CPA032768	2014-12-05	12/31/2015



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Spratling	Jarred	CPA032769	2014-12-05	12/31/2015
Steckel	Michael	CPA032770	2014-12-05	12/31/2015
Summers	Robert	CPA032771	2014-12-05	12/31/2015
SUN	YATING	CPA032772	2014-12-05	12/31/2015
Sutton	Benjamin	CPA032773	2014-12-05	12/31/2015
Swader	Patrick	CPA032774	2014-12-05	12/31/2015
Tu	Justin	CPA032775	2014-12-05	12/31/2015
Urbanski	Amelia	CPA032776	2014-12-05	12/31/2015
Wadsworth	Anthony	CPA032777	2014-12-05	12/31/2015
Wakefield	Joseph	CPA032778	2014-12-05	12/31/2015
Wilsnack	Laura	CPA032779	2014-12-05	12/31/2015
Winder	Timothy	CPA032780	2014-12-05	12/31/2015
Albright	Phillip	CPA032781	2014-12-12	12/31/2015
Andrews	Neal	CPA032782	2014-12-12	12/31/2015
Braden	Jennifer	CPA032783	2014-12-12	12/31/2015
Craig	David	CPA032784	2014-12-12	12/31/2015
Dempsey	Jacob	CPA032785	2014-12-12	12/31/2015
Getz	Christopher	CPA032786	2014-12-12	12/31/2015
Howe	Timothy	CPA032787	2014-12-12	12/31/2015
Kelley	Jenna	CPA032788	2014-12-12	12/31/2015
Kickligher	Kella	CPA032789	2014-12-12	12/31/2015
Klugman	Alli	CPA032790	2014-12-12	12/31/2015
Lawrence	Ashley	CPA032791	2014-12-12	12/31/2015
Liber	Matthew	CPA032792	2014-12-12	12/31/2015
Liu	Jiahui	CPA032793	2014-12-12	12/31/2015
Opraseuth	Rachel	CPA032794	2014-12-12	12/31/2015
Salomon III	Luis	CPA032795	2014-12-12	12/31/2015
Shelton	Lana	CPA032796	2014-12-12	12/31/2015
Skubis	David	CPA032797	2014-12-12	12/31/2015
Smith	Kyle	CPA032798	2014-12-12	12/31/2015
Stewart	Nacirema	CPA032799	2014-12-12	12/31/2015
Sullivan	Kylee	CPA032800	2014-12-12	12/31/2015
Tankersley	Jill	CPA032801	2014-12-12	12/31/2015
Volochina	Maria	CPA032802	2014-12-12	12/31/2015
Westerman	Kelli	CPA032803	2014-12-12	12/31/2015
Austin	Clifton	CPA032804	2014-12-19	12/31/2015
Blair	Sara	CPA032805	2014-12-19	12/31/2015
Capone	Samantha	CPA032806	2014-12-19	12/31/2015
Davidson	Katherine	CPA032807	2014-12-19	12/31/2015
Davis	Donna	CPA032808	2014-12-19	12/31/2015
Figueroa	Jhamir	CPA032809	2014-12-19	12/31/2015

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Gautam	Preeti	CPA032810	2014-12-19	12/31/2015
Grabianowski	Mary	CPA032811	2014-12-19	12/31/2015
Graham	Marzell	CPA032812	2014-12-19	12/31/2015
Hammonds	Lauren	CPA032813	2014-12-19	12/31/2015
Hixon	Sarah	CPA032814	2014-12-19	12/31/2015
Knox	Parker	CPA032815	2014-12-19	12/31/2015
Koleszar	Brian	CPA032816	2014-12-19	12/31/2015
Moertel	Elizabeth	CPA032817	2014-12-19	12/31/2015
Mok	Wing	CPA032818	2014-12-19	12/31/2015
Morrison	Joshua	CPA032819	2014-12-19	12/31/2015
Onofiok	Grace	CPA032820	2014-12-19	12/31/2015
Qadir	Abdul	CPA032821	2014-12-19	12/31/2015
Releford	Rischa	CPA032822	2014-12-19	12/31/2015
Runfola	John	CPA032823	2014-12-19	12/31/2015
Shaw	Pamela	CPA032824	2014-12-19	12/31/2015
Thurman	Ryan	CPA032825	2014-12-19	12/31/2015
WANG	ZIQIONG	CPA032826	2014-12-19	12/31/2015
Williams	Brenna	CPA032827	2014-12-19	12/31/2015
Worth	Melissa	CPA032828	2014-12-19	12/31/2015
Boone	Shanequa	CPA032829	2015-01-02	12/31/2015
Buchman	Brittney	CPA032830	2015-01-02	12/31/2015
Cox	Devin	CPA032831	2015-01-02	12/31/2015
Coyukiat	Lianne	CPA032832	2015-01-02	12/31/2015
Fitts	Rachael	CPA032833	2015-01-02	12/31/2015
Gue	Nicole	CPA032834	2015-01-02	12/31/2015
Hamilton	Clint	CPA032835	2015-01-02	12/31/2015
Hillegass	Chsristi	CPA032836	2015-01-02	12/31/2015
Johnson	Allison	CPA032837	2015-01-02	12/31/2015
Libera	Richard	CPA032838	2015-01-02	12/31/2015
Lishak	Trent	CPA032839	2015-01-02	12/31/2015
Liu	John	CPA032840	2015-01-02	12/31/2015
Maggioni	Daniel	CPA032841	2015-01-02	12/31/2015
Mitchell	Megan	CPA032842	2015-01-02	12/31/2015
Patullo	Brian	CPA032843	2015-01-02	12/31/2015
PEEPLES	CATHERINE	CPA032844	2015-01-02	12/31/2015
Robinson	Lindsey	CPA032845	2015-01-02	12/31/2015
Simmonds	Courtney	CPA032846	2015-01-02	12/31/2015
Smith	Steven	CPA032847	2015-01-02	12/31/2015
Steele	Tammy	CPA032848	2015-01-02	12/31/2015
Tanner	Madeline	CPA032849	2015-01-02	12/31/2015
Wade	Christopher	CPA032850	2015-01-02	12/31/2015

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Atkins	Petya	CPA032851	2015-01-09	12/31/2015
Crenshaw	Bailey	CPA032852	2015-01-09	12/31/2015
Dorsey	Michael	CPA032853	2015-01-09	12/31/2015
Foster	Gabriel	CPA032854	2015-01-09	12/31/2015
James	Eboni	CPA032855	2015-01-09	12/31/2015
Jesuit	James	CPA032856	2015-01-09	12/31/2015
Kimber	Cameron	CPA032857	2015-01-09	12/31/2015
lee	seul	CPA032858	2015-01-09	12/31/2015
Lee	Soo Jin	CPA032859	2015-01-09	12/31/2015
Martin	Rebekah	CPA032860	2015-01-09	12/31/2015
Schmidt	Brian	CPA032861	2015-01-09	12/31/2015
Snider	John	CPA032862	2015-01-09	12/31/2015
Strella	Jessica	CPA032863	2015-01-09	12/31/2015
Xu	Hua	CPA032864	2015-01-09	12/31/2015

## Firm Licenses Issued – 11/19/2014-1/13/2015 – 23 Licenses

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<b>Firm Name</b>	<b>License Number</b>	<b>Initial Date of Licensure</b>	<b>Expiration Date</b>
MICHAEL V. JENKINS CPA, PC	ACF006276	2014-12-05	6/30/2016
HTJ CPAs & Consultants, Inc.	ACF006277	2014-12-05	6/30/2016
Holland Shipes Pennix, LLP	ACF006278	2014-12-05	6/30/2016
Grace Byrd DBA Gracious Accounting	ACF006279	2014-12-05	6/30/2016
Mueller & Co., LLP	ACF006280	2014-12-05	6/30/2016
J D Reese & Associates, Inc.	ACF006281	2014-12-05	6/30/2016
VANN WHIPPLE MILLIGAN PC	ACF006282	2014-12-05	6/30/2016
McLeod Tax & Consulting, LLC	ACF006283	2014-12-05	6/30/2016
Hunter Group CPA LLC	ACF006284	2015-01-09	6/30/2016
Dennis G. Jenkins, C.P.A., LLC	ACF006285	2015-01-09	6/30/2016
Steven C. Butler, CPA	ACF006286	2015-01-09	6/30/2016
Daniel A Puryear, CPA, LLC	ACF006287	2015-01-09	6/30/2016
Pension Assurance LLP	ACF006288	2015-01-09	6/30/2016
Johnson O'Connor Feron & Carucci, LLP	ACF006289	2015-01-09	6/30/2016
Suzanne M Denning CPA PC	ACF006290	2015-01-09	6/30/2016
Lorrie Larkin Stafford	ACF006291	2015-01-09	6/30/2016
OGM, Inc.	ACF006292	2015-01-09	6/30/2016
Alvarez & Mendoza, PA, CPA	ACF006293	2015-01-09	6/30/2016
PNJK PARTNERS LLP	ACF006294	2015-01-09	6/30/2016
J.W. Llop, C.P.A., P.C.	ACF006295	2015-01-09	6/30/2016
MM-AM, LLC	ACF006296	2015-01-09	6/30/2016
Thurman Holder Gibbon, LLC	ACF006297	2015-01-09	6/30/2016
Marsha S. Holcomb CPA	ACF006298	2015-01-09	6/30/2016