

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 30, 2013

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 30, 2013, at the Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

J. Sam Johnson, CPA, Chairman
Julian I. Deal, CPA, Vice Chairman
Elizabeth Hardin, CPA
Wanda Goodson, CPA
T. Farrell Nichols, CPA
Ronald B. Bobo, CPA

Board members absent:

None

Others present:

Darren Mickler, Executive Director
Swan LeGrand-Fleming, Board Support Specialist
Sandra Mays, Licensing Analyst
Stephanie Mason, Assistant Attorney General, via teleconference

Norma Ogle, Georgia Association of Accountants & Tax Professionals

Chairman Johnson established a quorum was present at 9:31 a.m. and called the meeting to order.

Ms. Goodson made a motion to approve the minutes of the November 28, 2012 Board meeting with the correction to Mr. Bobo's name. Mr. Bobo seconded the motion. The motion carried unanimously.

Executive Session:

At 9:34 a.m., Ms. Goodson 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. Mr. Nichols seconded the motion. Voting in favor of the motion were those members present who included Chairman Johnson, Ms. Hardin, Mr. Deal, Mr. Bobo, Ms. Goodson and Mr. Nichols. The Board concluded Executive Session in order to vote on these matters and to continue with the public session. No votes taken in Executive Session.

Open Session was declared at 11:24 a.m.

Chairman Johnson recognized Norma Ogle from the Georgia Association of Accountants & Tax Professionals.

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Mr. Nichols made a motion to approve the following applications that met certification requirements. Mr. Bobo seconded the motion. The motion carried unanimously. The Board approved twenty-three (23) Public Accounting Firm licenses and one hundred forty-one (141) Certified Public Accountants licenses since the November 28, 2012 Board Meeting. The following Applicants were reviewed at the January 30, 2013 Meeting:

Appeals:

Applicant IP: After reviewing additional documentation received in lieu of an appearance before the Board to appeal denial of application, Mr. Deal made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant WM: After reviewing additional documentation received in lieu of an appearance before the Board to appeal denial of application, no action taken by the board because applicant did not submit the required documentation.

Applications:

Applicant PD: After reviewing the request for certification with regard to self-employment and an educational deficiency, Ms. Goodson made a motion to approve this applicant. Mr. Nichols seconded this motion. The motion carried unanimously.

Applicant TL: After reviewing the request for certification with regard to a conviction, Ms. Goodson made a motion to approve this applicant. Mr. Nichols seconded this motion. The motion carried unanimously.

Applicant WB: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, Ms. Goodson made a motion to approve this applicant. Mr. Nichols seconded this motion. The motion carried unanimously.

Applicant RF: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, Ms. Goodson made a motion to approve this applicant. Mr. Nichols seconded this motion. The motion carried unanimously.

Applicant VJ: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, Ms. Goodson made a motion to deny this applicant. Mr. Nichols seconded this motion. The motion carried unanimously.

Applicant MR: After reviewing the request for certification with regard to a combination of teaching experience and public accounting experience, Mr. Nichols made a motion to approve this applicant. Mr. Deal seconded this motion. The motion carried unanimously.

Applicant JC: After reviewing the request for certification with regard to self-employment, Ms. Hardin made a motion to approve this applicant with a letter instructing him to get a firm registration by March 31, 2013. Mr. Bobo seconded this motion. The motion carried unanimously.

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Applicant LJ: After reviewing the request for certification with regard to most recent experience not under the direct supervision of a licensed CPA, Mr. Nichols made a motion to approve this applicant. Mr. Deal seconded this motion. The motion carried unanimously.

Applicant FALLC: After reviewing the request for certification with regard to owner having disciplinary action, Mr. Deal made a motion to deny this applicant and send a letter advising applicant of Board Policy 13, Firm Names. Applicant must reapply with new name. Mr. Bobo seconded this motion. The motion carried unanimously.

Applicant KM: After reviewing the request for certification with regard to immediate supervisor not a licensed CPA and prior revocation or suspension of CPA license in another state, Mr. Nichols made a motion to approve this applicant. Mr. Deal seconded this motion. The motion carried unanimously.

NASBA Examination Requests:

Applicant MJ: After reviewing the request for approval of his transcript to sit for exam, Ms. Goodson made a motion to deny this applicant. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant DE: After reviewing the request for extension for exam credit, Ms. Hardin made a motion to approve and grant applicant a 45 day extension. Mr. Bobo seconded this motion. The motion carried unanimously.

Applicant CL: After reviewing the request for approval of courses, the Board made a recommendation to refer back to NASBA.

Other Issues:

Applicant H&M: After reviewing the request for refund of the firm renewal, Ms. Goodson made a motion to deny the request. Mr. Bobo seconded this motion. The motion carried unanimously.

Legal Services:

The Board reviewed a request from the Department of Treasury requesting records. The Board made a recommendation to refer to the Attorney General's Office.

Assistant Attorney General:

Stephanie Mason presented a status report to the Board of cases and advice referred for action.

The Board made a recommendation to send a letter of concern instructing licensee to remove CPA from fax machine.

- Applicant W.H.P.

Approval of Executive Session Minutes:

Ms. Goodson made a motion to approve the Executive Session minutes of the November 28, 2012 Board meeting as presented. Mr. Nichols seconded the motion. The motion carried unanimously.

Executive Director's Report:

Nothing to report.

Other Business:

The Board reviewed the list of nominations for 2013-2014 Vice-Chair of NASBA.

The Board received requests for Vice-Chair of NASBA from nominees: Janice Gray of Oklahoma; Kenneth Odom of Alabama; and Walter Davenport of North Carolina. Mr. Nichols made a motion for the Georgia State Board of Accountancy to endorse Kenneth Odom, Alabama for 2013-2014 Vice-Chair of NASBA. Ms. Goodson seconded the motion. The motion carried unanimously.

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Adjournment:

With no other business to discuss, Mr. Nichols moved to adjourn. Mr. Deal seconded. The meeting adjourned at 11:36 a.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on March 27, 2013.