

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: July 20, 2016

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 20, 2016 at the State Accounting Office, 200 Piedmont Avenue, Suite 1604, West Tower, Atlanta, Georgia.

The following Board members were present:

Julian I. Deal, CPA, Chair
Wanda Goodson, CPA
Ashley Addison, CPA
Michael E. Mixon, CPA
Clayton J. Huffman, CPA
Jim Martin, Consumer Member

Board members absent:

Elizabeth Hardin, CPA, Vice Chair

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Licensing Coordinator
Ayokah Harrison-Holmes, Investigator

Attorney General Representative:

D. Williams-McNeely, Assistant Attorney General

Guests present:

Don Cook, Georgia Society of CPAs

Chairman Deal established a quorum was present at 10:01 a.m. and called the meeting to order.

Chairman Deal welcomed the new Attorney General representative, D. Williams-McNeely to the Georgia State Board of Accountancy. Ms. Williams-McNeely has been with the Attorney General's office for 20 years and with the Professional Licensing Boards Division for 4 years.

Open Session Minutes:

Mr. Mixon made a motion to approve the Open Session minutes of the May 18, 2016 Board meeting with corrections. Ms. Goodson seconded the motion. The motion carried unanimously.

Executive Session:

At 10:06 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. Martin seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Ms. Addison, Mr. Mixon and Mr. Huffman. No votes were taken in Executive Session.

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NASBA Applications:

The following requests from NASBA were reviewed at the July 20, 2016 meeting:

Applicant A.D.: After reviewing the request for special consideration of the education requirement, the board voted to instruct the board staff to handle administratively. No Board action required.

Applicant J.R.: After reviewing the request for special consideration of the international education, Ms. Addison made a motion to approve this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant P.B.: After reviewing the request for licensure of the education requirement, Ms. Goodson made a motion to approve this applicant for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

NASBA Examination Requests:

The following requests from NASBA were reviewed at the July 20, 2016 meeting:

Applicant S.D.: After reviewing the request to retain REG credit that expires on August 31, 2016, the Board voted to table as more documentation is needed. No Board action required at this time.

Renewals:

Applicant GZ: After reviewing the request for renewal with an incomplete peer review, Ms. Goodson made a motion to approve this applicant for renewal upon receipt of final peer review documents. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant MIH: After reviewing the request for renewal with a missing peer review, Ms. Goodson made a motion to refer this applicant to the Attorney General's Office for a consent Agreement for renewal requiring 90 days to engage a peer review firm and 180 days to complete the peer review program from date docketed. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant MWH: After reviewing the request for renewal with an incomplete peer review, Mr. Mixon made a motion to approve this applicant for renewal upon receipt of final peer review documents. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant WCGJr., CPA: After reviewing the request for renewal with a missing peer review, Ms. Goodson made a motion to waive the peer review for this applicant and renew license. Mr. Huffman seconded the motion. The motion carried unanimously.

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Applicant SDA, CPA: After reviewing the request for renewal with a missing peer review, Mr. Mixon made a motion to refer this applicant to the Attorney's General Office for a consent agreement for renewal requiring 120 days to complete peer review program and assessing a fine of \$1,000.00. Mr. Huffman seconded this motion. The motion carried unanimously.

Applicant RLJ&A, PC: After reviewing the request for renewal with a failed peer review, Ms. Goodson made a motion to refer this applicant to Investigations for a letter of requesting resolution of peer review, conviction/sanction documents with 30 days to comply. Failure to comply will result in a Cease & Desist. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant RLS&C, PA: After reviewing the request for renewal with an expired peer review, Ms. Addison made a motion to approve this applicant for renewal upon receipt of current peer review documents. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant JLM, CPA: After reviewing the request for renewal with a failed peer review, Mr. Huffman made a motion to approve this applicant for renewal pending response of corrective actions for the peer review program. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant DFB, Inc.: After reviewing the request for renewal with a missing peer review, Ms. Addison made a motion to refer this applicant to the Attorney General's Office for a consent Agreement for renewal requiring 90 days to engage a peer review firm and 180 days to complete the peer review program from date docketed. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant KWC, CPA: After reviewing the request for renewal with a missing peer review, Ms. Addison made a motion to refer this applicant to the Attorney General's Office for a consent Agreement for renewal requiring 90 days to engage a peer review firm and 180 days to complete the peer review program from date docketed. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant RAS, Inc.: After reviewing the request for renewal with a failed peer review, Ms. Addison made a motion to approve this applicant for renewal pending response of corrective actions for the peer review program. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant 360A, Inc.: After reviewing the request for renewal with an incomplete peer review, Ms. Goodson made a motion to approve this applicant for renewal upon receipt of final peer review documents. Mr. Huffman seconded the motion. The motion carried unanimously.

Other Issues/Requests:

Applicant S.G.: After reviewing the request for a waiver of the education requirement for licensure, Mr. Huffman made a motion to approve the request and issue the license. Ms. Addison seconded the motion. The motion carried unanimously.

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Enforcement Report:

Ms. Addison presented the following enforcement cases requiring board action:

Ms. Addison made a motion to accept the recommendations. Ms. Goodson seconded the motion. The motion carried unanimously.

ACCT160025: The Board voted to refer this case to the Attorney General's Office for a consent order assessing a \$2,000 fine.

ACCT160028: The Board voted to close this case, no jurisdiction.

ACCT160041: The Board voted to close this case with no action.

ACCT160044: The Board voted to close this case with no action.

ACCT160047: The Board voted to refer this case to Investigations to send a letter of inquiry requesting audit reports.

ACCT160056: The Board voted to refer this case to Investigations to send a letter of inquiry.

ACCT160057: The Board voted to refer this case to the Attorney General's Office to issue a Cease & Desist.

ACCT160058: The Board voted to refer this case to Investigations to send a letter requesting a response.

ACCT160059: The Board voted to refer this case to Investigations to send a letter of concern.

ACCT160060: The Board voted to close this case, no jurisdiction.

ACCT160061: The Board voted to refer this case to the Attorney General's Office for a consent order assessing a \$2,000 fine.

Attorney General's Report:

Ms. Williams-McNeely presented a status report to the Board of cases and advice referred for action. She stated that she is currently reviewing the 29 open cases referred to her office.

Open Session:

Chairman Deal declared open session at 11:55 a.m. to vote on discussions held in executive session.

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Approval of Executive Session Minutes:

Mr. Mixon made a motion to approve the Executive Session minutes of the May 18, 2016 Board as presented. Mr. Martin seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Ms. Goodson made a motion to approve the following applications that met certification requirements. Mr. Huffman seconded the motion. The motion carried unanimously. The Board approved one hundred eight (108) Certified Public Accountant licenses (CPA034144 through CPA034251) since the May 18, 2016 Board meeting. The list is attached and made part of these minutes.

Mr. Huffman made a motion to approve the following applications that met certification requirements. Mr. Martin seconded the motion. The motion carried unanimously. The Board approved twelve (12) Public Accounting Firm licenses (ACF006490 through ACF006501) since the May 18, 2016 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 19,950 Active CPAs and 1,898 Active firms in Georgia. He stated that the firm licenses are in the late renewal period which expires on September 30, 2016.

Mr. Ziga presented the Board with a Revenue Report.

Mr. Ziga reported that 1,000 licensees were randomly selected for the CPE Audit.

Mr. Ziga gave an update on the firm renewals in process. There were 1,210 firm licenses renewed with 500+ pending renewal.

Mr. Ziga stated that he met with OPB to discuss the budget for FY2018.

Board Member Reports

The Board referred Senate Bill 367, A BILL to be entitled an Act to provide for comprehensive reform for offenders entering, proceeding through, and leaving the criminal justice system so as to promote an offender's successful reentry into society, benefit the public, and enact reforms recommended by the Georgia Council on Criminal Justice Reform; to repeal conflicting laws; and for other purposes, to the Attorney General's Office to determine how it applies to GSBA.

The Board referred House Bill 821, A BILL to be entitled an Act to amend Chapter 1 of Title 43 of the Official Code of Georgia Annotated, relating to general provisions applicable to professions and businesses, so as to require professional licensing boards and other boards to adopt rules and regulations implementing a process by which military spouses and transitioning

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service members may qualify for temporary licenses, licenses by endorsement, expedited licenses, or a combination thereof for each profession, business, or trade for which a license is issued; to provide a short title; to provide for related matters; to repeal conflicting laws; and for other purposes, to the Attorney General's Office to determine how it applies to GSBA.

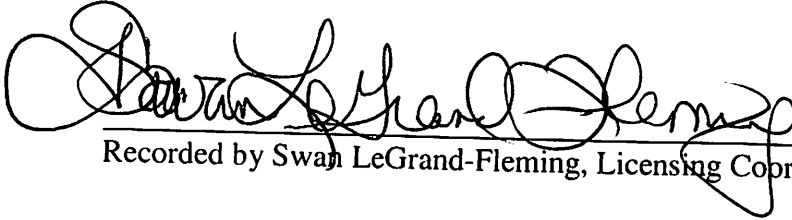
Other Business:

The Board voted to reschedule the Wednesday, November 16, 2016 Board Meeting to Wednesday, November 9, 2016.

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With no other business to discuss. The meeting was adjourned at 12:55 p.m.

The next scheduled board meeting will be held on Wednesday, September 21, 2016 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Coordinator

Julian I. Deal
Chairman Julian I. Deal

These minutes were approved on September 21, 2016.

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 **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 July 20, 2016, 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

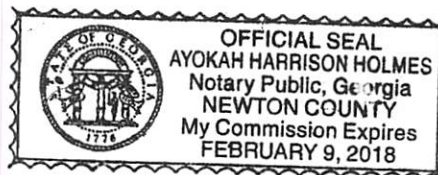
Further the affiant sayeth not.

Julian I. Deal
(Presiding Officer)

Sworn and subscribed before me,

This 20 Day of July, 2016

Ayokah Harrison Holmes
Notary Public



My Commission Expires

CPA LICENSES ISSUED – 5.18.2016 – 7.19.2016 – 108 LICENSES

Last Name	First Name	Lic #	Approved	Exp. Date
Amajor	Ndidiamaka	CPA034144	2016-05-20	2017-12-31
Betancourt	Francois	CPA034145	2016-05-20	2017-12-31
Bienkowski	Joseph	CPA034146	2016-05-20	2017-12-31
DeSantis	Ramona	CPA034147	2016-05-20	2017-12-31
Freeman	James	CPA034148	2016-05-20	2017-12-31
Harrison	John	CPA034149	2016-05-20	2017-12-31
Kafwimbi	Besa	CPA034150	2016-05-20	2017-12-31
Kimery	Elizabeth	CPA034151	2016-05-20	2017-12-31
Miller	Cornelius	CPA034152	2016-05-20	2017-12-31
Molander	Eric	CPA034153	2016-05-20	2017-12-31
Moore	Michael	CPA034154	2016-05-20	2017-12-31
Padgett	Sara	CPA034155	2016-05-20	2017-12-31
Qiu	Linhuang	CPA034156	2016-05-20	2017-12-31
Sandage	Andrew	CPA034157	2016-05-20	2017-12-31
Simpson	Renee	CPA034158	2016-05-20	2017-12-31
Sluss	Nathan	CPA034159	2016-05-20	2017-12-31
SMITH	JAMES	CPA034160	2016-05-20	2017-12-31
Spikes	Ronald	CPA034161	2016-05-20	2017-12-31
Wallace	Jeremiah	CPA034162	2016-05-20	2017-12-31
Affatato	Joseph	CPA034163	2016-05-27	2017-12-31
Conwell	Rebecca	CPA034164	2016-05-27	2017-12-31
Cooper	Kevin	CPA034165	2016-05-27	2017-12-31
Dominguez	Thea Joy	CPA034166	2016-05-27	2017-12-31
Hawbaker	Thomas	CPA034167	2016-05-27	2017-12-31
Jeewa	Sufyan	CPA034168	2016-05-27	2017-12-31
Kihm	Sarah	CPA034169	2016-05-27	2017-12-31
Lacock II	Thomas	CPA034170	2016-05-27	2017-12-31
LaDuron	Danielle	CPA034171	2016-05-27	2017-12-31
Landress	Dylan	CPA034172	2016-05-27	2017-12-31
Marando	Anthony	CPA034173	2016-05-27	2017-12-31
Martin	Suzanne	CPA034174	2016-05-27	2017-12-31
Mayhew	Barbara	CPA034175	2016-05-27	2017-12-31
Merck	Kevin	CPA034176	2016-05-27	2017-12-31
Mitchell	John	CPA034177	2016-05-27	2017-12-31
Moshell	Chad	CPA034178	2016-05-27	2017-12-31
Mullis	Patrick	CPA034179	2016-05-27	2017-12-31
Sheik Mahomod	Roubina	CPA034180	2016-05-27	2017-12-31
Brangwin	Peter	CPA034181	2016-06-10	2017-12-31
Dewendt	Maria	CPA034182	2016-06-10	2017-12-31
Dykes	Jennifer	CPA034183	2016-06-10	2017-12-31

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Fields	Heather	CPA034184	2016-06-10	2017-12-31
Hayes	Mark	CPA034185	2016-06-10	2017-12-31
Lucas	Durantae	CPA034186	2016-06-10	2017-12-31
Marona	Brenton	CPA034187	2016-06-10	2017-12-31
Owens	Nicole	CPA034188	2016-06-10	2017-12-31
Steinhilber	Julia	CPA034189	2016-06-10	2017-12-31
Story	Jessica	CPA034190	2016-06-10	2017-12-31
Suttles	Kelly	CPA034191	2016-06-10	2017-12-31
Van Stone	Michael	CPA034192	2016-06-10	2017-12-31
Watkins	Lee	CPA034193	2016-06-10	2017-12-31
Willis	Margaret	CPA034194	2016-06-10	2017-12-31
Alexander	Abbie	CPA034195	2016-06-17	2017-12-31
Bowers	Benjamin	CPA034196	2016-06-17	2017-12-31
Brown	Tanea	CPA034197	2016-06-17	2017-12-31
Broyles	Aaron	CPA034198	2016-06-17	2017-12-31
Butt	Nicolas	CPA034199	2016-06-17	2017-12-31
Etienne	Lincia	CPA034200	2016-06-17	2017-12-31
Fair	Jared	CPA034201	2016-06-17	2017-12-31
Finch	Lanita	CPA034202	2016-06-17	2017-12-31
Hioki	Yosuke	CPA034203	2016-06-17	2017-12-31
Jackson	Susan	CPA034204	2016-06-17	2017-12-31
Jordan	Katherine	CPA034205	2016-06-17	2017-12-31
Mills	Anthony	CPA034206	2016-06-17	2017-12-31
Patel	Minal	CPA034207	2016-06-17	2017-12-31
Shah	Harsh	CPA034208	2016-06-17	2017-12-31
Thorne	Gregory	CPA034209	2016-06-17	2017-12-31
Vansant	Jessica	CPA034210	2016-06-17	2017-12-31
Bagley	Jeremy	CPA034211	2016-06-24	2017-12-31
Bentley	Olivia	CPA034212	2016-06-24	2017-12-31
CHUNG	SEE	CPA034213	2016-06-24	2017-12-31
Clements	Jenny	CPA034214	2016-06-24	2017-12-31
Coty	Avery	CPA034215	2016-06-24	2017-12-31
Esser	Jonathan	CPA034216	2016-06-24	2017-12-31
KHANDELWAL	ADITYA	CPA034217	2016-06-24	2017-12-31
Lennon	Timothy	CPA034218	2016-06-24	2017-12-31
McClendon	Fuller	CPA034219	2016-06-24	2017-12-31
Okoye	Richard	CPA034220	2016-06-24	2017-12-31
Wang	Yu	CPA034221	2016-06-24	2017-12-31
Wynens	Robert	CPA034222	2016-06-24	2017-12-31
Barker	Ellen	CPA034223	2016-07-08	2017-12-31
Dinghin	Kelley	CPA034224	2016-07-08	2017-12-31

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Fitzgerald	Jacqueline	CPA034225	2016-07-08	2017-12-31
Jackson	Steven	CPA034226	2016-07-08	2017-12-31
Malone	Carol	CPA034227	2016-07-08	2017-12-31
Parker	Antioni	CPA034228	2016-07-08	2017-12-31
Rejuso	Melanie	CPA034229	2016-07-08	2017-12-31
Varnado	Lloyd	CPA034230	2016-07-08	2017-12-31
Zhang	Xinsui	CPA034231	2016-07-08	2017-12-31
Ali	Karriem	CPA034232	2016-07-15	2017-12-31
Arford	Michael	CPA034233	2016-07-15	2017-12-31
BALDWIN	JOSEPH	CPA034234	2016-07-15	2017-12-31
Byers	Patricia	CPA034235	2016-07-15	2017-12-31
Clark	Olivia	CPA034236	2016-07-15	2017-12-31
Finlay	Allegra	CPA034237	2016-07-15	2017-12-31
Flores	Marco	CPA034238	2016-07-15	2017-12-31
Harnevious	Joshua	CPA034239	2016-07-15	2017-12-31
Hunt	Brian	CPA034240	2016-07-15	2017-12-31
Larkin	Jeptha	CPA034241	2016-07-15	2017-12-31
Latimer	Elizabeth	CPA034242	2016-07-15	2017-12-31
McCain	Desmond	CPA034243	2016-07-15	2017-12-31
Nerren	Jennifer	CPA034244	2016-07-15	2017-12-31
Pagoaga	Devon	CPA034245	2016-07-15	2017-12-31
Palmer	McKenzie	CPA034246	2016-07-15	2017-12-31
Patel	Krupesh	CPA034247	2016-07-15	2017-12-31
Provost	Virginia	CPA034248	2016-07-15	2017-12-31
Samuels	Andrea	CPA034249	2016-07-15	2017-12-31
Sullivan	David	CPA034250	2016-07-15	2017-12-31
Walker	Whitney	CPA034251	2016-07-15	2017-12-31

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Firm Name	Lic. #	Approval Date	Expiration Date
MERIAN L CALLAWAY CPA LLC	ACF006490	6/24/2016	2018-06-30
Woodfin CPA, LLC	ACF006491	6/24/2016	2018-06-30
Grace CPA	ACF006492	6/24/2016	2018-06-30
Meier Cantrell, LLC	ACF006493	6/24/2016	2018-06-30
FRANCISCO CRUZ, CPA PC	ACF006494	6/24/2016	2018-06-30
Hall, Murphy & Schuyler, PC	ACF006495	6/24/2016	2018-06-30
Blair, Bohle & Whitsitt, PLLC	ACF006496	6/24/2016	2018-06-30
Donna L McGriff CPA Inc. PC	ACF006497	6/24/2016	2018-06-30
Freeman & Bonnema, PLLC	ACF006498	7/15/2016	2018-06-30
Robert Wagner & Company PC	ACF006499	7/15/2016	2018-06-30
M. Victoria Tanguay, CPA, LLC	ACF006500	7/15/2016	2018-06-30
Jonathan R. Esser, CPA	ACF006501	7/15/2016	2018-06-30