

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: July 22, 2015**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 22, 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, Licensing Coordinator  
Ayokah Harrison-Holmes, Investigator

**Attorney General Representative:**

J. Scott Forbes, Assistant Attorney General

**Guests present:**

Don Cook, Georgia Society of CPAs  
Suzanne Jolicoeur, American Institute of CPAs

Chairman Deal established a quorum was present at 10:33 a.m. and called the meeting to order.

**Open Session Minutes:**

Ms. Hardin made a motion to approve the Open Session minutes of the May 20, 2015 Board meeting as presented. Ms. Goodson seconded the motion. The motion carried unanimously.

**Presentation to the Board**

Ms. Jolicoeur the Senior Manager of the State Regulation & Legislation division with AICPA made a presentation to apprise the Board of the resources that AICPA offers the state boards. She discussed the following topics Firm Mobility, Code of Conduct, CPE requirements for Reciprocal licenses, CPA Exam, and Peer Review.

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**Executive Session:**

At 11:15 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, Ms. Goodson, Mr. Martin, Mr. Bobo, Ms. Addison and Mr. Martin. No votes were taken in Executive Session.

**Investigative Interview:**

**Applicant T.D.:** Applicant appeared at the Board's request and interviewed with Ms. Hardin, Ms. Goodson, Ms. Holmes and Mr. Forbes. After the investigative interview conducted, Ms. Hardin made a motion to approve applicant for reinstatement without conditions. Ms. Goodson seconded the motion. The motion carried unanimously.

**NASBA Applications:**

The following requests from NASBA were reviewed at the July 22, 2015 meeting:

**Applicant L.R., #2477125:** After reviewing the request for initial licensure tabled from the May 20, 2015 meeting, applicant is a non U.S. citizen, Mr. Johnson made a motion to authorize Board staff to administratively approve for licensure subject to verification in the SAVE program. Ms. Hardin seconded the motion. The motion carried unanimously.

**Applicant A.M., #2477124:** After reviewing the request for special consideration of the education requirements, Ms. Hardin made a motion to refer this applicant to the Attorney General's office for a consent agreement for licensure requiring this applicant to complete 2 hours of upper-level accounting credit by June 30, 2016. Ms. Goodson seconded this motion. The motion carried unanimously.

**Applicant A.P.W., #2477126:** After reviewing the request for special consideration of the education requirements, Ms. Goodson made a motion to approve this applicant for licensure. Mr. Martin seconded the motion. The motion carried unanimously.

**NASBA Examination Requests:**

**Applicant E.H.:** After reviewing the request for an extension to retain credit for the AUD and BEC sections of the CPA exam, Mr. Johnson made a motion to grant an extension until December 31, 2015. Ms. Addison seconded this motion. The motion carried unanimously.

**Applicant S.V.:** After reviewing the request for an extension to retain credit for the REG section of the CPA exam, Ms. Hardin made a motion to grant an extension until December 31, 2015. Mr. Johnson seconded the motion. The motion carried unanimously.

**Applicant M.R.:** After reviewing the request for an extension to retain credit for the FAR section of the CPA exam, Ms. Hardin made a motion to inform candidate of previous board

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decision from the May 20, 2015 meeting. Mr. Bobo seconded the motion. The motion carried unanimously.

**Applicant J.S.:** After reviewing the request for an extension to retain credit for the AUD section of the CPA exam, Ms. Goodson made a motion to deny the request, no substantial hardship determined by the Board. Mr. Bobo seconded the motion. The motion carried unanimously.

**Applicant B.C.:** After reviewing the request for an extension to retain credit for the BEC section of the CPA exam, Mr. Johnson made a motion to grant an extension until January 31, 2016. Ms. Hardin seconded the motion. The motion carried unanimously.

Chairman Deal discussed the drafting of a policy to authorize the Executive Director and a Board Cognizant member to administratively approve extension requests in lieu of a full board review.

**Renewals:**

**Applicant JTG&CoCPAs:** After reviewing the request for renewal with a sanction by another state board, Mr. Bobo made a motion to approve applicant for renewal. Mr. Goodson seconded the motion. The motion carried unanimously.

**Other Issues/Requests:**

The Board discussed non-U.S. citizens who have been licensed in Georgia and applicants seeking licensure in Georgia. Mr. Johnson made a motion to authorize the Board Staff to administratively process upon receipt of guidance from the Attorney General's office. Ms. Goodson seconded this motion. The motion carried unanimously.

**Enforcement Report:**

Ms. Harrison-Holmes presented the Enforcement Report of cases requiring board action.

**S.R. –** After reviewing the request for termination of probation, Mr. Bobo made a motion to deny the request to terminate probation at this time and to extend the consent order for two quarters to obtain the two missing quarterly reports. Ms. Addison seconded the motion. The motion carried unanimously.

Mr. Bobo made a motion to accept the Enforcement Report. Ms. Goodson seconded the motion. The motion carried unanimously.

**ACCT110073:** The Board voted to close this case as respondent is deceased.

**ACCT110081:** The Board voted to close this case with no action.

**ACCT120003:** The Board voted to close this case with no action.

**ACCT120012:** The Board voted to close this case as respondent is deceased.

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**ACCT120013:** The Board voted to close this case as respondent is deceased.

**ACCT130032:** The Board voted to open a new complaint and refer to the Attorney General's Office for a Cease & Desist.

**ACCT130045:** The Board voted to close this case.

**ACCT140010:** The Board voted to refer this case to the Attorney General's Office for a Cease & Desist for the firm and assess a \$1,000.00 fine for unlicensed practice.

**ACCT140012:** The Board voted to send a letter to respondent reserving the right to take action on open complaint.

**ACCT140014:** The Board voted to close this case as respondent is deceased.

**ACCT140020:** The Board voted to close this case with no action.

**ACCT140022:** The Board voted to refer this case to the Attorney General's Office for a Cease & Desist.

**ACCT140024:** The Board voted to dismiss this case with no action.

**ACCT140025:** The Board voted to dismiss this case with no action.

**ACCT140026:** The Board voted to dismiss this case with no action.

**ACCT140027:** The Board voted to dismiss this case for lack of evidence.

**ACCT140028:** The Board voted to refer this case to the Attorney General's Office for a consent agreement assessing a \$1,000.00 fine.

**ACCT140040:** The Board voted to refer this case to the Attorney General's Office for a consent agreement assessing a \$500.00 fine.

**ACCT140041:** The Board voted to dismiss this case.

**ACCT150007:** The Board voted to dismiss this case.

**ACCT150019:** The Board voted to send a letter requiring respondent to cease advertising as a CPA.

**ACCT150020:** The Board voted to dismiss this case.

**ACCT150022:** The Board voted to dismiss this case.

**ACCT150042:** The Board voted to send a letter requiring respondent to reinstate firm license.

**ACCT150043:** The Board voted to dismiss this case.

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**ACCT150045:** The Board voted to refer to the Attorney General's office for a Cease & Desist order.

**ACCT150046:** The Board voted to dismiss, respondent and firm are now licensed.

**ACCT150047:** The Board voted to dismiss this case.

**ACCT150048:** The Board voted to table to obtain SEC files on the case.

**ACCT150049:** The Board voted to table to obtain SEC files on the case.

**ACCT150051:** The Board voted to dismiss this case.

**ACCT150052:** The Board voted to dismiss, respondent has removed the CPA advertising.

**Attorney General's Report:**

Mr. Forbes presented a status report to the Board of cases and advice referred for action. Mr. Johnson made a motion to accept the Attorney General's report. Ms. Addison seconded the motion. The motion carried unanimously.

**Ralph Lee, Gulf Breeze, Florida** – The Board voted to accept the Voluntary Surrender and closed the case.

**Open Session:**

Chairman Deal declared open session at 2:45 p.m. to vote on discussions held in executive session.

**Approval of Executive Session Minutes:**

Ms. Goodson made a motion to approve the Executive Session minutes of the May 20, 2015 Board meeting as presented. Mr. Martin 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 forty-eight (148) Certified Public Accountant licenses (CPA033109, CPA033148 through CPA033294) since the May 20, 2015 Board meeting. The list is attached and made part of these minutes.

Mr. Bobo made a motion to approve the following applications that met certification requirements. Ms. Goodson seconded the motion. The motion carried unanimously. The Board approved twenty-three (23) Public Accounting Firm licenses (ACF006347 through ACF006369) since the May 20, 2015 Board meeting. The list is attached and made part of these minutes.

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**Executive Director's Report:**

Mr. Ziga informed the Board that there are currently 20,348 Active CPAs and 1,832 Active Public Firms licensed in the state of Georgia.

Mr. Ziga updated the Board on the upcoming CPA license renewal.

Mr. Ziga gave an update on the Accountancy file boxes.

Mr. Ziga informed the Board that FY15 ended under budget.

Mr. Ziga informed the Board that a new contract has to be submitted to NASBA.

**Other Business:**

The Board discussed amending Board Rule 20-10-.02(6). A motion was made by Mr. Johnson to post the amended Board Rule for public hearing and adoption on August 24, 2015 and seconded by Ms. Goodson, and the Board voted unanimously to amend Board Rule 20-10-.02(6) to change the biennial renewal fee for individual licenses from \$50.00 to \$100.00 effective January 1, 2016 for the individual licenses that expire on December 31, 2015.

**20-10-.02 Biennial Renewal. Amended.**

- (1) All licenses to practice public accountancy in this state issued to individuals will expire on December 31 of each odd numbered year and shall be biennially renewable.
- (2) Without a current license, it is unlawful to practice public accountancy in this state.
- (3) Applications for biennial renewal must be submitted on or before the expiration date of December 31. Applications may be submitted electronically or via the U.S. Postal Service. For applications submitted via the U.S. Postal Service, a U.S. Postal Service postmark will be considered the date of submission.
- (4) Every application by an individual for renewal of a license must be accompanied by a renewal fee and must include affirmation that all applicable continuing professional education requirements, as provided in O.C.G.A. Section 43-3-19 and Chapter 20-11 of the Rules have been met.
- (5) In addition, the applicant for renewal must notify the Board of the applicant's current mailing address, and such other information as the Board may require.
- (6) The fee for biennial renewal is ~~\$50.00~~ \$100.00.

Authority O.C.G.A. Secs. 43-3-7, 43-3-8, 43-3-18, 43-3-19.

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The Board discussed amending Board Rules 20-8-.01(1) (b) (d), and 20-9-.01(1) (a) (b). A motion was made by Sam Johnson to post the amended Board Rule for public hearing and adoption on August 24, 2015 and seconded by Wanda Goodson, and the Board voted unanimously to amend Board Rule Rules 20-8-.01(1)(b)(d), and 20-9-.01(1)(a)(b) to change the biennial renewal fee for firm licenses from \$750.00 to \$150.00 effective July 1, 2016 for the firm licenses that expire on June 30, 2016.

**20-8-.01 Firms Required to Be Licensed- Biennial Licensure Amended.**

(1) A firm that does not have a physical office in this state but performs any audit or any other engagement to be performed in accordance with the Statements on Auditing Standards, any examination of prospective financial statements to be performed in accordance with the Statements on Standards for Attestation Engagements or any engagement to be performed in accordance with the auditing standards of the Public Company Accounting Oversight Board for a client that specifies a location in this state to which such service is directed shall be required to obtain a license biennially with the Board in accordance with this Chapter.

(a) A firm required to be licensed with the Board under 43-3-16(b)(1)(C) between biennial reporting periods shall obtain a license with the Board on a form obtained from the Board within 60 days of the date when such license requirement first becomes effective. Failure to timely obtain a license will result in a penalty.

(b) The licensure fee for a firm is ~~\$75.00~~ \$150.00

(c) The penalty for a firm to fail to timely obtain a license is \$250.00 in addition to the licensure fee.

(d) The renewal fee for a firm is ~~\$75.00~~ \$150.00.

(2) A firm required to be licensed with the Board must show that attest services and compilation and review services rendered in this state are under the supervision of an individual holding a license issued by this state or an individual with substantial equivalency practice privileges under subsection (b) of Code Section 43-3-18.

(3) Notice shall be given to the Board within thirty days of any change in address.

(4) Licenses will expire on June 30 of each even numbered year and shall become renewable at least 60 days prior to the expiration date.

(5) In order to qualify for renewal the firm must comply with the provisions for peer review as provided for in O.C.G.A. Section 43-3-17.

(6) An application for renewal of a firm license, otherwise in order, filed after the June 30th expiration date must be accompanied by a late fee of \$250 in addition to the renewal fee. After June 30th, without an active firm license, it is unlawful to practice public accountancy in this state. The late renewal period begins July 1st and ends September 30th.

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(7) An application for reinstatement of a firm license, otherwise in order, filed after September 30th must be accompanied by a reinstatement fee of \$575.

(8) In no event will the Board issue a license or renew the license of a firm for the practice of public accountancy in this state unless the firm complies with the ownership requirements of Code Section 43-3-16.

(9) In no event will the Board issue a license or renew the license of a firm for the practice of public accountancy in this state unless the firm participates in a peer review whose standards at a minimum comply with the "Standards for Performing and Reporting on Peer Review" promulgated by the American Institute of Certified Public Accountants in a manner consistent with the timing and completion requirements of Code Section 43-3-17.

Authority O.C.G.A. Secs. 43-3-2, 43-3-7, 43-3-8, 43-3-16, 43-3-17, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-25, 43-3-31.

**20-9-.01 Registration. Amended.**

(1) Each physical office established or maintained for practice in this state by a CPA, partnership, professional association, or professional corporation of CPAs, or by a public accountant, partnership, or professional association of public accountants, or by a foreign accountant, shall register with the Board within sixty days after it is opened.

(a) The registration fee for a sole practitioner, for a partnership, or for an association or corporation is ~~\$75.00~~ \$150.00.

(b) The renewal fee for office registration of a sole practitioner, a partnership, or an association or corporation is ~~\$75.00~~ \$150.00.

(2) Each such physical office shall be under the supervision of a resident manager, who may be a partner, principal, shareholder, or a staff employee holding a license.

(3) A form is prescribed and is obtainable from the Board Office.

(4) Notice shall be given to the Board within thirty days of any change of address. Notice must be similarly given of the closing of any such physical offices. No form is provided for such notices but they must be in writing, and, whether in letter form or otherwise, they must be clearly headed with "Closing of Office," or similar wording.

(5) Registration permits will expire on June 30 of each even numbered year beginning on June 30, 1984, and shall become renewable at least sixty (60) days prior to the expiration date.

(6) In order to be eligible for registration renewal, the physical office must comply with the provisions for peer review as provided for in O.C.G.A. Section 43-3-17 and Chapter 20-13 of the Rules.



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(7) An application for original registration of an office registration, otherwise in order, filed more than 30 days after it is due must be accompanied by a penalty of \$250.00 in addition to the registration fee.

(8) An application for renewal of an office registration, otherwise in order, filed after the June 30th expiration date must be accompanied by a penalty of \$250.00 in addition to the renewal fee. After June 30th, without an active firm registration, it is unlawful to practice public accountancy in this state. The late renewal period begins July 1st and ends September 30th.

(9) An application for reinstatement of an office registration, otherwise in order, filed after September 30th must be accompanied by a reinstatement fee of \$575.00.

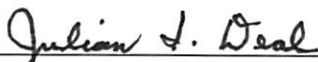
Authority O.C.G.A. Secs. 43-3-2, 43-3-8, 43-3-16, 43-3-17, 43-3-18, 43-3-20.

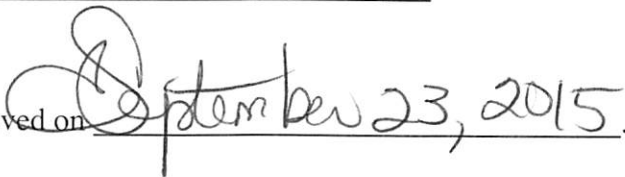
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With no other business to discuss. The meeting adjourned at 3:55 p.m.

The next scheduled board meeting will be held on Wednesday, September 23, 2015 at 10:30 a.m.

  
Recorded by Swan LeGrand-Fleming, Licensing Coordinator

  
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.

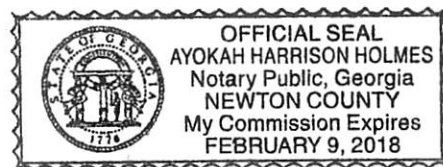
On July 22, 2015, entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated 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 22 Day of July, 2015

Ayokah Harrison Holmes  
Notary Public

My Commission Expires 2/9/2018

**CPA Licenses Issued – 5/20/2015 – 7/21/2015 –148 Licenses**

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<b>Last Name</b>	<b>First Name</b>	<b>Lic #</b>	<b>Initial Date of Licensure</b>	<b>Expiration Date</b>
Cook	Steven	CPA033109	2015-05-01	12/31/2015
Alexander	Rachel	CPA033148	2015-05-22	12/31/2015
Belote	Melinda	CPA033149	2015-05-22	12/31/2015
Brazer	Matthew	CPA033150	2015-05-22	12/31/2015
Carter	Erin	CPA033151	2015-05-22	12/31/2015
Deng	Yiteng	CPA033152	2015-05-22	12/31/2015
Devaney	Christen	CPA033153	2015-05-22	12/31/2015
Doss	Ra-Keba	CPA033154	2015-05-22	12/31/2015
Ferguson	Shannon	CPA033155	2015-05-22	12/31/2015
Fleet	Jason	CPA033156	2015-05-22	12/31/2015
Flowers	Christopher	CPA033157	2015-05-22	12/31/2015
Gedig	Callie	CPA033158	2015-05-22	12/31/2015
Hicks	Natasha	CPA033159	2015-05-22	12/31/2015
Horne	Taylor	CPA033160	2015-05-22	12/31/2015
Kidd	Georgia	CPA033161	2015-05-22	12/31/2015
Parrish-Chester	Stephanie	CPA033162	2015-05-22	12/31/2015
Rodriguez	Celia	CPA033163	2015-05-22	12/31/2015
Sheehan	W Annette	CPA033164	2015-05-22	12/31/2015
Tucker	Michael	CPA033165	2015-05-22	12/31/2015
Weidman	Douglas	CPA033166	2015-05-22	12/31/2015
Alorro	Isabel	CPA033167	2015-06-05	12/31/2015
Austin	Cort	CPA033168	2015-06-05	12/31/2015
Cargile	Brittany	CPA033169	2015-06-05	12/31/2015
Cheng	Mei	CPA033170	2015-06-05	12/31/2015
Conroy	Brooke	CPA033171	2015-06-05	12/31/2015
Cordon	Debbie	CPA033172	2015-06-05	12/31/2015
Daniels	Kathryn	CPA033173	2015-06-05	12/31/2015
Davis	Justin	CPA033174	2015-06-05	12/31/2015
Dillehay	Penny	CPA033175	2015-06-05	12/31/2015
Etebar	Alireza	CPA033176	2015-06-05	12/31/2015
Gianette	Monica	CPA033177	2015-06-05	12/31/2015
Hall	Charne	CPA033178	2015-06-05	12/31/2015
Hefty	Sarah	CPA033179	2015-06-05	12/31/2015
Higgins	Ann Marie	CPA033180	2015-06-05	12/31/2015
Hsu	Jenny	CPA033181	2015-06-05	12/31/2015
Kinkead	Sarah	CPA033182	2015-06-05	12/31/2015
Louthen	Margot	CPA033183	2015-06-05	12/31/2015
Memmolò	Michael	CPA033184	2015-06-05	12/31/2015

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Mitchell	James	CPA033185	2015-06-05	12/31/2015
Nolan Carter	Antoine	CPA033186	2015-06-05	12/31/2015
Patterson	David	CPA033187	2015-06-05	12/31/2015
Peniston	Kristin	CPA033188	2015-06-05	12/31/2015
Silva	Roger	CPA033189	2015-06-05	12/31/2015
Tobaben	Charles	CPA033190	2015-06-05	12/31/2015
Antonakakis	Effie	CPA033191	2015-06-22	12/31/2015
Boskey	Jason	CPA033192	2015-06-22	12/31/2015
Brennan	Terrence	CPA033193	2015-06-22	12/31/2015
Chapman	George	CPA033194	2015-06-22	12/31/2015
Clanton	Robert	CPA033195	2015-06-22	12/31/2015
Dias	Miriam	CPA033196	2015-06-22	12/31/2015
Gaines	Andrew	CPA033197	2015-06-22	12/31/2015
GESNER	PHILIP	CPA033198	2015-06-22	12/31/2015
Hall	Andrew	CPA033199	2015-06-22	12/31/2015
Hyman	Michael	CPA033200	2015-06-22	12/31/2015
LEE	MOONKYOU	CPA033201	2015-06-22	12/31/2015
Morad Samiei	Majid	CPA033202	2015-06-22	12/31/2015
Musokwa	Leticia	CPA033203	2015-06-22	12/31/2015
Stiles	Albert	CPA033204	2015-06-22	12/31/2015
Tara	Kimberly	CPA033205	2015-06-22	12/31/2015
Toombs	Meredith	CPA033206	2015-06-22	12/31/2015
Wilson	James	CPA033207	2015-06-22	12/31/2015
Worku	Lamrot	CPA033208	2015-06-22	12/31/2015
Ali	Nageen	CPA033209	2015-07-09	12/31/2015
Baker	Roy	CPA033210	2015-07-09	12/31/2015
Benson	Megan	CPA033211	2015-07-09	12/31/2015
Chandler	Joshua	CPA033212	2015-07-09	12/31/2015
Davis	Jonathon	CPA033213	2015-07-09	12/31/2015
Garner	Kenneth	CPA033214	2015-07-09	12/31/2015
Hicks	Margaret	CPA033215	2015-07-09	12/31/2015
Hoinso	Adjowavi	CPA033216	2015-07-09	12/31/2015
Joseph	Marlie	CPA033217	2015-07-09	12/31/2015
Joy	Katherine	CPA033218	2015-07-09	12/31/2015
Kant	Bryan	CPA033219	2015-07-09	12/31/2015
Lassetter	Emily	CPA033220	2015-07-09	12/31/2015
Lloyd	John	CPA033221	2015-07-09	12/31/2015
LOWE	LEQUESA	CPA033222	2015-07-09	12/31/2015
Luqman	Rasheedah	CPA033223	2015-07-09	12/31/2015

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Maladtsova	Halina	CPA033224	2015-07-09	12/31/2015
Mulkey	Terri	CPA033225	2015-07-09	12/31/2015
O'Connor	Lauren	CPA033226	2015-07-09	12/31/2015
OCHIENG	ALBERT	CPA033227	2015-07-09	12/31/2015
Olszewski	Aundrea	CPA033228	2015-07-09	12/31/2015
Paris	Audrey	CPA033229	2015-07-09	12/31/2015
Paschal	Will	CPA033230	2015-07-09	12/31/2015
Sherrill	Lori	CPA033231	2015-07-09	12/31/2015
Warren	Forrest	CPA033232	2015-07-09	12/31/2015
Westberry	Lawton	CPA033233	2015-07-09	12/31/2015
Wilkins	Ashley	CPA033234	2015-07-09	12/31/2015
Eubanks	Ashley	CPA033235	2015-07-10	12/31/2015
Hebbel	Blake	CPA033236	2015-07-10	12/31/2015
Hobert	Matthew	CPA033237	2015-07-10	12/31/2015
Hoer	Sean	CPA033238	2015-07-10	12/31/2015
Li	Xuanshuang	CPA033239	2015-07-10	12/31/2015
Litton	Julie	CPA033240	2015-07-10	12/31/2015
McMullan	Henry	CPA033241	2015-07-10	12/31/2015
Miller	Christine	CPA033242	2015-07-10	12/31/2015
Munson	Tamara	CPA033243	2015-07-10	12/31/2015
Norton	Robert	CPA033244	2015-07-10	12/31/2015
Omichi	Itaru	CPA033245	2015-07-10	12/31/2015
Patel	Niyati	CPA033246	2015-07-10	12/31/2015
Ray	David	CPA033247	2015-07-10	12/31/2015
Smith	Amber	CPA033248	2015-07-10	12/31/2015
Tanner	James	CPA033249	2015-07-10	12/31/2015
Taura	Daisuke	CPA033250	2015-07-10	12/31/2015
Wang	Jiayu	CPA033251	2015-07-10	12/31/2015
Agoons	Akwai	CPA033252	2015-07-17	12/31/2015
Antunez	Lillian	CPA033253	2015-07-17	12/31/2015
Bannister	Lauren	CPA033254	2015-07-17	12/31/2015
Belousenko	Oksana	CPA033255	2015-07-17	12/31/2015
Bernhardt	Sara	CPA033256	2015-07-17	12/31/2015
Branch	Daniel	CPA033257	2015-07-17	12/31/2015
BrownBey	Takia	CPA033258	2015-07-17	12/31/2015
Chandler	Melanie	CPA033259	2015-07-17	12/31/2015
CLARKE- WILSON	LISA	CPA033260	2015-07-17	12/31/2015
Deyton	Casey	CPA033261	2015-07-17	12/31/2015
Edmunds	Lisa	CPA033262	2015-07-17	12/31/2015



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Fonzo	Luis	CPA033263	2015-07-17	12/31/2015
Gaspar	Rowell	CPA033264	2015-07-17	12/31/2015
Hamer	Dawn	CPA033265	2015-07-17	12/31/2015
Hammond	Brandi	CPA033266	2015-07-17	12/31/2015
Heller	Daniel	CPA033267	2015-07-17	12/31/2015
Hillman	Byron	CPA033268	2015-07-17	12/31/2015
Hollingsworth	Carl	CPA033269	2015-07-17	12/31/2015
Johnston	Ryan	CPA033270	2015-07-17	12/31/2015
Joyner	Nathan	CPA033271	2015-07-17	12/31/2015
Kapur	Toral	CPA033272	2015-07-17	12/31/2015
Lawson	Kristy	CPA033273	2015-07-17	12/31/2015
Leonard	Rachel	CPA033274	2015-07-17	12/31/2015
Malone	Colette	CPA033275	2015-07-17	12/31/2015
Meares	Alison	CPA033276	2015-07-17	12/31/2015
Meyers	Philip	CPA033277	2015-07-17	12/31/2015
Odum	Jacob	CPA033278	2015-07-17	12/31/2015
Paoutova	Lilia	CPA033279	2015-07-17	12/31/2015
Penland	Bryan	CPA033280	2015-07-17	12/31/2015
Quatela	Robert	CPA033281	2015-07-17	12/31/2015
Ramos	Mariceliz	CPA033282	2015-07-17	12/31/2015
Roberts	Maria	CPA033283	2015-07-17	12/31/2015
Robertson	Marileigh	CPA033284	2015-07-17	12/31/2015
Slowke	Erik	CPA033285	2015-07-17	12/31/2015
Starnes	Robert	CPA033286	2015-07-17	12/31/2015
Suarez Allen	Oscar	CPA033287	2015-07-17	12/31/2015
Thompson	Robert	CPA033288	2015-07-17	12/31/2015
Townes	Johnathan	CPA033289	2015-07-17	12/31/2015
Vinson	Whitney	CPA033290	2015-07-17	12/31/2015
Walsh	james	CPA033291	2015-07-17	12/31/2015
Wren	Rebecca	CPA033292	2015-07-17	12/31/2015
Wright	Chester	CPA033293	2015-07-17	12/31/2015
Yu	Zoe	CPA033294	2015-07-17	12/31/2015

## FIRM Licenses Issued – 5/20/2015 – 7/21/2015 – 23 Licenses

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<b>FIRM NAME</b>	<b>LICENSE NUMBER</b>	<b>INITIAL DATE OF LICENSURE</b>	<b>EXPIRATION DATE</b>
Minsili CPA LLC	ACF006347	6/26/2015	6/30/2016
NRV Financial Services LLC	ACF006348	6/26/2015	6/30/2016
Dorsey CPA, LLC	ACF006349	6/26/2015	6/30/2016
Lynn Teague	ACF006350	6/26/2015	6/30/2016
John R P La Voie CPA, Ltd	ACF006351	6/26/2015	6/30/2016
Angela D Hyatt CPA LLC	ACF006352	6/26/2015	6/30/2016
Natic Taylor & Company LLC	ACF006353	6/26/2015	6/30/2016
Condon O'Meara McGinty & Donnelly LLP	ACF006354	6/26/2015	6/30/2016
F Lewis Smith, CPA PC	ACF006355	6/26/2015	6/30/2016
DD Joseph LLC	ACF006356	6/26/2015	6/30/2016
J Ray CPA, P.C.	ACF006357	6/26/2015	6/30/2016
T. E. Lott & Company, PA	ACF006358	6/26/2015	6/30/2016
Guy, Johnson & Rayburn, P.C.	ACF006359	6/26/2015	6/30/2016
BRISCOE & TONGE, CPA'S	ACF006360	6/26/2015	6/30/2016
Wendie W. Harris CPA, LLC	ACF006361	6/26/2015	6/30/2016
Graydon Thompson, LLC	ACF006362	6/26/2015	6/30/2016
Sterling Porter, CPA, PC	ACF006363	6/26/2015	6/30/2016
C David Collett CPA PC	ACF006364	6/26/2015	6/30/2016
CPA Wealth Advisors, LLC	ACF006365	7/13/2015	6/30/2016
Mitchell Emert & Hill, PC	ACF006366	7/13/2015	6/30/2016
Anne Harmon, LLC	ACF006367	7/13/2015	6/30/2016
Catrakilis Kraitzick Hrabova, LLC	ACF006368	7/13/2015	6/30/2016
Roy Burke, CPA	ACF006369	7/13/2015	6/30/2016