

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: July 30, 2014

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 30, 2014 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
Jim Martin, Consumer Member
Ashley Addison, CPA

Board members absent:

None

Staff present:

None

Attorney General Representative:

J. Scott Forbes, Assistant Attorney General

Mr. Deal established a quorum was present at 10:44 a.m. and called the meeting to order.

Open Session Minutes:

Mr. Johnson made a motion to table the approval of the Open Session minutes of the May 21, 2014 Board meeting in order to discuss necessary corrections related to enforcement. Ms. Goodson seconded the motion. The motion carried unanimously.

Executive Session:

At approximately 11:00 a.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 on applications and investigative matters and to receive an investigative report. Mr. Johnson seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Ms. Hardin, Ms. Goodson, Mr. Martin and Ms. Addison. No votes were taken in Executive Session.

Open Session:

Chairman Deal declared open session at 1:53 p.m.

NASBA Requests:

The following requests from NASBA were reviewed at the July 30, 2014 meeting:

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Applicant L. N.: After reviewing the request for approval of licensure with experience under an inactive CPA, Ms. Hardin made a motion to approve the request. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant H. S.C.: After reviewing request for approval of licensure with experience under an outside CPA, Ms. Hardin made a motion to approve the request. Mr. Johnson seconded the motion. The motion carried unanimously.

Applicant R. A.: After reviewing the request for approval of business law course to count toward upper level accounting, Ms. Goodson made a motion to deny the request. Mr. Johnson seconded the motion. The motion carried unanimously.

Applicant P.S. After reviewing the request for approval of consideration to be licensed under the education requirements in effect prior to January 1, 1998, Mr. Johnson made a motion to deny the request. Ms. Goodson seconded the request. The motion carried unanimously.

Renewals:

D. M.: Has been operating without a firm license since 2006; requested reinstatement, but submitted the request using the individual license renewal rather than the firm license renewal. Ms. Hardin made the following motion:

Inform him that he should submit a request for reinstatement using the form for firm reinstatement with the following payment due:

3 renewals missed at \$75 each	\$225
1 reinstatement fee	150
1 penalty at \$500	500
1 current renewal fee at \$75	75
Less amount previously remitted	<u>(150)</u>
Total	<u>\$800</u>

Mr. Johnson seconded the motion. The motion carried unanimously.

Enforcement Report:

No report.

Attorney General's Report:

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

Approval of Executive Session Minutes:

Ms. Goodson made a motion to approve the Executive Session minutes of the May 21, 2014 Board meeting subject to corrections. Mr. Johnson seconded the motion. The motion carried unanimously.

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Ratification of Licenses Issued:

Mr. Johnson made a motion to approve the following applications that met certification requirements. Mr. Bobo seconded the motion. The motion carried unanimously. The Board approved one hundred seventy-six (176) Certified Public Accountants licenses since the May 21, 2014 Board meeting.

Other Business:

CPE Audit T. S.: After reviewing the correspondence from T. S. regarding his demand for review of his CPE at his office, Mr. Johnson made the following motion:

The board will notify T. S. that he is in violation of Board Rule 20-11.04 regarding audit of his CPE for the two year period ended December 31, 2013. He has 30 days to provide the requested documentation. The documentation consists of completion of the board provided CPE audit form and copies of certificates.

Outstanding CPE Audits

General discussion held regarding action to be taken regarding outstanding CPE audits. Ms. Goodson made a motion to postpone the CPE audits due to transition and renew the licenses of those who have applied for renewal. Licensees remain subject to future audit. Mr. Johnson seconded the motion. The motion carried unanimously.

Rules Revision:

Mr. Johnson provided a general update on the status of the rules update to conform to the new law. Some will require no revision, but others will require review and possible revision. Those that are ready will be submitted to the board for review and approval by teleconference to be scheduled within the next week or so.

Newsletter:

Ms. Goodson updated the board on utilization of newsletter services available through NASBA.

With no other business to discuss, Mr. Johnson moved to adjourn. Mr. Bobo seconded. The meeting adjourned at 3:13 p.m.

Recorded by Board Member Elizabeth Hardin

Chairman Julian Deal

These minutes were approved on September 24, 2014