

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: March 18, 2015**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, March 18, 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, via teleconference  
Elizabeth Hardin, CPA  
Wanda Goodson, CPA  
Jim Martin, Consumer Member

**Board members absent:**

Ashley Addison, CPA

**Staff present:**

Paul Ziga, CPA, Executive Director  
Swan LeGrand-Fleming, Senior 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  
Ann Tasby, Applicant  
Hubert McIntosh, Applicant

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 January 14, 2015 Board meeting with recommended corrections. Ms. Goodson seconded the motion. The motion carried unanimously.

**Executive Session:**

At 10:40 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. Ms. Goodson seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Johnson, Mr. Martin and Ms. Hardin. No votes were taken in Executive Session.

**Open Session:**

Chairman Deal declared open session at 1:30 p.m.

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: March 18, 2015**

**Appeals:**

Applicant N.J.: Applicant submitted a request to appear before the Board to appeal denial of her application at the January 14, 2015 meeting. Applicant did not appear. No Board action taken.

Applicant H.M.: Applicant exercised his right to appear before the Board requesting the Board reconsider the request for reciprocal licensure denied in the November 19, 2014 meeting. After reviewing the additional information received, Ms. Hardin made a motion to approve the request and grant licensure in Georgia. Mr. Johnson seconded the motion. The motion carried unanimously.

Applicant Z.S.: Applicant submitted additional documentation for the Board to reconsider denial of her application at the January 14, 2015 meeting. After reviewing the additional information received, Ms. Goodson made a motion to uphold denial. Mr. Bobo seconded the motion. The motion carried unanimously.

Applicant A.T.: After reconsidering the additional information received via Board appearance, Ms. Hardin made a motion to deny the request. Applicant must retake the expired AUD and BEC sections of the CPA exam and submit application for licensure when requirements are met. The Board determined no substantial hardship. Ms. Goodson seconded the motion. The motion carried unanimously.

**NASBA Applications:**

The following requests from NASBA were reviewed at the March 18, 2015 meeting:

Applicant J.B.: After reviewing the request for initial licensure, applicant is a non U.S. citizen, Mr. Johnson made a motion to deny the request, as applicant did not sign Affidavit Regarding Citizenship form or submit alien verification documentation. Ms. Hardin seconded the motion. The motion carried unanimously.

**NASBA Examination Requests:**

Applicant N.C.: After reviewing the request for an extension to retain credit for the AUD section of the CPA exam, Mr. Bobo made a motion to grant a one-time extension to May 31, 2015. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant E.H.: After reviewing the request for an extension to retain credit for the AUD section of the CPA exam, Mr. Bobo made a motion to grant a one-time extension to May 31, 2015. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant S.Q.: After reviewing the request for an extension to retain credit for the AUD section of the CPA exam, Mr. Bobo made a motion to grant a one-time extension to May 31, 2015. Ms. Goodson seconded the motion. The motion carried unanimously.

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: March 18, 2015**

**Renewals:**

Applicant IAS LLC: After reviewing the request for reinstatement, Mr. Johnson made a motion to deny this applicant for reinstatement for failure to satisfactorily complete the Peer Review program. Ms. Goodson seconded the motion. The motion carried unanimously.

**Reinstatements:**

Applicant S.Y.H.: After reviewing the request for reinstatement, Mr. Johnson made a motion to table this request and direct the Board staff to request documentation outlining the disbarment and provide the Board with the status of licensure with the Florida State Board of Accountancy. Ms. Goodson seconded the motion. The motion carried unanimously.

**Enforcement Report:**

Mr. Bobo presented the Enforcement Report.

ACCT120041: This case involves allegations of unethical conduct. Mr. Johnson made a motion to close this case with no action. Ms. Goodson seconded. The motion carried unanimously.

ACCT150012: This case involves allegations of insider trading. Mr. Bobo made a motion to refer this case to the Attorney General's office for possible revocation. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT150015: This case involves disciplinary action by the Alabama State Board of Accountancy. Mr. Bobo made a motion to close this enforcement case with no action. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT150016: This case involves allegations of unlicensed practice, fraud, and unprofessional conduct. Mr. Bobo made a motion to close this enforcement case with a letter to the complainant noting that respondent is not a Georgia CPA. Mr. Johnson seconded the motion. The motion carried unanimously.

**Attorney General's Report:**

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

ACCT150001: The Board voted to accept the Private Consent Order for renewal and close. Docket No. 2015-0001.

ACCT150004: After reviewing the request for an extension to complete the peer review. Mr. Johnson made a motion to refer this case to the Attorney General's office for an amended Private Consent Order for renewal granting an extension to complete the peer review with engagement of a peer review firm by April 1, 2015 and completion by June 30, 2015. Ms. Goodson seconded. The motion carried unanimously.

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: March 18, 2015**

**Approval of Executive Session Minutes:**

Mr. Bobo made a motion to approve the Executive Session minutes of the January 14, 2015 Board meeting with recommended corrections. Mr. Martin seconded the motion. The motion carried unanimously.

**Ratification of Licenses Issued:**

Ms. Hardin made a motion to approve the following applications that met certification requirements. Ms. Goodson seconded the motion. The motion carried unanimously. The Board approved one hundred thirty-three (133) Certified Public Accountant licenses (CPA032865 through CPA032997) and twenty-one (21) Public Accounting Firm licenses (ACF006299 through ACF006319) since the January 14, 2015 Board meeting. The list is attached and made part of these minutes.

**Executive Director's Report:**

Mr. Ziga will be attending the NASBA Executive Director conference next week.

Mr. Ziga informed the Board that the position for an Investigator has been posted and interviews will be conducted soon.

Mr. Ziga informed the Board that he received the quote from Ricoh for storage solutions of the Accountancy files and the total would be \$35,000 plus an additional fee for the software.

**Other Business:**

Mr. Cook updated the Board on current legislation.

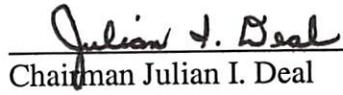
The Board reviewed the Focus Questions requested by NASBA and Mr. Ziga will submit the Board's responses to NASBA's Regional Director.

GEORGIA STATE BOARD OF ACCOUNTANCY  
Board Meeting: March 18, 2015

With no other business to discuss. The meeting adjourned at 2:30 p.m.

The next scheduled board meeting will be held on Wednesday, May 20, 2015 at 10:30 a.m.

  
Recorded by Swan LeGrand-Fleming, Senior Licensure Analyst

  
Chairman Julian I. Deal

These minutes were approved on May 20, 2015.

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 March 18, 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 – 1/14/2015 – 3/17/2015 – 133 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>
Brewer	Patrick	CPA032865	2015-01-16	12/31/2015
Bridgewater	Keisha	CPA032866	2015-01-16	12/31/2015
Brown	Stacey	CPA032867	2015-01-16	12/31/2015
Camp	Meagan	CPA032868	2015-01-16	12/31/2015
Chynoweth	Ashley	CPA032869	2015-01-16	12/31/2015
Clarke	Michael	CPA032870	2015-01-16	12/31/2015
Espinel	Jonathan	CPA032871	2015-01-16	12/31/2015
Gavriliuc	Liliana	CPA032872	2015-01-16	12/31/2015
Janousek	Haley	CPA032873	2015-01-16	12/31/2015
Lloyd Orsini	Melanie	CPA032874	2015-01-16	12/31/2015
Ostenson	James	CPA032875	2015-01-16	12/31/2015
Paik	Namina	CPA032876	2015-01-16	12/31/2015
Pittman	James	CPA032877	2015-01-16	12/31/2015
Ramsey	Collyn	CPA032878	2015-01-16	12/31/2015
Sachde	Sapna	CPA032879	2015-01-16	12/31/2015
Shah	Purvi	CPA032880	2015-01-16	12/31/2015
Washington	Cherise	CPA032881	2015-01-16	12/31/2015
White	Heather	CPA032882	2015-01-16	12/31/2015
Changela	Nishita	CPA032883	2015-01-23	12/31/2015
Combs	Margaret	CPA032884	2015-01-23	12/31/2015
Dong	Mingqian	CPA032885	2015-01-23	12/31/2015
Dorsey	Marcus	CPA032886	2015-01-23	12/31/2015
Enfinger	Stephen	CPA032887	2015-01-23	12/31/2015
Ferrari	Antoinette	CPA032888	2015-01-23	12/31/2015
Francis	Stephen	CPA032889	2015-01-23	12/31/2015
Geheber	Carolyn	CPA032890	2015-01-23	12/31/2015
Harrison	Brianne	CPA032891	2015-01-23	12/31/2015
Heath	Eric	CPA032892	2015-01-23	12/31/2015
Hightower	Kacey	CPA032893	2015-01-23	12/31/2015
Kajer	Emily	CPA032894	2015-01-23	12/31/2015
Lepionka	Samantha	CPA032895	2015-01-23	12/31/2015
McCoy	Richard	CPA032896	2015-01-23	12/31/2015
Rapu-Hodge	Onyebuchi	CPA032897	2015-01-23	12/31/2015
Shaltis	Mary	CPA032898	2015-01-23	12/31/2015
Thompson	Misty	CPA032899	2015-01-23	12/31/2015
Wallace	Kristin	CPA032900	2015-01-23	12/31/2015
Williams	Elena	CPA032901	2015-01-23	12/31/2015
Wyre	Stanley	CPA032902	2015-01-23	12/31/2015
Buckel	Caroline	CPA032903	2015-01-30	12/31/2015
Carvalho	Anna	CPA032904	2015-01-30	12/31/2015
Colson	Jeremy	CPA032905	2015-01-30	12/31/2015
Hancock	David	CPA032906	2015-01-30	12/31/2015
Henderson	Rachael	CPA032907	2015-01-30	12/31/2015

CPA Licenses Issued – 1/14/2015 – 3/17/2015 – 133 Licenses

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Hynes	Ellen	CPA032908	2015-01-30	12/31/2015
Liu	Cindy	CPA032909	2015-01-30	12/31/2015
Matthews	Zachary	CPA032910	2015-01-30	12/31/2015
Merrill	John	CPA032911	2015-01-30	12/31/2015
Michael	Catherine	CPA032912	2015-01-30	12/31/2015
Miller	Gavin	CPA032913	2015-01-30	12/31/2015
Modi	Parth	CPA032914	2015-01-30	12/31/2015
Morris	Chris	CPA032915	2015-01-30	12/31/2015
Mui	Vincent	CPA032916	2015-01-30	12/31/2015
Pannier	Ella	CPA032917	2015-01-30	12/31/2015
Pham	Michael	CPA032918	2015-01-30	12/31/2015
Pierson	Hannah	CPA032919	2015-01-30	12/31/2015
Roper	Marly	CPA032920	2015-01-30	12/31/2015
Samples	Taylor	CPA032921	2015-01-30	12/31/2015
Tatum	Rebecca	CPA032922	2015-01-30	12/31/2015
Whitt	Bonnie	CPA032923	2015-01-30	12/31/2015
Balgari	David	CPA032924	2015-02-06	12/31/2015
Border	Kaitlin	CPA032925	2015-02-06	12/31/2015
Buelterman	Phillip	CPA032926	2015-02-06	12/31/2015
Driggers	Jacob	CPA032927	2015-02-06	12/31/2015
Eisele	Emily	CPA032928	2015-02-06	12/31/2015
Field	David	CPA032929	2015-02-06	12/31/2015
Golden	Carl	CPA032930	2015-02-06	12/31/2015
Hansen	Cory	CPA032931	2015-02-06	12/31/2015
Mann	Kyle	CPA032932	2015-02-06	12/31/2015
McCain	Micah	CPA032933	2015-02-06	12/31/2015
McLeod	Mark	CPA032934	2015-02-06	12/31/2015
Morris	Matthew	CPA032935	2015-02-06	12/31/2015
Patel	Darshana	CPA032936	2015-02-06	12/31/2015
Ryska	Katharina	CPA032937	2015-02-06	12/31/2015
Stoffel	Steven	CPA032938	2015-02-06	12/31/2015
Swilley	Gary	CPA032939	2015-02-06	12/31/2015
Wagner	Joseph	CPA032940	2015-02-06	12/31/2015
Webb	Zachary	CPA032941	2015-02-06	12/31/2015
Campbell	Andrew	CPA032942	2015-02-13	12/31/2015
Carten	Jazmine	CPA032943	2015-02-13	12/31/2015
Chernek	Christopher	CPA032944	2015-02-13	12/31/2015
Edwards	Christopher	CPA032945	2015-02-13	12/31/2015
Frakes	Nathan	CPA032946	2015-02-13	12/31/2015
Glenn	Tanner	CPA032947	2015-02-13	12/31/2015
Holmes	Elliot	CPA032948	2015-02-13	12/31/2015
Kirkland	Caroline	CPA032949	2015-02-13	12/31/2015
LeClair	Tanya	CPA032950	2015-02-13	12/31/2015
Matusz	Matthew	CPA032951	2015-02-13	12/31/2015
Mele	Pasquale	CPA032952	2015-02-13	12/31/2015

CPA Licenses Issued – 1/14/2015 – 3/17/2015 – 133 Licenses

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Palma	Thomas	CPA032953	2015-02-13	12/31/2015
Pinkerton	Kimberly	CPA032954	2015-02-13	12/31/2015
Pruitt	Michelle	CPA032955	2015-02-13	12/31/2015
Qualls	Rudy	CPA032956	2015-02-13	12/31/2015
Shah	Jigna	CPA032957	2015-02-13	12/31/2015
Starr	Jessica	CPA032958	2015-02-13	12/31/2015
Wan	Theresa	CPA032959	2015-02-13	12/31/2015
Wood	Charles	CPA032960	2015-02-13	12/31/2015
Yamada	Sarah	CPA032961	2015-02-13	12/31/2015
Blumenau	Erik	CPA032962	2015-02-27	12/31/2015
Bradley	Justin	CPA032963	2015-02-27	12/31/2015
Clements	Matthew	CPA032964	2015-02-27	12/31/2015
Gainer Gillis	Ashleigh	CPA032965	2015-02-27	12/31/2015
Gleaton	Katherine	CPA032966	2015-02-27	12/31/2015
Gonzalez	Elysia	CPA032967	2015-02-27	12/31/2015
Jones	Whitney	CPA032968	2015-02-27	12/31/2015
Keener	Stacey	CPA032969	2015-02-27	12/31/2015
Korth	Jacob	CPA032970	2015-02-27	12/31/2015
Lazzaro	Mark	CPA032971	2015-02-27	12/31/2015
little	keith	CPA032972	2015-02-27	12/31/2015
Smith	Brian	CPA032973	2015-02-27	12/31/2015
Wade	Channing	CPA032974	2015-02-27	12/31/2015
Barr	Mckenzie	CPA032975	2015-03-06	12/31/2015
Brandt	Jean	CPA032976	2015-03-06	12/31/2015
Carter	Benjamin	CPA032977	2015-03-06	12/31/2015
Denton	Brandon	CPA032978	2015-03-06	12/31/2015
Edel	Jocelyn	CPA032979	2015-03-06	12/31/2015
Gale	Alyssa	CPA032980	2015-03-06	12/31/2015
Harkins	Jeffrey	CPA032981	2015-03-06	12/31/2015
Hicks	Randall	CPA032982	2015-03-06	12/31/2015
Huggins	Jenna	CPA032983	2015-03-06	12/31/2015
Johnson	Lynn	CPA032984	2015-03-06	12/31/2015
King	William	CPA032985	2015-03-06	12/31/2015
McAdam	Andrew	CPA032986	2015-03-06	12/31/2015
Modi	Tiffany	CPA032987	2015-03-06	12/31/2015
Montgomery	Christine	CPA032988	2015-03-06	12/31/2015
Patel	Reena	CPA032989	2015-03-06	12/31/2015
Ramaswamy	Karthik	CPA032990	2015-03-06	12/31/2015
Smith	Katie	CPA032991	2015-03-06	12/31/2015
Smith	Sarah	CPA032992	2015-03-06	12/31/2015
Stasny	Catherine	CPA032993	2015-03-06	12/31/2015
Steinhauser	Thomas	CPA032994	2015-03-06	12/31/2015
Tatum Jr	Burdette	CPA032995	2015-03-06	12/31/2015
Wilkson	Amanda	CPA032996	2015-03-06	12/31/2015
Young	Allison	CPA032997	2015-03-06	12/31/2015

## FIRM Licenses Issued – 1/14/2015 – 3/17/2015 – 21 Licenses

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<b>Lic #</b>	<b>Firm Name</b>	<b>Approved</b>	<b>Expiration Date</b>
ACF006319	Michele PC	2015-03-11	6/30/2016
ACF006318	Causey Demgen & Moore P.C.	2015-03-11	6/30/2016
ACF006317	Bongiovanni & Associates, PA	2015-03-11	6/30/2016
ACF006316	Tarwater & Company PC	2015-03-11	6/30/2016
ACF006315	PSK LLP	2015-03-11	6/30/2016
ACF006314	The Taxperts Accounting Services, P.C., CPA	2015-02-13	6/30/2016
ACF006313	SMRE LLC	2015-02-13	6/30/2016
ACF006312	Barry L. Brouner, P.C.	2015-02-13	6/30/2016
ACF006311	PDR Certified Public Accountants	2015-02-13	6/30/2016
ACF006310	FRED WILLIAMS JR CPA	2015-02-13	6/30/2016
ACF006309	Susan K. Miller CPA, LLC	2015-02-13	6/30/2016
ACF006308	Padgett & Company	2015-02-13	6/30/2016
ACF006307	Rick Hamilton, LLC	2015-02-13	6/30/2016
ACF006306	Hartzog, Risoen & Swordsma, LLC	2015-02-13	6/30/2016
ACF006305	James W. Rabold CPA, LLC	2015-02-13	6/30/2016
ACF006304	Janover, LLC	2015-02-13	6/30/2016
ACF006303	B Evans Enterprises Inc.	2015-02-13	6/30/2016
ACF006302	Julian I. Deal, CPA	2015-02-13	6/30/2016
ACF006301	Hawkins, Moore & Cubbedge LLC	2015-02-13	6/30/2016
ACF006300	Regent Accounting, LLC	2015-02-13	6/30/2016
ACF006299	Gary Moses Financial Services, PC	2015-01-22	6/30/2016