

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: March 23, 2016**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, March 23, 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  
Elizabeth Hardin, CPA, Vice Chair  
Wanda Goodson, CPA  
Ashley Addison, CPA  
Michael E. Mixon, CPA  
Clayton J. Huffman, 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

Chairman Deal established a quorum was present at 10:05 a.m. and called the meeting to order.

**Public Hearing**

At 10:05a.m., a public hearing to adopt amendments to Board Rules was conducted. Board members discussed the proposed amendments. There were no comments received concerning the proposed amendments. During this discussion, Board members considered whether the fees established by the proposed amendments would be reasonable and would approximate the total direct and indirect costs for the operation of the Board. Board members determined that the proposed fees would satisfy this requirement. Board members also considered the economic impact of the proposed amendments on businesses in Georgia and whether the stated objectives of the statutes which are the basis of the proposed amendments could be met while reducing the economic impact of the proposed amendments on small businesses which are independently owned and operated, are not dominant in their field, and employ 100 employees or less by: (a) establishing differing compliance or reporting requirements or timetables for small businesses; (b) clarifying, consolidating, or simplifying the compliance and reporting requirements under the rule for small businesses; or (c) exempting small businesses from any or all requirements of the rules. Board members determined that none of these alternatives were feasible. Finally, Board members considered whether there were alternatives to the proposed amendments that would not impose excessive regulatory costs on any regulated person or entity which costs could be

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reduced by less expensive alternatives that fully accomplish the stated objectives of the statutes which are the basis of the proposed amendments. Board members were unable to identify such an alternative.

Concluding the discussion and consideration of costs, economics impacts, and alternatives, Chairman Deal presented amended Board Rules 20-2-.22, 20-7-.02, 20-8-.01, 20-9-.01, 20-10-.04, 20-11-.02 and 20-13-.04 as proposed for adoption. Ms. Goodson made a motion to adopt the proposed amendments as presented. Ms. Hardin seconded. Chairman Deal polled the Board members. The motion carried unanimously.

**Open Session Minutes:**

Ms. Hardin made a motion to approve the Open Session minutes of the January 13, 2016 Board meeting with corrections. Ms. Goodson seconded the motion. The motion carried unanimously.

**Executive Session:**

At 10:18 a.m., Ms. Hardin 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. Mixon seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Ms. Goodson, Mr. Martin, Ms. Addison and Mr. Huffman. No votes were taken in Executive Session.

**NASBA Applications:**

The following requests from NASBA were reviewed at the March 23, 2016 meeting:

**Applicant J.B.:** After reviewing the request for special consideration of the education requirement, Mr. Mixon made a motion to approve this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

**Applicant W.C.:** After reviewing the request for special consideration of the education requirement, Ms. Goodson made a motion to refer this applicant to the Attorney General's Office for a consent agreement requiring applicant to obtain three hours of upper-level accounting semester hours by December 31, 2016. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant G.E.:** After reviewing the request for special consideration of the education requirement, Mr. Mixon made a motion to approve this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

**Applicant A.P.:** After reviewing the request for special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for initial licensure. Ms. Hardin seconded the motion. The motion carried unanimously.

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**Applicant S.S.:** After reviewing the request for special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

**Applicant D.S.:** After reviewing the request for special consideration of the education requirement, Mr. Huffman made a motion to approve this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant J.W.:** After reviewing the request for special consideration of the education requirement, Ms. Goodson made a motion to refer this applicant to the Attorney General's Office for a consent agreement requiring applicant to obtain six hours of upper-level accounting semester hours by December 31, 2016. Ms. Addison seconded the motion. The motion carried unanimously.

**Applicant E.B.:** After reviewing the request for special consideration of the experience requirement, Mr. Huffman made a motion to approve this applicant for initial licensure. Ms. Goodson seconded the motion. The motion carried unanimously.

**Applicant S.R.:** After reviewing the request for special consideration of the experience requirement, Ms. Hardin made a motion to deny this applicant for initial licensure, experience provided not relevant. Ms. Goodson seconded the motion. The motion carried unanimously.

**Applicant C.M.:** After reviewing the request for special consideration of the experience requirement, Mr. Huffman made a motion to deny this applicant for initial licensure, experience must be signed off by licensed CPA. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant N.P.:** After reviewing the request for licensure, international experience evaluated by FACS, Ms. Goodson made a motion to approve this applicant for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

**Applicant J.L.:** After reviewing the request for licensure, resume submitted in lieu of Certificate of Experience, Ms. Hardin made a motion to deny this applicant, must resubmit when sufficient experience has been obtained. Ms. Addison seconded the motion. The motion carried unanimously.

**Applicant E.F.:** After reviewing the request for reciprocal licensure, Mr. Mixon made a motion to approve this applicant for reciprocal licensure. Ms. Goodson seconded the motion. The motion carried unanimously.

**NASBA Examination Requests:**

**Applicant A.M.:** After reviewing the request for an extension on BEC which expired on January 31, 2016, Ms. Goodson made a motion to grant the extension until May 31, 2016. Mr. Huffman seconded this motion. The motion carried unanimously.

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**Applicant G.K.:** After reviewing the request for special consideration to sit for the CPA exam in which applicant is lacking 5 semester hours of upper level accounting, Ms. Goodson made a motion to deny this request. Ms. Addison seconded this motion. The motion carried unanimously.

**Renewals:**

**Applicant J.M.:** After reviewing the request for renewal with special consideration of the Continuing Professional Education requirement, Ms. Hardin made a motion to approve this applicant for renewal. Mr. Huffman seconded the motion. The motion carried unanimously.

**Reinstatements:**

**Applicant T.G.:** After reviewing the request for reinstatement with a sanction, Ms. Goodson made a motion to request an investigative interview. Ms. Hardin seconded the motion. The motion carried unanimously.

**Enforcement Report:**

Ms. Addison made a motion to approve the following recommendations:

**ACCT150058:** The Board voted to refer this case to the Attorney General's Office to issue a Cease and Desist for the firm.

**ACCT160025:** The Board voted approve for reinstatement with a letter stating the Board's right for future action for the pending investigative matter.

**ACCT160029:** The Board voted to close this case, no evidence of wrongdoing.

**ACCT160033:** The Board voted to refer this case to the Attorney General's Office for a Cease & Desist for the firm and assessing a \$2,500.00 fine for unlicensed practice to the individual.

**ACCT160034:** The Board voted to refer this case to the Attorney General's Office to issue a Cease and Desist for the individual and the firm.

**ACCT160036:** The Board voted to refer this case to the Attorney General's Office for revocation.

**ACCT160037:** The Board voted to refer this case to the Attorney General's Office for Cease & Desist for the individual and the firm.

**ACCT160038:** The Board voted to table this case.

**ACCT160040:** The Board voted to refer this case to the Attorney General's Office for a Cease & Desist for the individual and the firm.

**ACCT160042:** The Board voted to close this case.

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**ACCT160043:** The Board voted to close this case, no evidence of wrongdoing.

**ACCT160046:** The Board voted to refer this case to the Attorney General's Office for a Cease & Desist for the individual and the firm.

**ACCT160047:** The Board voted to table this case.

**ACCT160048:** The Board voted to refer this case to the Attorney General's Office for a Cease & Desist for the individual and the firm.

Ms. Goodson 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. No board action required.

**Open Session:**

Chairman Deal declared open session at 11:52 a.m. to vote on discussions held in executive session.

**Approval of Executive Session Minutes:**

Ms. Addison made a motion to approve the Executive Session minutes of the January 13, 2016 Board as presented. Mr. Mixon 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 two hundred forty-five (245) Certified Public Accountant licenses (CPA033760 through CPA034004) since the January 13, 2016 Board meeting. The list is attached and made part of these minutes.

Ms. Hardin made a motion to approve the following applications that met certification requirements. Mr. Mixon seconded the motion. The motion carried unanimously. The Board approved forty-five (45) Public Accounting Firm licenses (ACF006426 through ACF006470) since the January 13, 2016 Board meeting. The list is attached and made part of these minutes.

**Executive Director's Report:**

Mr. Ziga informed the Board that 18,500 CPA renewals have been completed and 1,940 CPA licenses are still pending renewal. The CPA licenses that expired on December 31, 2015 will be

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placed in a lapsed status on May 1, 2016. Mr. Ziga stated that he has sent a considerable amount of deficiency emails.

Chairman Deal asked Mr. Forbes for clarification on the Board's obligation with respect to notification to licensees for renewal. Mr. Forbes stated the Board has no legal obligation to notify licensees of their biennial renewal. Three email notifications were sent to licensees regarding renewal of their CPA licenses in addition to deficiency emails sent to those individuals whose licenses were incomplete.

Mr. Ziga presented the Board with a Revenue Report.

Mr. Ziga informed the Board of the firm renewal process. Firm renewals are scheduled to go live on April 1, 2016.

Mr. Ziga gave the Board an overview of the Executive Director conference he attended and updated the board on the changes to the CPA exam.

**Other Business:**

HB751, a BILL to make and provide appropriations of \$75,000 for the Continuing Professional Education audits to be performed by the National Association of State Boards of Accountancy (NASBA) passed for State Fiscal Year beginning July 1, 2016 and ending June 30, 2017.

The Board discussed possible revisions to the Reciprocity policy for applicants seeking a reciprocal license with Georgia.

Mr. Cook informed the Board of the changes to the Peer Review Program and staff changes in the Georgia Society of CPAs.

**Rule Changes:**

The Board discussed the economic impact of the proposed rules pursuant to O.C.G.A. § 50-13-4(a) (3) -(4). Specifically, the Board discussed whether the economic impact of the rules on small businesses could be reduced by establishing different reporting requirements, clarifying reporting requirements, establishing performance rather than design standards, or exempting small businesses from requirements of the rules. The Board also discussed whether the proposed rules imposed excessive regulatory cost or whether costs could be reduced by a less expensive alternative that accomplishes the objectives of the statutes forming the basis of the proposed rules. Finding no excessive regulatory costs or changes or alternatives that would reduce economic impact on small business or reduce regulatory costs, Ms. Goodson motioned and Ms. Hardin seconded to refer the proposed rules to the Attorney General's office for a memorandum of authority.

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The rules revised are as follows:

**20-2-.22 State**

“State” means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, the Commonwealth of the Northern Marianas Islands, and Guam; except “this state” means the state of Georgia and “any other state” means a state other than Georgia.

**20-7-.02 Firm Ownership. Amended.**

(1) A firm in which a simple majority of the financial interest and voting rights are owned by CPAs of some state in good standing may be licensed in accordance with this chapter if all of the following conditions are met:

- (a) Minimum Required Information: The firm must provide the following information:
1. The name, full business address, and telephone number;
  2. All trade or business names used by the licensee;
  3. The designated holder of a license, or in the case of a firm which must be licensed pursuant to Code Section 43-3-16(b)(1)(C), a licensee of another state who meets the requirements for substantial equivalency practice privileges as provided by Code Section 43-3-18(b), who shall be responsible for the proper registration of the firm;
  4. The name, address and licensure status of the resident manager;
  5. The type of ownership or operations (i.e., partnership, corporation, or sole proprietorship); and
  6. The name(s) of the owners, including whether they are a CPA or Non-CPA owner, the states of licensure, the status of any license previously and currently held, and including:
    - (i) If an individual, the name of the individual;
    - (ii) If a partnership, the name of each partner, and the name of the partnership;
    - (iii) If a corporation, the name and title of each corporate officer and director, the corporate names, the name of the corporation, the name of the parent company, if any, the names of all members/shareholders of the corporation and parent company; and
    - (iv) If a sole proprietorship, the full name of the sole proprietorship and the name of the business entity.
- (b) The Board will consider the following factors in determining eligibility for firm licensure:
1. Non-CPA owners of the firm must be natural persons. “Non-CPA owner” shall refer to the natural persons owning interests in such general partnerships or limited liability partnerships or other legal entities.
  2. The Non-CPA owners must participate in the business of the firm consisting of providing services to or on behalf of the firm or performing

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functions in the firm or a related entity of the firm, and the Non-CPA owners cannot be solely or predominately a passive investor in the firm.

3. All owners must be of good moral character (for purposes of this Rule, “good moral character” means fiscal integrity and a lack of any history of acts involving dishonesty or moral turpitude).
4. Individuals now holding licenses or certificates from this state or any other state shall not be designated as Non-CPA owners. Individuals with expired licenses will be counted as a Non-CPA for purposes of determining the percentage of financial interests and voting rights in the firm owned by CPAs.
5. Previous disciplinary action against an owner by this state including the denial of licensure for reasons other than failure to meet the age, education, examination or experience requirements for initial licensure, shall be considered as grounds for denial of a license.
6. Commission of a felony or crime of moral turpitude under Georgia law, federal law, or the laws of any other states or any other country of a felony as defined in paragraph (3) of subsection (a) of Code Section 43-3-21 by the owners.
7. Previous disciplinary action against the firm or its’ owners by any Federal regulatory authority, the Public Company Accounting Oversight Board, this state or any other state regulatory authority, or local government authority of any license, practice privilege, or the right to practice before a state or federal agency of the firm or its owners.
8. Compliance with licensing requirements under previously granted licenses if any.
9. Any other factor or qualifications the Board considers relevant to and consistent with the public health and safety.

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

(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 \$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 \$150.00.



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- (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 \$250.00 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.
- (7) An application for reinstatement of a firm license, otherwise in order, filed after September 30th must be accompanied by a reinstatement fee of \$1,150.00.
- (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.

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

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- (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.
- (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 \$1,150.00.

**20-10-.04 Reinstatement. Amended.**

- (1) An application for reinstatement of an expired license shall be accompanied by:
- (a) A reinstatement fee of \$300.00; and
  - (b) Evidence, satisfactory to the Board, of the completion of continuing professional education as specified below:
    - 1. Forty hours of continuing professional education for each year since the last renewal of the license or since the initial issuance of the license, whichever is less, up to a maximum of 160 hours.
    - 2. At least twenty percent of the total hours required must be earned in accounting and auditing subjects.
    - 3. At least 80 of the continuing professional education hours must have been completed during the 2-year period immediately preceding the date of application for reinstatement.
    - 4. The hours required may be counted toward fulfilling the continuing professional education requirements for the next biennial renewal, if they were completed during the applicable period for renewal.
    - 5. No carryover hours may be used to satisfy continuing professional education requirements for reinstatement of an expired license.
  - (c) The Board may, however, accept in lieu of the continuing professional education requirements other evidence of continued competency including, but not limited to, the passing of an examination approved by the Board.
- (2) In considering the application for reinstatement, the Board may conduct an investigation of the applicant to determine, among other things, if the applicant engaged in the practice of public accountancy during the period that the applicant was not the holder of a license to practice public accountancy. Based on the results of that investigation, the Board may deny the application for reinstatement.

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**20-11-.02 Requirements. Amended.**

- (1) An applicant for renewal of his or her individual license to practice as a CPA must have completed 80 hours of acceptable continuing professional education, of which 16 hours shall be in accounting and auditing subjects, during the two-year period immediately preceding each biennial renewal date as a condition for renewal, except as provided under paragraphs (2) and (4) below. A minimum of 20 of the 80 hours will be earned in each year.
- (2) An applicant for renewal of his or her individual license to practice as a CPA who has been initially certified by this state for one year, but less than two, will have completed 40 hours of acceptable continuing professional education after the date of licensure but prior to the expiration date of his or her first license, of which at least 8 hours of continuing professional education reported shall be in accounting and auditing subjects, as a condition for renewal. An applicant who has been initially licensed as a CPA or by this state for less than one year at the date of expiration of his or her first license shall not be required to have completed any hours of continuing professional education prior to that first expiration date as a condition for renewal.

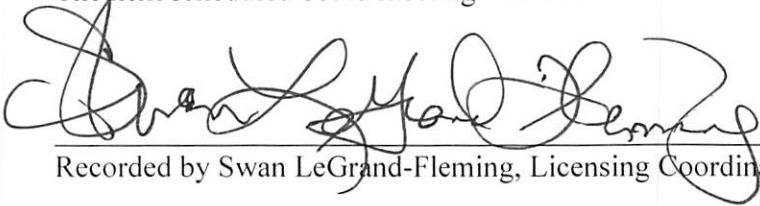
**20-13-.04 Peer Review Oversight Committee**

- (1) The Board shall as it deems necessary, appoint a Peer Review Oversight Committee (“Committee”) which shall be chaired by a member of the Board. Members of the Committee shall serve at the pleasure of the Board and may include persons who are not members of the Board, but a majority of the members shall hold current licenses to practice public accountancy and be in good standing at all times while serving on the Committee. Committee members shall not be members of a Peer Review Committee described in Rule 20-13-.03.
- (2) The Committee shall assist the Board in implementation and administration of the requirements of this chapter and will have such duties as directed by the Board.

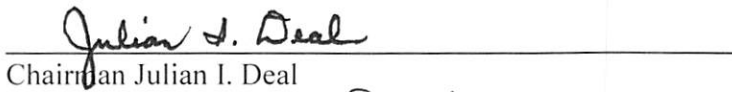
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With no other business to discuss. The meeting adjourned at 1:02 p.m.

The next scheduled board meeting will be held on Wednesday, May 18, 2016 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Coordinator



Chairman Julian I. Deal

These minutes were approved on May 18, 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 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 23, 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).

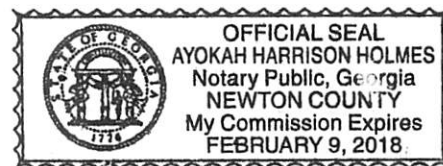
The subject(s) discussed and the underlying facts supporting the closing of this meeting are:  
Review Applications, Complaints, and Investigations

Further the affiant sayeth not.

Julian I. Deal  
(Presiding Officer)

Sworn and subscribed before me,

This 23 Day of March, 2016  
Ayokah Harrison Holmes  
Notary Public



My Commission Expires

CPA LICENSES ISSUED – 1.13.2016 – 3.22.2016 – 245 LICENSES

<b>Last Name</b>	<b>First Name</b>	<b>Lic #</b>	<b>Approved</b>	<b>Exp. Date</b>
Bass	Craig	CPA033760	2016-01-15	2017-12-31
Cohen	Seth	CPA033761	2016-01-15	2017-12-31
Cruz Rosas	Francisco Erney	CPA033762	2016-01-15	2017-12-31
Driskell	Laura	CPA033763	2016-01-15	2017-12-31
Farooq	Frasat	CPA033764	2016-01-15	2017-12-31
Weir	Sarah	CPA033765	2016-01-15	2017-12-31
Geffrard	Aynesse	CPA033766	2016-01-15	2017-12-31
Glass	Brian	CPA033767	2016-01-15	2017-12-31
Harris	Brett	CPA033768	2016-01-15	2017-12-31
Haulbrook	Christy	CPA033769	2016-01-15	2017-12-31
Jackson	Heather	CPA033770	2016-01-15	2017-12-31
Jackson	Helen	CPA033771	2016-01-15	2017-12-31
Johnston	Brandy	CPA033772	2016-01-15	2017-12-31
Jordan	Andrew	CPA033773	2016-01-15	2017-12-31
Lawson	Kyle	CPA033774	2016-01-15	2017-12-31
Waldrup	Katelyn	CPA033775	2016-01-15	2017-12-31
Lewis	Scott	CPA033776	2016-01-15	2017-12-31
Ma	Xiaoyu	CPA033777	2016-01-15	2017-12-31
Ray	Joshua	CPA033778	2016-01-15	2017-12-31
Rowland	Ashley	CPA033779	2016-01-15	2017-12-31
Simmons	Melanie	CPA033780	2016-01-15	2017-12-31
Simpson	Cristina	CPA033781	2016-01-15	2017-12-31
Smith	Bradley	CPA033782	2016-01-15	2017-12-31
Abe	Alyssa	CPA033783	2016-01-29	2017-12-31
Armstrong	Frances	CPA033784	2016-01-29	2017-12-31
Batain	Lenese	CPA033785	2016-01-29	2017-12-31
Bau	Peter	CPA033786	2016-01-29	2017-12-31
Bedwell	Brett	CPA033787	2016-01-29	2017-12-31
Bentsen	Mary Claire	CPA033788	2016-01-29	2017-12-31
Bissinger	Christopher	CPA033789	2016-01-29	2017-12-31
Boudens	Allison	CPA033790	2016-01-29	2017-12-31
Brogdon	Nicholas	CPA033791	2016-01-29	2017-12-31
Burns	Eric	CPA033792	2016-01-29	2017-12-31
Bush	Adrienne	CPA033793	2016-01-29	2017-12-31
Cavaretta	Jennifer	CPA033794	2016-01-29	2017-12-31
Clabaugh	Kristy	CPA033795	2016-01-29	2017-12-31
Connors	Amanda	CPA033796	2016-01-29	2017-12-31
Crane	James	CPA033797	2016-01-29	2017-12-31

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Crosby	Audra	CPA033798	2016-01-29	2017-12-31
Crumbley	Ross	CPA033799	2016-01-29	2017-12-31
Dawson	Jeremy	CPA033800	2016-01-29	2017-12-31
De Sousa	Camila	CPA033801	2016-01-29	2017-12-31
Doss	James	CPA033802	2016-01-29	2017-12-31
Duffy	Kevin	CPA033803	2016-01-29	2017-12-31
Duncan	Trudiann	CPA033804	2016-01-29	2017-12-31
Fricker	Lucy	CPA033805	2016-01-29	2017-12-31
Govati	Kingstone	CPA033806	2016-01-29	2017-12-31
Hoopes	Kelly	CPA033807	2016-01-29	2017-12-31
Horton	Dina	CPA033808	2016-01-29	2017-12-31
Humphrey	Dianelys	CPA033809	2016-01-29	2017-12-31
Humphries	Elizabeth	CPA033810	2016-01-29	2017-12-31
Johnson	Cornelia	CPA033811	2016-01-29	2017-12-31
Jun	Inkyu	CPA033812	2016-01-29	2017-12-31
Kemp	Kaitlin	CPA033813	2016-01-29	2017-12-31
Lad	Jay	CPA033814	2016-01-29	2017-12-31
Lewis	Brittany	CPA033815	2016-01-29	2017-12-31
Liu	Xin	CPA033816	2016-01-29	2017-12-31
Looney	Alexandria	CPA033817	2016-01-29	2017-12-31
Maxwell	Amanda	CPA033818	2016-01-29	2017-12-31
Miller	Duward	CPA033819	2016-01-29	2017-12-31
Mohaghegh	Aria	CPA033820	2016-01-29	2017-12-31
Ng	Hannah	CPA033821	2016-01-29	2017-12-31
Patel	Ankit	CPA033822	2016-01-29	2017-12-31
Patel	Binita	CPA033823	2016-01-29	2017-12-31
Person	Michael	CPA033824	2016-01-29	2017-12-31
Rochen	Steven	CPA033825	2016-01-29	2017-12-31
Sasaki	Toshinari	CPA033826	2016-01-29	2017-12-31
Sellers	Sarah	CPA033827	2016-01-29	2017-12-31
Shropshire	William	CPA033828	2016-01-29	2017-12-31
Stombaugh	Paul	CPA033829	2016-01-29	2017-12-31
Temple	Brittany	CPA033830	2016-01-29	2017-12-31
Trinkle	William	CPA033831	2016-01-29	2017-12-31
Tsuge	Naotaka	CPA033832	2016-01-29	2017-12-31
Turner	Jeffrey	CPA033833	2016-01-29	2017-12-31
Vaughn	Stephanie	CPA033834	2016-01-29	2017-12-31
Vincent	Mary	CPA033835	2016-01-29	2017-12-31
Weinerman	David	CPA033836	2016-01-29	2017-12-31



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Williamson	Christopher	CPA033837	2016-01-29	2017-12-31
Zhang	Luwen	CPA033838	2016-01-29	2017-12-31
Bell	Renee	CPA033839	2016-02-05	2017-12-31
Cai	Tianchun	CPA033840	2016-02-05	2017-12-31
Chan	Justin	CPA033841	2016-02-05	2017-12-31
Choi	Michael	CPA033842	2016-02-05	2017-12-31
Clifford	Justin	CPA033843	2016-02-05	2017-12-31
de la Rosa Bandini	Miguel Angel	CPA033844	2016-02-05	2017-12-31
DiRienzo	Elisabeth	CPA033845	2016-02-05	2017-12-31
Eckstein	Elizabeth	CPA033846	2016-02-05	2017-12-31
Ellis	James	CPA033847	2016-02-05	2017-12-31
Hajiyani	Adil	CPA033848	2016-02-05	2017-12-31
Hirsch	Jonathan	CPA033849	2016-02-05	2017-12-31
Hoyt	Thomas	CPA033850	2016-02-05	2017-12-31
Kolbenschlag	Daniel	CPA033851	2016-02-05	2017-12-31
Krueger	John	CPA033852	2016-02-05	2017-12-31
Ligon	Johnny	CPA033853	2016-02-05	2017-12-31
Loree	Jenee	CPA033854	2016-02-05	2017-12-31
Merren	Donald	CPA033855	2016-02-05	2017-12-31
Morrow	Adam	CPA033856	2016-02-05	2017-12-31
Potts	Casey	CPA033857	2016-02-05	2017-12-31
Schuhmann	Jacob	CPA033858	2016-02-05	2017-12-31
Scott	Erica	CPA033859	2016-02-05	2017-12-31
Smith	Karen	CPA033860	2016-02-05	2017-12-31
Snavely	Brett	CPA033861	2016-02-05	2017-12-31
Steckroth	Sam	CPA033862	2016-02-05	2017-12-31
Tesoriero	Joseph	CPA033863	2016-02-05	2017-12-31
Tori	Elizabeth	CPA033864	2016-02-05	2017-12-31
Wells	Tyler	CPA033865	2016-02-05	2017-12-31
Wisner	Nathan	CPA033866	2016-02-05	2017-12-31
Young	Casey	CPA033867	2016-02-05	2017-12-31
Aletraris	Lauren	CPA033868	2016-02-12	2017-12-31
Anderson	Jamie	CPA033869	2016-02-12	2017-12-31
Arndt	Alec	CPA033870	2016-02-12	2017-12-31
Awbrey	Patrick	CPA033871	2016-02-12	2017-12-31
Biagini	Michael	CPA033872	2016-02-12	2017-12-31
Boudreau	Mallory	CPA033873	2016-02-12	2017-12-31
Bryan	Andrew	CPA033874	2016-02-12	2017-12-31



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Buehler	Brett	CPA033875	2016-02-12	2017-12-31
Crabtree	Benjamin	CPA033876	2016-02-12	2017-12-31
Demick	Katherine	CPA033877	2016-02-12	2017-12-31
Ellison	Robert	CPA033878	2016-02-12	2017-12-31
Elston	Kevin	CPA033879	2016-02-12	2017-12-31
Garrison	Stephanie	CPA033880	2016-02-12	2017-12-31
Green	Kale	CPA033881	2016-02-12	2017-12-31
Haley	Erin	CPA033882	2016-02-12	2017-12-31
Hendler	Sean	CPA033883	2016-02-12	2017-12-31
Ivaniuk	Anna	CPA033884	2016-02-12	2017-12-31
Joshi	Meera	CPA033885	2016-02-12	2017-12-31
Kane	Michelle	CPA033886	2016-02-12	2017-12-31
King	Brandon	CPA033887	2016-02-12	2017-12-31
Laur	Michael	CPA033888	2016-02-12	2017-12-31
Lin	Jia	CPA033889	2016-02-12	2017-12-31
Luo	Mary	CPA033890	2016-02-12	2017-12-31
Maddox	Kelley	CPA033891	2016-02-12	2017-12-31
McGuire	Amy	CPA033892	2016-02-12	2017-12-31
Min	James	CPA033893	2016-02-12	2017-12-31
Mulkowsky	Daniel	CPA033894	2016-02-12	2017-12-31
Parekh	Rahul	CPA033895	2016-02-12	2017-12-31
Pate	Herman	CPA033896	2016-02-12	2017-12-31
Shetter	Megan	CPA033897	2016-02-12	2017-12-31
Tinsley	Amanda	CPA033898	2016-02-12	2017-12-31
Whitehurst	Chelsea	CPA033899	2016-02-12	2017-12-31
Williams	Roderick	CPA033900	2016-02-12	2017-12-31
Wilson	Samuel	CPA033901	2016-02-12	2017-12-31
Wood	Irisa	CPA033902	2016-02-12	2017-12-31
Alloway	Thomas	CPA033903	2016-02-19	2017-12-31
Bohannon	Chenzira	CPA033904	2016-02-19	2017-12-31
Bolduc	Catherine	CPA033905	2016-02-19	2017-12-31
Currie	Zachry	CPA033906	2016-02-19	2017-12-31
Disk	Tyler	CPA033907	2016-02-19	2017-12-31
Fredericks	Andrew	CPA033908	2016-02-19	2017-12-31
Gooden-Miller	Renarta	CPA033909	2016-02-19	2017-12-31
Henderson	Walter	CPA033910	2016-02-19	2017-12-31
Hickman	William	CPA033911	2016-02-19	2017-12-31
Hill	Christopher	CPA033912	2016-02-19	2017-12-31
Kabulo	Chitabala	CPA033913	2016-02-19	2017-12-31

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Makinde-Adegbuji	Elizabeth	CPA033914	2016-02-19	2017-12-31
Marrero	Michael	CPA033915	2016-02-19	2017-12-31
Polding	Valerie	CPA033916	2016-02-19	2017-12-31
Sobecki	Adam	CPA033917	2016-02-19	2017-12-31
Standard	Leah	CPA033918	2016-02-19	2017-12-31
Steuk	Jennifer	CPA033919	2016-02-19	2017-12-31
Tang	Ying	CPA033920	2016-02-19	2017-12-31
Teknipp	James	CPA033921	2016-02-19	2017-12-31
Tenbrunsel	Michael	CPA033922	2016-02-19	2017-12-31
Bassett	Craig	CPA033923	2016-02-26	2017-12-31
Chatman	Chelsea	CPA033924	2016-02-26	2017-12-31
Christensen	Charles	CPA033925	2016-02-26	2017-12-31
Coleman	Stuart	CPA033926	2016-02-26	2017-12-31
Cronmiller	Eric	CPA033927	2016-02-26	2017-12-31
Dutton	Kristen	CPA033928	2016-02-26	2017-12-31
Ford	Emily	CPA033929	2016-02-26	2017-12-31
Gilmore	Slayton	CPA033930	2016-02-26	2017-12-31
Glevis	Roosevelt	CPA033931	2016-02-26	2017-12-31
Gunter	Tracey	CPA033932	2016-02-26	2017-12-31
Haggard	Emily	CPA033933	2016-02-26	2017-12-31
Hall	Laura	CPA033934	2016-02-26	2017-12-31
Hamilton	Erin	CPA033935	2016-02-26	2017-12-31
Hudson	Justin	CPA033936	2016-02-26	2017-12-31
Huffman	Frank	CPA033937	2016-02-26	2017-12-31
Jones	Andrew	CPA033938	2016-02-26	2017-12-31
Julius	Shadine	CPA033939	2016-02-26	2017-12-31
Khan	Fahad	CPA033940	2016-02-26	2017-12-31
Kirillov	Aleksey	CPA033941	2016-02-26	2017-12-31
Lazenby	William	CPA033942	2016-02-26	2017-12-31
Lindenberg	Ashley	CPA033943	2016-02-26	2017-12-31
Maltese	Carly	CPA033944	2016-02-26	2017-12-31
Manion	Lauren	CPA033945	2016-02-26	2017-12-31
Moore	Nicholas	CPA033946	2016-02-26	2017-12-31
Murph	Sara	CPA033947	2016-02-26	2017-12-31
Najam	Yusra	CPA033948	2016-02-26	2017-12-31
Park	Jong	CPA033949	2016-02-26	2017-12-31
Patel	Harshkumar	CPA033950	2016-02-26	2017-12-31
Perry	Justin	CPA033951	2016-02-26	2017-12-31
Petrik	Amber	CPA033952	2016-02-26	2017-12-31

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Roberts	John	CPA033953	2016-02-26	2017-12-31
Shbeib	Mulham	CPA033954	2016-02-26	2017-12-31
Wallach	Michael	CPA033955	2016-02-26	2017-12-31
Walther	Troy	CPA033956	2016-02-26	2017-12-31
Wood	Roy	CPA033957	2016-02-26	2017-12-31
Andrews	Matthew	CPA033958	2016-03-04	2017-12-31
Askew	Sabrina	CPA033959	2016-03-04	2017-12-31
Bridges	Haylee	CPA033960	2016-03-04	2017-12-31
Camp	Courtney	CPA033961	2016-03-04	2017-12-31
Davis	Lawrence	CPA033962	2016-03-04	2017-12-31
Gaines	Adrienne	CPA033963	2016-03-04	2017-12-31
Gatewood	Joseph	CPA033964	2016-03-04	2017-12-31
Higginbotham	Sarah	CPA033965	2016-03-04	2017-12-31
Holt	Bethany	CPA033966	2016-03-04	2017-12-31
Kay	Elizabeth	CPA033967	2016-03-04	2017-12-31
Kinlaw	Michael	CPA033968	2016-03-04	2017-12-31
Kisling	Casey	CPA033969	2016-03-04	2017-12-31
McNeal	Andrew	CPA033970	2016-03-04	2017-12-31
Neal	Austin	CPA033971	2016-03-04	2017-12-31
Robben	Nicole	CPA033972	2016-03-04	2017-12-31
Scheidt	Dennis	CPA033973	2016-03-04	2017-12-31
Sekhon	Harmanjot	CPA033974	2016-03-04	2017-12-31
Alford	Stephen	CPA033975	2016-03-11	2017-12-31
Bittner	Denise	CPA033976	2016-03-11	2017-12-31
Humphrey	Leah	CPA033977	2016-03-11	2017-12-31
Mellinger	Paige	CPA033978	2016-03-11	2017-12-31
Powell	Kimberley	CPA033979	2016-03-11	2017-12-31
Serrano	Christopher	CPA033980	2016-03-11	2017-12-31
Shen	Betty	CPA033981	2016-03-11	2017-12-31
Tateishi	Akemi	CPA033982	2016-03-11	2017-12-31
Tatum	Hannah	CPA033983	2016-03-11	2017-12-31
Voss	Timothy	CPA033984	2016-03-11	2017-12-31
Yau	Ngai Ming	CPA033985	2016-03-11	2017-12-31
Baron	Joseph	CPA033986	2016-03-18	2017-12-31
Brown	Kayla	CPA033987	2016-03-18	2017-12-31
Brown	Rochell	CPA033988	2016-03-18	2017-12-31
Cooley	Peter	CPA033989	2016-03-18	2017-12-31
Cummings	Creighton	CPA033990	2016-03-18	2017-12-31
Evans	Danialle	CPA033991	2016-03-18	2017-12-31

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Ferguson	Lorraine	CPA033992	2016-03-18	2017-12-31
Frantz	Elizabeth	CPA033993	2016-03-18	2017-12-31
Hawkins	Megan	CPA033994	2016-03-18	2017-12-31
Johnson	Gary	CPA033995	2016-03-18	2017-12-31
Kutasova	Agnessa	CPA033996	2016-03-18	2017-12-31
Malloy	Jason	CPA033997	2016-03-18	2017-12-31
Musgrove	Matthew	CPA033998	2016-03-18	2017-12-31
O'Shaughnessey	David	CPA033999	2016-03-18	2017-12-31
Schmid	Spencer	CPA034000	2016-03-18	2017-12-31
Sevatson	Eric	CPA034001	2016-03-18	2017-12-31
Thompson	Kelli	CPA034002	2016-03-18	2017-12-31
Wheeler	Kyle	CPA034003	2016-03-18	2017-12-31
Wimpee	Amanda	CPA034004	2016-03-18	2017-12-31

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<b>Firm Name</b>	<b>Lic #</b>	<b>Approved</b>	<b>Exp. Date</b>
R.J. HAMILTON, CPA	ACF006426	1/21/2016	6/30/2016
Cone & MacKinnon CPAs LLC	ACF006427	1/21/2016	6/30/2016
RAJ SINGH CPA INC	ACF006428	1/21/2016	6/30/2016
GI Accounting & Consulting, PC	ACF006429	1/21/2016	6/30/2016
Aronson LLC	ACF006430	1/21/2016	6/30/2016
Lisa D. Mayo Certified Public Accountant & Business Cons.	ACF006431	1/21/2016	6/30/2016
David Murray CPA, PC	ACF006432	1/21/2016	6/30/2016
Bowen-Crowe Group LLC	ACF006433	1/21/2016	6/30/2016
McBride, Lock & Associates, LLC	ACF006434	1/21/2016	6/30/2016
Cobb CPA Services, PC	ACF006435	1/21/2016	6/30/2016
M. S. Garrett, LLC	ACF006436	1/21/2016	6/30/2016
Kern, CPA, P.C.	ACF006437	1/21/2016	6/30/2016
Fruci & Associates II, PLLC	ACF006438	1/21/2016	6/30/2016
Harry L. Gibson, III, CPA, PC	ACF006439	1/21/2016	6/30/2016
CST Group, CPAs, PC	ACF006440	1/21/2016	6/30/2016
Marcum LLP	ACF006441	2/5/2016	6/30/2016
Lighthouse Sanders & Associates, Inc	ACF006442	2/5/2016	6/30/2016
MCM Consulting Group, LLC	ACF006443	2/5/2016	6/30/2016
Steven C Brewer CPA LLC	ACF006444	2/5/2016	6/30/2016
Mize & Dear LLC	ACF006445	2/5/2016	6/30/2016
Cochran Clark Robinson & Thomason	ACF006446	2/5/2016	6/30/2016
Christine Setzer CPA LLC	ACF006447	2/5/2016	6/30/2016
Goldsmith Molis & Gray, PLLC	ACF006448	2/5/2016	6/30/2016
MORGAN JACOBY THURN BOYLE & ASSOCIATES	ACF006449	2/5/2016	6/30/2016
Dermott J. Tracey CPA	ACF006450	2/5/2016	6/30/2016
C. Allen Hansen, CPA	ACF006451	2/5/2016	6/30/2016
Gerald G. Pentecost, Jr., CPA	ACF006452	2/5/2016	6/30/2016
POLAY, CLARK AND CO., LLC	ACF006453	2/19/2016	6/30/2016
BR Accounting Consultants LLC	ACF006454	2/19/2016	6/30/2016
FGMK, LLC	ACF006455	2/19/2016	6/30/2016
Regier Carr & Monroe, LLP, CPAs	ACF006456	2/19/2016	6/30/2016
The Davy CPA Firm P.C.	ACF006457	2/19/2016	6/30/2016
Accounting & Auditing Services LLP	ACF006458	2/19/2016	6/30/2016
Allison, Slaton & Associates LLC	ACF006459	2/19/2016	6/30/2016
Fitts, Roberts & Co.,P.C.	ACF006460	2/19/2016	6/30/2016
SINGERLEWAK LLP	ACF006461	3/4/2016	6/30/2016
Huner & Cyr P.C.	ACF006462	3/4/2016	6/30/2016
Berkower LLC	ACF006463	3/4/2016	6/30/2016
ATLANTAX LLC	ACF006464	3/4/2016	6/30/2016

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Knight, Werthman & Galligan, LLC	ACF006465	3/4/2016	6/30/2016
Fetima Kelly, CPA, LLC	ACF006466	3/4/2016	6/30/2016
Schenck SC	ACF006467	3/4/2016	6/30/2016
Selden Fox, Ltd.	ACF006468	3/4/2016	6/30/2016
Bauml & Associates PC	ACF006469	3/4/2016	6/30/2016
Holland Capital Advisors, Inc.	ACF006470	3/4/2016	6/30/2016