

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: May 18, 2016

A meeting of the Georgia State Board of Accountancy was held on Wednesday, May 18, 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
Michael E. Mixon, CPA
Clayton J. Huffman, CPA
Jim Martin, Consumer Member

Board members absent:

Ashley Addison, CPA

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 10:09 a.m. and called the meeting to order.

Open Session Minutes:

Ms. Hardin made a motion to approve the Open Session minutes of the March 23, 2016 Board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Executive Session:

At 10:14 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. Ms. Goodson seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Ms. Goodson, Mr. Martin, Mr. Mixon and Mr. Huffman. No votes were taken in Executive Session.

NASBA Applications:

The following requests from NASBA were reviewed at the May 18, 2016 meeting:

Applicant C.M.: After reviewing the appeal request for special consideration of the experience requirement, Ms. Goodson made a motion to rescind the previous denial at the March 23, 2016

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meeting and approve this applicant for initial licensure. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant R.D.: After reviewing the request for special consideration of the experience requirement, Ms. Hardin made a motion to approve this applicant for initial licensure. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant J.F.: After reviewing the request for licensure with a conviction, Mr. Mixon made a motion to approve this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

Renewals:

Applicant R.N.: After reviewing the request for renewal with convictions, Ms. Goodson made a motion to approve this applicant for renewal with a PRIVATE consent order, private monitoring, quarterly and personal reports for two years. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant MBLLP: After reviewing the request for renewal with an incomplete peer review, the Board voted to instruct the board staff to handle administratively. No Board action required.

Enforcement Report:

Mr. Mixon presented the following enforcement cases requiring board action:

ACCT130017: The Board voted to refer this case to the Attorney General's Office assessing a \$5,000 fine, suspension of CPA license for one year and 10 hours of CPE in Ethics. Community Service to entail testimonials to the CPA community about the downside of participating in insider trading.

ACCT160038: 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.

ACCT160050: The Board voted to close this case, no jurisdiction.

ACCT160051: The Board voted to close this case with no action.

ACCT160052: 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.

ACCT160053: The Board voted to table this case, need more information from complainant.

ACCT160054: The Board voted to close this case with no action.

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Attorney General's Report:

Mr. Forbes informed the Board that this will be his last meeting as the Attorney General for GSBA, he will be transferring to another department within the Attorney General's office. He will notify the Board of his replacement.

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

Mr. Forbes presented the following memos:

A memo regarding standard terms for Consent Orders involving unlicensed practice by firms. The Board referred a number of cases to the Attorney General's office that involve unlicensed practice by firms where the owner or controlling individual is a licensed CPA requesting a private consent order for the licensed CPA with a fine and a cease and desist order for the firm. Ms. Hardin made a motion to ratify those previous orders to drop the cease and desist order requirement. Ms. Goodson seconded the motion. The motion carried unanimously.

A memo regarding Certified Public Bookkeepers. The Board referred for advice whether individuals practicing and advertising as "Certified Public Bookkeepers" are required to be licensed in Georgia. The Board voted to accept Ms. Forbes' finding that use of that title may be permitted.

ACCT160001: A memo regarding public reprimand based on disciplinary action against a firm. Ms. Hardin made a motion to rescind previous vote and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

ACCT160008: A memo regarding reconsideration of a referral for a consent order with fine of \$2,000 and 10 hours of CPE coursework and a cease and desist order for the firm. Mr. Mixon made a motion to rescind previous vote and refer to the Attorney General's Office for a private consent order for the Respondent with a \$2,000 fine requiring the Respondent to get the firm licensed within 30 days. Mr. Huffman seconded the motion. The motion carried unanimously.

ACCT150054: A memo requesting to close this case. The Board referred for a cease and desist order for a firm which has a separate case. Ms. Goodson made a motion to rescind previous vote and close this case. Mr. Huffman seconded the motion. The motion carried unanimously.

ACCT160018: A memo to request reconsideration and additional investigation. The Board referred for a fine of \$2,000 and a deadline of March 31, 2016 for the firm to reinstate. Mr. Mixon made a motion to rescind the previous vote and accept Mr. Forbes' recommendation to refer to Investigations for unlicensed practice. Mr. Huffman seconded the motion. The motion carried unanimously.

ACCT150003: A memo requesting to close this case. The Board referred for a letter to AICPA requesting information concerning discipline. Ms. Hardin made a motion to accept Mr. Forbes' recommendation to close. Mr. Martin seconded the motion. The motion carried unanimously.

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ACCT140016: A memo requesting to close this case. The Board referred for revocation. Ms. Goodson made a motion to accept Mr. Forbes' recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

Open Session:

Chairman Deal declared open session at 11:45 a.m. to vote on discussions held in executive session.

Approval of Executive Session Minutes:

Ms. Hardin made a motion to approve the Executive Session minutes of the March 23, 2016 Board as presented. Ms. Goodson 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-nine (139) Certified Public Accountant licenses (CPA034005 through CPA034143) since the March 23, 2016 Board meeting. The list is attached and made part of these minutes.

Ms. Goodson made a motion to approve the following applications that met certification requirements. Mr. Huffman seconded the motion. The motion carried unanimously. The Board approved nineteen (19) Public Accounting Firm licenses (ACF006471 through ACF006489) since the March 23, 2016 Board meeting. The list is attached and made part of these minutes.

Executive Director's Report:

Mr. Ziga informed the Board that there are currently 21,020 Active CPAs and 1,901 Active firms in Georgia. The 1,296 CPA licenses that expired on December 31, 2015 will be placed in a lapsed status on May 23, 2016, renewal notifications have been sent.

Mr. Ziga presented the Board with a Revenue Report.

Mr. Ziga stated that NASBA will begin the CPE Audit selection process around May 31, 2016 with a due date of July 31, 2016.

Mr. Ziga gave an update on the firm renewals in process. There were 1870 renewal notices emailed on April 8, 2016, 260 firms have completed their renewals, and 83 firms have paid their renewal fees, but must submit renewal documentation to complete their renewals.

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

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The Board voted unanimously to issue a check in the amount of \$1,000 to Sam Johnson for all the time and work he put into revision of the Board Rules and Board Policies for compliance with Georgia Law. The Board Rules and Board Policies have been adopted.

Board Member Reports

Ms. Hardin recommended that the Board should have periodic communication with the CPAs of Georgia via a newsletter.

Other Business:

Mr. Cook gave the Board an update on the changes that will occur to the Peer Review program within his agency.

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With no other business to discuss. Ms. Hardin made a motion to adjourn. Mr. Mixon seconded the motion. The motion carried unanimously and the meeting was adjourned at 12:30 p.m.

The next scheduled board meeting will be held on Wednesday, July 20, 2016 at 10:00 a.m.


Recorded by Swan LeGrand-Fleming, Licensing Coordinator


Chairman Julian I. Deal

These minutes were approved on July 20, 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 May 18, 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

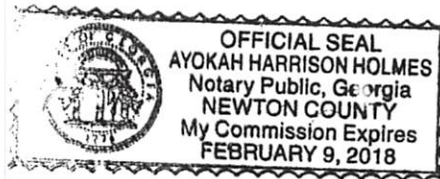
(Presiding Officer)

Sworn and subscribed before me,

This 18th Day of May, 2016

[Signature]

Notary Public



My Commission Expires

CPA LICENSES ISSUED – 3.23.2016 – 5.17.2016 – 139 LICENSES

Last Name	First Name	Lic #	Approved	Exp. Date
Johanson	Andrew	CPA034035	2016-04-01	2017-12-31
Shah	Sapan	CPA034037	2016-04-01	2017-12-31
Mamelson	Stephanie	CPA034119	2016-05-06	2017-12-31
Copeland	William	CPA034011	2016-03-24	2017-12-31
Blackstone	Ekaterina	CPA034009	2016-03-24	2017-12-31
Evans	Ginger	CPA034013	2016-03-24	2017-12-31
Nyako	Alex	CPA034051	2016-04-08	2017-12-31
Russinova Parkhurst	Anna	CPA034018	2016-03-24	2017-12-31
Brashear	Jennifer	CPA034010	2016-03-24	2017-12-31
Swiggett	Daniel	CPA034024	2016-03-24	2017-12-31
Zhou	Xiaofeng	CPA034027	2016-03-24	2017-12-31
Patel	Navnit	CPA034019	2016-03-24	2017-12-31
Fong	Elizabeth	CPA034015	2016-03-24	2017-12-31
Summerell	Elizabeth	CPA034023	2016-03-24	2017-12-31
Spalding	Scott	CPA034022	2016-03-24	2017-12-31
Woodfin	Jacob	CPA034026	2016-03-24	2017-12-31
Yambor	Amy	CPA034060	2016-04-08	2017-12-31
Marin	Juan	CPA034139	2016-05-13	2017-12-31
Thornton	Charles	CPA034070	2016-04-15	2017-12-31
Legrand	Anne	CPA034049	2016-04-08	2017-12-31
Cordivari	Michael	CPA034008	2016-03-24	2017-12-31
Little	Casey	CPA034017	2016-03-24	2017-12-31
Boyle	Robin	CPA034030	2016-04-01	2017-12-31
Bell	Allan	CPA034029	2016-04-01	2017-12-31
Schuler	Robbie	CPA034021	2016-03-24	2017-12-31
Burkholder	Bruce	CPA034005	2016-03-24	2017-12-31
Powers	Susan	CPA034020	2016-03-24	2017-12-31
Clark	Robin	CPA034007	2016-03-24	2017-12-31
Ramirez	Angela	CPA034055	2016-04-08	2017-12-31
Palomares	Rolea	CPA034123	2016-05-06	2017-12-31
Domville	Brian	CPA034012	2016-03-24	2017-12-31
Johnson	Nicholas	CPA034099	2016-04-29	2017-12-31
Fischer	Kent	CPA034014	2016-03-24	2017-12-31
Stonecipher	Michael	CPA034040	2016-04-01	2017-12-31
Lisowski	Peter	CPA034016	2016-03-24	2017-12-31
CHUN	DO	CPA034109	2016-05-06	2017-12-31
Grandits	Parker	CPA034033	2016-04-01	2017-12-31
Chung	Hannah	CPA034006	2016-03-24	2017-12-31
Wagner	Andreas	CPA034025	2016-03-24	2017-12-31
Smith	Houston	CPA034038	2016-04-01	2017-12-31

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Susin	Jon-Peter	CPA034041	2016-04-01	2017-12-31
Reed	Ryan	CPA034036	2016-04-01	2017-12-31
Garner	Steven	CPA034043	2016-04-08	2017-12-31
Awbrey	Anna	CPA034028	2016-04-01	2017-12-31
Gardner	Athena	CPA034031	2016-04-01	2017-12-31
Gonzalez Adams	Meilyng	CPA034032	2016-04-01	2017-12-31
Hansmann	Lisa	CPA034034	2016-04-01	2017-12-31
Shamanur	Sundeeep	CPA034057	2016-04-08	2017-12-31
Hirst	Jake	CPA034047	2016-04-08	2017-12-31
Gil-Casado	Alejandro	CPA034044	2016-04-08	2017-12-31
Pitcher	Raeven	CPA034053	2016-04-08	2017-12-31
Tant	Zachary	CPA034059	2016-04-08	2017-12-31
Song	Wenjia	CPA034039	2016-04-01	2017-12-31
Smith	William	CPA034058	2016-04-08	2017-12-31
Hinton	Christine	CPA034066	2016-04-15	2017-12-31
Parrish	Joshua	CPA034052	2016-04-08	2017-12-31
Lee	Hwan-Gi	CPA034048	2016-04-08	2017-12-31
Danielson	Kathryn	CPA034042	2016-04-08	2017-12-31
Moritz	Darsey	CPA034050	2016-04-08	2017-12-31
Hass	Jillian	CPA034046	2016-04-08	2017-12-31
Ross	Tierra	CPA034056	2016-04-08	2017-12-31
Priday	Andrea	CPA034054	2016-04-08	2017-12-31
Girard	Nicole	CPA034045	2016-04-08	2017-12-31
Bodiwala	Purvardh	CPA034063	2016-04-15	2017-12-31
Tauhidul	Sakib	CPA034069	2016-04-15	2017-12-31
Barron	Christopher	CPA034061	2016-04-15	2017-12-31
Williams	Preston	CPA034071	2016-04-15	2017-12-31
Flores	Alexander	CPA034065	2016-04-15	2017-12-31
Jones	Elizabeth	CPA034067	2016-04-15	2017-12-31
Billett	Catherine	CPA034062	2016-04-15	2017-12-31
Morris	John	CPA034068	2016-04-15	2017-12-31
Dangler	Elizabeth	CPA034077	2016-04-22	2017-12-31
Caledonia	Casey	CPA034094	2016-04-29	2017-12-31
Douglas	Roscoe	CPA034064	2016-04-15	2017-12-31
Maynord	Kelsey	CPA034085	2016-04-22	2017-12-31
Homer	Scott	CPA034098	2016-04-29	2017-12-31
Nash	Lisa	CPA034087	2016-04-22	2017-12-31
Williams	Johnathan	CPA034129	2016-05-06	2017-12-31
Singletary	Mason	CPA034090	2016-04-22	2017-12-31
Laday-Davis	Lisa	CPA034101	2016-04-29	2017-12-31
Lu	YuanYuan	CPA034084	2016-04-22	2017-12-31

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Warde	Prem	CPA034092	2016-04-22	2017-12-31
Jordan	Bridgette	CPA034100	2016-04-29	2017-12-31
Reed	Leslie	CPA034088	2016-04-22	2017-12-31
Beeler	Troy	CPA034072	2016-04-22	2017-12-31
Haynie	Charles	CPA034081	2016-04-22	2017-12-31
Clarke	John	CPA034076	2016-04-22	2017-12-31
Cho	Sungyeon	CPA034074	2016-04-22	2017-12-31
Lavigne	Elena	CPA034083	2016-04-22	2017-12-31
Shoemaker	Jenna	CPA034089	2016-04-22	2017-12-31
Christie	Jonathan	CPA034075	2016-04-22	2017-12-31
Cai	Naixian	CPA034073	2016-04-22	2017-12-31
Geary	Scott	CPA034080	2016-04-22	2017-12-31
Witherington	Victoria	CPA034093	2016-04-22	2017-12-31
McLoughlin	Christopher	CPA034086	2016-04-22	2017-12-31
Rinder	Mark	CPA034104	2016-04-29	2017-12-31
Daskalova	Tinka	CPA034078	2016-04-22	2017-12-31
Wallace	Katheryn	CPA034091	2016-04-22	2017-12-31
Heatherly	Joseph	CPA034082	2016-04-22	2017-12-31
DeSocio	Joseph	CPA034079	2016-04-22	2017-12-31
Dixon	William	CPA034096	2016-04-29	2017-12-31
Delva	Francy	CPA034095	2016-04-29	2017-12-31
Patel	Ashish	CPA034102	2016-04-29	2017-12-31
Easley	Ryan	CPA034135	2016-05-13	2017-12-31
Purdy	Samuel	CPA034103	2016-04-29	2017-12-31
Flaherty	Morgan	CPA034097	2016-04-29	2017-12-31
Shayeb	Joseph	CPA034141	2016-05-13	2017-12-31
Yarmuratiy	Igor	CPA034132	2016-05-06	2017-12-31
Bernhardt	Andrew	CPA034107	2016-05-06	2017-12-31
Than	Thao	CPA034128	2016-05-06	2017-12-31
Park	Lena	CPA034124	2016-05-06	2017-12-31
Simpson	Kerisha	CPA034105	2016-04-29	2017-12-31
Nelson	Richard	CPA034140	2016-05-13	2017-12-31
Conley	James	CPA034110	2016-05-06	2017-12-31
He	Jie	CPA034114	2016-05-06	2017-12-31
Miller	Amanda	CPA034120	2016-05-06	2017-12-31
Podesta	Justine	CPA034125	2016-05-06	2017-12-31
Landers	Nydia	CPA034117	2016-05-06	2017-12-31
Hene	Kyle	CPA034136	2016-05-13	2017-12-31
Propes	Zachary	CPA034126	2016-05-06	2017-12-31
Rybakov	Liliya	CPA034127	2016-05-06	2017-12-31
Carmichael	Bradford	CPA034108	2016-05-06	2017-12-31

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Kent	Camille	CPA034116	2016-05-06	2017-12-31
Wright	Miller	CPA034131	2016-05-06	2017-12-31
Moates	Daniel	CPA034121	2016-05-06	2017-12-31
Li	Jenny	CPA034118	2016-05-06	2017-12-31
Garvin	James	CPA034113	2016-05-06	2017-12-31
Mongin	Madison	CPA034122	2016-05-06	2017-12-31
Anderson	Robert	CPA034106	2016-05-06	2017-12-31
Ehmen	Laurie Adawn	CPA034112	2016-05-06	2017-12-31
Mareck	John	CPA034138	2016-05-13	2017-12-31
Batterton	Allison	CPA034134	2016-05-13	2017-12-31
Dykes	Brandi	CPA034111	2016-05-06	2017-12-31
Wright	Amanda	CPA034130	2016-05-06	2017-12-31
Woodhull	Mark	CPA034142	2016-05-13	2017-12-31
Hill	Jamie	CPA034115	2016-05-06	2017-12-31
Hill	Derek	CPA034137	2016-05-13	2017-12-31
Barrow	Patricia	CPA034133	2016-05-13	2017-12-31
Woods	Alexandria	CPA034143	2016-05-13	2017-12-31

FIRM LICENSES ISSUED – 3/23/2016 – 5/17/2016 – 19 LICENSES

Firm Name	Lic #	Approved	Exp. Date
Cardon Tax Services LLC dba Ahart & Cardon CPAs	ACF006471	2016-04-01	2018-06-30
Lisa T. Henderson CPA, PC	ACF006472	2016-04-01	2018-06-30
Tripp CPA & Tax Services LLC	ACF006473	2016-04-01	2018-06-30
Chet J. Holt, CPA, PC	ACF006475	2016-04-01	2018-06-30
Slaughter Tax & Accounting Resources, Inc.	ACF006474	2016-04-01	2018-06-30
SERON LLC	ACF006476	2016-04-01	2018-06-30
Wall, Einhorn & Chernitzer, PC	ACF006477	2016-04-01	2018-06-30
Hilary Sherman, CPA	ACF006478	2016-04-01	2018-06-30
Kirschner Weeks, LLP	ACF006479	2016-04-01	2018-06-30
Lazarus Freeman & Associates, CPA -LLC	ACF006480	2016-04-22	2018-06-30
Hughes Pittman & Gupton, LLP	ACF006481	2016-04-22	2018-06-30
Lord Financial & Management Services Inc.	ACF006482	2016-04-22	2018-06-30
Winning The Money Game With Ike, Inc.	ACF006483	2016-04-22	2018-06-30
Financial Innovations LLC	ACF006484	2016-04-22	2018-06-30
North Georgia CPA, Inc.	ACF006485	2016-05-13	2018-06-30
Ahmad Associates Ltd., P.C.	ACF006486	2016-05-13	2018-06-30
KA Green Consulting, LLC	ACF006488	2016-05-13	2018-06-30
Massey Consultancy, LLC	ACF006487	2016-05-13	2018-06-30
Browder & Associates, PC	ACF006489	2016-05-13	2018-06-30