

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: May 20, 2015

A meeting of the Georgia State Board of Accountancy was held on Wednesday, May 20, 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
Ayokah Harrison-Holmes, Investigator

Attorney General Representative:

J. Scott Forbes, Assistant Attorney General

Guests present:

Don Cook, Georgia Society of CPAs
Alan Skelton, State Accounting Office
Debra Stephens-Wilson, State Accounting Office
Jessica Johnson, Office of Planning and Budget
Alyse Williams, Office of Planning and Budget

Chairman Deal established a quorum was present at 10:31 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 18, 2015 Board meeting with recommended corrections. Mr. Johnson seconded the motion. The motion carried unanimously.

Executive Session:

At 10:53 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. Mr. Bobo seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Ms. Goodson, Mr. Martin and Ms. Hardin. No votes were taken in Executive Session.

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Open Session:

Chairman Deal declared open session at 3:05 p.m. to vote on discussions held in executive session.

Appeals:

Applicant A.B.: Applicant appeared before the Board to appeal denial of his application for reciprocity. Applicant is lacking 6 semester hours in upper-level accounting to meet the required 30 hours. Mr. Johnson made a motion to approve with a consent agreement for licensure requiring applicant to complete the 6 semester hours in upper-level accounting by December 31, 2015. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant M.C.: After reviewing additional documentation submitted regarding request for special consideration for the experience requirement, Mr. Johnson made a motion to uphold denial from the January 14, 2015 Board meeting. Ms. Goodson seconded the motion. The motion carried unanimously.

NASBA Applications:

The following requests from NASBA were reviewed at the May 20, 2015 meeting:

Applicant L.R.: After reviewing the request for initial licensure, applicant is a non U.S. citizen, Mr. Johnson made a motion to table the request for lack of documentation. Ms. Goodson seconded the motion. The motion carried unanimously.

NASBA Examination Requests:

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

Applicant J.R.: After reviewing the request for an extension to retain credit for the BEC section of the CPA exam, Ms. Hardin made a motion to grant a one-time extension to September 30, 2015. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant C.J.K.: After reviewing the request for an extension to retain credit for the REG section of the CPA exam and NASBA's confirmation, Ms. Hardin made a motion to grant a one-time extension to September 30, 2015. Mr. Martin 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 grant a one-time extension to September 30, 2015. Ms. Goodson seconded the motion. The motion carried unanimously.

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Renewals:

Applicant MRM CPA: After reviewing the request for reinstatement, Mr. Johnson made a motion to table this request for reinstatement for failure to satisfactorily complete the Peer Review program and provide proper documentation. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant SDA CPA: After reviewing the request for reinstatement, Ms. Goodson made a motion to table this request for reinstatement for failure to satisfactorily complete the Peer Review program and provide proper documentation. Ms. Hardin seconded the motion. The motion carried unanimously.

Reinstatements:

Applicant S.Y.H.: After reviewing additional documentation submitted regarding the request for reinstatement, Ms. Goodson made a motion to approve this request and reinstate this license. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant T.D.: After reviewing the request for reinstatement that was tabled from the November 20, 2013 board meeting, Ms. Hardin made a motion to table this request and direct the Board staff to schedule an investigative interview for applicant to appear on July 22, 2015 at 10:00 a.m. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant V.J.: After reviewing the request for reinstatement tabled from the January 14, 2015 board meeting, Ms. Goodson made a motion to table this request and direct the Board staff to request certificates of completion for the Continuing Professional Education hours claimed on the reinstatement application. Mr. Martin seconded the motion. The motion carried unanimously.

Enforcement Report:

Mr. Bobo presented the Enforcement Report of cases requiring action.

ACCT120037: This case involves allegations of unethical conduct. Mr. Bobo made a motion to close this case with no action. Mr. Johnson seconded. The motion carried unanimously.

ACCT130017: This case involves allegations of unethical conduct. Mr. Johnson made a motion to refer this case to Investigations. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT130032: Mr. Bobo made a motion to refer this case to Investigations for non-compliance with consent order. Ms. Goodson seconded the motion. The motion carried unanimously.

ACCT140016: Mr. Bobo made a motion to refer this case to Investigations. Mr. Johnson seconded the motion. The motion carried unanimously.

ACCT140021: This case involves allegations of unethical conduct. Mr. Johnson made a motion to refer this case to Investigations. Ms. Goodson seconded the motion. The motion carried unanimously.

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ACCT140029, ACCT140030, ACCT140031, ACCT140032, and ACCT140033: Mr. Johnson made a motion to refer these enforcement cases to Investigations. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT150005: 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 by July 15, 2015. Ms. Goodson seconded. Chairman Deal recused himself from vote. The motion carried unanimously.

ACCT150007: This case involves allegations of unprofessional conduct. Mr. Johnson made a motion to refer this case to Investigations. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT150011: Ms. Goodson made a motion to refer this case to the Attorney General's Office for a Public Consent Order assessing a \$1,000.00 fine requiring eight hours of Continuing Professional Education credits in Professional Ethics in addition to the required CPE hours for CPA renewal to be completed by December 31, 2015. Mr. Bobo seconded the motion. The motion carried unanimously.

ACCT150014: This case involves disciplinary sanctions by PCAOB. Mr. Johnson made a motion to refer this case to the Attorney General's Office for a Public Consent Order assessing a fine of \$2,500.00. Mr. Bobo seconded the motion. The motion carried unanimously.

ACCT150018: This case involves allegations of quality of service and unprofessional conduct. Ms. Goodson made a motion to refer this case to the Attorney General's Office for a consent order requiring eight hours of Continuing Professional Education credits in Professional Ethics in addition to the required CPE hours for CPA renewal to be completed by December 31, 2015. Mr. Bobo seconded the motion. The motion carried unanimously.

ACCT150023: This case involves allegations of failure to perform client services. Mr. Bobo made a motion to refer this to the Attorney General's Office for possible revocation to join ACCT150006, ACCT15008, ACCT150009, and ACCT150010.

ACCT150024: This case involves allegations of unprofessional conduct and quality of service. Ms. Goodson made a motion to close this case. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT150025, ACCT150026, ACCT150027, ACCT150028, and ACCT150029: These cases involve allegations of unethical behavior. Mr. Bobo made a motion to close these cases for complainant's failure to respond to the Board's inquiry. Ms. Goodson seconded the motion. The motion carried unanimously.

ACCT150030, ACCT150031, ACCT150032, ACCT150033, and ACCT150034: These cases involve allegations of unethical behavior. Mr. Bobo made a motion to close these enforcement cases, per complainant the matter has been resolved. Mr. Johnson seconded the motion. The motion carried unanimously.

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ACCT150035, ACCT150036, ACCT150037, ACCT150038, and ACCT150039: These cases involve allegations of unethical behavior. Mr. Bobo made a motion to close these enforcement cases, per complainant the matter has been resolved. Mr. Johnson seconded the motion. The motion carried unanimously.

ACCT150040: This case involves allegations of unprofessional conduct and unlicensed practice. Ms. Goodson made a motion to refer this case to the Attorney General's Office for a voluntary Cease & Desist. Mr. Bobo seconded this 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.

Approval of Executive Session Minutes:

Mr. Johnson made a motion to approve the Executive Session minutes of the March 18, 2015 Board meeting as presented. Mr. Bobo 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 fifty (150) Certified Public Accountant licenses (CPA032998 through CPA033147) since the March 18, 2015 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. Ms. Goodson seconded the motion. The motion carried unanimously. The Board approved twenty-seven (27) Public Accounting Firm licenses (ACF006320 through ACF006346) since the March 18, 2015 Board meeting. The list is attached and made part of these minutes.

Executive Director's Report:

Mr. Ziga introduced the new Investigator, Ayokah Harrison-Holmes.

Mr. Ziga informed the Board that he has secured a location for the storage of the Accountancy file boxes.

Mr. Ziga informed the Board that discussions are being held with System Automation, our licensing system provider, and preparations are being made for the upcoming CPA license renewals for licenses that expire December 31, 2015.

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Other Business:

Mr. Johnson updated the Board on the Board Rules.

The Board discussed amending the license fees for the upcoming CPA license renewal period. The Board vote has been tabled until the July 22, 2015 Board meeting.


Chairman Deal informed the Board that he and Jim Martin will be attending the Eastern Regional Meeting, June 24-26, 2015 in Baltimore, Maryland and Wanda Goodson will be attending the Western Regional Meeting, June 17-19, 2015 in Coronado, California.

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With no other business to discuss. The meeting adjourned at 3:56 p.m.

The next scheduled board meeting will be held on Wednesday, July 22, 2015 at 10:30 a.m.


Recorded by Swan LeGrand-Fleming, Senior Licensure Analyst


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.

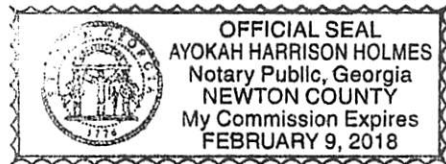
On May 20, 2015, entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated 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 20 Day of May, 2015

Ayokah Harrison Holmes
Notary Public

My Commission Expires 2/9/2018

CPA Licenses Issued – 3/18/2015 – 5/19/2015 –150 Licenses

Last Name	First Name	Lic #	Initial Date of Licensure	Expiration Date
Andrade	Anila	CPA0032998	2015-03-20	12/31/2015
Arich	Stephen	CPA0032999	2015-03-20	12/31/2015
Clarke	Branden	CPA0033000	2015-03-20	12/31/2015
Eavenson	Benjamin	CPA0033001	2015-03-20	12/31/2015
Eichholz	Jason	CPA0033002	2015-03-20	12/31/2015
Foreit	Elise	CPA0033003	2015-03-20	12/31/2015
Guthrie	Glenn	CPA0033004	2015-03-20	12/31/2015
Hixson	Nathan	CPA0033005	2015-03-20	12/31/2015
Horton	Kaelyn	CPA0033006	2015-03-20	12/31/2015
Hutchins	Mary	CPA0033007	2015-03-20	12/31/2015
Kanner	Russ	CPA0033008	2015-03-20	12/31/2015
Kirkover	Anthony	CPA0033009	2015-03-20	12/31/2015
Lee	Chang	CPA0033010	2015-03-20	12/31/2015
Mahoney	Ruth Ann	CPA0033011	2015-03-20	12/31/2015
Maladtsova	Vera	CPA0033012	2015-03-20	12/31/2015
Mehrotra	Shyam	CPA0033013	2015-03-20	12/31/2015
Melton	Matthew	CPA0033014	2015-03-20	12/31/2015
Nightingale	Lindsay	CPA0033015	2015-03-20	12/31/2015
Olson	Valerie	CPA0033016	2015-03-20	12/31/2015
Parks	Mikisha	CPA0033017	2015-03-20	12/31/2015
Phillips	Jonathan	CPA0033018	2015-03-20	12/31/2015
Price	Bailey	CPA0033019	2015-03-20	12/31/2015
Ready	Patrick	CPA0033020	2015-03-20	12/31/2015
Rogers	Ebony Jamela	CPA0033021	2015-03-20	12/31/2015
Shabbir	Saira	CPA0033022	2015-03-20	12/31/2015
Walcott	Dean	CPA0033023	2015-03-20	12/31/2015
Whipkey	Mark	CPA0033024	2015-03-20	12/31/2015
Wisembaker	Lindsey	CPA0033025	2015-03-20	12/31/2015
Aiken	Walter	CPA0033026	2015-03-30	12/31/2015
Arita	Yosuke	CPA0033027	2015-03-30	12/31/2015
Barrientos	Luis	CPA0033028	2015-03-30	12/31/2015
Bauer	Taylor	CPA0033029	2015-03-30	12/31/2015
Brown	Katelin	CPA0033030	2015-03-30	12/31/2015
Burk	James	CPA0033031	2015-03-30	12/31/2015
Chamblee	Blake	CPA0033032	2015-03-30	12/31/2015
Cone	Charles	CPA0033033	2015-03-30	12/31/2015
Cunningham	Sarah	CPA0033034	2015-03-30	12/31/2015
Dorsette	P'lar	CPA0033035	2015-03-30	12/31/2015
Dunn	Sarah	CPA0033036	2015-03-30	12/31/2015

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Gass	Randolph	CPA0033037	2015-03-30	12/31/2015
Gaynor	Meaghan	CPA0033038	2015-03-30	12/31/2015
Harkness	Mita	CPA0033039	2015-03-30	12/31/2015
Hoang	Nhan	CPA0033040	2015-03-30	12/31/2015
Hynninen	Kristen	CPA0033041	2015-03-30	12/31/2015
Kawalek	Gregory	CPA0033042	2015-03-30	12/31/2015
Korol	Daniel	CPA0033043	2015-03-30	12/31/2015
Meyer	Sarah	CPA0033044	2015-03-30	12/31/2015
O'rourk	Stephanie	CPA0033045	2015-03-30	12/31/2015
Patton	Benjamin	CPA0033046	2015-03-30	12/31/2015
Pender	Meredith	CPA0033047	2015-03-30	12/31/2015
Salmon	Teneil	CPA0033048	2015-03-30	12/31/2015
Shepard	Ashley	CPA0033049	2015-03-30	12/31/2015
Stuart	Della	CPA0033050	2015-03-30	12/31/2015
Yero	Michael	CPA0033051	2015-03-30	12/31/2015
Kukanza	Sloane	CPA0033052	2015-04-10	12/31/2015
Williamson	Bradley	CPA0033053	2015-04-10	12/31/2015
Buckner	Christin	CPA0033054	2015-04-10	12/31/2015
Rountree	Rachel	CPA0033055	2015-04-10	12/31/2015
Lewis	Kaitlynn	CPA0033056	2015-04-10	12/31/2015
Ozgo	Adam	CPA0033057	2015-04-10	12/31/2015
Sparrow	Anna	CPA0033058	2015-04-10	12/31/2015
Landgraff	Ashlie	CPA0033059	2015-04-10	12/31/2015
Ahmed	Kh	CPA0033060	2015-04-10	12/31/2015
Travers	Trenton	CPA0033061	2015-04-10	12/31/2015
Cromey	Peter	CPA0033062	2015-04-10	12/31/2015
Watkins	Kenneth	CPA0033063	2015-04-10	12/31/2015
Porto Pedrosa	Tatiana	CPA0033064	2015-04-10	12/31/2015
Bankole	Caroline	CPA0033065	2015-04-10	12/31/2015
Richardson	John	CPA0033066	2015-04-10	12/31/2015
Tarpley	Adam	CPA0033067	2015-04-10	12/31/2015
O'Leary	Frances	CPA0033068	2015-04-10	12/31/2015
Hunter	Amanda	CPA0033069	2015-04-10	12/31/2015
Simpson	Joshua	CPA0033070	2015-04-10	12/31/2015
Harrell	Thomas	CPA0033071	2015-04-10	12/31/2015
Ngo-Nguyen	Sophia	CPA0033072	2015-04-10	12/31/2015
Skibicki	Robert	CPA0033073	2015-04-10	12/31/2015
Cook	Robert	CPA0033074	2015-04-10	12/31/2015
Dawson	James	CPA0033075	2015-04-10	12/31/2015
Sellers	Harold	CPA0033076	2015-04-10	12/31/2015
Williams	Shatel	CPA0033077	2015-04-10	12/31/2015

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Aldenderfer	Charles	CPA0033078	2015-04-24	12/31/2015
Atkins	Kayla	CPA0033079	2015-04-24	12/31/2015
Carson	Kyle	CPA0033080	2015-04-24	12/31/2015
Clark	Douglas	CPA0033081	2015-04-24	12/31/2015
Crump	Jeffrey	CPA0033082	2015-04-24	12/31/2015
Dubose	Cheryl	CPA0033083	2015-04-24	12/31/2015
Dwyer	Sean	CPA0033084	2015-04-24	12/31/2015
Gay	Lee	CPA0033085	2015-04-24	12/31/2015
Gregory	Willis	CPA0033086	2015-04-24	12/31/2015
Freeman	Kimberley	CPA0033087	2015-04-24	12/31/2015
Horne	Savannah	CPA0033088	2015-04-24	12/31/2015
Newland	Harriet	CPA0033089	2015-04-24	12/31/2015
Jones	Austin	CPA0033090	2015-04-24	12/31/2015
Knight Jr	Thomas E	CPA0033091	2015-04-24	12/31/2015
Lu	Ling	CPA0033092	2015-04-24	12/31/2015
Lund	Kaleigh	CPA0033093	2015-04-24	12/31/2015
Ma	Jia	CPA0033094	2015-04-24	12/31/2015
Maher	Peter	CPA0033095	2015-04-24	12/31/2015
Markowitz	Benjamin	CPA0033096	2015-04-24	12/31/2015
Mcenerney	Matthew	CPA0033097	2015-04-24	12/31/2015
Mcintosh	Hubert	CPA0033098	2015-04-24	12/31/2015
Meharg	Stephen	CPA0033099	2015-04-24	12/31/2015
Miller	Neera	CPA0033100	2015-04-24	12/31/2015
Moltzen	Laura	CPA0033101	2015-04-24	12/31/2015
Rosich	Pedro	CPA0033102	2015-04-24	12/31/2015
Shanthanam	Harini	CPA0033103	2015-04-24	12/31/2015
White	Charlotte	CPA0033104	2015-04-24	12/31/2015
White	Duane	CPA0033105	2015-04-24	12/31/2015
Crabtree	Jessica	CPA0033106	2015-04-24	12/31/2015
Williams	Matthew	CPA0033107	2015-04-24	12/31/2015
Berrier	Stephen	CPA0033108	2015-05-01	12/31/2015
Cook	Steven	CPA0033109	2015-05-01	12/31/2015
Daniyan	Adetokunbo	CPA0033110	2015-05-01	12/31/2015
Davidson	Phillip	CPA0033111	2015-05-01	12/31/2015
Eastin	Mark	CPA0033112	2015-05-01	12/31/2015
Flores	Rosalba	CPA0033113	2015-05-01	12/31/2015
Gallagher	Ezra	CPA0033114	2015-05-01	12/31/2015
Green	Alyssa	CPA0033115	2015-05-01	12/31/2015
Gventsadze	Aleksandre	CPA0033116	2015-05-01	12/31/2015
James	Julie	CPA0033117	2015-05-01	12/31/2015
Krysava	Yuliya	CPA0033118	2015-05-01	12/31/2015

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La Voie	John	CPA0033119	2015-05-01	12/31/2015
Martin	Thomas	CPA0033120	2015-05-01	12/31/2015
Rentenbach	Thomas	CPA0033121	2015-05-01	12/31/2015
Tilley	Andrew	CPA0033122	2015-05-01	12/31/2015
Venkateswar	Sankaran	CPA0033123	2015-05-01	12/31/2015
Ali	Farah	CPA0033124	2015-05-15	12/31/2015
Alvarado	Salvador	CPA0033125	2015-05-15	12/31/2015
Bacon	Leslie	CPA0033126	2015-05-15	12/31/2015
Brooks	Patrick	CPA0033127	2015-05-15	12/31/2015
Bryan	Stuart	CPA0033128	2015-05-15	12/31/2015
Bui	Tiana	CPA0033129	2015-05-15	12/31/2015
Chenoweth	Jonathan	CPA0033130	2015-05-15	12/31/2015
Derrick	Sharon	CPA0033131	2015-05-15	12/31/2015
Eayrs	Julene	CPA0033132	2015-05-15	12/31/2015
Greenberg	Alexandra	CPA0033133	2015-05-15	12/31/2015
Huang	Kuncoro	CPA0033134	2015-05-15	12/31/2015
Joseph	Olaoluwa	CPA0033135	2015-05-15	12/31/2015
Harrington	Michelle	CPA0033136	2015-05-15	12/31/2015
Lindstrom	Carrie	CPA0033137	2015-05-15	12/31/2015
Miyazaki	Yuya	CPA0033138	2015-05-15	12/31/2015
Nicoloff	Chadwick	CPA0033139	2015-05-15	12/31/2015
Odegbami	Yejide	CPA0033140	2015-05-15	12/31/2015
Peterson	Michael	CPA0033141	2015-05-15	12/31/2015
Shinn	Kevin	CPA0033142	2015-05-15	12/31/2015
Sika	Justin	CPA0033143	2015-05-15	12/31/2015
Sprouse	Ronnie	CPA0033144	2015-05-15	12/31/2015
Truong	Ngan	CPA0033145	2015-05-15	12/31/2015
Vielmas	Jeremiah	CPA0033146	2015-05-15	12/31/2015
Waters	Christopher	CPA0033147	2015-05-15	12/31/2015

FIRM Licenses Issued – 3/18/2015 – 5/19/2015 – 27 Licenses

Firm Name	License Number	Initial Date of Licensure	Expiration Date
Karl Rosenbohm CPA LLC	ACF006320	3/31/2015	6/30/2016
KraftCPAs PLLC	ACF006321	3/31/2015	6/30/2016
Haynie & Company	ACF006322	3/31/2015	6/30/2016
Gibbon Financial Consulting, LLC	ACF006323	3/31/2015	6/30/2016
Morse & Co., PLLC	ACF006324	3/31/2015	6/30/2016
GreerWalker LLP	ACF006325	3/31/2015	6/30/2016
KL CPA & Associates LLC	ACF006326	3/31/2015	6/30/2016
Williams, Pitts & Beard, PLLC	ACF006327	3/31/2015	6/30/2016
Trish Anderson CPA, LLC	ACF006328	3/31/2015	6/30/2016
Black & Pinckard LLC	ACF006329	3/31/2015	6/30/2016
EDER, CASELLA & CO.	ACF006330	3/31/2015	6/30/2016
OnSite CFO LLC	ACF006331	3/31/2015	6/30/2016
Natasha A. Smith, CPA, LLC	ACF006332	3/31/2015	6/30/2016
Pamela Kelly Cohen, CPA, LLC	ACF006333	3/31/2015	6/30/2016
Meaden & Moore Ltd, LLC	ACF006334	4/28/2015	6/30/2016
Accuity LLP	ACF006335	4/28/2015	6/30/2016
MST CPAs & Advisors, LLC	ACF006336	4/28/2015	6/30/2016
Cynthia G. Redfern	ACF006337	4/28/2015	6/30/2016
TrustNet Information Services LLC	ACF006338	4/28/2015	6/30/2016
Ahmed Hussein, CPA, P.C.	ACF006339	4/28/2015	6/30/2016
Stage 2 Accounting, Inc	ACF006340	5/18/2015	6/30/2016
Scott Skibbie, Inc.	ACF006341	5/18/2015	6/30/2016
WorkStrong Consulting, LLC	ACF006342	5/18/2015	6/30/2016
Brown Smith Wallace LLC	ACF006343	5/18/2015	6/30/2016
Weiss, Sugar, Dvorak & Dusek, Ltd.	ACF006344	5/18/2015	6/30/2016
Cobb & Pickle-Phillips, CPAs, LLC	ACF006345	5/18/2015	6/30/2016
Long & Company, P.C.	ACF006346	5/18/2015	6/30/2016