

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: May 22, 2013

A meeting of the Georgia State Board of Accountancy was held on Wednesday, May 22, 2013 at the Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

J. Sam Johnson, CPA, Chairman
Julian I. Deal, CPA, Vice Chairman
Elizabeth Hardin, CPA
Wanda Goodson, CPA
Ronald B. Bobo, CPA
T. Farrell Nichols, CPA

Board members absent:

None.

Others present:

Darren Mickler, Executive Director
Swan LeGrand-Fleming, Board Support Specialist
Sandra Mays, Licensure Analyst
Stephanie Mason, Assistant Attorney General

Chairman Johnson established a quorum was present at 9:50 a.m. and called the meeting to order.

The agenda was amended to add Items 5m and 5n.

Ms. Hardin made a motion to approve the Open Session minutes of the March 27, 2013 Board meeting as presented. Mr. Bobo seconded the motion. The motion carried unanimously.

Executive Session:

At 9:51 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. Deal seconded the motion. Voting in favor of the motion were those members present who included Chairman Johnson, Ms. Hardin, Mr. Deal, Mr. Bobo, Mr. Nichols and Ms. Goodson. The Board concluded Executive Session in order to vote on these matters and to continue with the public session. No votes taken in Executive Session.

Open Session was declared at 1:13 p.m.

Mr. Bobo made a motion to approve the following applications that met certification requirements. Ms. Hardin seconded the motion. The motion carried unanimously. The Board approved twelve (12) Public Accounting Firm licenses and one hundred thirty-one (131) Certified Public Accountants licenses since the March 27, 2013 Board Meeting.

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NASBA Requests:

The Board reviewed correspondence regarding testing candidate misconduct. Mr. Nichols made a motion to deny this applicant from testing in Georgia without a psychological evaluation. Ms. Hardin seconded this motion. The motion carried unanimously.

The Board reviewed a request for approval of a Business Law course. The Board voted to table this request until a policy adopted to address this request.

The Board reviewed a request for approval of Business Law & Regulations course to meet the accounting requirement. The Board recognized that it is related to the CPA exam but it is not an accounting course. The Board voted to table this request until a Board Policy is adopted to address this request.

The following Applicants were reviewed at the May 22, 2013 Meeting:

Personal Appearance:

Applicant C.A. – As a result of an investigative interview conducted, the Board voted to approve the applicant for licensure.

Applications:

Applicant E.A.: After reviewing additional documentation submitted as directed by the Board in the March 27, 2013 Board meeting, the Board made a recommendation to table for further inquiry.

Applicant A.D.: After reviewing the request for certification with regard to a conviction, Mr. Deal made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant J.B.: After reviewing the request for certification with regard to a conviction, Mr. Deal made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant K.P.: After reviewing the request for certification with regard to a conviction, Mr. Deal made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant K.F.: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, Mr. Bobo made a motion to deny this applicant. Applicant must obtain experience requirement and then reapply. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant PA&T: After reviewing the request for certification with regard to revocation of insurance license, Ms. Hardin made a motion to approve this applicant. Mr. Nichols seconded this motion. The motion carried unanimously.

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Applicant R.A.: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, Ms. Hardin made a motion to deny this applicant. Applicant must obtain experience requirement and then reapply. Mr. Nichols seconded this motion. The motion carried unanimously.

Applicant S.K.: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, the Board made a recommendation to give the administrative staff authority to approve this applicant once a reciprocity application is completed and submitted.

Applicant T.R.: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, Ms. Goodson made a motion to approve this applicant. Mr. Bobo seconded this motion. The motion carried unanimously. Applicant must register as a firm before you can practice.

Applicant T.Z.: After reviewing the request for certification with regard to experience verified by HR and not a licensed CPA, the Board made a recommendation to approve once verification of experience is signed by a licensed CPA and received by the administrative staff.

Applicant J.H.: After reviewing the request for certification with regard to deficient education, Mr. Nichols made a motion to deny this applicant due to not meeting the education requirement. Applicant needs six hours. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant K.J.: After reviewing the request for an extension to complete three parts of the CPA exam, Mr. Bobo made a motion to grant an extension until December 31, 2013. Mr. Deal seconded this motion. The motion carried unanimously.

Applicant E.K.: After complying with the Board's request from the last meeting, Mr. Bobo made a motion to approve this applicant. Mr. Nichols seconded this motion. The motion carried unanimously.

Applicant J.M.: After complying with the Board's request from the last meeting, Mr. Bobo made a motion to approve this applicant. Mr. Nichols seconded this motion. The motion carried unanimously.

Appeals:

Applicant W.A.B.: Applicant is exercising his right to appeal the decision of the Board from the March 27, 2013 meeting. In lieu of an appearance, applicant submitted additional documentation for Board consideration. Mr. Deal made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Reinstatements:

Applicant #1827982: After reviewing the request for reinstatement. Mr. Nichols made a motion to refer this case to the Attorney General's Office to issue a Consent Order and add 30 days to

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get Peer Review to be in compliance. Ms. Hardin seconded this motion. The motion carried unanimously.

Other Issues:

The Board reviewed a request for a waiver of CPE for renewal period ending December 31, 2013. Mr. Nichols made a motion to deny the request. Mr. Bobo seconded this motion. The motion carried unanimously.

Enforcement:

Ms. Mays presented a list of complaints that have been open for quite some time with no response from the complainants and requested closure.

ACCT130041 – The Board voted to table this case.

ACCT130044 – The Board voted to table this case.

ACCT130045 – The Board voted to send letter of inquiry.

ACCT130046 – The Board voted to send letter referring the complainant to civil court and close case.

ACCT130047 – The Board voted to issue a Cease and Desist order.

ACCT130048 – The Board voted to close with a letter referring the complainant to the Secretary of State's website.

ACCT130049 – The Board voted to send a letter of inquiry.

ACCT130050 – The Board voted to close as this is a civil matter.

ACCT130051 - The Board voted to issue a Cease and Desist order.

ACCT130052 – The Board voted to issue a Cease and Desist order.

ACCT130053 – The Board voted to issue a Cease and Desist order.

ACCT130054 – The Board voted to table this case.

ACCT130055 – The Board voted to table this case.

ACCT130056 – The Board voted to table this case.

ACCT130032 – The Board voted to close with no action.

ACCT130037 – The Board voted to close with no action.

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ACCT130034 – The Board voted to close with no action.

ACCT130027 – The Board voted to close with no action.

ACCT130017 – The Board voted to table this case.

ACCT130018 – The Board voted to table this case.

ACCT130038 – The Board voted to send a letter of inquiry.

ACCT130007 – The Board voted to refer this case to the Attorney General’s Office for a Cease and Desist or hearing.

ACCT130033 – The Board voted to table this case.

ACCT130031 – the Board voted to refer this case to the Attorney General’s Office to amend previously issued Cease & Desist.

ACCT120020/ACCT120021 – The Board voted to send a letter of inquiry.

ACCT110074 – The Board voted to send a letter of inquiry.

Mr. Mickler presented a status of open complaint cases. He reported that there are 95 open complaint cases. He went through the cases and would like Board recommendations.

Assistant Attorney General:

Stephanie Mason presented a status report to the Board of cases and advice referred for action.

M.R. – After reviewing the memo from the Attorney General’s Office, the Board voted to rescind its previous disposition and instead vote to send Mr. Morris a letter stating that he must submit a reinstatement application with a rule waiver request regarding the CPE requirement and upon receipt the Board will decide whether or not to grant the CPE waiver request with the condition that he must obtain 16 CPE in A&A before July 31, 2013.

S.R. – The Board made a recommendation to accept Consent Order for licensure with criminal history placing the license on probation for 24 months.

Approval of Executive Session Minutes:

Mr. Bobo made a motion to approve the Executive Session minutes of the March 27, 2013 Board meeting as presented. Mr. Deal seconded the motion. The motion carried unanimously.

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Executive Director's Report:

Mr. Mickler informed the Board that the Dental and Pharmacy Boards are being transferred from the Secretary of State's Office of Professional Licensing Boards Division to the Department of Community Health.

Other Business:

The Board had a discussion on the Board's policy on verification of information for reciprocal certificates. Mr. Nichols and Ms. Hardin were selected as the Task Force to develop a policy.

The Board had a discussion on educational requirements. Mr. Deal will consult with a professor and NASBA in reference to educational requirements and Mr. Johnson will assist.

Adjournment:

With no other business to discuss the meeting adjourned at 1:42 p.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on July 31, 2013.