

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 14, 2018

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 14, 2018 at the State Accounting Office, 200 Piedmont Avenue, SE, Suite 1604, West Tower, Atlanta, Georgia.

The following Board members were present:

Julian I. Deal, CPA, Chair
Clayton J. Huffman, CPA, Vice Chair
Ashley Addison, CPA
Michael E. Mixon, CPA
Charles Cole, CPA
Craig Smith, CPA
Jim Martin, Consumer Member

Board members absent:

None.

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Licensing Coordinator
Ayokah Harrison-Roberts, Investigator

Attorney General Representative:

D. Williams-McNeely, Senior Assistant Attorney General

Guests present:

Don Cook, Georgia Society of CPAs
Jacqueline Neubert, Georgia Department of Audits and Accounts

Chairman Deal established a quorum was present at 10:00 a.m. and called the meeting to order.

Open Session Minutes:

Ms. Addison made a motion to approve the Open Session minutes of the September 19, 2018 board meeting as presented. Mr. Huffman seconded the motion. The motion carried unanimously.

Presentation to the Board:

Ms. Neubert with the Georgia Department of Audits and Accounts (DOAA) presented the audit review process as it pertains to checking the license status of firms; enforcement process when audits are not accepted by DOAA; what happens to local governments and non-profit organizations if audits are not accepted; and how GSBA and DOAA can work together in the future.

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Executive Session:

At 10:48 a.m., Mr. Huffman made a motion to enter 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. Addison seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Cole, Mr. Smith, Mr. Mixon, and Mr. Martin. No votes were taken in Executive Session.

Open Session:

After break, Chairman Deal declared open session at 12: 43 p.m. to vote on discussions held in Executive Session.

NASBA Applications:

Mr. Ziga informed the Board that we currently have no Georgia Coordinator assigned to our Board, therefore it will take NASBA approximately 8 weeks to process new applications for licensure.

The following requests from NASBA were reviewed at the November 14, 2018 meeting:

Applicant C.B.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Huffman made a motion to approve this applicant for initial licensure. Ms. Addison seconded the motion. The motion carried unanimously.

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

Applicant A.C.: After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Huffman made a motion to deny this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant B.I.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant W.L.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Cole made a motion to deny this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant J.L.: After reviewing the request for initial licensure with special consideration of the education requirement, Ms. Addison made a motion to deny this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

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Applicant M.P.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Huffman made a motion to approve this applicant for initial licensure. Ms. Addison seconded the motion. The motion carried unanimously.

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

Applicant M.R.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant J.T.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Cole made a motion to approve this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

Reinstatements:

Ms. LeGrand-Fleming reported that there were fifty (50) Certified Public Accountant licenses and four (4) Public Accounting Firm licenses reinstated since the September 19, 2018 Board meeting.

Mr. Smith made a motion to approve the applications that met requirements for reinstatement. Ms. Addison seconded the motion. The motion carried unanimously.

Enforcement Report:

Ms. Harrison-Roberts presented the following enforcement cases requiring board action:

ACCT130017: The Board voted to close this case, as respondent is deceased.

ACCT170039: The Board voted to deny renewal for failure to prove that the Continuing Professional Education requirements for licensure have been met.

ACCT180021: The Board voted to refer this case to Investigations for a Cease & Desist.

ACCT180030: The Board voted to refer this case to Investigations for a Cease & Desist for unlicensed practice.

ACCT190015: The Board voted to refer this case to the Attorney General's Office for revocation.

Attorney General's Report:

Ms. Williams-McNeely presented a status report to the Board of cases and advice referred for action. She stated there are currently 23 open cases in the Attorney General's Office.

Applicant L.R.– The Board voted to refer to the Board Office to send variance request.

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The following Consent Orders were docketed:

Applicant N.D.
ACCT180033
ACCT180034

The following cases are being prepared for a hearing:

ACCT160003
ACCT160048
ACCT160057

Mr. Ziga presented the Board with an Open Records Request. After discussion, Mr. Smith made a motion to deny the request pursuant to 43-3-25.1. Mr. Martin seconded the motion. The motion carried unanimously.

Approval of Executive Session Minutes:

Ms. Addison made a motion to approve the Executive Session minutes of the September 19, 2018 Board as presented. Mr. Huffman seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Ms. Smith made a motion to approve the following applications that met certification requirements. Mr. Martin seconded the motion. The motion carried unanimously. The Board approved one hundred forty-two (142) Certified Public Accountant licenses (CPA036262 through CPA036403) since the September 19, 2018 Board meeting. The list is attached and made part of these minutes.

Mr. Huffman made a motion to approve the following applications that met certification requirements. Ms. Addison seconded the motion. The motion carried unanimously. The Board approved twenty-three (23) Public Accounting Firm licenses (ACF006749 through ACF006771) since the September 19, 2018 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 20,850 Active CPAs and 1,883 Active firms in Georgia.

Mr. Ziga stated that the CPE Audit Letters were sent by NASBA on November 1, 2018.

Mr. Ziga informed the Board that he met with System Automation regarding EGov and MyLicense Office upgrades to the licensing system.

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Mr. Ziga gave the Board a status update on the 2018 firm renewals. He reported the following:

1,970	Firm Licenses generated for renewal (April 2018)
1,783	Firm Renewals Completed
103	Firm Licenses Lapsed on November 8, 2018 for failure to renew
70	Firm Licenses Closed
14	Firm Renewals in Process

Other Business:

2019 Election of Officers

Mr. Martin made a motion to nominate Mr. Huffman as the Chair of the Georgia State Board of Accountancy for 2019. Mr. Cole seconded. The motion carried unanimously to elect Mr. Huffman as the 2019 Chair of the Georgia State Board of Accountancy.

Mr. Martin made a motion to nominate Ms. Addison as the Vice Chair of the Georgia State Board of Accountancy for 2019. Mr. Cole seconded. The motion carried unanimously to elect Ms. Addison as the 2019 Vice Chair of the Georgia State Board of Accountancy.

Chairman Deal addressed the Board regarding his service to the Georgia State Board of Accountancy. He thanked the Board members for their service during his seven years on the Board and serving as the Board Chair for the last 5 years.

Board Member Reports:


Mr. Mixon had a brief discussion on the Ethics Requirement and asked for a Board consensus for the state of Georgia. The Board unanimously voted to an Ethics Requirement of four hours with one of those hours being Georgia specific.

Mr. Huffman had a brief discussion on the Peer Review Oversight Committee.

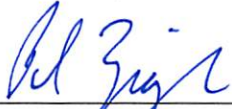
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With no other business to discuss. The meeting was adjourned at 1:30 p.m.

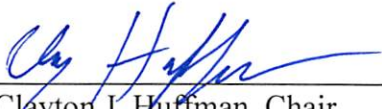
The next scheduled board meeting will be held on Wednesday, January 16, 2019 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Coordinator



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on

January 16, 2019.

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 November 14, 2018, 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 15 Day of November 2018

Ayokah Harrison Roberts
Notary Public



My Commission Expires

CPA LICENSES ISSUED – 9/19/2018 – 11/13/2018 – 142 LICENSES

Lic#	Last Name	First Name	Approved	Expiration Date
CPA036262	Baesler	Rachel	2018-09-24	2019-12-31
CPA036263	Clayton	Harris	2018-09-24	2019-12-31
CPA036264	Conway	Olivia	2018-09-24	2019-12-31
CPA036265	Daniel	Andrew	2018-09-24	2019-12-31
CPA036266	Dedo	Matthew	2018-09-24	2019-12-31
CPA036267	Donaldson	Kiely	2018-09-24	2019-12-31
CPA036268	Dorris	Laura	2018-09-24	2019-12-31
CPA036269	Fon	Elizabeth	2018-09-24	2019-12-31
CPA036270	Goldman	John	2018-09-24	2019-12-31
CPA036271	Graham	Mary Lynne	2018-09-24	2019-12-31
CPA036272	Green	Michael	2018-09-24	2019-12-31
CPA036273	Hatton	John	2018-09-24	2019-12-31
CPA036274	Isaac	Katherine	2018-09-24	2019-12-31
CPA036275	Kelly	Kathryn	2018-09-24	2019-12-31
CPA036276	Meyer	Jacob	2018-09-24	2019-12-31
CPA036277	Sanderson	Sarah	2018-09-24	2019-12-31
CPA036278	Tooley	Shannon	2018-09-24	2019-12-31
CPA036279	White	James	2018-09-24	2019-12-31
CPA036280	Yawn	William	2018-09-24	2019-12-31
CPA036281	Addo	Bempomaa	2018-10-01	2019-12-31
CPA036282	Avera	Noel	2018-10-01	2019-12-31
CPA036283	Bearse	Stephen	2018-10-01	2019-12-31
CPA036284	Buchanan	Chancellor	2018-10-01	2019-12-31
CPA036285	Buckingham	Christopher	2018-10-01	2019-12-31
CPA036286	Campbell	Brian	2018-10-01	2019-12-31
CPA036287	Carlis	Connor	2018-10-01	2019-12-31
CPA036288	Collins	John	2018-10-01	2019-12-31
CPA036289	Daley	James	2018-10-01	2019-12-31
CPA036290	DAmato	Nicholas	2018-10-01	2019-12-31
CPA036291	Dandridge	Rickey	2018-10-01	2019-12-31
CPA036292	De Vargas	Kevin	2018-10-01	2019-12-31
CPA036293	Dunkle	Christine	2018-10-01	2019-12-31
CPA036294	Felkins	Robert	2018-10-01	2019-12-31
CPA036295	Frost	Paige	2018-10-01	2019-12-31
CPA036296	Giles	Joshua	2018-10-01	2019-12-31
CPA036297	Haislip	Kristen	2018-10-01	2019-12-31
CPA036298	Henderson	Rebecca	2018-10-01	2019-12-31
CPA036299	Holland	Virginia	2018-10-01	2019-12-31
CPA036300	Lees	Ryan	2018-10-01	2019-12-31

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CPA036301	Maness	Jonathon	2018-10-01	2019-12-31
CPA036302	Mariscal	Danielle	2018-10-01	2019-12-31
CPA036303	McCracken	Mallory	2018-10-01	2019-12-31
CPA036304	Moran	Paul	2018-10-01	2019-12-31
CPA036305	Morrison	Kathleen	2018-10-01	2019-12-31
CPA036306	Nimmo	Zachary	2018-10-01	2019-12-31
CPA036307	Pace	Stephen	2018-10-01	2019-12-31
CPA036308	Patel	Trusha	2018-10-01	2019-12-31
CPA036309	Reeser	Thaddeus	2018-10-01	2019-12-31
CPA036310	Rierson	Chase	2018-10-01	2019-12-31
CPA036311	Roby	Meghan	2018-10-01	2019-12-31
CPA036312	Rogers	William	2018-10-01	2019-12-31
CPA036313	Sanz	Martin	2018-10-01	2019-12-31
CPA036314	Stethers	Cayden	2018-10-01	2019-12-31
CPA036315	Taylor	Conchata	2018-10-01	2019-12-31
CPA036316	Throop	Joshua	2018-10-01	2019-12-31
CPA036317	Tibbetts	Mariah	2018-10-01	2019-12-31
CPA036318	Usry	Taylor	2018-10-01	2019-12-31
CPA036319	Venker	Cecilia	2018-10-01	2019-12-31
CPA036320	Wagner	Rachel	2018-10-01	2019-12-31
CPA036321	Williams	Daphanie	2018-10-01	2019-12-31
CPA036322	Woolums	Joshua	2018-10-01	2019-12-31
CPA036323	Ramaiah	Vani	2018-10-01	2019-12-31
CPA036324	Thompson	Zachary	2018-10-01	2019-12-31
CPA036325	Edmonds	Amanda	2018-10-01	2019-12-31
CPA036326	Chen	Mengqi	2018-10-01	2019-12-31
CPA036327	Bennett	Austin	2018-10-05	2019-12-31
CPA036328	Carroll	Michael	2018-10-05	2019-12-31
CPA036329	Conley	Kara	2018-10-05	2019-12-31
CPA036330	Conway	Jamie	2018-10-05	2019-12-31
CPA036331	Cossuto	Daniel	2018-10-05	2019-12-31
CPA036332	Craggs	Samantha	2018-10-05	2019-12-31
CPA036333	Desai	Amit	2018-10-05	2019-12-31
CPA036334	Duckworth	Logan	2018-10-05	2019-12-31
CPA036335	Frizzell	Kevin	2018-10-05	2019-12-31
CPA036336	Golden	Lauren	2018-10-05	2019-12-31
CPA036337	Gundaker	Dana	2018-10-05	2019-12-31
CPA036338	Johnson	Jovan	2018-10-05	2019-12-31
CPA036339	Di Lorenzo Cedeno	Willy Amadeus	2018-10-05	2019-12-31
CPA036340	Kanu	Mbalu	2018-10-05	2019-12-31
CPA036341	Lee	Jin Ho	2018-10-05	2019-12-31

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CPA036342	Lilly	Jonathan	2018-10-05	2019-12-31
CPA036343	Lim	Jong Kwon	2018-10-05	2019-12-31
CPA036344	McCullough	Christopher	2018-10-05	2019-12-31
CPA036345	McFarland	David	2018-10-05	2019-12-31
CPA036346	Morrison	Steven	2018-10-05	2019-12-31
CPA036347	Nelson	Ty	2018-10-05	2019-12-31
CPA036348	Quattlebaum	William	2018-10-05	2019-12-31
CPA036349	Richmond	Emily	2018-10-05	2019-12-31
CPA036350	Schoon	Michael	2018-10-05	2019-12-31
CPA036351	Scudder	Trent	2018-10-05	2019-12-31
CPA036352	Sims	Victoria	2018-10-05	2019-12-31
CPA036353	Sitton	Emily	2018-10-05	2019-12-31
CPA036354	Stroeve	Evgenia	2018-10-05	2019-12-31
CPA036355	Bingham	Christopher	2018-10-12	2019-12-31
CPA036356	Chu	Landon	2018-10-12	2019-12-31
CPA036357	Cosper	Michael	2018-10-12	2019-12-31
CPA036358	Deng	Di	2018-10-12	2019-12-31
CPA036359	Heyer	Dylan	2018-10-12	2019-12-31
CPA036360	Ivy	Matthew	2018-10-12	2019-12-31
CPA036361	Lopasky	Mark	2018-10-12	2019-12-31
CPA036362	Mykleby	Connor	2018-10-12	2019-12-31
CPA036363	Parham	Corey	2018-10-12	2019-12-31
CPA036364	Pedigo	Rhianna	2018-10-12	2019-12-31
CPA036365	Simon	Valeria	2018-10-12	2019-12-31
CPA036366	Weekley	Nathan	2018-10-12	2019-12-31
CPA036367	Williams	Jonathan	2018-10-12	2019-12-31
CPA036368	Wylie	Timothy	2018-10-12	2019-12-31
CPA036369	Young	Jasmine	2018-10-12	2019-12-31
CPA036370	DeSanti	David	2018-10-12	2019-12-31
CPA036371	Huang	Runsu	2018-10-12	2019-12-31
CPA036372	Pennant	Keithon	2018-10-24	2019-12-31
CPA036373	Naghashzadeh	Armin	2018-10-29	2019-12-31
CPA036374	Harrison	Megan	2018-10-30	2019-12-31
CPA036375	Giron	Mauricio	2018-11-07	2019-12-31
CPA036376	Baker	Caroline	2018-11-09	2019-12-31
CPA036377	Bolich Wright	Julie	2018-11-09	2019-12-31
CPA036378	Connors	Jillian	2018-11-09	2019-12-31
CPA036379	Dunajewska	Iwona	2018-11-09	2019-12-31
CPA036380	Estrada	David	2018-11-09	2019-12-31
CPA036381	Etienne-Jeannot	Natacha	2018-11-09	2019-12-31
CPA036382	Fahy	Marie	2018-11-09	2019-12-31

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CPA036383	Fietze	Melissa	2018-11-09	2019-12-31
CPA036384	Alderete	Vanessa	2018-11-09	2019-12-31
CPA036385	Gilmore	Kate	2018-11-09	2019-12-31
CPA036386	Glaze	Reagan	2018-11-09	2019-12-31
CPA036387	Hannan	Kevin	2018-11-09	2019-12-31
CPA036388	Jiwani	Karim	2018-11-09	2019-12-31
CPA036389	Kennerson	Heather	2018-11-09	2019-12-31
CPA036390	Landera	Nicholas	2018-11-09	2019-12-31
CPA036391	McCallister	Jamie	2018-11-09	2019-12-31
CPA036392	Myers	Jake	2018-11-09	2019-12-31
CPA036393	Paiement	Emilie	2018-11-09	2019-12-31
CPA036394	Ramos	David	2018-11-09	2019-12-31
CPA036395	Reid	Matthew	2018-11-09	2019-12-31
CPA036396	Rollins	Barry	2018-11-09	2019-12-31
CPA036397	Smith	Jennifer	2018-11-09	2019-12-31
CPA036398	Strickling	Amy	2018-11-09	2019-12-31
CPA036399	Dyer	Nicholas	2018-11-09	2019-12-31
CPA036400	Rhynehardt	Lashina	2018-11-09	2019-12-31
CPA036401	Glenn	Cassady	2018-11-09	2019-12-31
CPA036402	Worsham	Logan	2018-11-09	2019-12-31
CPA036403	Johnson	Monisha	2018-11-09	2019-12-31

FIRM LICENSES ISSUED – 9/19/2018 – 11/13/2018 – 23 LICENSES

Firm Name	Lic #	Approval Date	Expiration Date
E Wayne Williams, CPA	ACF006749	2018-09-24	2020-06-30
HMM, CPAs LLP	ACF006750	2018-09-24	2020-06-30
McGrail Merkel Quinn and Associates, P.C.	ACF006751	2018-09-24	2020-06-30
Windes, Inc.	ACF006752	2018-09-24	2020-06-30
South Georgia Accounting Group	ACF006753	2018-10-12	2020-06-30
Seymour & Perry, LLC	ACF006754	2018-10-12	2020-06-30
ADC Certified Public Accountants, LLLP	ACF006755	2018-10-12	2020-06-30
Spencer Hostetter LLC	ACF006756	2018-10-12	2020-06-30
Hardwick and Associates, LLC	ACF006757	2018-11-09	2020-06-30
WHITNAH CPA LLC	ACF006758	2018-11-09	2020-06-30
Baldwin & Baldwin PLLC	ACF006759	2018-11-09	2020-06-30
Thor E. Risoen, CPA, PC	ACF006760	2018-11-09	2020-06-30
Dennis Cassel CPA	ACF006761	2018-11-09	2020-06-30
BAO & HOU LLC	ACF006762	2018-11-09	2020-06-30
Gary B Friend CPA LLC	ACF006763	2018-11-09	2020-06-30
Lawhorn-Baird CPA Group LLC	ACF006764	2018-11-09	2020-06-30
Simpson & Simpson Accounting, LLC	ACF006765	2018-11-09	2020-06-30
Richard E Clark PC	ACF006766	2018-11-09	2020-06-30
ACT Financial Services, Inc.	ACF006767	2018-11-09	2020-06-30
MoodyBennett, LLC	ACF006768	2018-11-09	2020-06-30
Boulay	ACF006769	2018-11-09	2020-06-30
FinSight CPA	ACF006770	2018-11-09	2020-06-30
Account417, LLC. d/b/a Kevin Cross CPA	ACF006771	2018-11-09	2020-06-30