

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 15, 2017

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 15, 2017 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, via teleconference
Michael E. Mixon, CPA
Craig Smith, CPA
Charles Cole, 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:

Jennifer Colangelo, Attorney General's Office
Don Cook, Georgia Society of CPAs
Alan Skelton, State Accounting Office

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

Open Session Minutes:

Mr. Cole made a motion to approve the Open Session minutes of the September 20, 2017 board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Presentation:

Jennifer Colangelo, Assistant Attorney General, made a presentation to the Board on Georgia's Open Meetings Act and covered the requirements for proper notice of meetings, agendas, minutes, and executive sessions.

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Executive Session:

At 10:45 a.m., Mr. Mixon 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. Mr. Martin seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Smith, Mr. Huffman, Mr. Cole, and Ms. Addison. No votes were taken in Executive Session.

Open Session:

Chairman Deal declared open session at 1:33 p.m. to vote on discussions held in Executive Session.

NASBA Applications:

The following requests from NASBA were reviewed at the November 15, 2017 meeting:

Applicant S.G.: After reviewing the request for reciprocal licensure with special consideration of the experience requirement, Mr. Huffman made a motion to table this request. Mr. Mixon seconded the motion. The motion carried unanimously.

Renewals:

Applicant M.P.: After reviewing the request for renewal with a conviction, Mr. Smith made a motion to approve this applicant for renewal. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant W.B.: After reviewing the request for renewal with a medical hardship for the continuing professional education requirement, Mr. Smith made a motion to refer this applicant to the Attorney General's office for a PRIVATE consent agreement for renewal requiring applicant to complete an additional 42 hours of continuing professional education hours by June 30, 2018. Mr. Huffman seconded the motion. The motion carried unanimously.

Reinstatements:

Applicant T.E.B. CPALLC.: After reviewing the request for reinstatement without a current peer review, Mr. Smith made a motion to approve for reinstatement and send a letter to inform firm to obtain a peer review for the upcoming reporting period. Mr. Mixon seconded the motion. The motion carried unanimously.

Enforcement Report:

Ms. Harrison-Roberts gave a detailed report on the Lapsed Firm Project.

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

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Ms. Addison made a motion to accept the recommendations made in Executive Session as follows:

ACCT180001 – The Board voted to table this case.

ACCT180006 – The Board voted to close this case with a letter of concern.

ACCT180008 – The Board voted to close this case with no action.

ACCT180010 – The Board voted to table this case.

ACCT180011 – The Board voted to close this case with no action.

ACCT180012 – The Board voted to refer this case to Investigations.

ACCT180013 – The Board voted to refer this case to Investigations.

ACCT180014 – The Board voted to close this case as to no finding.

Mr. Martin seconded the motion. The motion carried unanimously.

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.

Ms. Williams-McNeely presented the board with recommendations for SEC Violation cases referred to the Attorney General's Office.

Approval of Executive Session Minutes:

Mr. Mixon made a motion to approve the Executive Session minutes of the September 20, 2017 Board as presented. Mr. Smith seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Mr. Huffman made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved eighty-two (82) Certified Public Accountant licenses (CPA035361 through CPA035442) since the September 20, 2017 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. Mr. Martin seconded the motion. The motion carried unanimously. The Board approved nineteen (19) Public Accounting Firm licenses (ACF006616 through ACF006636, minus ACF006630 and ACF006631) since the September 20, 2017 Board meeting. The list is attached and made part of these minutes.

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Executive Director's Report:

Mr. Ziga informed the Board that there are currently 21,280 Active CPAs and 1,921 Active firms in Georgia.

Mr. Ziga reported that the renewal notices have been sent on October 2, 2017 with no negative feedback from licensees. Mr. Ziga thanked the Georgia Society of CPAs for partnering with GSBA to get renewal notices distributed.

Mr. Ziga stated that FY18 is on budget.

Mr. Ziga distributed an Ethics Renewal Requirements document to the Board received from NASBA that summarizes each jurisdiction's continuing professional education (CPE) regulations. After discussion, Mr. Huffman made a motion to adopt an ethics renewal requirement requiring 4 hours of Ethics each reporting period with 2 hours being state specific. Mr. Mixon seconded the motion. The motion carried unanimously.

Board Member Report

Mr. Huffman gave highlights of the NASBA Annual Meeting held in New York, October 29 – November 1, 2017. He discussed NANO Learning/Blended learning stating that a rule amendment would be required for NANO Learning in Georgia.

Other Business:

2018 Board Meeting Schedule:

Mr. Mixon made a motion to approve the following meeting dates for 2018. Mr. Martin seconded. The motion carried unanimously.

- January 10, 2018
- March 21, 2018
- May 23, 2018
- July 18, 2018
- September 19, 2018
- November 14, 2018

Election of 2018 Officers:

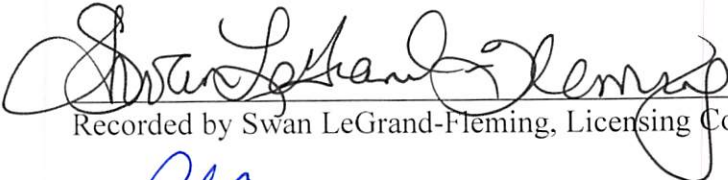
Mr. Martin made a motion to nominate Mr. Deal as the Chair of the Georgia State Board of Accountancy for 2018. Mr. Smith seconded. The motion carried unanimously to elect Mr. Deal as the 2018 Chair of the Georgia State Board of Accountancy.

Mr. Martin made a motion to nominate Mr. Huffman as the Vice Chair of the Georgia State Board of Accountancy for 2018. Mr. Smith seconded. The motion carried unanimously to elect Mr. Huffman as the 2018 Vice Chair of the Georgia State Board of Accountancy.

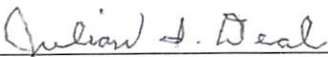
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With no other business to discuss. The meeting was adjourned at 3:01 p.m.

The next scheduled board meeting will be held on Wednesday, ~~November 15, 2017~~ ^{JANUARY 10, 2018} at 10:00 a.m.


Recorded by Swan LeGrand-Fleming, Licensing Coordinator


Paul Ziga, Executive Director/Secretary


Julian I. Deal, Chair

These minutes were approved on January 10, 2018.

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 15, 2017, 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).

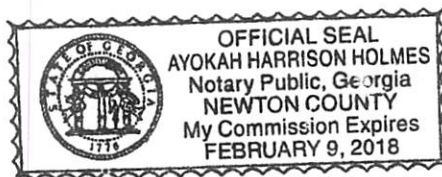
The subject(s) discussed and the underlying facts supporting the closing of this meeting are:
Review Applications, Complaints, and Investigations

Further the affiant sayeth not.

Julian I. Deal
(Presiding Officer)

Sworn and subscribed before me,

This 15 Day of November 2017
Dyke Hanson
Notary Public



My Commission Expires

CPA LICENSES ISSUED – 9/20/2017 – 11/14/2017 – 82 LICENSES

Last Name	First Name	Lic #	Approved	Expiration Date
Barmore	Charles	CPA035361	2017-09-25	2019-12-31
Bray	Joseph	CPA035362	2017-09-25	2019-12-31
David	Colton	CPA035363	2017-09-25	2019-12-31
Dunn	Patrick	CPA035364	2017-09-25	2019-12-31
Frank	Audrey	CPA035365	2017-09-25	2019-12-31
Geis	Bernadette	CPA035366	2017-09-25	2019-12-31
Klein	Michael	CPA035367	2017-09-25	2019-12-31
Koehler	Jessica	CPA035368	2017-09-25	2019-12-31
Koffel	Nadeen	CPA035369	2017-09-25	2019-12-31
Kuschel	Lea	CPA035370	2017-09-25	2019-12-31
Tang	Jenianty	CPA035371	2017-09-25	2019-12-31
Tuttle	Stephen	CPA035372	2017-09-25	2019-12-31
Valderrama	Andres	CPA035373	2017-09-25	2019-12-31
Aalen	Mohamed	CPA035374	2017-10-06	2019-12-31
Almond	Charles	CPA035375	2017-10-06	2019-12-31
Davis	Jordan	CPA035376	2017-10-06	2019-12-31
Houston	Catherine	CPA035377	2017-10-06	2019-12-31
Mason	Charlie	CPA035378	2017-10-06	2019-12-31
Hitchcock	Elizabeth	CPA035379	2017-10-06	2019-12-31
McCloskey	Evan	CPA035380	2017-10-06	2019-12-31
Mikec	Bradley	CPA035381	2017-10-06	2019-12-31
Miller	Jared	CPA035382	2017-10-06	2019-12-31
Ozment	Michael	CPA035383	2017-10-06	2019-12-31
Pyle	Kendra	CPA035384	2017-10-06	2019-12-31
Ross	Brittany	CPA035385	2017-10-06	2019-12-31
Russell	Chandler	CPA035386	2017-10-06	2019-12-31
Sellers	William	CPA035387	2017-10-06	2019-12-31
Sones	David	CPA035388	2017-10-06	2019-12-31
Swanson	Chad	CPA035389	2017-10-06	2019-12-31
Thompson	Rebecca	CPA035390	2017-10-06	2019-12-31
Williams	Derrick	CPA035391	2017-10-06	2019-12-31
Yoo	Debbie	CPA035392	2017-10-06	2019-12-31
Zarshenas	Saeed	CPA035393	2017-10-06	2019-12-31
Yarovinski	Oleg	CPA035394	2017-10-06	2019-12-31
Christian	Erin	CPA035395	2017-10-13	2019-12-31
Cole	Louis	CPA035396	2017-10-13	2019-12-31
Elliott	Daniel	CPA035397	2017-10-13	2019-12-31
Tigner	Rachel	CPA035398	2017-10-13	2019-12-31
Ashraf	Aleem	CPA035399	2017-10-20	2019-12-31
Barringer	Paul	CPA035400	2017-10-20	2019-12-31

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Bevillard	Kevin	CPA035401	2017-10-20	2019-12-31
Brett	Wayne	CPA035402	2017-10-20	2019-12-31
Gordon	Brian	CPA035403	2017-10-20	2019-12-31
Grishman	Steve	CPA035404	2017-10-20	2019-12-31
Hamblin	Amanda	CPA035405	2017-10-20	2019-12-31
Li	Lingyun	CPA035406	2017-10-20	2019-12-31
Maccoll	Daniel	CPA035407	2017-10-20	2019-12-31
McKoy	Mercedes	CPA035408	2017-10-20	2019-12-31
Michel	Yanek	CPA035409	2017-10-20	2019-12-31
Militello	Mark	CPA035410	2017-10-20	2019-12-31
Norris	Bennett	CPA035411	2017-10-20	2019-12-31
Regan	Kevin	CPA035412	2017-10-20	2019-12-31
Walta	Brandon	CPA035413	2017-10-20	2019-12-31
Wayco	Caroline	CPA035414	2017-10-20	2019-12-31
Wood	Taylor	CPA035415	2017-10-20	2019-12-31
Yoon	Jong	CPA035416	2017-10-20	2019-12-31
Youngs	Tyler	CPA035417	2017-10-20	2019-12-31
Beck	Rebecca	CPA035418	2017-10-27	2019-12-31
Dang	Lyndon	CPA035419	2017-10-27	2019-12-31
Davis	Adrienne	CPA035420	2017-10-27	2019-12-31
Gaynor	Zachary	CPA035421	2017-10-27	2019-12-31
Glassman	Tyler	CPA035422	2017-10-27	2019-12-31
Hardison	Kurt	CPA035423	2017-10-27	2019-12-31
Hocking	Elizabeth	CPA035424	2017-10-27	2019-12-31
Joyner	Suzanne	CPA035425	2017-10-27	2019-12-31
Kane	Jared	CPA035426	2017-10-27	2019-12-31
Kim	Kate	CPA035427	2017-10-27	2019-12-31
Larson	Nathan	CPA035428	2017-10-27	2019-12-31
Lloveras	Adriana	CPA035429	2017-10-27	2019-12-31
Mills	Melanie	CPA035430	2017-10-27	2019-12-31
Murphy	Shelley	CPA035431	2017-10-27	2019-12-31
Ramer	Priscilla	CPA035432	2017-10-27	2019-12-31
Rogers	Charles	CPA035433	2017-10-27	2019-12-31
Roman	Blair	CPA035434	2017-10-27	2019-12-31
Sarro	Natalie	CPA035435	2017-10-27	2019-12-31
Smith	Erika	CPA035436	2017-10-27	2019-12-31
Thomson	Robert	CPA035437	2017-10-27	2019-12-31
Thornton	Mark	CPA035438	2017-10-27	2019-12-31
Trost	Marc	CPA035439	2017-10-27	2019-12-31
Tumey	Jena	CPA035440	2017-10-27	2019-12-31
Ullah	Rahman	CPA035441	2017-10-27	2019-12-31

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Wilson	Jason	CPA035442	2017-10-27	2019-12-31
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FIRM LICENSES ISSUED – 9/20/2017 – 11/14/2017 – 19 LICENSES

Firm Name	Lic #	Approval Date	Expiration Date
Bryan Miller CPA LLC	ACF006616	2017-09-26	2018-06-30
EC BOOTH, PC	ACF006617	2017-09-29	2018-06-30
Bauknight Pietras & Stormer, P.A.	ACF006618	2017-09-29	2018-06-30
Henry & Peters, PC	ACF006619	2017-09-29	2018-06-30
Pacific Accounting and Advisory Group LLC	ACF006620	2017-09-29	2018-06-30
MS ACCOUNTING INC	ACF006621	2017-09-29	2018-06-30
Kennesaw CPA, INC	ACF006622	2017-09-29	2018-06-30
Williams CPA & Associates LLC	ACF006623	2017-10-06	2018-06-30
Caitlin Moreau, CPA	ACF006624	2017-10-06	2018-06-30
Asilink Accounting and Tax Services, Inc	ACF006625	2017-10-06	2018-06-30
SH Lee Tax & Financial, LLC	ACF006626	2017-10-06	2018-06-30
CPA Advisors LLC	ACF006627	2017-10-06	2018-06-30
W. Robert McGoldrick, CPA	ACF006628	2017-10-06	2018-06-30
PURVIS -- ROBERTS CPAS	ACF006629	2017-10-06	2018-06-30
Moore, Montgomery & Paulk, LLC	ACF006632	2017-10-13	2018-06-30
John Lee & Associates, LLC	ACF006633	2017-10-27	2018-06-30
MSC Tax, Accounting & Consulting, LLC	ACF006634	2017-10-27	2018-06-30
Sullivan & Company, LLC	ACF006635	2017-10-27	2018-06-30
Miller Cooper & Co., Ltd.	ACF006636	2017-10-27	2018-06-30