

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 18, 2015

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 18, 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, Chair
Elizabeth Hardin, CPA
Wanda Goodson, CPA
Ashley Addison, CPA
Michael E. Mixon, CPA
Clayton J. Huffman, CPA
Jim Martin, Consumer Member

Board members absent:

None.

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, via teleconference

Guests present:

Ronald B. Bobo, CPA
J. Sampson Johnson, CPA, via teleconference
Francisco Cruz, Applicant
Don Cook, Georgia Society of CPAs

Chairman Deal established a quorum was present at 10:31 a.m. and called the meeting to order.

Chairman Deal introduced and welcomed new board member Clayton J. Huffman who replaced Sam Johnson.

Open Session Minutes:

Ms. Hardin made a motion to approve the Open Session minutes of the September 23, 2015 Board meeting with corrections recommended by Ms. Goodson. Ms. Goodson seconded the motion. The motion carried unanimously.

Presentation to the Board:

Mr. Johnson presented to the Board proposed changes to the existing policies of the Georgia State Board of Accountancy and new policies. After discussion and review, Ms. Goodson made a motion to approve the policies as presented. Ms. Hardin seconded the motion. The motion carried unanimously.

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Executive Session:

At 10:35 a.m., Mr. Martin 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. Hardin seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Ms. Goodson, Mr. Mixon, Ms. Addison and Mr. Huffman. No votes were taken in Executive Session.

Appearances:

Applicant F.E.C., #2477364: Applicant appeared to appeal the Board's denial of his initial application for licensure at the September 23, 2015 meeting. Ms. Goodson made a motion to table a decision to the January 13, 2016 meeting, further research is required. Ms. Addison seconded the motion. The motion carried unanimously.

NASBA Applications:

The following requests from NASBA were reviewed at the November 18, 2015 meeting:

Applicant A.T., #2477407: After reviewing the additional documentation received, applicant has completed all parts of the CPA exam as instructed by the board at the March 18, 2015 board meeting, Ms. Hardin made a motion to approve this applicant for licensure. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant N.N.J., #2477361: After reviewing the additional documentation received, applicant submitted the requested CPE hours as instructed by the Board at the September 23, 2015 board meeting, Ms. Goodson made a motion to approve this applicant for licensure. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant D.B., #2477411: After reviewing the request for initial licensure in which work experience was reviewed and signed by an external CPA, Ms. Addison made a motion to approve this applicant for licensure. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant R.C., #2477413: After reviewing the request for initial licensure with prior conviction, Ms. Goodson made a motion to approve this applicant for licensure. Mr. Martin seconded this motion. The motion carried unanimously.

Applicant R.K., #2477412: After reviewing the request for initial licensure with special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for licensure. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant C.E.J., #2477362: After reviewing the request for initial licensure, applicant is a non U.S. citizen. At the September 23, 2015 board meeting, the board approved for licensure subject to verification in the SAVE program. Verification could not be verified. Mr. Mixon made a motion to deny the request for licensure. Ms. Hardin seconded the motion. The motion carried unanimously.

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NASBA Examination Requests:

Applicant M.C.: After reviewing the request to accept a course towards the upper level accounting Requirement. Ms. Goodson made a motion to deny the request, course does not meet the definition of upper-level accounting.

Renewals:

Applicant J.K.: After reviewing the request for renewal with a felony/conviction, Mr. Mixon made a motion to approve applicant for renewal. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant D.S.: After reviewing the request for renewal with a felony/conviction, Mr. Mixon made a motion to approve applicant for renewal. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant M.W.: After reviewing the request for renewal with a felony/conviction, Mr. Mixon made a motion to approve applicant for renewal. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant D.H.: After reviewing the request for renewal with a felony/conviction, Ms. Goodson made a motion to approve applicant for renewal. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant V.J.: After reviewing the request for renewal with a felony/conviction, Ms. Goodson made a motion to approve applicant for renewal. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant K.S.: After reviewing the request for renewal with a felony/conviction, Mr. Mixon made a motion to approve applicant for renewal. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant I.P.: After reviewing the request for renewal with a felony/conviction, Ms. Goodson made a motion to approve applicant for renewal. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant E.E.: After reviewing the request for renewal with a felony/conviction, Mr. Mixon made a motion to approve applicant for renewal. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant J.F.: After reviewing the request for renewal with a felony/conviction, Ms. Goodson made a motion to approve applicant for renewal. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant J.W.J.: After reviewing the request for a waiver of the CPE requirement for renewal due to medical hardship, Ms. Goodson made a motion to grant request for CPE waiver and issue renewal. Ms. Hardin seconded the motion. The motion carried unanimously.

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Applicant J.R.L.: After reviewing the request for renewal with a felony/conviction, Mr. Mixon made a motion to approve applicant for renewal. Ms. Hardin seconded the motion. The motion carried unanimously.

Reinstatements:

Applicant CAALP: After reviewing the request for an extension to complete Peer Review for reinstatement due to hardship, Ms. Hardin made a motion to refer this applicant to the Attorney General's Office for a consent agreement assessing a \$2,000.00 fine for unlicensed practice and completion of the Peer Review requirements by March 31, 2016. Ms. Goodson seconded the motion. The motion carried unanimously.

Enforcement Report:

Ms. Addison presented the Board with a recommended fine schedule for Certified Public Accountants (CPAs) and Public Accounting Firms (Firms) practicing with a lapsed license.

Ms. Addison presented the Board with a recommended fine schedule for Certified Public Accountants (CPAs) that fail to meet the Continuing Professional Education (CPE) requirements for renewal.

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

ACCT120043: The Board voted to close this case with no action, no response from respondent.

ACCT130043: The Board voted to close this case with no action, no response from respondent.

ACCT140016: The Board voted to refer this case to the Attorney General's Office for possible revocation.

ACCT140018: The Board voted to close this case with no action, no response from respondent.

ACCT150013: The Board voted to refer this case to the Attorney General's Office for a PRIVATE consent agreement assessing a \$2,500.00 fine for unprofessional conduct and a \$2,000.00 fine for unlicensed practice.

ACCT150019: The Board voted to close this case with no action.

ACCT150042: The Board voted to close this case with no action.

ACCT150044: The Board voted to dismiss this case.

ACCT150059: The Board voted to refer this case to the Attorney General's Office for a PRIVATE consent agreement assessing a \$2,000.00 fine for unlicensed practice.

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ACCT150060: The Board voted to refer this case to the Attorney General's Office for a PRIVATE consent agreement assessing a \$2,000.00 fine for unlicensed practice and a letter requiring firm to change name to be in compliance with board policy.

ACCT160001: The Board voted to refer this case to the Attorney General's Office for a PUBLIC reprimand.

ACCT160002: The Board voted to refer this case to the Attorney General's Office for a PUBLIC reprimand.

ACCT160003: The Board voted to refer this case to the Attorney General's Office for a PRIVATE consent agreement assessing a \$2,000.00 fine for unlicensed practice and issue a Cease and Desist on the firm license.

ACCT160008: The Board voted to refer this case to the Attorney General's Office for a consent agreement assessing a \$2,000.00 fine for unlicensed practice, issuance of a Cease and Desist on the firm license, and completion of 10 hours of Professional Education in Ethics.

ACCT160013: The Board voted to refer this case to the Attorney General's Office to issue a Cease & Desist.

ACCT160015: The Board voted to refer this case to the Attorney General's Office for possible revocation.

ACCT160018: The Board voted to refer this case to the Attorney General's Office for a consent agreement assessing a \$2,000.00 fine for unprofessional conduct and quality of service.

ACCT160019: The Board voted to refer this case to the Attorney General's Office for a consent agreement assessing a \$2,000.00 fine for unlicensed practice.

ACCT160021: The Board voted to refer this case to the Attorney General's Office for a consent agreement assessing a \$2,000.00 fine for unlicensed practice, no action on quality of service and unprofessional conduct.

ACCT160023: The Board voted to refer this case to the Attorney General's Office for a consent agreement assessing a \$1,000.00 fine for unlicensed practice and issue a Cease and Desist on the firm license.

Attorney General's Report:

Mr. Forbes presented a status report to the Board of cases and advice referred for action. No board action required.

Open Session:

Chairman Deal declared open session at 3:30 p.m. to vote on discussions held in executive session.

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Approval of Executive Session Minutes:

Ms. Hardin made a motion to approve the Executive Session minutes of the September 23, 2015 Board meeting 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. Addison seconded the motion. The motion carried unanimously. The Board approved one hundred sixty (160) Certified Public Accountant licenses (CPA033496 through CPA033655) since the September 23, 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. Addison seconded the motion. The motion carried unanimously. The Board approved eighteen (18) Public Accounting Firm licenses (ACF006401 through ACF006418) since the September 23, 2015 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 20,593 Active CPAs and 1,778 Active Public Firms licensed in the state of Georgia.

Mr. Ziga informed the Board that the final renewal notice is being emailed to the CPAs next week.

Mr. Ziga informed the Board that the licenses of the firms that failed to complete their 2014 renewal will be placed in a "Lapsed" status and forwarded to the Investigator for compliance.

Mr. Ziga stated that the board rules increasing the license renewal fees became effective September 13, 2015.

Mr. Ziga stated that the GSBA FY2016 and FY2017 budgets have been presented to OPB.

Other Business:

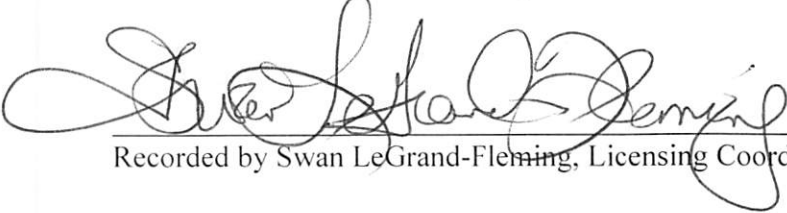
Ms. Addison made a motion to approve the following meeting dates for 2016. Ms. Hardin seconded. The motion carried unanimously.

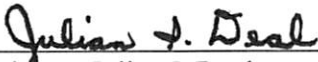
- January 13, 2016
- March 23, 2016
- May 18, 2016
- July 20, 2016
- September 21, 2016
- November 16, 2016

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With no other business to discuss. The meeting adjourned at 4:05 p.m.

The next scheduled board meeting will be held on Wednesday, January 13, 2016 at 10:30 a.m.


Recorded by Swan LeGrand-Fleming, Licensing Coordinator


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 an 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.

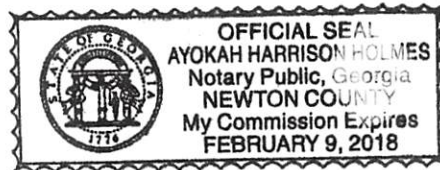
On November 18, 2015, entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated 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 18th Day of Nov., 2015

[Signature]
Notary Public

My Commission Expires 2/9/2018

CPA LICENSES ISSUED – 9.23.2015 – 11.17.2015 – 160 LICENSES

Last Name	First Name	Lic #	Approved	Expiration Date
Alexzulian	Buffy	CPA033496	2015-09-25	12/31/2015
Ayers	Duff	CPA033497	2015-09-25	12/31/2015
Garcia	Lucero	CPA033498	2015-09-25	12/31/2015
Harkey	Alexander	CPA033499	2015-09-25	12/31/2015
Kim	Mai Tram	CPA033500	2015-09-25	12/31/2015
Ko	Byoungjo	CPA033501	2015-09-25	12/31/2015
LaFleur	Kendra	CPA033502	2015-09-25	12/31/2015
Long	David	CPA033503	2015-09-25	12/31/2015
O'Connell	Dillon	CPA033504	2015-09-25	12/31/2015
Prather	Nicolle	CPA033505	2015-09-25	12/31/2015
Terry-Washington	Robbie	CPA033506	2015-09-25	12/31/2015
Thomas	Donald	CPA033507	2015-09-25	12/31/2015
Turner	Natalie	CPA033508	2015-09-25	12/31/2015
Wheaden Smith	Towanda	CPA033509	2015-09-25	12/31/2015
Young	Thomas	CPA033510	2015-09-25	12/31/2015
Acharya	Abhishesh	CPA033511	2015-10-02	12/31/2017
Canidy	DaNeale	CPA033512	2015-10-02	12/31/2017
Dobrev	Kaloyan	CPA033513	2015-10-02	12/31/2017
Forsman	Daniel	CPA033514	2015-10-02	12/31/2017
Garmon	Michael	CPA033515	2015-10-02	12/31/2017
Hartley	Alexander	CPA033516	2015-10-02	12/31/2017
Hensley	Joseph	CPA033517	2015-10-02	12/31/2017
Ingram	Kelley	CPA033518	2015-10-02	12/31/2017
Janse van Rensburg	Susan	CPA033519	2015-10-02	12/31/2017
Magnezi	Matya	CPA033520	2015-10-02	12/31/2017
Masters	Kevin	CPA033521	2015-10-02	12/31/2017
Otto	Corinna	CPA033522	2015-10-02	12/31/2017
Rittschof	Ronda	CPA033523	2015-10-02	12/31/2017
Roth	Brian	CPA033524	2015-10-02	12/31/2017
Roulo	Christopher	CPA033525	2015-10-02	12/31/2017
Shutty	Michelle	CPA033526	2015-10-02	12/31/2017
Upchurch	Deanna	CPA033527	2015-10-02	12/31/2017
Whidden	Christopher	CPA033528	2015-10-02	12/31/2017
Winn	Casey	CPA033529	2015-10-02	12/31/2017
Woytek	Andrew	CPA033530	2015-10-02	12/31/2017
Boraks	Erik	CPA033531	2015-10-09	12/31/2017
Butler	Daniel	CPA033532	2015-10-09	12/31/2017
Carnes	Victoria	CPA033533	2015-10-09	12/31/2017
Cosper	Jonathan	CPA033534	2015-10-09	12/31/2017
Dix	Megan	CPA033535	2015-10-09	12/31/2017

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Dorfeld	Chelsea	CPA033536	2015-10-09	12/31/2017
Drury	Jo Anne	CPA033537	2015-10-09	12/31/2017
Fulmer	Heather	CPA033538	2015-10-09	12/31/2017
Giles	John	CPA033539	2015-10-09	12/31/2017
Jeffries	Jonathon	CPA033540	2015-10-09	12/31/2017
Kerzel	Christopher	CPA033541	2015-10-09	12/31/2017
Kinnaird	Daniel	CPA033542	2015-10-09	12/31/2017
Lee	Darin	CPA033543	2015-10-09	12/31/2017
Love	William	CPA033544	2015-10-09	12/31/2017
Martinez	Abdel	CPA033545	2015-10-09	12/31/2017
Mason	Mary Kathryn	CPA033546	2015-10-09	12/31/2017
Myers	Brett	CPA033547	2015-10-09	12/31/2017
Nguyen	Yen	CPA033548	2015-10-09	12/31/2017
Olivier	Byron	CPA033549	2015-10-09	12/31/2017
Pate	Mark	CPA033550	2015-10-09	12/31/2017
Pinson	Joseph	CPA033551	2015-10-09	12/31/2017
Plowman	Lauren	CPA033552	2015-10-09	12/31/2017
Rowe	Mulika	CPA033553	2015-10-09	12/31/2017
Singh	Abhishak	CPA033554	2015-10-09	12/31/2017
Sloan	Joslyn	CPA033555	2015-10-09	12/31/2017
Stader	Ansley	CPA033556	2015-10-09	12/31/2017
Szabo	Adam	CPA033557	2015-10-09	12/31/2017
Tomlin	Kelly	CPA033558	2015-10-09	12/31/2017
Walters	Stacey	CPA033559	2015-10-09	12/31/2017
Wong	Jem	CPA033560	2015-10-09	12/31/2017
Brown	Douglas	CPA033561	2015-10-16	12/31/2017
Dannemiller	Katherine	CPA033562	2015-10-16	12/31/2017
Davis	Eric	CPA033563	2015-10-16	12/31/2017
Deane	David	CPA033564	2015-10-16	12/31/2017
Drinkwater	Tanya	CPA033565	2015-10-16	12/31/2017
Freeman	Pamela	CPA033566	2015-10-16	12/31/2017
Halsted	Janaka	CPA033567	2015-10-16	12/31/2017
Hauber	Benjamin	CPA033568	2015-10-16	12/31/2017
Matthews	Christopher	CPA033569	2015-10-16	12/31/2017
Nam	Seung	CPA033570	2015-10-16	12/31/2017
Robinson	Brittany	CPA033571	2015-10-16	12/31/2017
Ross	Ibnijah	CPA033572	2015-10-16	12/31/2017
Royal	Kathy	CPA033573	2015-10-16	12/31/2017
Thomas	Mya	CPA033574	2015-10-16	12/31/2017
Bach	William	CPA033575	2015-10-23	12/31/2017
Burford	Morgan	CPA033576	2015-10-23	12/31/2017

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Chafin	Tyler	CPA033577	2015-10-23	12/31/2017
Dorsett	Mary	CPA033578	2015-10-23	12/31/2017
Eckert	Keith	CPA033579	2015-10-23	12/31/2017
Ereddia	Laurie	CPA033580	2015-10-23	12/31/2017
Harrison	James	CPA033581	2015-10-23	12/31/2017
Hodge	Brooke	CPA033582	2015-10-23	12/31/2017
Hwangbo	Junok	CPA033583	2015-10-23	12/31/2017
Hyatt	Michael	CPA033584	2015-10-23	12/31/2017
Kniss	Janet	CPA033585	2015-10-23	12/31/2017
Lawrence	Kelsey	CPA033586	2015-10-23	12/31/2017
Loera-Lopez	Delaney	CPA033587	2015-10-23	12/31/2017
Massey	Sara Alison	CPA033588	2015-10-23	12/31/2017
McMillan	Madeline	CPA033589	2015-10-23	12/31/2017
Morrow	Tammy	CPA033590	2015-10-23	12/31/2017
Noble	Janet	CPA033591	2015-10-23	12/31/2017
Patel	Devdutt	CPA033592	2015-10-23	12/31/2017
Paulk	Brandin	CPA033593	2015-10-23	12/31/2017
Perkins	Benjamin	CPA033594	2015-10-23	12/31/2017
Probst	Brian	CPA033595	2015-10-23	12/31/2017
Pulido	David	CPA033596	2015-10-23	12/31/2017
Sheffield	Alan	CPA033597	2015-10-23	12/31/2017
Sheng	Jiashuang	CPA033598	2015-10-23	12/31/2017
Smith	Denise	CPA033599	2015-10-23	12/31/2017
Stroly	Logan	CPA033600	2015-10-23	12/31/2017
Tanghal	Laura	CPA033601	2015-10-23	12/31/2017
Torell	John	CPA033602	2015-10-23	12/31/2017
Zhang	Qian	CPA033603	2015-10-23	12/31/2017
Baker	John	CPA033604	2015-10-30	12/31/2017
Brown	Jennifer	CPA033605	2015-10-30	12/31/2017
Cantey	Julianne	CPA033606	2015-10-30	12/31/2017
Chiang	Christine	CPA033607	2015-10-30	12/31/2017
Hubbard	Rachel	CPA033608	2015-10-30	12/31/2017
Huynh	Amanda	CPA033609	2015-10-30	12/31/2017
Iapiashvili	Levan	CPA033610	2015-10-30	12/31/2017
Lukasik	John	CPA033611	2015-10-30	12/31/2017
Martin	Zachary	CPA033612	2015-10-30	12/31/2017
McGill	Traci	CPA033613	2015-10-30	12/31/2017
Mushenheim	Megan	CPA033614	2015-10-30	12/31/2017
Philips	Caroline	CPA033615	2015-10-30	12/31/2017
Ridore	Rachelle	CPA033616	2015-10-30	12/31/2017
Sellers	John	CPA033617	2015-10-30	12/31/2017

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Shurtleff	William	CPA033618	2015-10-30	12/31/2017
Tshilumba	Laura	CPA033619	2015-10-30	12/31/2017
Wilson	Jennifer	CPA033620	2015-10-30	12/31/2017
Wingate	Kelli	CPA033621	2015-10-30	12/31/2017
Wong	Esther	CPA033622	2015-10-30	12/31/2017
Zhao	Qun	CPA033623	2015-10-30	12/31/2017
Aldridge	Carolina	CPA033624	2015-11-06	12/31/2017
Aycock	Daniel	CPA033625	2015-11-06	12/31/2017
Belcher	Allison	CPA033626	2015-11-06	12/31/2017
Bowling	Andrew	CPA033627	2015-11-06	12/31/2017
Chapkin	Zachary	CPA033628	2015-11-06	12/31/2017
Currier	Seth	CPA033629	2015-11-06	12/31/2017
Cynman	Jacob	CPA033630	2015-11-06	12/31/2017
Drummond	Riley	CPA033631	2015-11-06	12/31/2017
Irvine	Lacie	CPA033632	2015-11-06	12/31/2017
Jones	Nathan	CPA033633	2015-11-06	12/31/2017
Lee	Chan	CPA033634	2015-11-06	12/31/2017
Moserowitz	Michael	CPA033635	2015-11-06	12/31/2017
Murrah-Morris	Samantha	CPA033636	2015-11-06	12/31/2017
Myers	Cameron	CPA033637	2015-11-06	12/31/2017
Orr	James	CPA033638	2015-11-06	12/31/2017
Rees	Spencer	CPA033639	2015-11-06	12/31/2017
Rubio	Richard	CPA033640	2015-11-06	12/31/2017
Sanders	Kelly	CPA033641	2015-11-06	12/31/2017
Steele	Robert	CPA033642	2015-11-06	12/31/2017
Stott	Benton	CPA033643	2015-11-06	12/31/2017
Tyre	Sharon	CPA033644	2015-11-06	12/31/2017
Weber	Daniel	CPA033645	2015-11-06	12/31/2017
Zhou	Ying	CPA033646	2015-11-06	12/31/2017
Andrich	Clark	CPA033647	2015-11-13	12/31/2017
Burke	William	CPA033648	2015-11-13	12/31/2017
Cota	Katherine	CPA033649	2015-11-13	12/31/2017
Dana	Mindy	CPA033650	2015-11-13	12/31/2017
Evans	Christopher	CPA033651	2015-11-13	12/31/2017
Hoover	Cristen	CPA033652	2015-11-13	12/31/2017
O'Brien	Matthew	CPA033653	2015-11-13	12/31/2017
Pusey	Oneil	CPA033654	2015-11-13	12/31/2017
Thompson	Keith	CPA033655	2015-11-13	12/31/2017

FIRM LICENSES ISSUED – 9/23/2015 – 11/17/2015 – 18 LICENSES

Firm Name	Lic #	Approved	Expiration Date
Diem CPA, Inc.	ACF006401	2015-10-02	6/30/2015
Loggins Kern & McCombs, P.C.	ACF006402	2015-10-02	6/30/2015
Dollar Sense Tax & Accounting Solutions LLC	ACF006403	2015-10-16	6/30/2015
Henning, Dowdy & Jones, LLC	ACF006404	2015-10-16	6/30/2015
Cohen Fund Audit Services, Ltd	ACF006405	2015-11-06	6/30/2015
Barbara A Bender, CPA, LLC	ACF006406	2015-11-06	6/30/2015
L Paul Kassouf & Co PC	ACF006407	2015-11-06	6/30/2015
David A Levy CPA PC	ACF006408	2015-11-06	6/30/2015
Dana F. Cole & Company, LLP	ACF006409	2015-11-06	6/30/2015
HAMILTON McKINNEY & MOSS LLC	ACF006410	2015-11-06	6/30/2015
Liggett, Vogt & Webb, P.A.	ACF006411	2015-11-06	6/30/2015
LCS&Z LLP	ACF006412	2015-11-06	6/30/2015
Sound Accounting PLLC	ACF006413	2015-11-06	6/30/2015
Donald E Saunders CPA	ACF006414	2015-11-06	6/30/2015
Jason Clausen, P.C.	ACF006415	2015-11-06	6/30/2015
Olympia Certified Public Accountant	ACF006416	2015-11-06	6/30/2015
RAZZ, GRANT AND HELLER LLC	ACF006417	2015-11-06	6/30/2015
Burr Pilger Mayer, Inc.	ACF006418	2015-11-06	6/30/2015