

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: November 19, 2014**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 19, 2014 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,  
Elizabeth Hardin, CPA  
Wanda Goodson, CPA  
Ashley Addison, CPA  
Jim Martin, Consumer Member

**Board members absent:**

None

**Staff present:**

Paul Ziga, CPA, Executive Director  
Swan LeGrand-Fleming, Senior Licensure Analyst

**Attorney General Representative:**

J. Scott Forbes, Assistant Attorney General

**Guests present:**

Don Cook, Georgia Society of CPAs

Chairman Deal established a quorum was present at 10:38 a.m. and called the meeting to order.

**Open Session Minutes:**

Mr. Bobo made a motion to approve the Open Session minutes of the September 24, 2014 Board meeting with recommended corrections. Ms. Hardin seconded the motion. The motion carried unanimously.

**Executive Session:**

At 10:32 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. Ms. Hardin seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Bobo, Ms. Goodson, Mr. Martin and Ms. Addison. No votes were taken in Executive Session.

**Open Session:**

Chairman Deal declared open session at 2:15 p.m.

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**Appeals:**

Applicant P.S.: Applicant submitted appeal documentation requesting the Board to reconsider the request for reciprocal licensure denied in the November 20, 2013 meeting. After reviewing the request, Mr. Johnson made a motion to uphold denial, courses are not transferrable to a four year college. Mr. Bobo seconded the motion. The motion carried unanimously.

**NASBA Applications:**

The following requests from NASBA were reviewed at the November 19, 2014 meeting:

Applicant A.B.: After reviewing the request for certification with regards to academic course review, applicant is applying for reciprocity and is lacking 6 semester hours of upper-level accounting to meet the required 30 hours, Mr. Johnson made a motion to deny the request. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant G.A.: After reviewing the request for certification with regards to academic course review, applicant is applying for reciprocity and is lacking 9 semester hours of upper-level accounting to meet the required 30 hours, Mr. Johnson made a motion to deny the request. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant S.C.: After reviewing the request for certification with regards to academic course review, applicant is applying for reciprocity and is lacking 12 semester hours of upper-level accounting to meet the required 30 hours, Mr. Johnson made a motion to deny the request. Ms. Goodson seconded the motion. The motion carried unanimously.

Applicant M.J.: After reviewing the request for certification with regards to academic course review, applicant is lacking 3 semester hours of upper-level accounting to meet the required 30 hours, Mr. Johnson made a motion to deny the request. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant H.M.: The Board voted to table this item and send a letter of inquiry for further information.

**NASBA Examination Requests:**

Applicant R.J.: After reviewing the request for an extension to retain exam credit for AUD for one testing window, Ms. Addison made a motion to deny the request. Ms. Goodson seconded the motion. The motion carried unanimously.

**Renewals:**

The Board reviewed the following requests for renewal of a firm license:

HM CPA: After reviewing the request for waiver of peer review requirement, Mr. Johnson made a motion to deny the request for a waiver and refer this case to the Attorney General's Office for a private consent order for renewal requiring compliance with all peer review requirements

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within 90 days. Ms. Addison seconded the motion. The motion carried unanimously. Chairman Deal recused himself from voting.

JM CPA PC: After reviewing the request for waiver of peer review requirement, Mr. Bobo made a motion to approve this firm for renewal, as no peer review is required. Ms. Goodson seconded. The motion carried unanimously.

WCGJ CPA: After reviewing the request for renewal, it was determined that no Board action is required.

E&Y LLP: After reviewing the request for renewal with disciplinary action, Mr. Bobo made a motion to approve this firm for renewal. Ms. Goodson seconded. The motion carried unanimously.

D&T LLP: After reviewing the request for renewal with disciplinary action, Mr. Bobo made a motion to approve this firm for renewal. Ms. Goodson seconded. The motion carried unanimously.

SDA CPA: After reviewing the request for renewal with a failed peer review, the Board voted to table this request pending evidence of completion of the peer review.

JL CPA: After reviewing the request for an extension to complete peer review, Ms. Hardin made a motion to approve the request for an extension and refer this case to the Attorney General's Office for a private consent order for renewal requiring compliance with all peer review requirements within 90 days. Ms. Goodson seconded the motion. The motion carried unanimously.

S.D.K.: After reviewing the request for an extension to renew due to deployment, Ms. Hardin made a motion to send a letter. Mr. Bobo seconded the motion. The motion carried unanimously.

PBM LLP: After reviewing the request for renewal with disciplinary action and lack of the peer review requirement, Mr. Johnson made a motion to refer this case to the Attorney General's Office for a private consent order for renewal requiring compliance with all peer review requirements within 90 days and an indefinite bar on the practice of partner J.V.P. within Georgia. Ms. Addison seconded the motion. The motion carried unanimously.

MKT CPA PC: After reviewing the request for renewal with an incomplete peer review, Ms. Goodson made a motion to refer this case to the Attorney General's Office for a private consent order for renewal requiring compliance with all peer review requirements within 90 days.

Ms. Goodson made a motion to ratify the decision of Chairman Deal to extend the renewal deadline for firm renewals to December 31, 2014 with no late fee penalty to the licensees. Ms. Hardin seconded the motion. The motion carried unanimously.

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The Board had a discussion regarding firms that are non-compliance with Board Policy No. 13 regarding Firm Names. The Board made a recommendation to direct the Board staff to contact the firms that are non-compliance.

**Reinstatements:**

K&C P.C.: After reviewing the request for waiver of the penalty fee for reinstatement, Mr. Johnson made a motion to approve this request. Ms. Goodson seconded the motion. The motion carried unanimously.

TDM CPA: After reviewing the request for approval for reinstatement with a partial payment due to hardship, Mr. Bobo made a motion to approve this licensee for reinstatement. Mr. Martin seconded the motion. The motion carried unanimously.

**Enforcement Report:**

ACCT070046: The Board voted to close with no action.

Mr. Bobo presented the Board with a status report on open enforcement cases with a recommendation of a system for processing the complaints received in the Board office.

The Board had a discussion on the posting of enforcement, non-compliance, and disciplinary actions on the CPAVerify license verification website.

L.G.: After reviewing the disciplinary action from the AICPA, the board voted to refer this case to the Attorney General's Office to send a letter to AICPA requesting further information.

**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 September 24, 2014 Board meeting with recommended corrections. Ms. Hardin 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 seventy-two (172) Certified Public Accountant licenses (CPA032556 through CPA032727) and forty-two (42) Public Accounting Firm licenses (ACF006234 through ACF006275) since the September 24, 2014 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 a Licensing Analyst has been hired. Sandy Ferris will start on December 1, 2014.

Mr. Ziga gave the Board highlights of his attendance at NASBA University in October and the Georgia Society of CPAs meeting.

Mr. Ziga stated that it has been challenging for the Board staff to manage the amount of communications the board office receives.

**Other Business:**

Mr. Bobo made a motion to approve the following meeting dates for 2015. Mr. Martin seconded. The motion carried unanimously.

- January 14, 2015
- March 18, 2015
- May 20, 2015
- July 22, 2015
- September 23, 2015
- November 18, 2015

**Election of 2015 Officers:**

Mr. Johnson made a motion that the current Chairman and Vice Chairman remain intact for 2015. Ms. Goodson seconded. The motion carried unanimously.

Mr. Deal will be the 2015 Chairman of the Georgia State Board of Accountancy.

Mr. Bobo will be the 2015 Vice Chairman of the Georgia State Board of Accountancy.

**Board Member Reports:**

Chairman Deal asked Mr. Johnson to update the Board on the status of the Board rules. Mr. Johnson reported that the Board Rules, Synopsis, and Notice of Intent have been drafted and are complete and ready for posting. The notice will be posted on November 24, 2014 for a public hearing and adoption on December 29, 2014.

Chairman Deal asked Ms. Addison to take the online survey for NASBA's practice analysis regarding the CPA exam.

Chairman Deal stated that the first Georgia State Board of Accountancy newsletter was distributed and he received positive feedback.

Chairman Deal asked Mr. Bobo to review the survey submitted by the NASBA Enforcement Resources Committee and provide responses on behalf of the Board.

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Chairman Deal asked the Board members to review the Focus Questions submitted by NASBA and send responses to him to compile and forward to NASBA.

Mr. Bobo asked Ms. Addison to assist him with enforcement cases.

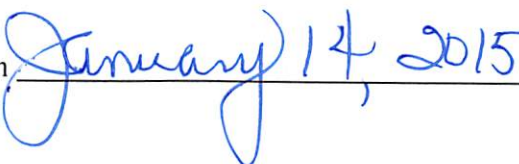
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With no other business to discuss, Mr. Johnson moved to adjourn. Mr. Bobo seconded. The meeting adjourned at 3:00 p.m.

The next scheduled board meeting will be held on Wednesday, January 14, 2015 at 10:30 a.m.

  
Recorded by Swan LeGrand-Fleming, Senior Licensure Analyst

  
Chairman Julian I. Deal

These minutes were approved on  January 14, 2015.

CPA Licenses Issued – 11/19/2014 – 1/13/2015 – 137 Licenses

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Clinkscales	Philip	CPA032728	2014-11-21	12/31/2015
Daniels	Sarah	CPA032729	2014-11-21	12/31/2015
Donaldson	Virginia	CPA032730	2014-11-21	12/31/2015
Freeman	Samuel	CPA032731	2014-11-21	12/31/2015
Gole	Michael	CPA032732	2014-11-21	12/31/2015
Harber	Talmon	CPA032733	2014-11-21	12/31/2015
Hudson	Ashley	CPA032734	2014-11-21	12/31/2015
Jay	John	CPA032735	2014-11-21	12/31/2015
Jordan	Megan	CPA032736	2014-11-21	12/31/2015
Kenny	David	CPA032737	2014-11-21	12/31/2015
LEE	APRIL B	CPA032738	2014-11-21	12/31/2015
Liu	Qingqing	CPA032739	2014-11-21	12/31/2015
MARROQUIN	JOHN	CPA032740	2014-11-21	12/31/2015
Okwuosah	Gregory	CPA032741	2014-11-21	12/31/2015
Osbourn	Donna	CPA032742	2014-11-21	12/31/2015
Patel	Jetal	CPA032743	2014-11-21	12/31/2015
Patel	Nimisha	CPA032744	2014-11-21	12/31/2015
Patel	Sheetal	CPA032745	2014-11-21	12/31/2015
Rosarion	Jerry	CPA032746	2014-11-21	12/31/2015
Scialdone	Steffanie	CPA032747	2014-11-21	12/31/2015
Talley	Daniel	CPA032748	2014-11-21	12/31/2015
Bazemore	Britt	CPA032749	2014-12-05	12/31/2015
Berry	Leah	CPA032750	2014-12-05	12/31/2015
Boyd	Kathryn	CPA032751	2014-12-05	12/31/2015
Bush	Jenna	CPA032752	2014-12-05	12/31/2015
Cojbasic	Filip	CPA032753	2014-12-05	12/31/2015
Crutchfield	Debra	CPA032754	2014-12-05	12/31/2015
Goss	Katlynn	CPA032755	2014-12-05	12/31/2015
Helms	Thomas	CPA032756	2014-12-05	12/31/2015
Herndon	Jared	CPA032757	2014-12-05	12/31/2015
Long	Morgan	CPA032758	2014-12-05	12/31/2015
Magin	Faith	CPA032759	2014-12-05	12/31/2015
McCoy	Audrey	CPA032760	2014-12-05	12/31/2015
Ohaya	Ihuoma	CPA032761	2014-12-05	12/31/2015
Oliver	Scott	CPA032762	2014-12-05	12/31/2015
Patel	Nila	CPA032763	2014-12-05	12/31/2015
Payne	John	CPA032764	2014-12-05	12/31/2015
Rzepka	Stephanie	CPA032765	2014-12-05	12/31/2015
Snyder	John	CPA032766	2014-12-05	12/31/2015
Songy	Leigh	CPA032767	2014-12-05	12/31/2015
Spicer	Kara	CPA032768	2014-12-05	12/31/2015



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Spratling	Jarred	CPA032769	2014-12-05	12/31/2015
Steckel	Michael	CPA032770	2014-12-05	12/31/2015
Summers	Robert	CPA032771	2014-12-05	12/31/2015
SUN	YATING	CPA032772	2014-12-05	12/31/2015
Sutton	Benjamin	CPA032773	2014-12-05	12/31/2015
Swader	Patrick	CPA032774	2014-12-05	12/31/2015
Tu	Justin	CPA032775	2014-12-05	12/31/2015
Urbanski	Amelia	CPA032776	2014-12-05	12/31/2015
Wadsworth	Anthony	CPA032777	2014-12-05	12/31/2015
Wakefield	Joseph	CPA032778	2014-12-05	12/31/2015
Wilsnack	Laura	CPA032779	2014-12-05	12/31/2015
Winder	Timothy	CPA032780	2014-12-05	12/31/2015
Albright	Phillip	CPA032781	2014-12-12	12/31/2015
Andrews	Neal	CPA032782	2014-12-12	12/31/2015
Braden	Jennifer	CPA032783	2014-12-12	12/31/2015
Craig	David	CPA032784	2014-12-12	12/31/2015
Dempsey	Jacob	CPA032785	2014-12-12	12/31/2015
Getz	Christopher	CPA032786	2014-12-12	12/31/2015
Howe	Timothy	CPA032787	2014-12-12	12/31/2015
Kelley	Jenna	CPA032788	2014-12-12	12/31/2015
Kickligher	Kella	CPA032789	2014-12-12	12/31/2015
Klugman	Alli	CPA032790	2014-12-12	12/31/2015
Lawrence	Ashley	CPA032791	2014-12-12	12/31/2015
Liber	Matthew	CPA032792	2014-12-12	12/31/2015
Liu	Jiahui	CPA032793	2014-12-12	12/31/2015
Opraseuth	Rachel	CPA032794	2014-12-12	12/31/2015
Salomon III	Luis	CPA032795	2014-12-12	12/31/2015
Shelton	Lana	CPA032796	2014-12-12	12/31/2015
Skubis	David	CPA032797	2014-12-12	12/31/2015
Smith	Kyle	CPA032798	2014-12-12	12/31/2015
Stewart	Nacirema	CPA032799	2014-12-12	12/31/2015
Sullivan	Kylee	CPA032800	2014-12-12	12/31/2015
Tankersley	Jill	CPA032801	2014-12-12	12/31/2015
Volochina	Maria	CPA032802	2014-12-12	12/31/2015
Westerman	Kelli	CPA032803	2014-12-12	12/31/2015
Austin	Clifton	CPA032804	2014-12-19	12/31/2015
Blair	Sara	CPA032805	2014-12-19	12/31/2015
Capone	Samantha	CPA032806	2014-12-19	12/31/2015
Davidson	Katherine	CPA032807	2014-12-19	12/31/2015
Davis	Donna	CPA032808	2014-12-19	12/31/2015
Figueroa	Jhamir	CPA032809	2014-12-19	12/31/2015

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Gautam	Preeti	CPA032810	2014-12-19	12/31/2015
Grabianowski	Mary	CPA032811	2014-12-19	12/31/2015
Graham	Marzell	CPA032812	2014-12-19	12/31/2015
Hammonds	Lauren	CPA032813	2014-12-19	12/31/2015
Hixon	Sarah	CPA032814	2014-12-19	12/31/2015
Knox	Parker	CPA032815	2014-12-19	12/31/2015
Koleszar	Brian	CPA032816	2014-12-19	12/31/2015
Moertel	Elizabeth	CPA032817	2014-12-19	12/31/2015
Mok	Wing	CPA032818	2014-12-19	12/31/2015
Morrison	Joshua	CPA032819	2014-12-19	12/31/2015
Onofiok	Grace	CPA032820	2014-12-19	12/31/2015
Qadir	Abdul	CPA032821	2014-12-19	12/31/2015
Releford	Rischa	CPA032822	2014-12-19	12/31/2015
Runfola	John	CPA032823	2014-12-19	12/31/2015
Shaw	Pamela	CPA032824	2014-12-19	12/31/2015
Thurman	Ryan	CPA032825	2014-12-19	12/31/2015
WANG	ZIQIONG	CPA032826	2014-12-19	12/31/2015
Williams	Brenna	CPA032827	2014-12-19	12/31/2015
Worth	Melissa	CPA032828	2014-12-19	12/31/2015
Boone	Shanequa	CPA032829	2015-01-02	12/31/2015
Buchman	Brittney	CPA032830	2015-01-02	12/31/2015
Cox	Devin	CPA032831	2015-01-02	12/31/2015
Coyukiat	Lianne	CPA032832	2015-01-02	12/31/2015
Fitts	Rachael	CPA032833	2015-01-02	12/31/2015
Gue	Nicole	CPA032834	2015-01-02	12/31/2015
Hamilton	Clint	CPA032835	2015-01-02	12/31/2015
Hillegass	Chsristi	CPA032836	2015-01-02	12/31/2015
Johnson	Allison	CPA032837	2015-01-02	12/31/2015
Libera	Richard	CPA032838	2015-01-02	12/31/2015
Lishak	Trent	CPA032839	2015-01-02	12/31/2015
Liu	John	CPA032840	2015-01-02	12/31/2015
Maggioni	Daniel	CPA032841	2015-01-02	12/31/2015
Mitchell	Megan	CPA032842	2015-01-02	12/31/2015
Patullo	Brian	CPA032843	2015-01-02	12/31/2015
PEEPLES	CATHERINE	CPA032844	2015-01-02	12/31/2015
Robinson	Lindsey	CPA032845	2015-01-02	12/31/2015
Simmonds	Courtney	CPA032846	2015-01-02	12/31/2015
Smith	Steven	CPA032847	2015-01-02	12/31/2015
Steele	Tammy	CPA032848	2015-01-02	12/31/2015
Tanner	Madeline	CPA032849	2015-01-02	12/31/2015
Wade	Christopher	CPA032850	2015-01-02	12/31/2015

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Atkins	Petya	CPA032851	2015-01-09	12/31/2015
Crenshaw	Bailey	CPA032852	2015-01-09	12/31/2015
Dorsey	Michael	CPA032853	2015-01-09	12/31/2015
Foster	Gabriel	CPA032854	2015-01-09	12/31/2015
James	Eboni	CPA032855	2015-01-09	12/31/2015
Jesuit	James	CPA032856	2015-01-09	12/31/2015
Kimber	Cameron	CPA032857	2015-01-09	12/31/2015
lee	seul	CPA032858	2015-01-09	12/31/2015
Lee	Soo Jin	CPA032859	2015-01-09	12/31/2015
Martin	Rebekah	CPA032860	2015-01-09	12/31/2015
Schmidt	Brian	CPA032861	2015-01-09	12/31/2015
Snider	John	CPA032862	2015-01-09	12/31/2015
Strella	Jessica	CPA032863	2015-01-09	12/31/2015
Xu	Hua	CPA032864	2015-01-09	12/31/2015

## Firm Licenses Issued – 11/19/2014-1/13/2015 – 23 Licenses

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Firm Name	License Number	Initial Date of Licensure	Expiration Date
MICHAEL V. JENKINS CPA, PC	ACF006276	2014-12-05	6/30/2016
HTJ CPAs & Consultants, Inc.	ACF006277	2014-12-05	6/30/2016
Holland Shipes Pennix, LLP	ACF006278	2014-12-05	6/30/2016
Grace Byrd DBA Gracious Accounting	ACF006279	2014-12-05	6/30/2016
Mueller & Co., LLP	ACF006280	2014-12-05	6/30/2016
J D Reese & Associates, Inc.	ACF006281	2014-12-05	6/30/2016
VANN WHIPPLE MILLIGAN PC	ACF006282	2014-12-05	6/30/2016
McLeod Tax & Consulting, LLC	ACF006283	2014-12-05	6/30/2016
Hunter Group CPA LLC	ACF006284	2015-01-09	6/30/2016
Dennis G. Jenkins, C.P.A., LLC	ACF006285	2015-01-09	6/30/2016
Steven C. Butler, CPA	ACF006286	2015-01-09	6/30/2016
Daniel A Puryear, CPA, LLC	ACF006287	2015-01-09	6/30/2016
Pension Assurance LLP	ACF006288	2015-01-09	6/30/2016
Johnson O'Connor Feron & Carucci, LLP	ACF006289	2015-01-09	6/30/2016
Suzanne M Denning CPA PC	ACF006290	2015-01-09	6/30/2016
Lorrie Larkin Stafford	ACF006291	2015-01-09	6/30/2016
OGM, Inc.	ACF006292	2015-01-09	6/30/2016
Alvarez & Mendoza, PA, CPA	ACF006293	2015-01-09	6/30/2016
PNJK PARTNERS LLP	ACF006294	2015-01-09	6/30/2016
J.W. Llop, C.P.A., P.C.	ACF006295	2015-01-09	6/30/2016
MM-AM, LLC	ACF006296	2015-01-09	6/30/2016
Thurman Holder Gibbon, LLC	ACF006297	2015-01-09	6/30/2016
Marsha S. Holcomb CPA	ACF006298	2015-01-09	6/30/2016