

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 20, 2013

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 20, 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
T. Farrell Nichols, CPA
Elizabeth Hardin, CPA
Wanda Goodson, CPA
Ronald B. Bobo, CPA
Jim Martin, CPA

Board members absent:

None

Staff present:

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

Guests present:

Don Cook, Georgia Society of CPAs
Norma Ogle, Georgia Association of Accountants & Tax Professionals

Mr. Johnson established a quorum was present at 10:01 a.m. and called the meeting to order.

Mr. Nichols made a motion to approve the Open Session minutes of the September 25, 2013 Board meeting with amended corrections. Ms. Hardin seconded the motion. The motion carried unanimously.

Ms. Hardin made a motion to approve the Open Session minutes of the October 15, 2013 Board meeting as presented. Ms. Goodson seconded the motion. The motion carried unanimously.

Executive Session:

At 10:04 a.m., Mr. Nichols 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 Johnson, Ms. Hardin, Mr. Deal, Mr. Bobo, F. Nichols, Mr. Martin and Ms. Goodson.

Licenses Issued:

Ms. Hardin made a motion to approve the following applications that met certification requirements. Mr. Deal seconded the motion. The motion carried unanimously. The Board

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approved ten (10) Public Accounting Firm licenses and one hundred eighteen (118) Certified Public Accountants licenses since the September 25, 2013 Board Meeting.

Reinstatements:

Applicant T.L.D.: After reviewing the request for reinstatement, Mr. Nichols made a motion to table the decision to further research. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant G.R.C.: After reviewing the request for reinstatement, Mr. Nichols made a motion to deny this applicant. Ms. Bobo seconded this motion. The motion carried unanimously.

Applications:

Applicant A.S.: After reviewing the request for licensure, Mr. Nichols made a motion to approve. Mr. Bobo seconded. The motion carried unanimously.

Applicant C.S.: After reviewing the request for licensure, Mr. Nichols made a motion to approve. Mr. Bobo seconded. The motion carried unanimously.

Applicant C.E.: After reviewing the request for a reciprocal license, Mr. Deal made a motion to deny this applicant. Mr. Nichols seconded. The motion carried unanimously.

Applicant G.O.: After reviewing the request for licensure, Mr. Nichols made a motion approve. Mr. Bobo seconded. The motion carried unanimously.

Applicant J.M.: After reviewing the request for licensure Mr. Nichols made a motion to approve. Mr. Bobo seconded. The motion carried unanimously.

Applicant J.W.: After reviewing the request for licensure, Mr. Nichols made a motion to approve. Mr. Bobo seconded. The motion carried unanimously.

Applicant K.N: After reviewing the request for a reciprocal license, Mr. Deal made a motion to approve this applicant. Mr. Nichols seconded. The motion carried unanimously.

Applicant M.D.: After reviewing the request for licensure approval, Mr. Nichols made a motion to approve. Mr. Bobo seconded. The motion carried unanimously.

Applicant M.L.: After reviewing the request for a reciprocal license, Mr. Deal made a motion to approve this applicant. Mr. Nichols seconded. The motion carried unanimously.

Applicant M.V.: After reviewing the request for licensure, Mr. Nichols made a motion to deny this applicant. Mr. Bobo seconded. The motion carried unanimously.

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Applicant O.O.: After reviewing the request for a reciprocal license, Mr. Nichols made a motion to approve this applicant. Mr. Bobo seconded. The motion carried unanimously.

Applicant P.S.: After reviewing the request for licensure, Mr. Nichols made a motion to deny this applicant Mr. Bobo seconded. The motion carried unanimously.

Applicant R.L.: After reviewing the request for licensure, Mr. Nichols made a motion to approve this applicant. Mr. Bobo seconded. The motion carried unanimously.

Applicant A.Q.: After reviewing the request for licensure, Mr. Nichols made a motion to approve this applicant. Mr. Bobo seconded. The motion carried unanimously.

Applicant D.N.: After reviewing the request for licensure, Mr. Nichols made a motion to approve this applicant. Mr. Bobo seconded. The motion carried unanimously.

Applicant C.H.: After reviewing the request for licensure, Mr. Nichols made a motion to deny this applicant. Mr. Deal seconded. This motion carried unanimously.

Other Issues:

Applicant T.C.H.: After reviewing the request for a refund for reinstatement fee, Mr. Nichols made a motion to refer to the Division Director. Ms. Hardin seconded. The motion carried unanimously.

Board Office:

Stephen Rice, Ray City – The Board voted to deny the request to terminate probation status.

ACCT130014 – This case involves allegations of unlicensed practice. The Board voted to refer this case to the Attorney General's Office to issue a Cease and Desist Order.

ACCT130020 – This case involves allegations of unlicensed firm. The Board voted to close this case with no action.

ACCT130022 – This case involves allegations of quality of care and unprofessional conduct. The Board voted to refer this case to the Secretary of State's Legal Services to issue a Cease and Desist Order.

ACCT130033 – This case involves allegations of unlicensed practice. The Board voted to close this case as resolved.

ACCT130035 – This case involves allegations of unlicensed practice. The Board voted to refer this case to the Attorney General's Office to issue a Consent Order assessing a \$500.00 fine.

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ACCT130036 – This case involves allegations of unlicensed practice. The Board voted to refer this case to the Attorney General’s Office to issue a Consent Order assessing a \$500.00 fine.

ACCT130038 – This case involves allegations of quality of care. The Board voted to close this case with no action.

ACCT130039 – This case involves allegations of unprofessional conduct. The Board voted to close this case.

ACCT130041 – This case involves allegations of unprofessional conduct and quality of care. The Board voted to close case and refer to the Secretary of State’s Securities Division.

ACCT130047 – The Board voted to refer this case to the Secretary of State’s Legal Services to issue a Cease and Desist Order.

ACCT130051 - The Board voted to refer this case to the Secretary of State’s Legal Services to issue a Cease and Desist Order.

ACCT130052 - The Board voted to refer this case to the Secretary of State’s Legal Services to issue a Cease and Desist Order.

ACCT130053 – The Board voted to close this case as resolved.

ACCT130054 – This case involves allegations of substandard practice/service. The Board voted to close this case with no action.

ACCT130055 - This case involves allegations of substandard practice/service. The Board voted to close this case with no action.

ACCT130056 – This case involves allegations of refusal to release records. The Board voted to close this case with no action.

ACCT130057 – This case involves allegations of unlicensed firm. As a result of the Attorney General’s memo, the Board voted to send this case to the Secretary of State’s Investigative Services for further investigation.

Legal Services:

No cases.

Investigations:

No cases.

Assistant Attorney General:

The Board discussed the revised Rule 20-7-.02

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

Open Session:

Chairman Johnson declared open session at 12:45 p.m.

Approval of Executive Session Minutes:

Ms. Hardin made a motion to approve the Executive Session minutes of September 25, 2013 Board Meeting and the October 15, 2013 Teleconference as presented. Ms. Goodson seconded the motion. The motion carried unanimously.

Executive Director’s Report:

Mr. Mickler discussed information for renewals. 24% have renewed at the present time. He also discussed sending out an e-blast to the ones that have not renewed.

Other Business:

The Board reviewed a request for approval for Prudential Class about Pension risk transfer for CPE credits. Ms. Goodson made a motion to deny the request. Mr. Bobo seconded this motion. The motion carried unanimously.

The Board reviewed a request for the SEBC’s organization to be listed on the SOS website as a provider of continuing education. Mr. Deal made a motion to deny the request. Ms. Goodson seconded the motion. The motion carried unanimously.

The Board discussed CPE audits.

Mr. Deal made a motion to endorse House Bill 291 as amended. Mr. Nichols seconded. The motion carried unanimously.

Meeting Dates for 2014:

Mr. Bobo made a motion to approve the following meeting dates for 2014. Ms. Hardin seconded. The motion carried unanimously.

January 29, 2014
March 26, 2014
May 21, 2014
July 30, 2014
September 24, 2014
November 19, 2014

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NASBA Requests:

After reviewing the NASBA Course length formula, Mr. Nichols made a motion to accept either method, the pilot test or the NASBA formula. Mr. Bobo seconded this motion. The motion carried unanimously.

After reviewing the request for an extension for exam credit for Audit, Regulation and BEC, Mr. Deal made a motion to table this case and refer to the rules and policies of the Board. Ms. Goodson seconded the motion. The motion carried unanimously.

Election of Officers

Mr. Nichols made a motion to nominate Mr. Deal as the 2014 Chairman of the State Board of Accountancy. Ms. Goodson seconded. The motion carried unanimously.

Mr. Nichols made a motion to nominate Mr. Bobo as the 2014 Vice Chairman of the State Board of Accountancy. Ms. Goodson seconded. The motion carried unanimously.

Mr. Nichols thanked Mr. Johnson for his leadership on the Accountancy Board for the past year.

The next meeting to take place will be an enforcement meeting held at the Macon office on December 11, 2013 at 9:30 am.

With no other business to discuss, Mr. Bobo moved to adjourn. Ms. Hardin seconded. The meeting adjourned at 1:37 p.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on February 27, 2014.