

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 9, 2016

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 9, 2016 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, Vice Chair
Ashley Addison, CPA
Michael E. Mixon, CPA
Clayton J. Huffman, 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-Holmes, Investigator

Attorney General Representative:

D. Williams-McNeely, Senior Assistant Attorney General

Guests present:

Daniel J. Dustin, CPA, Vice President, State Board Relations, NASBA
John Johnson, Director, Legislative and Government Affairs, NASBA
Don Cook, VP, Legislative Affairs, Georgia Society of CPAs

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

Open Session Minutes:

Ms. Hardin made a motion to approve the Open Session minutes of the September 21, 2016 Board as presented. Mr. Huffman seconded the motion. The motion carried unanimously.

Presentation to the Board:

Mr. Dustin and Mr. Johnson gave the Board an update on NASBA's mission driven, member focused services and State Legislative Responses that impact the Boards of Accountancy.

Executive Session:

At 11:10 a.m., Ms. Hardin 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. Mr. Martin seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Ms. Addison, Mr. Smith and

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Mr. Huffman. No votes were taken in Executive Session.

Open Session:

Chairman Deal declared open session at 1:50 p.m. to vote on discussions held in executive session.

NASBA Applications:

The following requests from NASBA were reviewed at the November 9, 2016 meeting:

Applicant A.S.: After reviewing the request for initial licensure with special consideration of the experience requirement, Ms. Hardin made a motion to deny this applicant for lack of experience. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant M.E.C.: After reviewing the request for initial licensure with special consideration of the education and experience requirements, Mr. Mixon made a motion to approve this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

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

Applicant M.B.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Hardin made a motion to refer this applicant to the Attorney General's Office for a PRIVATE consent agreement requiring applicant to obtain five and a half hours of upper-level accounting semester hours by December 31, 2017. Mr. Smith seconded the motion. The motion carried unanimously.

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

Applicant S.P.: After reviewing the request for initial licensure with special consideration of the experience requirement, Ms. Hardin made a motion to deny this applicant for initial licensure for lack of experience. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant S.M.: After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Mixon made a motion to deny this applicant for initial licensure for lack of experience. Mr. Martin seconded the motion. Mr. Smith abstained from vote. The motion carried unanimously.

Applicant T.L.: After reviewing the request for reciprocal licensure with special consideration of the educational requirement, Ms. Hardin made a motion to refer this applicant to the Attorney General's Office for a PRIVATE consent agreement requiring applicant to obtain six hours of upper-level accounting semester hours by December 31, 2017. Mr. Martin seconded the motion. The motion carried unanimously.

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Renewals:

The Board discussed failed peer reviews for firm licensees. The Board directed board staff to administratively approve with final peer review documentation.

Enforcement Report:

Ms. Addison presented the following enforcement cases requiring board action:

Mr. Smith made a motion to accept the recommendations. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant S.H.: After the Investigative Interview conducted, Ms. Hardin made a motion to approve this applicant for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

ACCT160047 – The Board voted to close with letter of concern.

ACCT160056 – The Board voted to close with letter of concern.

ACCT160058 – The Board voted to close with letter of concern.

ACCT160059 – The Board voted to close with letter of concern.

ACCT160062 - The Board voted to close with letter of concern.

ACCT170006 – The Board voted to renew this license and monitor.

ACCT170007 - The Board voted to renew this license and monitor.

ACCT170008 – The Board voted to renew this license and monitor.

ACCT170017 – The Board voted to refer to Investigations for a letter of concern with 30 days to comply. Further action will be taken if firm does not comply.

ACCT170020 - The Board voted to refer this case to the Attorney General's Office for a Hearing or consent agreement to limit working 5500 or audits for 10 years.

Attorney General's Report:

Ms. Williams-McNeely presented a status report to the Board of cases and advice referred for action. No board action required.

Approval of Executive Session Minutes:

Ms. Hardin made a motion to approve the Executive Session minutes of the September 21, 2016 Board as presented. Mr. Martin seconded the motion. The motion carried unanimously.

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Ratification of Licenses Issued:

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 one hundred seventy-one (171) Certified Public Accountant licenses (CPA034417 through CPA034587) since the September 21, 2016 Board meeting. The list is attached and made part of these minutes.

Ms. Addison made a motion to approve the following applications that met certification requirements. Mr. Huffman seconded the motion. The motion carried unanimously. The Board approved nine (9) Public Accounting Firm licenses (ACF006531 through ACF006539) since the September 21, 2016 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 20,289 Active CPAs and 1,876 Active firms in Georgia.

Mr. Ziga gave a final report on the 2015 CPE Audit conducted by NASBA for the individual CPAs.

Mr. Ziga gave an update on the 2016 firm renewals. There were 117 firm licenses that did not complete the 2016 firm renewal requirements. Those firm licenses will be placed in a "Lapsed" status.

2017 Board Meeting Schedule:

Mr. Huffman made a motion to approve the following meeting dates for 2017. Mr. Mixon seconded. The motion carried unanimously.

- January 11, 2017
- March 22, 2017
- May 17, 2017
- July 19, 2017
- September 20, 2017
- November 15, 2017

Election of 2017 Officers:

Mr. Deal will be the 2017 Chair of the Georgia State Board of Accountancy.

Mr. Huffman will be the 2017 Vice Chair of the Georgia State Board of Accountancy.

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 9, 2016, 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

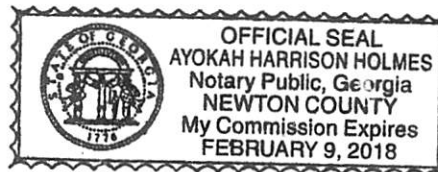
Further the affiant sayeth not.

Julian I. Deal
(Presiding Officer)

Sworn and subscribed before me,

This 9 Day of November 2016

Ayokah Harrison Holmes
Notary Public



My Commission Expires

CPA LICENSES ISSUED – 9/21/2016 – 11/8/2016 – 171 LICENSES

Last Name	First Name	Approved	Exp. Date	Lic #
Yoraway	Tyler	2016-11-07	2017-12-31	CPA034587
Yanagisawa	Taro	2016-11-07	2017-12-31	CPA034586
Woolums	Lauren	2016-11-07	2017-12-31	CPA034585
Walsh	Angela	2016-11-07	2017-12-31	CPA034584
Walker	Matthew	2016-11-07	2017-12-31	CPA034583
TATAH	EDWIN	2016-11-07	2017-12-31	CPA034582
Sun	Yuying	2016-11-07	2017-12-31	CPA034581
Su	Danshi	2016-11-07	2017-12-31	CPA034580
Smole	Mihaela	2016-11-07	2017-12-31	CPA034579
SEYE	MAME YACINE	2016-11-07	2017-12-31	CPA034578
Scherger	Jack	2016-11-07	2017-12-31	CPA034577
Pearson	Oke	2016-11-07	2017-12-31	CPA034576
Orme	Michael	2016-11-07	2017-12-31	CPA034575
Nemes	Travis	2016-11-07	2017-12-31	CPA034574
Neahr IV	William	2016-11-07	2017-12-31	CPA034573
McNally	Ryan	2016-11-07	2017-12-31	CPA034572
McEnerney	Nancy	2016-11-07	2017-12-31	CPA034571
McEnaney	John	2016-11-07	2017-12-31	CPA034570
Jones	Christopher	2016-11-07	2017-12-31	CPA034569
Jackson	Catherine	2016-11-07	2017-12-31	CPA034568
Ho	Ka-Huen	2016-11-07	2017-12-31	CPA034567
Gryder	William	2016-11-07	2017-12-31	CPA034566
Gregory	Jonathan	2016-11-07	2017-12-31	CPA034565
Glaze	Jesse	2016-11-07	2017-12-31	CPA034564
Frasier	C	2016-11-07	2017-12-31	CPA034563
Firsowicz	Michael	2016-11-07	2017-12-31	CPA034562
Cook	Zackary	2016-11-07	2017-12-31	CPA034561
Conn	Tyler	2016-11-07	2017-12-31	CPA034560
Coleman	Allison	2016-11-07	2017-12-31	CPA034559
Bolt	Stephen	2016-11-07	2017-12-31	CPA034558
Bauman	Daniel	2016-11-07	2017-12-31	CPA034557
Andrews	Gregory	2016-11-07	2017-12-31	CPA034556
Waller	Caroline	2016-10-28	2017-12-31	CPA034555
Tucker	William	2016-10-28	2017-12-31	CPA034554
Suenaga	Leigha	2016-10-28	2017-12-31	CPA034553
Schauerman	Katherine	2016-10-28	2017-12-31	CPA034552
Saxon	Carly	2016-10-28	2017-12-31	CPA034551
Rodenbough	Michael	2016-10-28	2017-12-31	CPA034550
ODowd	John	2016-09-02	2017-12-31	CPA034549
Meyrowitz	Dhana	2016-10-28	2017-12-31	CPA034548

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Kidder	Nicholas	2016-10-28	2017-12-31	CPA034547
Higgins	Jeffrey	2016-10-28	2017-12-31	CPA034546
Heard	William	2016-10-28	2017-12-31	CPA034545
Handley	Matthew	2016-10-28	2017-12-31	CPA034544
Hairston	Kirby	2016-10-28	2017-12-31	CPA034543
Gonzalez	Elena	2016-10-28	2017-12-31	CPA034542
Cook	Stacey	2016-10-28	2017-12-31	CPA034541
Caforio	Joseph	2016-10-28	2017-12-31	CPA034540
Brown	Ruth	2016-10-28	2017-12-31	CPA034539
Beatty	Brandon	2016-10-28	2017-12-31	CPA034538
Austin	Darcy	2016-10-28	2017-12-31	CPA034537
Young	Kevin	2016-10-14	2017-12-31	CPA034536
Wilson	Alexander	2016-10-14	2017-12-31	CPA034535
Williams	Chelsea	2016-10-14	2017-12-31	CPA034534
Wiggins	Jacqueline	2016-10-14	2017-12-31	CPA034533
Whitford	Amanda	2016-10-14	2017-12-31	CPA034532
Thompson	Stephen	2016-10-14	2017-12-31	CPA034531
Tew	Samantha	2016-10-14	2017-12-31	CPA034530
Strickland	Julie	2016-10-14	2017-12-31	CPA034529
Streeter	Justin	2016-10-14	2017-12-31	CPA034528
Sonnier	Robert	2016-10-14	2017-12-31	CPA034527
Burton	Sharonda	2016-10-14	2017-12-31	CPA034526
Schorn	Michael	2016-10-14	2017-12-31	CPA034525
Redder	Pamela	2016-10-14	2017-12-31	CPA034524
Ragan	Patrick	2016-10-14	2017-12-31	CPA034523
Poer	Kathryn	2016-10-14	2017-12-31	CPA034522
Pitts	Erin	2016-10-14	2017-12-31	CPA034521
Palacio	Jenny	2016-10-14	2017-12-31	CPA034520
OConnell	Bethany	2016-10-14	2017-12-31	CPA034519
Mowen	Rebecca	2016-10-14	2017-12-31	CPA034518
Marrow	Akil	2016-10-14	2017-12-31	CPA034517
Kenerly	John	2016-10-14	2017-12-31	CPA034516
Jones	Mary Kate	2016-10-14	2017-12-31	CPA034515
Inman	Alexandra	2016-10-14	2017-12-31	CPA034514
Ibrahim	Sabur	2016-10-14	2017-12-31	CPA034513
Hinson	Joshua	2016-10-14	2017-12-31	CPA034512
Hamilton	Price	2016-10-14	2017-12-31	CPA034511
Gehi	Sanjay	2016-10-14	2017-12-31	CPA034510
Foster	Sarah	2016-10-14	2017-12-31	CPA034509
Frady	Tracy	2016-10-14	2017-12-31	CPA034508
Foster	Derek	2016-10-14	2017-12-31	CPA034507

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Elmore	Carson	2016-10-14	2017-12-31	CPA034506
Davis	Brittany	2016-10-14	2017-12-31	CPA034505
Cochran	Molly	2016-10-14	2017-12-31	CPA034504
Cato	Debra	2016-10-14	2017-12-31	CPA034503
Broullire	Matthew	2016-10-14	2017-12-31	CPA034502
Benedict	Paul	2016-10-14	2017-12-31	CPA034501
Austin	Bernice	2016-10-14	2017-12-31	CPA034500
Astolfi	Jason	2016-10-14	2017-12-31	CPA034499
Webb	Devin	2016-10-07	2017-12-31	CPA034498
Waddell	Joey	2016-10-07	2017-12-31	CPA034497
Vollkommer	Dana	2016-10-07	2017-12-31	CPA034496
Tymkiv	Mariia	2016-10-07	2017-12-31	CPA034495
Smith	Adam	2016-10-07	2017-12-31	CPA034494
Siegel	Lucy	2016-10-07	2017-12-31	CPA034493
Shuford	John	2016-10-07	2017-12-31	CPA034492
Shen	Feng	2016-10-07	2017-12-31	CPA034491
Seymour	Morgan	2016-10-07	2017-12-31	CPA034490
Seidband	Steven	2016-10-07	2017-12-31	CPA034489
Roberts	Susan	2016-10-07	2017-12-31	CPA034488
Repasy	Adam	2016-10-07	2017-12-31	CPA034487
Prostko	Nicholas	2016-10-07	2017-12-31	CPA034486
Poole	Janet	2016-10-07	2017-12-31	CPA034485
Patel	Radhika	2016-10-07	2017-12-31	CPA034484
Olds	Christopher	2016-10-07	2017-12-31	CPA034483
Morgan	James	2016-10-07	2017-12-31	CPA034482
McEnerney	Catherine	2016-10-07	2017-12-31	CPA034481
Mai	Minh Nhat	2016-10-07	2017-12-31	CPA034480
Krahel	John Peter	2016-10-07	2017-12-31	CPA034479
Kovachka	Petya	2016-10-07	2017-12-31	CPA034478
Houston	Nicholas	2016-10-07	2017-12-31	CPA034477
Hamm	Matthew	2016-10-07	2017-12-31	CPA034476
Haisten	Albert	2016-10-07	2017-12-31	CPA034475
Gruner	Gary	2016-10-07	2017-12-31	CPA034474
Gourley	Laura	2016-10-07	2017-12-31	CPA034473
Gaul	Blake	2016-10-07	2017-12-31	CPA034472
Finn	Brian	2016-10-07	2017-12-31	CPA034471
Engerson	William	2016-10-07	2017-12-31	CPA034470
Eads	David	2016-10-07	2017-12-31	CPA034469
Deal II	Richard	2016-10-07	2017-12-31	CPA034468
Clements	Ashley	2016-10-07	2017-12-31	CPA034467
Black	Kevin	2016-10-07	2017-12-31	CPA034466

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Baker	Kati	2016-10-07	2017-12-31	CPA034465
Arney	David	2016-10-07	2017-12-31	CPA034464
Altmyer	Sally	2016-10-07	2017-12-31	CPA034463
Alley	Andrew	2016-10-07	2017-12-31	CPA034462
Wen	Yuan	2016-09-30	2017-12-31	CPA034461
Wasser	Eleanor	2016-09-30	2017-12-31	CPA034460
Silverman	Evan	2016-09-30	2017-12-31	CPA034459
sambourg	Maxime	2016-09-30	2017-12-31	CPA034458
Salvatore	Jeffrey	2016-09-30	2017-12-31	CPA034457
Park	Kyun	2016-09-30	2017-12-31	CPA034456
Nemeroff	Brian	2016-09-30	2017-12-31	CPA034455
Mines	Patrick	2016-09-30	2017-12-31	CPA034454
Lee	Hyeon Ju	2016-09-30	2017-12-31	CPA034453
Kumpf	Austin	2016-09-30	2017-12-31	CPA034452
Kelterborn	Kelsy	2016-09-30	2017-12-31	CPA034451
Kang	Daniel	2016-09-30	2017-12-31	CPA034450
Collins	Christopher	2016-09-30	2017-12-31	CPA034449
cleveland	andrew	2016-09-30	2017-12-31	CPA034448
Choo	Lyn See	2016-09-30	2017-12-31	CPA034447
Brillinger	Gina	2016-09-30	2017-12-31	CPA034446
Borowiec	Richard	2016-09-30	2017-12-31	CPA034445
YOO	JAEGYU	2016-09-23	2017-12-31	CPA034444
Volpi	Nathan	2016-09-23	2017-12-31	CPA034443
Thompson	Hadley	2016-09-23	2017-12-31	CPA034442
Sparks	Karen	2016-09-23	2017-12-31	CPA034441
Smith	Anthony	2016-09-23	2017-12-31	CPA034440
Raisner	Dana	2016-09-23	2017-12-31	CPA034439
Price	Ryan	2016-09-23	2017-12-31	CPA034438
Powell	Julie	2016-09-23	2017-12-31	CPA034437
Park	Chase	2016-09-23	2017-12-31	CPA034436
Palmer	Gloria	2016-09-23	2017-12-31	CPA034435
Nolen	Lynn	2016-09-23	2017-12-31	CPA034434
Natho	Kermit	2016-09-23	2017-12-31	CPA034433
Meadows	Julie	2016-09-23	2017-12-31	CPA034432
Lorys	Meredith	2016-09-23	2017-12-31	CPA034431
Kipreos	Nicholas	2016-09-23	2017-12-31	CPA034430
Kinkella	Danielle	2016-09-23	2017-12-31	CPA034429
Kimmel	Tyler	2016-09-23	2017-12-31	CPA034428
Kent	Darrell	2016-09-23	2017-12-31	CPA034427
Johnson	Donna	2016-09-23	2017-12-31	CPA034426
Gauf	Elizabeth	2016-09-23	2017-12-31	CPA034425

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Gagne	Andrew	2016-09-23	2017-12-31	CPA034424
Faulkner	Samantha	2016-09-23	2017-12-31	CPA034423
De La Cruz	Romina	2016-09-23	2017-12-31	CPA034422
Coumes	Matthew	2016-09-23	2017-12-31	CPA034421
Chen	Chun-Ming	2016-09-23	2017-12-31	CPA034420
Chaklader	Mobasherul	2016-09-23	2017-12-31	CPA034419
anand	sumit	2016-09-23	2017-12-31	CPA034418
Abad	Frank Errol	2016-09-23	2017-12-31	CPA034417

FIRM LICENSES ISSUED – 9/21/2016 – 11/8/2016 – 9 LICENSES

Firm Name	Lic #	Approved	Exp. Date
Sewell & Company PC	ACF006539	10/7/2016	2018-06-30
Rusenko C.P.A., PC	ACF006538	10/7/2016	2018-06-30
Knowles & Associates LLC	ACF006537	10/7/2016	2018-06-30
J.B. Kennedy & Associates, LLC	ACF006536	10/7/2016	2018-06-30
INTANGIBLE READERS, P.C.	ACF006535	10/7/2016	2018-06-30
HIC Enterprises, LLC	ACF006534	10/7/2016	2018-06-30
Elizabeth Newberry, CPA	ACF006533	10/7/2016	2018-06-30
Bowman & Company LLP	ACF006532	10/7/2016	2018-06-30
Blue & Co., LLC	ACF006531	10/7/2016	2018-06-30