

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: September 19, 2018**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, September 19, 2018 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  
Michael E. Mixon, CPA  
Charles Cole, 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-Roberts, Investigator

**Attorney General Representative:**

D. Williams-McNeely, Senior Assistant Attorney General

**Guests present:**

Don Cook, Georgia Society of CPAs

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

**Open Session Minutes:**

Mr. Huffman made a motion to approve the Open Session minutes of the July 18, 2018 board meeting as presented. Mr. Martin seconded the motion. The motion carried unanimously.

Mr. Ziga mentioned that the State Accounting Office SharePoint system for document sharing is now up and running.

**Executive Session:**

At 10:02 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. Huffman seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Cole, Mr. Smith, Ms. Addison, and Mr. Martin. No votes were taken in Executive Session.

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**Open Session:**

After break, Chairman Deal declared open session at 2:10 p.m. to vote on discussions held in Executive Session.

**NASBA Applications:**

Mr. Ziga informed the Board that we currently have no Georgia Coordinator assigned to our Board, therefore it will take NASBA approximately 8 weeks to process new applications for licensure.

The following requests from NASBA were reviewed at the September 19, 2018 meeting:

**Applicant A.D.:** 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. Addison seconded the motion. The motion carried unanimously.

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

**Applicant N.D.:** After reviewing the request for initial licensure with special consideration of the education requirement, Ms. Addison made a motion to refer this applicant to the Attorney General's Office for a PRIVATE consent agreement requiring applicant to obtain 3 hours of upper-level accounting semester hours by September 30, 2019. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant L.R.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Mixon made a motion to refer this applicant to the Attorney General's Office for a PRIVATE consent agreement requiring applicant to obtain 6 hours of upper-level accounting semester hours by December 31, 2020. Mr. Martin seconded the motion. The motion carried unanimously.

**Renewals:**

Mr. Ziga presented an update on the firm renewals and requested that the late renewal period is extended internally until October 31, 2018 so that the Board Office can complete processing of pending firm renewals. Mr. Cole made a motion to accept Mr. Ziga's request to extend the late renewal period internally until October 31, 2018. Ms. Addison seconded the motion. The motion carried unanimously.

**Reinstatements:**

Ms. LeGrand-Fleming reported that there were fifty-three (53) Certified Public Accountant licenses and three (3) Public Accounting Firm licenses reinstated since the July 18, 2018 Board meeting.

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Mr. Huffman made a motion to approve the applications that met requirements for reinstatement. Mr. Smith seconded the motion. The motion carried unanimously.

**Enforcement Report:**

Mr. Ziga gave the Board a status update on the 2016-2017 CPE Audits processed by NASBA. He reported the following:

1,000	CPE Audits performed
762	Passed the CPE Audit
121	No response
98	Deficient
12	Miscellaneous issues
7	Licenses were lapsed

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

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

**ACCT170039:** The Board voted to refer to Investigations for further information.

**ACCT180021:** The Board voted to refer to Investigations for further information.

**ACCT180023:** The Board voted to refer to Investigations for a Cease & Desist.

**ACCT180026:** The Board voted to close this case with no action.

**ACCT180030:** The Board voted to table this case and schedule an investigative interview for November 14, 2018.

**ACCT180035:** The Board voted to close this case with no action.

**ACCT190001:** The Board voted to close this case with no action.

**ACCT190002:** The Board voted to table this case.

**ACCT190003:** The Board voted to close this case with no action.

**ACCT190004:** The Board voted to close this case with no action.

**ACCT190005:** The Board voted to close this case with no action.

**ACCT190006:** The Board voted to close this case, no board jurisdiction.

**ACCT190007:** The Board voted to close this case with a letter of concern.

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**ACCT190008:** The Board voted to close this case with a letter of concern.

**ACCT190009:** The Board voted to close this case with a letter of concern.

**ACCT190010:** The Board voted to close this case, no board jurisdiction.

**ACCT190011:** The Board voted to close this case with no action.

**ACCT190012:** The Board voted to close this case with no action.

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

The Board discussed adopting an internal policy to handle complaint cases that are not in the Board's jurisdiction. After discussion and guidance from the Attorney General, Ms. Addison made a motion to adopt an internal policy authorizing the Investigator to close complaint cases found to have no Board jurisdiction. The Investigator will report her actions made and the Board will ratify those actions in the Board meeting. Mr. Huffman seconded the motion. The motion carried unanimously.

**Attorney General's Report:**

Ms. Williams-McNeely presented the following memos and cases referred for action:

**ACCT180025** – The Attorney General presented a request from the respondent for a PRIVATE reprimand and a \$4,000 fine. The Board voted to deny the request.

**ACCT180032** – The Attorney General presented a request from the respondent for more time to pay the fine. The Board voted to approve the request. The respondent has until March 31, 2019.

**ACCT180033** – The Attorney General presented a request from the respondent for a PRIVATE reprimand and a \$5,000 fine. The Board voted to deny the request.

**ACCT180034** – The Attorney General presented a request from the respondent for a reduced fine. The Board voted to deny the request and refer to the Attorney General's Office to resend the consent agreement to clarify that the \$8,000 fine is the total amount due for the firm.

Ms. Williams-McNeely advised the Board on Variances and Waivers to the Rules and provided examples of a Petition for Variance or Waiver.

**Approval of Executive Session Minutes:**

Mr. Huffman made a motion to approve the Executive Session minutes of the July 18, 2018 Board as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

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**Ratification of Licenses Issued:**

Ms. Addison made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved one hundred eighty-eight (188) Certified Public Accountant licenses (CPA036074 through CPA036261) since the July 18, 2018 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. Martin seconded the motion. The motion carried unanimously. The Board approved twenty-one (21) Public Accounting Firm licenses (ACF006728 through ACF006748) since the July 18, 2018 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 20,703 Active CPAs and 2,018 Active firms in Georgia.

Mr. Ziga gave the following update on firm renewals:

1,632	Firm Renewals completed
293	No attempt to renew
17	Renewals in process

Mr. Ziga stated that final FY18 expenditures were under budget.

**Other Business:**

**2019 Board Meeting Dates**

Mr. Smith made a motion to approve the following meeting dates for 2019. Mr. Huffman seconded. The motion carried unanimously.

- January 16, 2019
- March 6, 2019
- May 22, 2019
- July 17, 2019
- September 18, 2019
- November 20, 2019

**Board Member Reports:**

Mr. Mixon distributed information provided by NASBA regarding CPE and Ethics requirements in other jurisdictions. The Board had a brief discussion on ethic requirements.

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Mr. Smith discussed NASBA recommendations for Board Members. The Board had a brief discussion on the Accredited Business Valuation (ABV), offered by the AICPA.

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With no other business to discuss. The meeting was adjourned at 2:55 p.m.

The next scheduled board meeting will be held on Wednesday, November 14, 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 November 14, 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 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 September 19, 2018, 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 19 Day of September 2018  
Ayokah Harrison Roberts  
Notary Public



**Ayokah Harrison Roberts**  
**NOTARY PUBLIC**  
**Newton County, Georgia**  
**My Commission Expires**  
**February 9, 2022**

My Commission Expires



**CPA LICENSES ISSUED – 7/18/2018 – 9/18/2018 – 188 LICENSES**

<b>Lic #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Approved</b>	<b>Expiration Date</b>
CPA036074	Bailes	Vera H.	2018-07-20	2019-12-31
CPA036075	Barnes	Robert	2018-07-20	2019-12-31
CPA036076	Bell	Joyce	2018-07-20	2019-12-31
CPA036077	Buttrey	Jennifer	2018-07-20	2019-12-31
CPA036078	Campbell	Nicole	2018-07-20	2019-12-31
CPA036079	Carroll	Timothy	2018-07-20	2019-12-31
CPA036080	Chinen	Sho	2018-07-20	2019-12-31
CPA036081	Cox	Nathaniel	2018-07-20	2019-12-31
CPA036082	Dijke	Mike	2018-07-20	2019-12-31
CPA036083	Ferguson	Mary	2018-07-20	2019-12-31
CPA036084	Goldman	Karen	2018-07-20	2019-12-31
CPA036085	Grabow	Jennifer	2018-07-20	2019-12-31
CPA036086	Haynes	Bach Van	2018-07-20	2019-12-31
CPA036087	Kaatz	Seth	2018-07-20	2019-12-31
CPA036088	Liu	Jingnan	2018-07-20	2019-12-31
CPA036089	Masoom	Kaneez	2018-07-20	2019-12-31
CPA036090	McCraw	Kimberly	2018-07-20	2019-12-31
CPA036091	Parrott	Thomas	2018-07-20	2019-12-31
CPA036092	Rail	Kristi	2018-07-20	2019-12-31
CPA036093	Rocchini	Michael	2018-07-20	2019-12-31
CPA036094	Stewart	Ellen	2018-07-20	2019-12-31
CPA036095	Sutton	Stephanie	2018-07-20	2019-12-31
CPA036096	Witherington	Charles	2018-07-20	2019-12-31
CPA036097	Tomlinson	Brynn	2018-07-24	2019-12-31
CPA036098	Bain	Scott	2018-07-24	2019-12-31
CPA036099	Watson	Derek	2018-07-26	2019-12-31
CPA036100	Sons	Neil	2018-07-27	2019-12-31
CPA036101	Clark	Newton	2018-07-27	2019-12-31
CPA036102	Kalyanasundaram	Subashini	2018-07-27	2019-12-31
CPA036103	Su	Xing	2018-07-27	2019-12-31
CPA036104	Jacob	Natasha	2018-07-27	2019-12-31
CPA036105	Buss	Lucas	2018-07-31	2019-12-31
CPA036106	Alexander	Ryan	2018-08-03	2019-12-31
CPA036107	Bailie	William	2018-08-03	2019-12-31
CPA036108	Barile	John	2018-08-03	2019-12-31
CPA036109	Bromelow	Bradley	2018-08-03	2019-12-31
CPA036110	Byard	Kevonne	2018-08-03	2019-12-31
CPA036111	Carden	Stephen	2018-08-03	2019-12-31
CPA036112	Celiberti	Jennifer	2018-08-03	2019-12-31

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CPA036113	Cuttic	Andrew	2018-08-03	2019-12-31
CPA036114	Deiters	Heather	2018-08-03	2019-12-31
CPA036115	Guinyard	Vanessa	2018-08-03	2019-12-31
CPA036116	Hatcher	Lindsey	2018-08-03	2019-12-31
CPA036117	Hendrickson	Molly	2018-08-03	2019-12-31
CPA036118	Hilton	Margaux	2018-08-03	2019-12-31
CPA036119	Holland	Max	2018-08-03	2019-12-31
CPA036120	Hsu	Audry	2018-08-03	2019-12-31
CPA036121	Huang	Yi	2018-08-03	2019-12-31
CPA036122	Jacobs	Taylor	2018-08-03	2019-12-31
CPA036123	Kasraie	Lotfali	2018-08-03	2019-12-31
CPA036124	Kikhia	Hana	2018-08-03	2019-12-31
CPA036125	Marsh	Ferrell	2018-08-03	2019-12-31
CPA036126	McGinnis	Donna	2018-08-03	2019-12-31
CPA036127	McTier	Regan	2018-08-03	2019-12-31
CPA036128	Mihalcik	Kayla	2018-08-03	2019-12-31
CPA036129	Mize	Mallory	2018-08-03	2019-12-31
CPA036130	Moore	Casey	2018-08-03	2019-12-31
CPA036131	Nixon	Caroline	2018-08-03	2019-12-31
CPA036132	Norton	Conner	2018-08-03	2019-12-31
CPA036133	Oslin	Katie	2018-08-03	2019-12-31
CPA036134	Pak	Jason	2018-08-03	2019-12-31
CPA036135	Patel	Kamlesh	2018-08-03	2019-12-31
CPA036136	Patty	Robert	2018-08-03	2019-12-31
CPA036137	Petersen	Erika	2018-08-03	2019-12-31
CPA036138	Phares	Tyler	2018-08-03	2019-12-31
CPA036139	Pirozzi	Danielle	2018-08-03	2019-12-31
CPA036140	Rideout	Rebecca	2018-08-03	2019-12-31
CPA036141	Roberts	Megan	2018-08-03	2019-12-31
CPA036142	Russell	Bethanna	2018-08-03	2019-12-31
CPA036143	Russell	Mary	2018-08-03	2019-12-31
CPA036144	Srinivasan	Priyanga	2018-08-03	2019-12-31
CPA036145	To	Phillip	2018-08-03	2019-12-31
CPA036146	Toure	Fatoumata	2018-08-03	2019-12-31
CPA036147	Ufeli	Vidura	2018-08-03	2019-12-31
CPA036148	Wang	Mao	2018-08-03	2019-12-31
CPA036149	Williams	Linecia	2018-08-03	2019-12-31
CPA036150	Worthy	Clark	2018-08-03	2019-12-31
CPA036151	Yen	Wei	2018-08-03	2019-12-31
CPA036152	Yoo	Youngseok	2018-08-03	2019-12-31
CPA036153	Zafirova	Rouslana	2018-08-03	2019-12-31

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CPA036154	Zeller	Stacey	2018-08-03	2019-12-31
CPA036155	Al Abood	Zahraa	2018-08-23	2019-12-31
CPA036156	Bethermat	Sophie	2018-08-23	2019-12-31
CPA036157	Brown	Erik	2018-08-24	2019-12-31
CPA036158	Burdyl	Samantha	2018-08-24	2019-12-31
CPA036159	Cabrera Medrano	Brianda	2018-08-24	2019-12-31
CPA036160	Cannon	Chelsea	2018-08-24	2019-12-31
CPA036161	Cook	Daven	2018-08-24	2019-12-31
CPA036162	Cromer	Mikael	2018-08-24	2019-12-31
CPA036163	Duncan	Ernest	2018-08-24	2019-12-31
CPA036164	Fogle	Megan	2018-08-24	2019-12-31
CPA036165	Fordham	William	2018-08-24	2019-12-31
CPA036166	Gardner	Daniel	2018-08-24	2019-12-31
CPA036167	Geisler	Paul Konstantin	2018-08-24	2019-12-31
CPA036168	Goldstein	Hava	2018-08-24	2019-12-31
CPA036169	Healy	Cassidy	2018-08-24	2019-12-31
CPA036170	Hedaya	David	2018-08-24	2019-12-31
CPA036171	Hou	Fei	2018-08-24	2019-12-31
CPA036172	Jordan	Stephanie	2018-08-24	2019-12-31
CPA036173	Krater	Alexander	2018-08-24	2019-12-31
CPA036174	Laad	Ashima	2018-08-24	2019-12-31
CPA036175	Liberatore	Justin	2018-08-24	2019-12-31
CPA036176	McIntosh	Carla	2018-08-24	2019-12-31
CPA036177	Meme	Carl	2018-08-24	2019-12-31
CPA036178	Neiner	Joseph	2018-08-24	2019-12-31
CPA036179	Nerbonne	Joseph	2018-08-24	2019-12-31
CPA036180	Parlo	Bobbi	2018-08-24	2019-12-31
CPA036181	Patton	Margaret	2018-08-24	2019-12-31
CPA036182	Prince	Lamar	2018-08-24	2019-12-31
CPA036183	Ritter	Christopher	2018-08-24	2019-12-31
CPA036184	Shida	William	2018-08-24	2019-12-31
CPA036185	Sorenson	Eric	2018-08-24	2019-12-31
CPA036186	Stackhouse	Lindsay	2018-08-24	2019-12-31
CPA036187	Stephenson	Alexandra	2018-08-24	2019-12-31
CPA036188	Stewart	Rebekah	2018-08-24	2019-12-31
CPA036189	Turner	Stephanie	2018-08-24	2019-12-31
CPA036190	Vaddadi	Swapna	2018-08-24	2019-12-31
CPA036191	Whitehead	Joseph	2018-08-24	2019-12-31
CPA036192	Whitnah	Iryna	2018-08-24	2019-12-31
CPA036193	Wilson	Joshua	2018-08-24	2019-12-31
CPA036194	Zheng	Zhilin	2018-08-24	2019-12-31

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CPA036195	Reece	Zach	2018-08-24	2019-12-31
CPA036196	Bailey	Jordan	2018-08-24	2019-12-31
CPA036197	Abanil	Chiarrá Bianca	2018-08-31	2019-12-31
CPA036198	Ahrenhold	Thomas	2018-08-31	2019-12-31
CPA036199	Beutler	Stephen	2018-08-31	2019-12-31
CPA036200	Colby	Cari	2018-08-31	2019-12-31
CPA036201	Cooke	Andrew	2018-08-31	2019-12-31
CPA036202	Esoda	Addison	2018-08-31	2019-12-31
CPA036203	Fontaine	Erica	2018-08-31	2019-12-31
CPA036204	Herndon	Thomas	2018-08-31	2019-12-31
CPA036205	Hixenbaugh	Erica	2018-08-31	2019-12-31
CPA036206	Keane	Pamela	2018-08-31	2019-12-31
CPA036207	Lenchuk	Igor	2018-08-31	2019-12-31
CPA036208	Long III	James	2018-08-31	2019-12-31
CPA036209	Morehead	Mary	2018-08-31	2019-12-31
CPA036210	Rubin	Nathaniel	2018-08-31	2019-12-31
CPA036211	Sanborn	Ewa	2018-08-31	2019-12-31
CPA036212	Self	Corey	2018-08-31	2019-12-31
CPA036213	Smith	Todd	2018-08-31	2019-12-31
CPA036214	Stevens	Blake	2018-08-31	2019-12-31
CPA036215	Tolson	Kevin	2018-08-31	2019-12-31
CPA036216	Turner	Lee	2018-08-31	2019-12-31
CPA036217	Armstrong	Alison	2018-08-31	2019-12-31
CPA036218	Rhoden	Seth	2018-08-31	2019-12-31
CPA036219	Ahmad	Zafar	2018-08-31	2019-12-31
CPA036220	Almira	Daniel	2018-09-14	2019-12-31
CPA036221	Ashley	Ryan	2018-09-14	2019-12-31
CPA036222	Beatrice	Alexis	2018-09-14	2019-12-31
CPA036223	Brehm	Mackenzie	2018-09-14	2019-12-31
CPA036224	Bruner	Seth	2018-09-14	2019-12-31
CPA036225	Claypool	Tiffany	2018-09-14	2019-12-31
CPA036226	Colley	Christopher	2018-09-14	2019-12-31
CPA036227	Crawford	Taylor	2018-09-14	2019-12-31
CPA036228	Fitzpatrick	Taylor	2018-09-14	2019-12-31
CPA036229	Fix	David	2018-09-14	2019-12-31
CPA036230	Forrester	Melissa K.	2018-09-14	2019-12-31
CPA036231	Gervais	Yulia	2018-09-14	2019-12-31
CPA036232	Goldblatt	Justin	2018-09-14	2019-12-31
CPA036233	Goode	Briana	2018-09-14	2019-12-31
CPA036234	Hargett	Anna	2018-09-14	2019-12-31
CPA036235	Higgs	Derwin	2018-09-14	2019-12-31

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CPA036236	Hill	Antonee	2018-09-14	2019-12-31
CPA036237	Hines	Randi	2018-09-14	2019-12-31
CPA036238	Hofer	Jay	2018-09-14	2019-12-31
CPA036239	Holcombe	Jeffrey	2018-09-14	2019-12-31
CPA036240	Huguenard	Kaitlin	2018-09-14	2019-12-31
CPA036241	Johnson	Katherine	2018-09-14	2019-12-31
CPA036242	Kiser	Justin	2018-09-14	2019-12-31
CPA036243	Koh	Ho Sung	2018-09-14	2019-12-31
CPA036244	Kou	Hudson	2018-09-14	2019-12-31
CPA036245	Landau	Jeffrey	2018-09-14	2019-12-31
CPA036246	Lee	Kihun	2018-09-14	2019-12-31
CPA036247	Lejlic	Emina	2018-09-14	2019-12-31
CPA036248	Llorey	Eric	2018-09-14	2019-12-31
CPA036249	McArthur	Kyle	2018-09-14	2019-12-31
CPA036250	Musser	Courtney	2018-09-14	2019-12-31
CPA036251	Ngichabe	Antony	2018-09-14	2019-12-31
CPA036252	Parker	Molly	2018-09-14	2019-12-31
CPA036253	Porch	Daniel	2018-09-14	2019-12-31
CPA036254	Schraeder	Elizabeth	2018-09-14	2019-12-31
CPA036255	Scott	Paul	2018-09-14	2019-12-31
CPA036256	Silverman	Raleigh	2018-09-14	2019-12-31
CPA036257	Sprout	Gentry	2018-09-14	2019-12-31
CPA036258	Wang	Jeffrey	2018-09-14	2019-12-31
CPA036259	White	Carlton	2018-09-14	2019-12-31
CPA036260	Pruitt	Grayling	2018-09-14	2019-12-31
CPA036261	Song	Chong	2018-09-14	2019-12-31

FIRM LICENSES ISSUED – 7/18/2018 – 9/18/2018 – 21 LICENSES

<b>Firm Name</b>	<b>Lic #</b>	<b>Approval Date</b>	<b>Expiration Date</b>
James L Little CPA LLC	ACF006728	7/20/2018	6/30/2020
Dutton Cavanaugh	ACF006729	7/20/2018	6/30/2020
Patricia L. Still CPA PC	ACF006730	7/20/2018	6/30/2020
Daniel C McEachin CPA, LLC	ACF006731	8/24/2018	6/30/2020
Clark Nuber PS	ACF006732	8/24/2018	6/30/2020
Kingsley Franek LLC	ACF006733	8/24/2018	6/30/2020
Resource Tax and Accounting, LLC	ACF006734	8/24/2018	6/30/2020
Nathan Ferguson CPA LLC	ACF006735	8/31/2018	6/30/2020
Davidson Doyle & Hilton	ACF006736	8/31/2018	6/30/2020
William J Boney, CPA, PC	ACF006737	8/31/2018	6/30/2020
Fox and Bruce CPAs LLC	ACF006738	8/31/2018	6/30/2020
W. Michael Bush CPA, LLC	ACF006739	8/31/2018	6/30/2020
Akins CPA, Inc.	ACF006740	9/14/2018	6/30/2020
Auditing Accounting & Consulting LLLP	ACF006741	9/14/2018	6/30/2020
Crissman Accounting & Tax, LLC	ACF006742	9/14/2018	6/30/2020
iTxRe LLC (Earl W Morrow CPA)	ACF006743	9/14/2018	6/30/2020
JODEE BOWEN CPA, LLC	ACF006744	9/14/2018	6/30/2020
Melton & Melton, L.L.P.	ACF006745	9/14/2018	6/30/2020
Victor C Smith PC	ACF006746	9/14/2018	6/30/2020
VK Brown Financial Services	ACF006747	9/14/2018	6/30/2020
The Aikens Firm Wesley A. Aikens, CPA	ACF006748	9/14/2018	6/30/2020