

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: September 20, 2017**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, September 20, 2017 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  
Ashley Addison, CPA  
Michael E. Mixon, CPA  
Craig Smith, CPA  
Charles Cole, CPA  
Jim Martin, Consumer Member

**Board members absent:**

Clayton J. Huffman, CPA, Vice Chair

**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:**

None.

Chairman Deal established a quorum was present at 10:02 a.m. and called the meeting to order.

**Open Session Minutes:**

Mr. Mixon made a motion to approve the Open Session minutes of the July 19, 2017 board meeting as presented. Ms. Addison seconded the motion. The motion carried unanimously.

**Executive Session:**

At 10:03 a.m., Ms. Addison 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. Martin seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Smith, Mr. Cole, and Mr. Mixon. No votes were taken in Executive Session.

**Open Session:**

Chairman Deal declared open session at 11:59 a.m. to vote on discussions held in executive session.

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**NASBA Applications:**

The following requests from NASBA were reviewed at the September 20, 2017 meeting:

**Applicant A.A.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Smith made a motion to refer this applicant to the Attorney General's Office for a PRIVATE consent agreement requiring applicant to obtain nine hours of upper-level accounting semester hours by June 30, 2020. Ms. Addison seconded the motion. The motion carried unanimously.

**Applicant P.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. Martin seconded the motion. The motion carried unanimously.

**Applicant M.E.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, the Board voted to table this request and refer to NASBA to get a work history.

**Applicant B.G.:** 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. Smith seconded. The motion carried unanimously.

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

**Applicant L.K.:** After reviewing the request for initial licensure with special consideration of the experience requirement, Ms. Addison made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

**Applicant N.S.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, the Board voted to table this request and refer to NASBA to get exam scores and verification if Joseph Silny & Associates is the same as FACS.

**Applicant S.T.:** After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Mixon made a motion to deny this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant J.B.:** After reviewing additional documentation required from the July 19, 2017 meeting, Ms. Addison made a motion to approve this applicant for reciprocal licensure. Mr. Cole seconded the motion. The motion carried unanimously.

**Applicant S.L.:** After reviewing the request for special consideration with regards to immigration documents submitted, Ms. Addison made a motion to deny this request. Mr. Martin seconded the motion. The motion carried unanimously.

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**Enforcement Report:**

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:

**ACCT160039** – The Board voted to close this case with no action.

**ACCT160053** – The Board voted to table this case.

**ACCT180001** – The Board voted to refer this case to Investigations to issue a Cease & Desist.

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

**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 at this time.

**Approval of Executive Session Minutes:**

Mr. Mixon made a motion to approve the Executive Session minutes of the July 19, 2017 Board as presented. Mr. Martin seconded the motion. The motion carried unanimously.

**Ratification of Licenses Issued:**

Mr. Mixon made a motion to approve the following applications that met certification requirements. Ms. Addison seconded the motion. The motion carried unanimously.

The Board approved seventy-eight (78) Certified Public Accountant licenses (CPA035283 through CPA035360) since the July 19, 2017 Board meeting. The list is attached and made part of these minutes.

Mr. Mixon made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously.

The Board approved nineteen (19) Public Accounting Firm licenses (ACF006597 through ACF006615) since the July 19, 2017 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 21,190 Active CPAs and 1,901 Active firms in Georgia.

Mr. Ziga reported that the system set up is completed and CPA license renewals are ready to go live on October 2, 2017. Licensees will receive an email with renewal instructions on October 1, 2017.

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Mr. Ziga stated that our licensing system received a minor system upgrade on September 8, 2017 with another upgrade to be scheduled in the future.

Mr. Ziga gave a report on the status of the Lapsed Firms project.

Mr. Ziga informed the Board that beginning October 1, 2017, NASBA will issue Wall Certificates for initial licenses. There will be no additional cost to the Board for this service.

**Other Business:**

The Board had a discussion on the Use of Titles Exposure Draft. After discussion, the Board voted to send a letter of response to NASBA.

The Board had a discussion on the NASBA Focus Questions on Peer Review. After completing the questionnaire, the Board directed Mr. Ziga to send the Board's responses to NASBA. The Board's responses are attached and made a part of these minutes.


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With no other business to discuss. The meeting was adjourned at 12:45 p.m.


The next scheduled board meeting will be held on Wednesday, November 15, 2017 at 10:00 a.m.

  
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Recorded by Syan LeGrand-Fleming, Licensing Coordinator

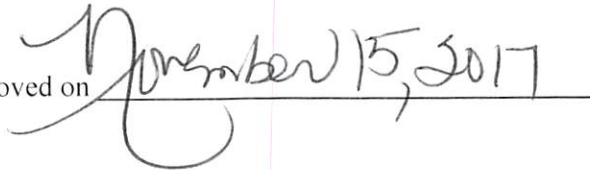
  
\_\_\_\_\_

Paul Ziga, Executive Director/Secretary

  
\_\_\_\_\_

Julian I. Deal, Chair

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 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 September 20, 2017, 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

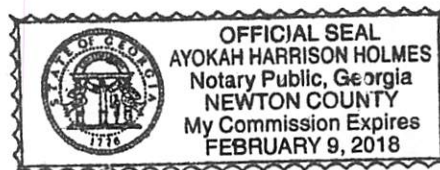
Further the affiant sayeth not.

Julian I. Deal  
(Presiding Officer)

Sworn and subscribed before me,

This 20 Day of September 2017

Daphne Hamon HFS  
Notary Public



My Commission Expires

**CPA LICENSES ISSUED – 9/20/2017 – 11/14/2017 – 82 LICENSES**

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<b>Last Name</b>	<b>First Name</b>	<b>Lic #</b>	<b>Approved</b>	<b>Expiration Date</b>
Barmore	Charles	CPA035361	2017-09-25	2019-12-31
Bray	Joseph	CPA035362	2017-09-25	2019-12-31
David	Colton	CPA035363	2017-09-25	2019-12-31
Dunn	Patrick	CPA035364	2017-09-25	2019-12-31
Frank	Audrey	CPA035365	2017-09-25	2019-12-31
Geis	Bernadette	CPA035366	2017-09-25	2019-12-31
Klein	Michael	CPA035367	2017-09-25	2019-12-31
Koehler	Jessica	CPA035368	2017-09-25	2019-12-31
Koffel	Nadeen	CPA035369	2017-09-25	2019-12-31
Kuschel	Lea	CPA035370	2017-09-25	2019-12-31
Tang	Jenianty	CPA035371	2017-09-25	2019-12-31
Tuttle	Stephen	CPA035372	2017-09-25	2019-12-31
Valderrama	Andres	CPA035373	2017-09-25	2019-12-31
Aalen	Mohamed	CPA035374	2017-10-06	2019-12-31
Almond	Charles	CPA035375	2017-10-06	2019-12-31
Davis	Jordan	CPA035376	2017-10-06	2019-12-31
Houston	Catherine	CPA035377	2017-10-06	2019-12-31
Mason	Charlie	CPA035378	2017-10-06	2019-12-31
Hitchcock	Elizabeth	CPA035379	2017-10-06	2019-12-31
McCloskey	Evan	CPA035380	2017-10-06	2019-12-31
Mikec	Bradley	CPA035381	2017-10-06	2019-12-31
Miller	Jared	CPA035382	2017-10-06	2019-12-31
Ozment	Michael	CPA035383	2017-10-06	2019-12-31
Pyle	Kendra	CPA035384	2017-10-06	2019-12-31
Ross	Brittany	CPA035385	2017-10-06	2019-12-31
Russell	Chandler	CPA035386	2017-10-06	2019-12-31
Sellers	William	CPA035387	2017-10-06	2019-12-31
Sones	David	CPA035388	2017-10-06	2019-12-31
Swanson	Chad	CPA035389	2017-10-06	2019-12-31
Thompson	Rebecca	CPA035390	2017-10-06	2019-12-31
Williams	Derrick	CPA035391	2017-10-06	2019-12-31
Yoo	Debbie	CPA035392	2017-10-06	2019-12-31
Zarshenas	Saeed	CPA035393	2017-10-06	2019-12-31
Yarovinski	Oleg	CPA035394	2017-10-06	2019-12-31
Christian	Erin	CPA035395	2017-10-13	2019-12-31
Cole	Louis	CPA035396	2017-10-13	2019-12-31
Elliott	Daniel	CPA035397	2017-10-13	2019-12-31
Tigner	Rachel	CPA035398	2017-10-13	2019-12-31
Ashraf	Aleem	CPA035399	2017-10-20	2019-12-31
Barringer	Paul	CPA035400	2017-10-20	2019-12-31

**CPA LICENSES ISSUED – 9/20/2017 – 11/14/2017 – 82 LICENSES**

Bevillard	Kevin	CPA035401	2017-10-20	2019-12-31
Brett	Wayne	CPA035402	2017-10-20	2019-12-31
Gordon	Brian	CPA035403	2017-10-20	2019-12-31
Grishman	Steve	CPA035404	2017-10-20	2019-12-31
Hamblin	Amanda	CPA035405	2017-10-20	2019-12-31
Li	Lingyun	CPA035406	2017-10-20	2019-12-31
Maccoll	Daniel	CPA035407	2017-10-20	2019-12-31
McKoy	Mercedes	CPA035408	2017-10-20	2019-12-31
Michel	Yanek	CPA035409	2017-10-20	2019-12-31
Militello	Mark	CPA035410	2017-10-20	2019-12-31
Norris	Bennett	CPA035411	2017-10-20	2019-12-31
Regan	Kevin	CPA035412	2017-10-20	2019-12-31
Walta	Brandon	CPA035413	2017-10-20	2019-12-31
Wayco	Caroline	CPA035414	2017-10-20	2019-12-31
Wood	Taylor	CPA035415	2017-10-20	2019-12-31
Yoon	Jong	CPA035416	2017-10-20	2019-12-31
Youngs	Tyler	CPA035417	2017-10-20	2019-12-31
Beck	Rebecca	CPA035418	2017-10-27	2019-12-31
Dang	Lyndon	CPA035419	2017-10-27	2019-12-31
Davis	Adrienne	CPA035420	2017-10-27	2019-12-31
Gaynor	Zachary	CPA035421	2017-10-27	2019-12-31
Glassman	Tyler	CPA035422	2017-10-27	2019-12-31
Hardison	Kurt	CPA035423	2017-10-27	2019-12-31
Hocking	Elizabeth	CPA035424	2017-10-27	2019-12-31
Joyner	Suzanne	CPA035425	2017-10-27	2019-12-31
Kane	Jared	CPA035426	2017-10-27	2019-12-31
Kim	Kate	CPA035427	2017-10-27	2019-12-31
Larson	Nathan	CPA035428	2017-10-27	2019-12-31
Lloveras	Adriana	CPA035429	2017-10-27	2019-12-31
Mills	Melanie	CPA035430	2017-10-27	2019-12-31
Murphy	Shelley	CPA035431	2017-10-27	2019-12-31
Ramer	Priscilla	CPA035432	2017-10-27	2019-12-31
Rogers	Charles	CPA035433	2017-10-27	2019-12-31
Roman	Blair	CPA035434	2017-10-27	2019-12-31
Sarro	Natalie	CPA035435	2017-10-27	2019-12-31
Smith	Erika	CPA035436	2017-10-27	2019-12-31
Thomson	Robert	CPA035437	2017-10-27	2019-12-31
Thornton	Mark	CPA035438	2017-10-27	2019-12-31
Trost	Marc	CPA035439	2017-10-27	2019-12-31
Tumey	Jena	CPA035440	2017-10-27	2019-12-31
Ullah	Rahman	CPA035441	2017-10-27	2019-12-31



CPA LICENSES ISSUED – 9/20/2017 – 11/14/2017 – 82 LICENSES

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Wilson	Jason	CPA035442	2017-10-27	2019-12-31
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FIRM LICENSES ISSUED – 9/20/2017 – 11/14/2017 – 19 LICENSES

<b>Firm Name</b>	<b>Lic #</b>	<b>Approval Date</b>	<b>Expiration Date</b>
Bryan Miller CPA LLC	ACF006616	2017-09-26	2018-06-30
EC BOOTH, PC	ACF006617	2017-09-29	2018-06-30
Bauknight Pietras & Stormer, P.A.	ACF006618	2017-09-29	2018-06-30
Henry & Peters, PC	ACF006619	2017-09-29	2018-06-30
Pacific Accounting and Advisory Group LLC	ACF006620	2017-09-29	2018-06-30
MS ACCOUNTING INC	ACF006621	2017-09-29	2018-06-30
Kennesaw CPA, INC	ACF006622	2017-09-29	2018-06-30
Williams CPA & Associates LLC	ACF006623	2017-10-06	2018-06-30
Caitlin Moreau, CPA	ACF006624	2017-10-06	2018-06-30
Asilink Accounting and Tax Services, Inc	ACF006625	2017-10-06	2018-06-30
SH Lee Tax & Financial, LLC	ACF006626	2017-10-06	2018-06-30
CPA Advisors LLC	ACF006627	2017-10-06	2018-06-30
W. Robert McGoldrick, CPA	ACF006628	2017-10-06	2018-06-30
PURVIS -- ROBERTS CPAS	ACF006629	2017-10-06	2018-06-30
Moore, Montgomery & Paulk, LLC	ACF006632	2017-10-13	2018-06-30
John Lee & Associates, LLC	ACF006633	2017-10-27	2018-06-30
MSC Tax, Accounting & Consulting, LLC	ACF006634	2017-10-27	2018-06-30
Sullivan & Company, LLC	ACF006635	2017-10-27	2018-06-30
Miller Cooper & Co., Ltd.	ACF006636	2017-10-27	2018-06-30

## REGIONAL DIRECTORS' FOCUS QUESTIONS

*The input received from our focus questions is reviewed by all members of NASBA's Board of Directors, committee chairs and executive staff and used to guide their actions.*

*Please send your Board's responses to your Regional Director by October 4, 2017.*

JURISDICTION \_\_\_\_\_ DATE \_\_\_\_\_

NAME OF PERSON SUBMITTING FORM \_\_\_\_\_

**1 A. How does your Board keep current on changes in the AICPA Code of Professional Conduct and other ethical requirements affecting the profession (e.g. GAO Yellow Book)?**

- a. Report from Board's Ethics Committee \_\_\_\_\_
- b. Summary from Board Chair \_\_\_\_\_
- c. Summary from Executive Director \_\_\_\_\_
- d. Summary from Legal Counsel \_\_\_\_\_
- e. Other. Explain \_\_\_\_\_.

**1 B. Does your Board discuss the significance of changes to the Code and how they would work in your state's environment?**

- a. Always discuss. \_\_\_\_\_
- b. Never discuss. Explain \_\_\_\_\_
- c. Depends on the issue. Explain \_\_\_\_.
- d. Other. Explain \_\_\_\_\_

**1 C. For example, the AICPA Professional Ethics Executive Committee recently issued an exposure draft on long association of senior personnel with an attest client. Would you be able to discipline a licensee for violation of an independence rule based on his or her disregarding the threats outlined in the proposed interpretation 1.267? Smith is a sole practitioner who lives in a small town in your state and has been its only manufacturing plant's auditor for over 20 years. If there is an audit failure, could you hold Smith accountable based on this interpretation?**

- a. Depends on the investigator's advice. \_\_\_\_\_
- b. Depends on the board's attorney's advice. \_\_\_\_\_
- c. Unlikely to rule. Explain. \_\_\_\_\_
- d. AICPA Code not relevant in our state. \_\_\_\_\_
- e. Other. Explain \_\_\_\_\_

**2 UAA Rules Section 7-3(a) requires all firms rendering attest services to be enrolled in a compliance assurance (peer review) program approved by the Board. According to the Model Rules, the Board is responsible for approving the entity that administers the program in UAA Rules Section 7-3(b). Finally, in Section 7-4(b) an oversight committee**

(i.e., Peer Review Oversight Committee (PROC)) is to be appointed to monitor the compliance of the administering entity to Acts and Rules of the Board. Not every state has enacted the exact words in the Model Rules. In your jurisdiction:

**A. What is your process and procedures for investigating firms that claim exemption from peer review to determine the validity of the exemption?**

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**B. Has your Board formally approved the peer review program's administering entity and, if yes, is this an annual decision?**

- a. No \_\_\_\_\_
- b. Yes .      (1)Once \_\_\_\_\_  
                  (2)Annually \_\_\_\_\_  
                  (3)Tri-annually \_\_\_\_\_  
                  (4)Other. Please explain \_\_\_\_\_

**C. How do you assess the effectiveness of the peer review program?**

- a. Sample reports. \_\_\_\_\_
- b. Comments from licensees \_\_\_\_\_
- c. PROC report \_\_\_\_\_
- d. Other. Please explain \_\_\_\_\_ .

**D. Does your Board have an active, functioning PROC?**

(a) No \_\_\_\_\_ Then how does the Board monitor AE compliance with the Board's law?

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(b) Yes. \_\_\_\_\_ How often does the PROC Report to the Board?

- (1) Annually \_\_\_\_\_
- (2) Each Board Meeting \_\_\_\_\_
- (3) Quarterly \_\_\_\_\_
- (4) Other. Please explain. \_\_\_\_\_

**E. Does the Board formally approve the report from your appointee/PROC each period that it is received?**

a. Yes. \_\_\_\_\_ b. No \_\_\_\_\_

**F. If your current administering entity is contemplating withdrawal from the program, has your Board been included in the selection of a successor ?**

- a. Yes. \_\_\_\_\_
- b. No. \_\_\_\_\_

c. No requirement for Board's approval in our jurisdiction. \_\_\_\_\_

**3. What is happening in your jurisdiction that is important for other State Boards and NASBA to know about?**

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**4. Can NASBA be of any assistance to your Board at this time?**

a. No. \_\_\_\_\_

b. Yes. Please explain. \_\_\_\_\_

**5. NASBA's Board of Directors would appreciate as much input on the above questions as possible. How were the responses shown above compiled? Please check all that apply.**

Input only from Board Chair

Input only from Executive Director

Input only from Board Chair and Executive Director

Input from all Board Members and Executive Director

Input from some Board Members and Executive Director

Input from all Board Members

Input from some Board Members

Other (please explain):