

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 27, 2013

A meeting of the Georgia State Board of Accountancy was held on Wednesday, March 27, 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
Elizabeth Hardin, CPA
Wanda Goodson, CPA
Ronald B. Bobo, CPA

Board members absent:

T. Farrell Nichols, CPA

Others present:

Darren Mickler, Executive Director
Swan LeGrand-Fleming, Board Support Specialist
Sandra Mays, Licensing Analyst
Stephanie Mason, Assistant Attorney General

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

Chairman Johnson established a quorum was present at 9:29 a.m. and called the meeting to order.

The agenda was amended to change the issue in Item 5o. to Reciprocity.

Chairman Johnson recognized Norma Ogle from the Georgia Association of Accountants & Tax Professionals along with Don Cook and Boyd Search from the Georgia Society of CPAs.

Ms. Hardin made a motion to approve the Open Session minutes of the January 30, 2013 Board meeting with the recommended correction she noted. Mr. Bobo seconded the motion. The motion carried unanimously.

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

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Executive Session:

At 9:31 a.m., Mr. Bobo 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, and Ms. Goodson. The Board concluded Executive Session in order to vote on these matters and to continue with the public session. No votes taken in Executive Session.

Open Session was declared at 12:55 p.m.

Mr. Bobo made a motion to approve the following applications that met certification requirements. Ms. Hardin seconded the motion. The motion carried unanimously. The Board approved eight (8) Public Accounting Firm licenses and one hundred forty-one (141) Certified Public Accountants licenses since the January 30, 2013 Board Meeting.

The following Applicants were reviewed at the March 27, 2013 Meeting:

Reinstatements:

Applicant TL: After reviewing the request for reinstatement. Ms. Goodson made a motion to deny this applicant due to lack of good moral character. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant WM: After reviewing the request for reinstatement, Ms. Goodson made a motion to approve this applicant. Ms. Hardin seconded this motion. The motion carried unanimously.

Applications:

Applicant TR: After reviewing the request for an extension on the REG section which expires on May 31, 2013, Ms. Hardin made a motion to grant a 90-day extension to August 31, 2013. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant DB: After reviewing the request for an extended Notice to Schedule period, Ms. Hardin made a motion to grant a six months' extension. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant AA: After reviewing the request for certification with regard to convictions, Mr. Bobo made a motion to send a letter to applicant requesting an Investigative Interview on May 22, 2013, three letters of character reference, including one from a current employer. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant BH: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, Mr. Bobo made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

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Applicant DT: After reviewing the request for certification with regard to a conviction, Mr. Bobo made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant EA: After reviewing the request for certification with regard to ownership by entities, the Board made a recommendation to table to find structure of ownership of the firm.

Applicant EK: After reviewing the request for certification with regard to a conviction, Mr. Bobo made a motion for this applicant to be administratively approved upon receipt of three letters of character reference, one from employer, and a letter of explanation. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant JM: After reviewing the request for certification with regard to a conviction, Mr. Bobo made a motion for this applicant to be administratively approved upon receipt of three letters of character reference, one from employer, and a letter of explanation. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant JB: After reviewing the request for certification with regard to a conviction, Mr. Bobo made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant MD: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, Mr. Bobo made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant PM: After reviewing the request for certification with regard to an experienced license in another state and a conviction, Ms. Hardin made a motion to deny this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant RR: After reviewing the request for certification with regard to self-employment, Mr. Deal made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant SK: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application, Ms. Hardin made a motion to deny this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant SR: After reviewing the request for certification with regard to convictions, Mr. Deal made a motion to refer to the Attorney General's Office for a Consent Order for licensure with probation for 2 years, personal quarterly reports (must include updates on status of criminal case), employer quarterly reports. If criminal case status changes (i.e. becomes dismissed or conviction) must notify board immediately in writing. The Board reserves the right and applicant agrees to either terminate or extend applicant's probation based on outcome of criminal case. Ms. Goodson seconded this motion. The motion carried unanimously.

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Applicant ST: After reviewing the request for certification for reciprocity, Mr. Deal made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant TM: After reviewing the request for certification with regard to qualifying experience not completed immediately preceding date of application and an educational deficiency, Ms. Hardin made a motion to deny this applicant. Mr. Deal seconded this motion. The motion carried unanimously.

Applicant WB: After reviewing the request for certification with regard to an expired license I another state, Ms. Hardin made a motion to deny this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Appeals:

Applicant FA LLC: After reviewing a new firm name submitted as instructed by the Board in the January 30, 2013 Board meeting, Mr. Deal made a motion to approve this applicant with the new name. Mr. Bobo seconded this motion. The motion carried unanimously.

Applicant MJ: After reviewing additional documentation received in lieu of an appearance before the Board to appeal denial of application, Mr. Deal made a motion to approve this applicant. Mr. Bobo seconded this motion. The motion carried unanimously.

Applicant GG: After reviewing additional documentation received in lieu of an appearance before the Board to appeal denial of application, Ms. Hardin made a motion to refer back to NASBA for evaluation. Mr. Bobo seconded this motion. The motion carried unanimously.

Applicant MR: After reviewing the request for a waiver of CPE “proof” requirement for period ending December 31, 2011, Ms. Hardin made a motion to refer to the Attorney General’s Office for a Private Consent Order for reinstatement with the following conditions (1) apply for reinstatement, (2) obtain a minimum of 16 hours of A&A before the license will issue, (3) CPE must be completed by July 31, 2013, and (4) to docket the agreement upon receipt.

Enforcement:

Ms. Mays presented a list of complaints that have been open for quite some time with no response from the complainants and requested closure.

Mr. Mickler presented a status of open complaint cases. He reported that there are 128 open complaint cases.

The Board voted to not close the complaint cases at this time, instead have the complaints reviewed by the Cognizant.

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Assistant Attorney General:

Stephanie Mason presented a status report to the Board of cases and advice referred for action. No action required by the Board.

Approval of Executive Session Minutes:

Mr. Deal made a motion to approve the Executive Session minutes of the January 30, 2013 Board meeting as presented. Mr. Bobo seconded the motion. The motion carried unanimously.

Executive Director's Report:

Mr. Mickler informed the Board of the following change to the Interested Parties list:

Recently, the Professional Licensing Boards Division of the Secretary of State's Office updated their software regarding the Interested Parties list maintained by the Board. The Interested Parties list is a way for the Board to notify licensees, as well as interested parties and associations, of current rules being proposed by the Board. Subscribers of this list are sent electronic notifications each time a proposed rule is being considered by the Board. Any person wishing to receive these notifications must now subscribe to the updated Interested Parties list maintained by the Board. Even if you were previously subscribed to receive such notifications, you will need to complete the subscription process again in order to continue receiving notifications from the Board.

If you would like to receive such notifications in the future, please visit the following link to subscribe: <http://sos.georgia.gov/plb/subscribe.htm>

If you choose not to subscribe, you will not receive these notifications from the Board. The proposed rules may always be viewed at the Board's website: <http://www.sos.ga.gov/plb/accountancy/>

Other Business:

The Board reviewed a request for approval of course outline submitted by NASBA. Ms. Hardin made a motion to approve the course outline as presented. Ms. Goodson seconded the motion. The motion carried unanimously.

The Board reviewed the list of NASBA Regional Directors' Focus Questions. Mr. Bobo made a motion to allow Ms. Goodson to answer the questions which are due on April 8, 2013 and submit on behalf of the GSBA. Mr. Deal seconded this motion. The motion carried unanimously.

The Board had a discussion on Legislation. Chairman Johnson asked Mr. Cook to give the Board an update on Legislation. Mr. Cook stated that the GSCPA has been closely monitoring the following bills:

- House Bill 291 – The bill strengthening the Georgia State Board of Accountancy (GSBA), by transferring the GSBA from the jurisdiction of the Secretary of State to the

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State Accounting Office, therefor giving the GSBA greater financial and operational independence to effectively enforce and regulate the accounting profession. This bill made it into the subcommittee but some language had to be changed. A substitute bill will be presented in the next Session.

- House Bill 132 – The bill relating to pharmacists and pharmacies and dentists, dental hygienists, and dental assistants, respectively, so as to provide that the Georgia State Board of Pharmacy and the Georgia Board of Dentistry are transferred from being administratively attached to the Secretary of State to being divisions of the Department of Community Health. This bill passed the House and the Senate and will go to the Governor to sign or veto.
- House Bill 205 – The bill changing the expiration and renewal dates for certain professional licenses (CPA license renewals would move from a 2 year period to a 6 year period) and prohibiting professional licensing boards from requiring continuing education once a license has been issued. This bill did not make it out of the Senate Regulated Industries and Utilities Committee and will be revisited in the 2014 Session.

Adjournment:

With no other business to discuss the meeting adjourned at 1:22 p.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on May 22, 2013.