

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: July 31, 2013

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 31, 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
T. Farrell Nichols, CPA

Board members absent:

None.

Others present:

Darren Mickler, Executive Director
Swan LeGrand-Fleming, Licensure Analyst
Stephanie Mason, Assistant Attorney General

Guests present:

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

Chairman Johnson established a quorum was present at 9:31 a.m. and called the meeting to order.

Personal Appearance:

Applicant R.A. – As a result of the applicant's appearance before the Board, Ms. Hardin made a motion to approve this applicant. Mr. Deal seconded this motion. Mr. Bobo refrained from the vote. The motion carried unanimously.

Executive Session:

At 9:32 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. Goodson seconded the motion. Voting in favor of the motion were those members present who included Chairman Johnson, Ms. Hardin, Mr. Deal, Mr. Bobo, Mr. Nichols 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.

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Open Session was declared at 11:25 a.m.

Chairman Johnson welcomed our guests, Norma Ogle and Don Cook.

Open Session Minutes:

Ms. Hardin made a motion to approve the Open Session minutes of the May 22, 2013 Board meeting with corrections. Ms. Goodson seconded the motion. The motion carried unanimously.

Licenses Issued:

Ms. Hardin made a motion to approve the following applications that met certification requirements. Mr. Bobo seconded the motion. The motion carried unanimously. The Board approved twenty-four (24) Public Accounting Firm licenses and one hundred twenty-eight (128) Certified Public Accountants licenses since the May 22, 2013 Board Meeting.

The following Applicants were reviewed at the July 31, 2013 Meeting:

Applications:

Applicant E.A.: After reviewing additional documentation submitted as directed by the Board in the May 22, 2013 Board meeting, Mr. Deal made a motion to approve this applicant. The firm is to notify the Board immediately if there are any changes in ownership, relationship, or participation. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant A.A.: After reviewing the request for certification with regard to deficiencies in both education and experience, Mr. Nichols made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

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

Applicant L.B.: After reviewing the request for certification with regard to deficiencies in education and experience, Mr. Nichols made a motion to deny this applicant. Applicant has not met the educational requirements in Georgia. Ms. Goodson seconded this motion. The motion carried unanimously.

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

Applicant S.D.: After reviewing the request for certification with regard to educational deficiency, Ms. Hardin made a motion to deny this applicant. The law course is not accepted as accounting course. Ms. Goodson seconded this motion. The motion carried unanimously.

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Applicant R.E.: After reviewing the request for certification with regard to a conviction, Ms. Hardin made a motion to send applicant a letter to inform him that he may withdraw his application and reapply once he is discharged from probation. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant S.E.: After reviewing the request for certification with regard to experience not within one year immediately preceding date of application, Mr. Nichols made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant T.M.: After reviewing the request for certification with regard to deficiencies in education and experience, Mr. Nichols made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant S.N.: After reviewing the request for certification with regard to experience not verified by a licensed CPA, Mr. Deal made a motion to approve this applicant. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant S.R.: After reviewing the request for certification with regard to deficiencies in both education and experience, Mr. Nichols made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant P.R.: After reviewing the request for certification with regard to experience deficiency, Mr. Nichols made a motion to approve this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant D.S.: After reviewing the request for certification with regard to experience not being completed within one year immediately preceding the date of application, Mr. Bobo made a motion to approve this applicant. Mr. Deal seconded this motion. The motion carried unanimously.

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

Other Issues:

Applicant #1835531: The Board reviewed a request to appeal the reinstatement fee. After discussion, the Board determined this is a request for refund that is not handled by the Board. The Board made a recommendation to refer to the Professional Licensing Boards Division Director

Enforcement:

No report.

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Mr. Bobo scheduled a complaint work session for September 25, 2013 at 8:30 a.m.

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:

Ms. Hardin made a motion to approve the Executive Session minutes of the May 22, 2013 Board meeting as presented. Mr. Bobo seconded the motion. The motion carried unanimously.

Executive Director's Report:

Mr. Mickler informed the Board that Swan LeGrand-Fleming is the new licensing analyst for the Accountancy Board.

Other Business:

The Board had a discussion on the updating the policies. Chairman Johnson will assign the Policies to the Board members to look at.

The Board granted Mr. Nichols permission to contact NASBA to get a copy of each application for future revisions.

The Board had a discussion on firm ownership.

The Board had a discussion on credit as accounting courses for law courses tailored for accountants. After discussing this matter with NASBA, Mr. Deal made a motion to deny the course and reference Statement of Policy No. 10, Evaluation of Educational Requirements for CPA Initial and Reciprocity Licensure by a designated agent. CPA Examination Services (CPAES) is the designated agent of the Board. Ms. Hardin seconded this motion. The motion carried unanimously.

The Board discussed changes to the policy regarding Reciprocity. Mr. Nichols presented an amendment. Mr. Nichols made a motion to amend Statement of Policy No. 9, Reciprocity as follows:

V. *Experience*

~~If at the time of initial licensure, or since that time, the candidate has met the experience requirement described in Rule 20-3-.08(2),~~ The Board will consider the experience requirement described in Rule 20-3-.08(2) to be met for a reciprocity candidate who is a holder of a certificate as a certified public accountant, then in full force and effect issued under the laws of another state who extends such reciprocity privilege to citizens of this state to be as substantially equivalent and acceptable.

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~~Board voted as addendum on 7/20/05~~

~~VI. Applicants using self-employment as qualifying experience must submit 5 notarized letters from clients, on the client's letterhead, stating that the applicant was their~~

~~CPA during the 5 years immediately preceding the date of application, describing the types of services the applicant performed for them. Also, the applicant must submit at least 2 samples of the type of work supporting the representations made by the 5 clients. If the applicant is providing attestation services for any client, the samples of work must include at least (2) samples of the product of attestation services.~~

Ms. Goodson seconded the motion. The motion carried unanimously.

Adjournment:

With no other business to discuss, Chairman Johnson entertained a motion to adjourn. Mr. Nichols made a motion to adjourn. Ms. Hardin seconded. The meeting adjourned at 12:14 p.m.

These minutes were approved on September 25, 2013.