

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 25, 2013

A meeting of the Georgia State Board of Accountancy was held on Wednesday, September 25, 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
T. Farrell Nichols, CPA
Elizabeth Hardin, CPA
Wanda Goodson, CPA
Ronald B. Bobo, CPA

Board members absent:

None

Staff present:

Darren Mickler, Executive Director
Swan LeGrand-Fleming, Licensure Analyst
Tonya Richardson, Board Support Specialist
Stephanie Mason, Assistant Attorney General

Guests present:

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

Mr. Deal established a quorum was present at 9:36 a.m. and called the meeting to order.

Mr. Deal made a motion to approve the Open Session minutes of the July 31, 2013 Board meeting as presented. Ms. Goodson seconded the motion. The motion carried unanimously.

Ms. Hardin made a motion to approve the Open Session minutes of the August 15, 2013 Board meeting as presented. Mr. Nichols seconded the motion. The motion carried unanimously.

Executive Session:

At 9:40 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, F. Nichols and Ms. Goodson.

Licenses Issued:

Ms. Hardin made a motion to approve the following applications that met certification requirements. Ms. Goodson seconded the motion. The motion carried unanimously. The Board approved two (2) Public Accounting Firm licenses and one hundred fifty-six (156) Certified Public Accountants licenses since the July 31, 2013 Board Meeting.

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Reinstatements:

Applicant SH: After reviewing the request for reinstatement, Mr. Nichols made a motion to send a letter requesting further documentation and table the decision. Ms. Goodson seconded this motion. The motion carried unanimously.

Applications:

Applicant Y.B.M.: After reviewing the request for certification with regard to a conviction, Mr. Bobo made a motion to approve. Ms. Hardin seconded. The motion carried unanimously.

Applicant S.S.: After reviewing the request for Certification with regard to deficient education and experience, Mr. Nichols made a motion to deny this applicant due to insufficient education according to the law. Mr. Deal seconded. The motion carried unanimously.

Applicant F.T: After reviewing the request for Certification with regard to educational deficiency, Ms. Hardin made a motion to deny this applicant due to insufficient education according to the law. Mr. Bobo seconded. The motion carried unanimously.

Applicant G.T.: After reviewing the request for Pre-Certification Educational approval, Ms. Goodson made a motion to accept the education experience at this time. Mr. Nichols seconded. The motion carried unanimously.

Applicant K.S.: After reviewing the request for Certification with regard part-time experience, Mr. Deal made a motion to approve. Mr. Nichols seconded. The motion carried unanimously.

Applicant K.D.: After reviewing the request for Certification approval with regard to a break in experience, Mr. Nichols made a motion to approve. Mr. Bobo seconded. The motion carried unanimously.

Applicant S.M.: After reviewing the request for Certification with regard to previous denial, Mr. Bobo made a motion to approve. Mr. Nichols seconded. The motion carried unanimously.

Applicant C.C.: After reviewing the request for Certification approval with regard to an educational deficiency, Mr. Nichols made a motion to deny this applicant due to insufficient education according to the law. Mr. Deal seconded. The motion carried unanimously.

Applicant D.N.: After reviewing the request for Certification approval with regard to a conviction, Ms. Hardin made a motion to table this item. Applicant must submit a three letters of character reference, a letter of explanation and a copy of probation discharge. Ms. Goodson seconded. The motion carried unanimously.

Applicant A.Q.: After reviewing the request for certification with regard to self-employment. Ms. Goodson made a motion to send a letter requesting further documentation from CPAs that the applicant worked for. Mr. Bobo seconded. The motion carried unanimously.

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Applicant B.B.: After reviewing the request for Certification approval with regard to an educational deficiency, Mr. Deal made a motion to table this item. Applicant must complete and submit a Rule Variance Request Form. Mr. Nichols seconded. The motion carried unanimously.

Applicant C.H.: After reviewing the request for Certification approval with regard to education being completed over one year ago, Mr. Nichols made a motion to table this decision. Applicant must submit documentation to explain break in service. Mr. Deal seconded. The motion carried unanimously.

Other Issues:

Applicant K.C.: After reviewing the request for an allowance under Rule 20-11-02 to complete CPE renewal requirements due to medical reasons, Ms. Hardin made a motion to approve upon receipt of medical documentation. Ms. Goodson seconded. The motion carried unanimously.

After reviewing a request from Lisa Bartwistle for clarification on experience, the Board made a recommendation to send Ms. Bartwistle a letter requesting that she submit an application in order for the Board to make a decision.

Enforcement:

Mr. Bobo presented the following investigative case:

ACCT130018 –The Board made a recommendation to refer to the Attorney General’s office for a consent order suspending the license for two years, assessing a \$1,000.00 fine, completion of an 8-hour ethics course not to count towards required CPE, and maintain qualifications for licensure during time of suspension. Mr. Bobo made a motion to accept. Ms. Goodson seconded. Mr. Nichols abstained from voting on this action.

Assistant Attorney General:

Stephanie Mason presented a status report to the Board of cases and advice referred for action.

The Board voted to accept the consent order for reinstatement:

- Penland & Penland, PC, Carrollton

Open Session:

Chairman Johnson declared open session at 11:53 a.m.

Approval of Executive Session Minutes:

Mr. Deal made a motion to approve the Executive Session minutes of July 31, 2013 and the August 15, 2013 Board meetings as presented. Ms. Goodson seconded the motion. The motion carried unanimously.

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Executive Director's Report:

Mr. Mickler introduced the new Board Support Specialist, Tonya Richardson.

Other Business:

Mr. Cook, Georgia Society of CPAs reported that he notarized over 400 Affidavit of Citizenship forms for the Georgia CPAs to submit for their renewal.

Mr. Johnson inquired about the CPE audits for renewal.

NASBA Requests:

After reviewing the NASBA proposal request for foreign evaluation provider, the Board voted to accept all applications that are in process as of now, and will use NIES exclusively effective January 1, 2014.

With no other business to discuss, Mr. Nichols moved to adjourn. Mr. Bobo seconded. The meeting adjourned at 12:32 p.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on November 20, 2013.