

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2014

A meeting of the Georgia State Board of Accountancy was held on Thursday, February 27, 2014, at the Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Julian I. Deal, CPA, Chairman
J. Sam Johnson, CPA, via teleconference
T. Farrell Nichols, CPA
Elizabeth Hardin, CPA
Wanda Goodson, CPA
Ronald B. Bobo, CPA via teleconference
Jim Martin, Consumer Member

Board members absent:

None

Staff present:

Darren Mickler, Executive Director
Tonya Richardson, Board Support Specialist
Swan LeGrand-Fleming, Licensing Analyst

Attorney General Representative:

Doris McNeely-Williams, via teleconference (filling in for Stephanie Mason Zudekoff)

Mr. Johnson established a quorum was present at 9:37 a.m. and called the meeting to order.

Agenda:

The agenda was amended as follows:

NASBA Examination Requests:

ADDED: Item 5c. J.D.

Applications:

AMENDED: Item 7j. G.B. - Requesting an extension to complete CPE.

Enforcement:

REMOVED: Item 9a. ACCT120018/J.R.

Other Business:

ADDED: Item 15c. Legislation

ADDED: Item 15d. NASBA

Approve Open Session Minutes:

Mr. Deal made a motion to approve the Open Session minutes of the November 20, 2013 Board meeting with the recommended corrections as noted. Ms. Goodson seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2014

Mr. Johnson made a motion to approve the Open Session minutes of the December 11, 2013 Board meeting with the recommended corrections as noted. Ms. Hardin seconded the motion. The motion carried unanimously.

Executive Session:

At 9:41 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. Mr. Martin seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Ms. Hardin, Mr. Johnson, Mr. Bobo, Mr. Nichols, Mr. Martin and Ms. Goodson. No votes taken in Executive Session.

Open Session:

Chairman Deal declared open session at 12:54 p.m. Mr. Bobo left the meeting at 11:40 a.m.

Applications:

The following Applicants were reviewed at the February 27, 2014 meeting:

Applicant A.G.: After reviewing the request for reciprocity, Mr. Johnson made a motion to approve this applicant. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant G.A.: After reviewing the request for certification with regard to verifier being a CPA from Bolivia. The Board made a recommendation to table for further clarification from NASBA. The motion carried unanimously.

Applicant H.S.: After reviewing the request for reciprocity, Mr. Johnson made a motion to deny this applicant. Ms. Hardin seconded this motion. The motion carried unanimously.

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

Applicant M.M.: After reviewing the request for reciprocity, Mr. Johnson made a motion to deny this applicant. Ms. Hardin seconded this motion. The motion carried unanimously.

NASBA Examination Requests:

The following requests from NASBA were reviewed at the February 27, 2014 meeting:

Applicant J.Z.: The Board reviewed a request for an extension of exam credit. Ms. Hardin made a motion to deny this applicant. Ms. Goodson seconded this motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2014

Applicant M.T.: The Board reviewed a request for an extension of exam credit. Ms. Goodson made a motion to approve this applicant. Mr. Nichols seconded this motion. The motion carried unanimously.

Applicant J.D.: The Board reviewed a request for approval of credits. Mr. Nichols made a motion to deny this applicant. Ms. Hardin seconded this motion. The motion carried unanimously.

Renewals

Mrs. Fleming presented the Board with the following CE Compliance report on the 2013 Renewals for Certified Public Accountants:

CE Audit Compliance Report

Selected for Audit	301
Reviewed, approved, and licenses renewed	115
Reviewed, pending documents	32
Reviewed, denied	1
Not in compliance, no documents received to date	153

Other Issues:

The following requests were reviewed at the February 27, 2014 meeting:

Applicant G, G, A & M PC: After reviewing the request for a waiver of the firm reinstatement fee, Mr. Nichols made a motion to approve this applicant. Ms. Hardin seconded this motion. The motion carried unanimously.

Applicant D.B.: After reviewing the request to retain exam credit, Ms. Hardin made a motion to deny this applicant. Mr. Martin seconded this motion. The motion carried unanimously.

Applicant S.S.: After reviewing the request for an extension to complete CPE, the Board made a recommendation to table for further documentation. Ms. Hardin made a motion. Mr. Martin seconded this motion. The motion carried unanimously.

Applicant E.T.: After reviewing the request for an extension to complete CPE, the Board made a recommendation to table this case pending further documentation to substantiate the request.

Applicant W.N.: After reviewing the request for a waiver of CPE, the Board made a recommendation to table this case pending further documentation to substantiate the request.

Applicant M.G.: After reviewing the request for an extension to complete CPE, the Board made a recommendation to table this case pending further documentation to substantiate the request.

Applicant K.M.: After reviewing the request for an extension to complete CPE, the Board made a recommendation to table this case pending further documentation to substantiate the request.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2014

Applicant L.R.: After reviewing the request for a waiver of CPE, the Board made a recommendation to table this case pending further documentation to substantiate the request.

Applicant C.G.: After reviewing the request for an extension to complete CPE, Ms. Hardin made a motion to approve this applicant. Mr. Martin seconded. The motion carried unanimously.

Applicant G.B.: After reviewing the request for an extension to retain exam credit, the board made a recommendation to table this case pending further documentation to substantiate the request.

Applicant D.J.R.CPA: After reviewing the request for a waiver of the firm reinstatement fee, Mr. Nichols made a motion to approve this applicant. Mr. Martin seconded. The motion carried unanimously.

Applicant J.E.: After reviewing the request for an extension to retain exam credit, Mr. Nichols made a motion to deny this applicant. Mr. Johnson seconded. The motion carried unanimously.

Applicant A.H.: After reviewing the request for a waiver of CPE certificates, Mr. Johnson made a motion to approve this applicant. Mr. Nichols seconded. The motion carried unanimously.

Applicant S.A.: After reviewing the request for an extension to complete CPE, the board made a recommendation to table this case pending further documentation to substantiate the request.

Applicant B.B.: After reviewing the request for a waiver of CPE, Ms. Hardin made a motion to deny this applicant. Ms. Goodson seconded. The motion carried unanimously.

Applicant J.B.: After reviewing the request for a waiver of CPE, the board made a recommendation to table this case pending further documentation to substantiate the request.

Applicant O.K.: After reviewing the request for an extension of exam credit until April 30, 2014, Ms. Goodson approved this applicant. Mr. Nichols seconded. The motion carried unanimously.

Applicant J.T.: After reviewing the request for a waiver of CPE, Mr. Nichols made a motion to approve this applicant. Ms. Hardin seconded. The motion carried unanimously.

Legal Services' Report:

Mr. Nichols motioned to approve the following cases. Mr. Johnson seconded. The motion carried unanimously.

ACCT130047– The Board made a recommendation to refer this case to the Secretary of State's Legal Services to resend Cease & Desist Order.

ACCT130052– The Board made a recommendation to refer this case to the Secretary of State's Legal Services to resend Cease & Desist Order.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2014

Enforcement Report:

Darren Mickler distributed a list of open complaints to the Board.

Attorney General's Report:

Ms. McNeely-Williams presented a status report to the Board of cases and advice referred for action.

ACCT060031 - The Attorney General requested a continuance until the May 21, 2014 meeting.

Approval of Executive Session Minutes:

Mr. Johnson made a motion to approve the Executive Session minutes of the November 20, 2013 Board meeting with the recommended corrections as noted. Ms. Hardin seconded the motion. The motion carried unanimously.

Mr. Johnson made a motion to approve the Executive Session minutes of the December 11, 2013 Board meeting with the recommended corrections as noted. Ms. Hardin seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Ms. Goodson made a motion to approve the following applications that met certification requirements. Ms. Hardin seconded the motion. The motion carried unanimously. The Board approved forty-two (42) Public Accounting Firm licenses and three hundred and thirteen (313) Certified Public Accountants licenses since the November 20, 2013 Board.

Executive Director's Report:

Mr. Mickler informed the Board that the Accountancy Firms is approaching renewals. The renewal period will begin on April 1, 2014.

Other Business:

The Board received a request for the 2014-2015 Vice-Chair of NASBA from nominee Janice Gray of Oklahoma.

The Board previously voted to endorse Kenneth Odom, Alabama for 2014-2015 Vice-Chair of NASBA at the December 11, 2013 meeting.

The Board reviewed a request on clarification of the law pertaining to "supervision". Mr. Johnson made a motion to send a letter and reference Board Policy No. 14. Ms. Hardin seconded. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2014

Mr. Nichols made a motion for the Georgia Board of Accountancy to endorse the redrafted substitute House Bill 291 as passed in the House Judiciary Committee. Mr. Martin seconded. The motion carried unanimously.

Mr. Nichols made a motion to request the assistance of NASBA to redraft the rules and policies under the Uniform Accountancy Act to correlate to the law. Ms. Goodson seconded. The motion carried unanimously.

With no other business to discuss, Ms. Goodson moved to adjourn. Mr. Nichols seconded. The meeting adjourned at 1:33 p.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on March 26, 2014