

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: May 17, 2017

A meeting of the Georgia State Board of Accountancy was held on Wednesday, May 17, 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
Clayton J. Huffman, CPA, Vice Chair
Elizabeth Hardin, CPA
Michael E. Mixon, CPA
Craig Smith, CPA
Jim Martin, Consumer Member

Board members absent:

Ashley Addison, CPA

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Licensing Coordinator
Ayokah Harrison-Holmes, Investigator

Attorney General Representative:

D. Williams-McNeely, Senior Assistant Attorney General

Guests present:

Don Cook, VP, Legislative Affairs, Georgia Society of CPAs

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 March 22, 2017 board meeting as presented. Mr. Huffman seconded the motion. The motion carried unanimously.

Executive Session:

At 10:04 a.m., Ms. Hardin 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. Mixon seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Smith, Mr. Martin, and Mr. Huffman. No votes were taken in Executive Session.

Open Session:

Chairman Deal declared open session at 11:48 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 May 17, 2017 meeting:

Applicant V.W.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Huffman made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant N.L.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Mixon made a motion to approve this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant W.S.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Hardin made a motion to approve this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant J.Z.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Huffman made a motion to approve this applicant for initial licensure. Mr. Smith seconded the motion. The motion carried unanimously.

Applicant B.C.: After reviewing the request for initial licensure with special consideration of the education requirements, Mr. Mixon made a motion to approve this applicant for initial licensure. Mr. Huffman seconded. The motion carried unanimously.

Applicant S.C.: After reviewing the request for initial licensure with prior convictions, Mr. Smith made a motion to approve this applicant for initial licensure. Mr. Martin seconded. Mr. Huffman abstained from the vote. The motion carried unanimously.

Applicant R.C: After reviewing the request for initial licensure with prior convictions, the Board voted to table this request and instruct Board staff to refer to NASBA to request an explanation of convictions and if applicant completed any programs to ensure those things do not happen again. No Board action taken.

Applicant S.J.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Hardin made a motion to approve this applicant for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

NASBA Examination Requests:

Mr. Ziga informed the Board that we have received inquiries regarding the exam score delay. NASBA will run a report and issue extensions for those affected.

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Enforcement Report:

Ms. Harrison-Holmes presented the following enforcement cases requiring board action:

ACCT150049 – The Board voted to refer this case to the Attorney General’s Office for a consent order assessing a \$2,000 fine for unprofessional conduct and proof that the SEC judgement has been satisfied.

ACCT170017– The Board voted to refer this case to the Attorney General’s Office for a Cease & Desist and a letter to the Massachusetts Board of Public Accountancy.

ACCT170022 – The Board voted to refer to Investigations to send a letter for failure to respond.

ACCT170029 – The Board voted to refer to Investigations to send a letter suggesting that licensee obtain four additional hours of CPE in Audits.

ACCT170033 – The Board voted to close due to insufficient evidence of any violation of the board’s rules. The Board reserves the right to reopen this case after suit against CPA is closed.

ACCT170034 – The Board voted to table until civil suit concludes and refer to Investigations for monitoring.

ACCT170035 – The Board voted to table until civil suit concludes and refer to Investigations for monitoring.

ACCT170037 – The Board voted to close with no action.

Attorney General’s Report:

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

Applicant V.S.: After reviewing the request for reconsideration of the previous denial from March 22, 2017 board meeting, the Board voted to refer to a Cognizant to conduct an investigative interview via telephone.

Approval of Executive Session Minutes:

Mr. Martin made a motion to approve the Executive Session minutes of the March 22, 2017 Board as presented. Mr. Huffman seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Ms. Hardin made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved one hundred sixty-eight (168) Certified Public Accountant licenses (CPA034987 through CPA035154) since the March 22, 2017 Board meeting. The list is attached and made part of these minutes.

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Ms. Hardin made a motion to approve the following applications that met certification requirements. Mr. Huffman seconded the motion. The motion carried unanimously. The Board approved fourteen (14) Public Accounting Firm licenses (ACF006575 through ACF006588) since the March 22, 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 20,967 Active CPAs and 1,853 Active firms in Georgia. Mr. Ziga is working on a project to

Mr. Ziga stated that GSBA will be getting a unique website, separate from the State Accounting Office.

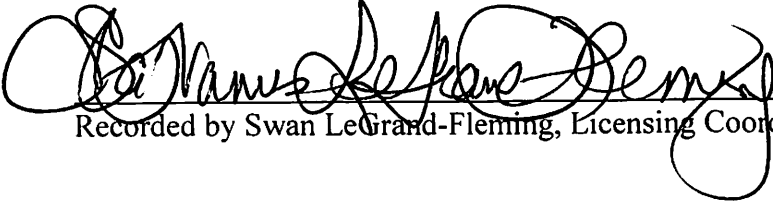
Board Member Report:

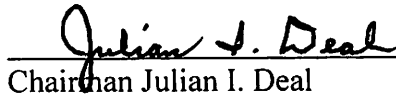
Ms. Hardin informed the Board that she has submitted her resignation as a member the GSBA effective on May 31, 2017.

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With no other business to discuss. The meeting was adjourned at 12:06 p.m.

The next scheduled board meeting will be held on Wednesday, July 19, 2017 at 10:00 a.m.


Recorded by Swan LeGrand-Fleming, Licensing Coordinator


Chairman Julian I. Deal

These minutes were approved on July 19, 2017.

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 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.

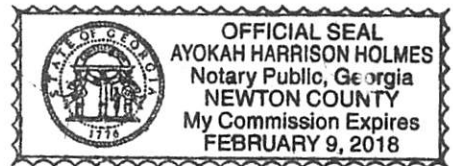
On May 17, 2017, entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated 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 17 Day of May, 2017

Ayokah Harrison Holmes
Notary Public

My Commission Expires

CPA LICENSES ISSUED – 3/22/2017 – 5/16/2017 – 168 LICENSES

Last Name	First Name	Lic #	Approved	Expiration Date
Bendersky	Vadim	CPA034987	2017-03-24	2017-12-31
Cook	Kristy	CPA034988	2017-03-24	2017-12-31
Davern	Kendall	CPA034989	2017-03-24	2017-12-31
du Plessis	Sarah	CPA034990	2017-03-24	2017-12-31
Garcia	Robert	CPA034991	2017-03-24	2017-12-31
Ghu	Joyce	CPA034992	2017-03-24	2017-12-31
Graves	Stephanie	CPA034993	2017-03-24	2017-12-31
Hall	Jennifer	CPA034994	2017-03-24	2017-12-31
Husserl	James	CPA034995	2017-03-24	2017-12-31
Hutchinson	Patrick	CPA034996	2017-03-24	2017-12-31
Ishii	Anna	CPA034997	2017-03-24	2017-12-31
Kautz	Joshua	CPA034998	2017-03-24	2017-12-31
Mclennan	Nataliia	CPA034999	2017-03-24	2017-12-31
Phillips	Samantha	CPA035000	2017-03-24	2017-12-31
Rhodes	Reginald	CPA035001	2017-03-24	2017-12-31
Rideau	Chevonne	CPA035002	2017-03-24	2017-12-31
Royal	Kashif	CPA035003	2017-03-24	2017-12-31
Sage	Daniel	CPA035004	2017-03-24	2017-12-31
Sharrett	Logan	CPA035005	2017-03-24	2017-12-31
Shi	Lin	CPA035006	2017-03-24	2017-12-31
Urena	Andrew	CPA035007	2017-03-24	2017-12-31
Wang	Sisi	CPA035008	2017-03-24	2017-12-31
York	Phillip	CPA035009	2017-03-24	2017-12-31
Zeagler	Shawn	CPA035010	2017-03-24	2017-12-31
Zhang	Yunyi	CPA035011	2017-03-24	2017-12-31
Barry	Brigid	CPA035012	2017-04-03	2017-12-31
Bhandari	Saurav	CPA035013	2017-04-03	2017-12-31
Davis	Sarah	CPA035014	2017-04-03	2017-12-31
Fabian Fonzar	Federico	CPA035015	2017-04-03	2017-12-31
Flynn	William	CPA035016	2017-04-03	2017-12-31
Hallums	Wendinyiide	CPA035017	2017-04-03	2017-12-31
Jeffery	Kellson	CPA035018	2017-04-03	2017-12-31
Kesler	Melanie	CPA035019	2017-04-03	2017-12-31
Koffi	Ella	CPA035020	2017-04-03	2017-12-31
Ma	Xiaomeng	CPA035021	2017-04-03	2017-12-31
McCord	George	CPA035022	2017-04-03	2017-12-31
Messer	Stacy	CPA035023	2017-04-03	2017-12-31
Mitschelen	Ronald	CPA035024	2017-04-03	2017-12-31
Moon	Myungah	CPA035025	2017-04-03	2017-12-31

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OConnor	Meaghan	CPA035026	2017-04-03	2017-12-31
Palazola	Nolan	CPA035027	2017-04-03	2017-12-31
Peters	Benjamin	CPA035028	2017-04-03	2017-12-31
Phan	Huy	CPA035029	2017-04-03	2017-12-31
Pierce	Alexander	CPA035030	2017-04-03	2017-12-31
Pope	Kevin	CPA035031	2017-04-03	2017-12-31
Riley	Savannah	CPA035032	2017-04-03	2017-12-31
Simpson	Jonathan	CPA035033	2017-04-03	2017-12-31
Taylor	Christopher	CPA035034	2017-04-03	2017-12-31
Adams	Jasmine	CPA035035	2017-04-13	2017-12-31
Allen	Rachel	CPA035036	2017-04-13	2017-12-31
Atkinson	Katherine	CPA035037	2017-04-13	2017-12-31
Barrett	Austin	CPA035038	2017-04-13	2017-12-31
Brown	William	CPA035039	2017-04-13	2017-12-31
Chin	Kelly	CPA035040	2017-04-13	2017-12-31
Collingwood	Richard	CPA035041	2017-04-13	2017-12-31
Cuda	Jason	CPA035042	2017-04-13	2017-12-31
Curtiss	Paul	CPA035043	2017-04-13	2017-12-31
Daniel	William	CPA035044	2017-04-13	2017-12-31
Goerlich	Daniel	CPA035045	2017-04-13	2017-12-31
Gualdoni	John	CPA035046	2017-04-13	2017-12-31
Guo	Junsheng	CPA035047	2017-04-13	2017-12-31
Harroway	Freddie	CPA035048	2017-04-13	2017-12-31
Hyun	Saejin	CPA035049	2017-04-13	2017-12-31
Jessani	Naveed	CPA035050	2017-04-13	2017-12-31
Lee	Dennis	CPA035051	2017-04-13	2017-12-31
Mahoney	Shawn	CPA035052	2017-04-13	2017-12-31
Myers	Angeline	CPA035053	2017-04-13	2017-12-31
Parker	Kreg	CPA035054	2017-04-13	2017-12-31
Readout	Brian	CPA035055	2017-04-13	2017-12-31
Scudder	Steven	CPA035056	2017-04-13	2017-12-31
Wiggins	Christopher	CPA035057	2017-04-13	2017-12-31
Williamson	Gregory	CPA035058	2017-04-13	2017-12-31
Wilson	Samuel	CPA035059	2017-04-13	2017-12-31
Wolford III	Frederick	CPA035060	2017-04-13	2017-12-31
Bobe-Garcia	Maria	CPA035061	2017-04-21	2017-12-31
Boyles	Jennifer	CPA035062	2017-04-21	2017-12-31
Eakins	Austin	CPA035063	2017-04-21	2017-12-31
Eggers	Jackson	CPA035064	2017-04-21	2017-12-31
Holland	LaShonda	CPA035065	2017-04-21	2017-12-31
Jones	Joseph	CPA035066	2017-04-21	2017-12-31

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Lamoureux	Jingyi	CPA035067	2017-04-21	2017-12-31
Lore	Zachary	CPA035068	2017-04-21	2017-12-31
Lummus	Nathan	CPA035069	2017-04-21	2017-12-31
Macho	Michael	CPA035070	2017-04-21	2017-12-31
McClurkan	Todd	CPA035071	2017-04-21	2017-12-31
Nicodemus	Austin	CPA035072	2017-04-21	2017-12-31
Park	Brian	CPA035073	2017-04-21	2017-12-31
Phillips	Chase	CPA035074	2017-04-21	2017-12-31
Schoenfeld	Erik	CPA035075	2017-04-21	2017-12-31
Waldman	Julia	CPA035076	2017-04-21	2017-12-31
Waller-Abner	Maria	CPA035077	2017-04-21	2017-12-31
Waters	Linda	CPA035078	2017-04-21	2017-12-31
WILLIAMSON	MISTY	CPA035079	2017-04-21	2017-12-31
Yealy	Carlyle	CPA035080	2017-04-21	2017-12-31
Anderson	Roger	CPA035081	2017-04-28	2017-12-31
Bennett	Thomas	CPA035082	2017-04-28	2017-12-31
Boyko	Nataliya	CPA035083	2017-04-28	2017-12-31
Briley	John	CPA035084	2017-04-28	2017-12-31
Chen	Siyu	CPA035085	2017-04-28	2017-12-31
de Oliveira	Eric	CPA035086	2017-04-28	2017-12-31
Forrestal	Thomas	CPA035087	2017-04-28	2017-12-31
Gonzales	Margaret	CPA035088	2017-04-28	2017-12-31
Hilton	Heather	CPA035089	2017-04-28	2017-12-31
Jones	Barron	CPA035090	2017-04-28	2017-12-31
Looney	Maryssa	CPA035091	2017-04-28	2017-12-31
McDowell	Marcus	CPA035092	2017-04-28	2017-12-31
Pate	Laura	CPA035093	2017-04-28	2017-12-31
Schell	Candice	CPA035094	2017-04-28	2017-12-31
Sentsova	Tatiana	CPA035095	2017-04-28	2017-12-31
Topham	Christopher	CPA035096	2017-04-28	2017-12-31
Traxler	Joy	CPA035097	2017-04-28	2017-12-31
Williams	Michael	CPA035098	2017-04-28	2017-12-31
Yao	Paul	CPA035099	2017-04-28	2017-12-31
AlMajdobe	Delisha	CPA035100	2017-05-05	2017-12-31
Bennett	Taylor	CPA035101	2017-05-05	2017-12-31
Bonnette	Daniel	CPA035102	2017-05-05	2017-12-31
Brannock	Danielle	CPA035103	2017-05-05	2017-12-31
Bundy	Lauren	CPA035104	2017-05-05	2017-12-31
Burks	Mallory	CPA035105	2017-05-05	2017-12-31
Chen	Gang	CPA035106	2017-05-05	2017-12-31
Collier	Arthur	CPA035107	2017-05-05	2017-12-31

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Gill	Saba	CPA035108	2017-05-05	2017-12-31
Elawar	Raed	CPA035109	2017-05-05	2017-12-31
Ernest	Albert	CPA035110	2017-05-05	2017-12-31
Escobar Barboza	Andres	CPA035111	2017-05-05	2017-12-31
Friedman	Brett	CPA035112	2017-05-05	2017-12-31
Gong	Nancy	CPA035113	2017-05-05	2017-12-31
Halpern	Andrew	CPA035114	2017-05-05	2017-12-31
Joseph	Adam	CPA035115	2017-05-05	2017-12-31
KIM	JOO YOUNG	CPA035116	2017-05-05	2017-12-31
Ko	Seul	CPA035117	2017-05-05	2017-12-31
Lackey	Brian	CPA035118	2017-05-05	2017-12-31
Loyevska	Inessa	CPA035119	2017-05-05	2017-12-31
Mlambo	Rudo	CPA035120	2017-05-05	2017-12-31
Nguyen	Toan	CPA035121	2017-05-05	2017-12-31
Niofi	Maximillian	CPA035122	2017-05-05	2017-12-31
Norris	Farida	CPA035123	2017-05-05	2017-12-31
San Cristobal	Martin	CPA035124	2017-05-05	2017-12-31
Sansom	Caleb	CPA035125	2017-05-05	2017-12-31
Soto-Peinado	Daniel	CPA035126	2017-05-05	2017-12-31
Suarez	Ben	CPA035127	2017-05-05	2017-12-31
Sun	Maoyun	CPA035128	2017-05-05	2017-12-31
Vasileva	Petya	CPA035129	2017-05-05	2017-12-31
Waber	Wafae	CPA035130	2017-05-05	2017-12-31
White	Morgan	CPA035131	2017-05-05	2017-12-31
Wilkinson	Victoria	CPA035132	2017-05-05	2017-12-31
Wolfecone	Robin	CPA035133	2017-05-05	2017-12-31
Zviazkina	Olena	CPA035134	2017-05-05	2017-12-31
Adams	Ansley	CPA035135	2017-05-12	2017-12-31
Bockhop	Christian	CPA035136	2017-05-12	2017-12-31
Bridges	Ryan	CPA035137	2017-05-12	2017-12-31
Chumley	Alicia	CPA035138	2017-05-12	2017-12-31
Davis	Jordan	CPA035139	2017-05-12	2017-12-31
Davis	Sarah	CPA035140	2017-05-12	2017-12-31
Dykes	Blake	CPA035141	2017-05-12	2017-12-31
Hedrich	Andrew	CPA035142	2017-05-12	2017-12-31
Jaye	Brian	CPA035143	2017-05-12	2017-12-31
Kochy	Timothy	CPA035144	2017-05-12	2017-12-31
Overton	Mary	CPA035145	2017-05-12	2017-12-31
Pansing	David	CPA035146	2017-05-12	2017-12-31
Perkins	Hue	CPA035147	2017-05-12	2017-12-31
Potter	Michelle	CPA035148	2017-05-12	2017-12-31

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Prince	Cindy	CPA035149	2017-05-12	2017-12-31
Rael	Samuel	CPA035150	2017-05-12	2017-12-31
Turner	William David	CPA035151	2017-05-12	2017-12-31
Wallace	JuRiel	CPA035152	2017-05-12	2017-12-31
Wiskind	Samuel	CPA035153	2017-05-12	2017-12-31
Yay	Ege	CPA035154	2017-05-12	2017-12-31

FIRM LICENSES ISSUED – 3/22/2017 – 5/16/2017 – 14 LICENSES

Firm Name	Lic #	Approval Date	Expiration Date
Mann Weitz & Associates LLC	ACF006588	5/12/2017	6/30/2018
Rosenberg Rich Baker Berman & Company	ACF006587	5/12/2017	6/30/2018
Ken Mallette & Associates PLLC	ACF006586	5/12/2017	6/30/2018
Davis & Hodgdon Associates CPAs PLC	ACF006585	5/12/2017	6/30/2018
DLL CPAS LLC	ACF006584	5/12/2017	6/30/2018
Jim F Stokes, Jr, CPA, PC	ACF006583	3/24/2017	6/30/2018
T Ridenour CPA, LLC	ACF006582	3/24/2017	6/30/2018
Friedman LLP	ACF006581	3/24/2017	6/30/2018
Daffner & Kvernmoen, LLC	ACF006580	3/24/2017	6/30/2018
JH & Associates, LP	ACF006579	3/24/2017	6/30/2018
J.D. Frost & Company, PLLC	ACF006578	3/24/2017	6/30/2018
Attkisson Hongo LLC	ACF006577	3/24/2017	6/30/2018
DeLoach, Wingate & Company	ACF006576	3/24/2017	6/30/2018
Baldwin & Associates, PC	ACF006575	3/24/2017	6/30/2018