

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 21, 2016

A meeting of the Georgia State Board of Accountancy was held on Wednesday, September 21, 2016 at the State Accounting Office, 200 Piedmont Avenue, Suite 1604, West Tower, Atlanta, Georgia.

The following Board members were present:

Julian I. Deal, CPA, Chair
Elizabeth Hardin, CPA, Vice Chair
Ashley Addison, CPA
Michael E. Mixon, CPA, via teleconference
Clayton J. Huffman, CPA
Craig Smith, CPA
Jim Martin, Consumer Member

Board members absent:

None.

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:

None.

Chairman Deal established a quorum was present at 10:11 a.m. and called the meeting to order.

Chairman Deal welcomed new board member Craig Smith.

Chairman Deal amended the meeting agenda as follows: Item 3a moved to Item 4i.

Open Session Minutes:

Mr. Huffman made a motion to approve the Open Session minutes of the July 20, 2016 Board as presented. Mr. Martin seconded the motion. The motion carried unanimously.

Executive Session:

At 10:14 a.m., Ms. Hardin 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. Addison, Mr. Smith and Mr. Huffman. No votes were taken in Executive Session.

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NASBA Applications:

The following requests from NASBA were reviewed at the September 21, 2016 meeting:

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

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

Applicant G.P.: After reviewing the request for special consideration of the education requirement, Ms. Hardin made a motion to approve this applicant for reciprocal licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant R.K.: After reviewing the request for special consideration of the education requirement, Ms. Addison made a motion to refer this applicant to the Attorney General's Office for a PRIVATE consent agreement requiring applicant to obtain three hours of upper-level accounting semester hours by September 30, 2017. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant S.A.: After reviewing the request for special consideration of the education requirement, Ms. Addison made a motion to approve this applicant for reciprocal licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant G.W.: After reviewing the request for special consideration of the experience requirement, Ms. Hardin made a motion to approve this applicant for initial licensure upon receipt of satisfactory documentation that applicant has met the experience requirement. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant A.S.: After reviewing the request for licensure with prior conviction, Mr. Huffman made a motion to approve this applicant for initial licensure. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant S.H.: After reviewing the request for licensure with a prior conviction, Ms. Hardin made a motion to table for an Investigative Interview to be scheduled on November 9, 2016. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant K.R.: After reviewing the request for special consideration of the educational requirement, Ms. Hardin made a motion to refer this applicant to the Attorney General's Office for a PRIVATE consent agreement requiring applicant to obtain six hours of upper-level accounting semester hours by December 31, 2017. Mr. Martin seconded the motion. The motion carried unanimously.

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Reinstatements:

Applicant T.G.: After the Investigative Interview conducted, Ms. Hardin made a motion to approve this applicant for reinstatement. Mr. Smith seconded the motion. The motion carried unanimously.

Other Issues/Requests:

The Board had a discussion on the 2015 CPE Audit process.

Enforcement Report:

Ms. Addison presented the following enforcement cases requiring board action:

Ms. Addison made a motion to accept the recommendations. Mr. Huffman seconded the motion. The motion carried unanimously.

ACCT170001 – The Board voted to dismiss this case, civil issue.

ACCT170009 – The Board voted to dismiss this case with no action.

ACCT170010 – The Board voted to close, no jurisdiction.

ACCT170011 - The Board voted to close, no jurisdiction. Mr. Huffman abstained from vote.

ACCT170012 – The Board voted to refer this case to Investigations to send a letter of inquiry Regarding peer review compliance.

ACCT170013 - The Board voted to close, no jurisdiction.

ACCT170014 – The Board voted to refer this case to the Attorney General’s Office for a consent agreement assessing a \$2,000.00 fine for unlicensed practice to the individual.

ACCT170015 – The Board voted to table this case.

ACCT170016 - The Board voted to refer this case to the Attorney General’s Office for a Cease & Desist for the firm and assessing a \$2,000.00 fine for unlicensed practice to the individual.

Attorney General’s Report:

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

ACCT150058 – After reviewing additional information received, Ms. Addison made a motion to rescind the Board’s previous vote in the May 23, 2016 meeting, as licensee is in compliance. Mr. Martin seconded the motion. The motion carried unanimously.

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ACCT160025 – After reviewing additional information received, Ms. Hardin made a motion to rescind the Board’s previous vote in the July 20, 2016 meeting, as licensee is in compliance. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT160061 – After reviewing additional information received, Ms. Hardin made a motion to reduce the fine assessed from \$2,000.00 to \$1,000.00. Fine to be paid within 90 days of receipt of the notice. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT170004 – After reviewing additional information received, Ms. Addison made a motion to rescind the Board’s previous vote, licensee in compliance. Mr. Martin seconded the motion. The motion carried unanimously.

ACCT170005 – After reviewing additional information received, Ms. Hardin made a motion to rescind the Board’s previous vote, licensee in compliance. Mr. Martin seconded the motion. The motion carried unanimously.

Open Session:

Chairman Deal declared open session at 1:32 p.m. to vote on discussions held in executive session.

Approval of Executive Session Minutes:

Mr. Huffman made a motion to approve the Executive Session minutes of the July 20, 2016 Board as presented. Mr. Martin 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. Ms. Addison seconded the motion. The motion carried unanimously. The Board approved one hundred sixty-five (165) Certified Public Accountant licenses (CPA034252 through CPA034416) since the July 20, 2016 Board meeting. The list is attached and made part of these minutes.

Mr. Huffman made a motion to approve the following applications that met certification requirements. Ms. Hardin seconded the motion. The motion carried unanimously. The Board approved twenty-nine (29) Public Accounting Firm licenses (ACF006502 through ACF006530) since the July 20, 2016 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 20,125 Active CPAs and 1,894 Active firms in Georgia.

Mr. Ziga presented the Board with a Revenue Report.

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Mr. Ziga reported that he received the 2015 CPE Audit report from NASBA. From the 1,000 licensees selected for CPE Audit, 853 Passed and 147 are deficient.

Mr. Ziga gave an update on the firm renewals in process. There were 1,500 firm licenses renewed, 42 deficient, and 250 firm licenses pending renewal.

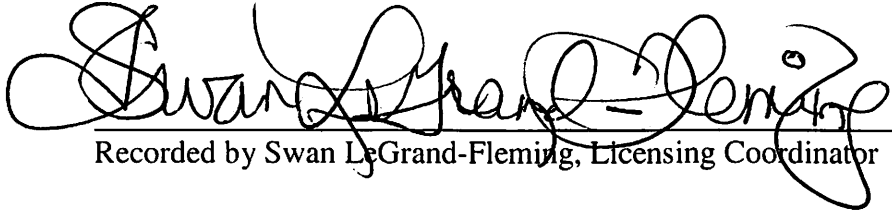
Other Business:


The Board discussed revisions to the CPE Provider Standards issued by NASBA and AICPA. CPAs will be able to receive continuing professional education (CPE) credit for instruction received in Nano-learning and blended learning platforms

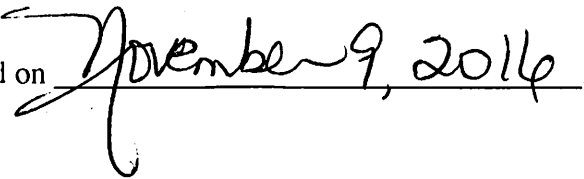
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With no other business to discuss. The meeting was adjourned at 2:17 p.m.

The next scheduled board meeting will be held on Wednesday, November 9, 2016 at 10:00 a.m.


Recorded by Swan LeGrand-Fleming, Licensing Coordinator


Chairman Julian I. Deal

These minutes were approved on 

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 and 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 September 21, 2016, 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

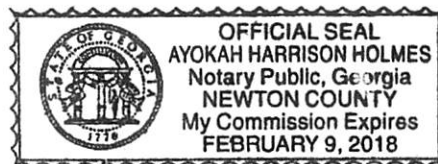
(Presiding Officer)

Sworn and subscribed before me,

This 21 Day of September 2016

Ayokah Harrison Holmes

Notary Public



My Commission Expires

CPA LICENSES ISSUED – 7.20.2016 – 9.20.2016 – 165 LICENSES

Last Name	First Name	Lic #	Approved	Exp. Date
ZHOU	JINMEI	CPA034416	2016-09-15	2017-12-31
Zhang	Yujie	CPA034415	2016-09-15	2017-12-31
Terry	Aaron	CPA034414	2016-09-15	2017-12-31
Short	Stephen	CPA034413	2016-09-15	2017-12-31
Nichols	Frank	CPA034412	2016-09-15	2017-12-31
Moore	John	CPA034411	2016-09-15	2017-12-31
Khinvasara	Shikha	CPA034410	2016-09-15	2017-12-31
Foddrell	Gabriel	CPA034409	2016-09-15	2017-12-31
Boatwright	Lindsay	CPA034408	2016-09-15	2017-12-31
Blackburn	Lindsey	CPA034407	2016-09-15	2017-12-31
Baldini	Rachel	CPA034406	2016-09-15	2017-12-31
Young	Rachel	CPA034405	2016-09-09	2017-12-31
Young	Meredith	CPA034404	2016-09-09	2017-12-31
Valeri	Cecilia	CPA034403	2016-09-09	2017-12-31
Sink	Brittany	CPA034402	2016-09-09	2017-12-31
nguyen	mong cam	CPA034401	2016-09-09	2017-12-31
Moyer	Candida	CPA034400	2016-09-09	2017-12-31
Maldonado	Maria	CPA034399	2016-09-09	2017-12-31
Lupondo	Japhet	CPA034398	2016-09-09	2017-12-31
Johnson	Gregory	CPA034397	2016-09-09	2017-12-31
Hogan	Cleaster	CPA034396	2016-09-09	2017-12-31
Harrison	Allison	CPA034395	2016-09-09	2017-12-31
Farr	Caleb	CPA034394	2016-09-09	2017-12-31
Emslie	Christopher	CPA034393	2016-09-09	2017-12-31
Blackwell	Cole	CPA034392	2016-09-09	2017-12-31
Belenko	David	CPA034391	2016-09-09	2017-12-31
Barona	Joanna	CPA034390	2016-09-09	2017-12-31
Alderete	Alejandro	CPA034389	2016-09-09	2017-12-31
Wolber	Kellyn	CPA034388	2016-09-02	2017-12-31
Waters	Ramsey	CPA034387	2016-09-02	2017-12-31
Ward	Timothy	CPA034386	2016-09-02	2017-12-31
Tran	Thuc	CPA034385	2016-09-02	2017-12-31
Tompkins	Cameron	CPA034384	2016-09-02	2017-12-31
Statham	Chelsea	CPA034383	2016-09-02	2017-12-31
Smith	Matthew	CPA034382	2016-09-02	2017-12-31
Sinordo	Ric	CPA034381	2016-09-02	2017-12-31
Rolf	Katherine	CPA034380	2016-09-02	2017-12-31
Rodman	Leilani	CPA034379	2016-09-02	2017-12-31
Peterson	Kari	CPA034378	2016-09-02	2017-12-31
Okun	Kris	CPA034377	2016-09-02	2017-12-31

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Ogburn	Alexandra	CPA034376	2016-09-02	2017-12-31
Nelson	Katie	CPA034375	2016-09-02	2017-12-31
Mora	Gabriel	CPA034374	2016-09-02	2017-12-31
McCarthy	William	CPA034373	2016-09-02	2017-12-31
Love	Christopher	CPA034372	2016-09-02	2017-12-31
Kreutzer	Keith	CPA034371	2016-09-02	2017-12-31
Johnson	Margaret	CPA034370	2016-09-02	2017-12-31
Herring	William	CPA034369	2016-09-02	2017-12-31
Golish	Daniel	CPA034368	2016-09-02	2017-12-31
Garner	Andrew	CPA034367	2016-09-02	2017-12-31
erikson	thysmine	CPA034366	2016-09-02	2017-12-31
Dukes	William	CPA034365	2016-09-02	2017-12-31
Downor	Tara	CPA034364	2016-09-02	2017-12-31
Borys	Megan	CPA034363	2016-09-02	2017-12-31
Beck	Jennifer	CPA034362	2016-09-02	2017-12-31
Sutton	Georgia	CPA034361	2016-08-26	2017-12-31
Saint John	Alicia	CPA034360	2016-08-26	2017-12-31
Pickett	Thomas	CPA034359	2016-08-26	2017-12-31
Peterson	Benjamin	CPA034358	2016-08-26	2017-12-31
Patel	Amish	CPA034357	2016-08-26	2017-12-31
Myers	Rebecca	CPA034356	2016-08-26	2017-12-31
Morton	Mimi	CPA034355	2016-08-26	2017-12-31
Marson	Laurie	CPA034354	2016-08-26	2017-12-31
Majors	Miller	CPA034353	2016-08-26	2017-12-31
kaspar	jason	CPA034352	2016-08-26	2017-12-31
Hulsey	Carol	CPA034351	2016-08-26	2017-12-31
Howard	Christopher	CPA034350	2016-08-26	2017-12-31
Grabianowski	Michael	CPA034349	2016-08-26	2017-12-31
Fudali	Justyn	CPA034348	2016-08-26	2017-12-31
Evans	William	CPA034347	2016-08-26	2017-12-31
Commins	Anna	CPA034346	2016-08-26	2017-12-31
Caldwell	Taylor	CPA034345	2016-08-26	2017-12-31
Brannon	Mason	CPA034344	2016-08-26	2017-12-31
Adu	Olufemi	CPA034343	2016-08-26	2017-12-31
Tu	Ying	CPA034342	2016-08-19	2017-12-31
Tate	Levi	CPA034341	2016-08-19	2017-12-31
Sutton	Stephen	CPA034340	2016-08-19	2017-12-31
Spurlock	Rory	CPA034339	2016-08-19	2017-12-31
Sibanda	Ndabezinhle	CPA034338	2016-08-19	2017-12-31
Shrum	Emily	CPA034337	2016-08-19	2017-12-31
Macri	Alexander	CPA034336	2016-08-19	2017-12-31

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Lambert	Elise	CPA034335	2016-08-19	2017-12-31
Koerber	Michael	CPA034334	2016-08-19	2017-12-31
Kline	Jean	CPA034333	2016-08-19	2017-12-31
Kelm	Amy	CPA034332	2016-08-19	2017-12-31
Kelkar	Tage	CPA034331	2016-08-19	2017-12-31
Hahne	John	CPA034330	2016-08-19	2017-12-31
Gildea	Elizabeth	CPA034329	2016-08-19	2017-12-31
Gifford	Shellie	CPA034328	2016-08-19	2017-12-31
Damas	Joelle	CPA034327	2016-08-19	2017-12-31
Connell	William	CPA034326	2016-08-19	2017-12-31
Clark	Kenneth	CPA034325	2016-08-19	2017-12-31
Castle	Andrea	CPA034324	2016-08-19	2017-12-31
Bambenek	Bridget	CPA034323	2016-08-19	2017-12-31
Ali	Ali	CPA034322	2016-08-19	2017-12-31
Stephens	Thomas	CPA034321	2016-08-05	2017-12-31
Schofield	Kristen	CPA034320	2016-08-05	2017-12-31
Roach	Elizabeth	CPA034319	2016-08-05	2017-12-31
Rankin	Tyler	CPA034318	2016-08-05	2017-12-31
Phillips	Amy	CPA034317	2016-08-05	2017-12-31
Miller	Kathryn	CPA034316	2016-08-05	2017-12-31
McKernan	Megan	CPA034315	2016-08-05	2017-12-31
Lauricin	Danna	CPA034314	2016-08-05	2017-12-31
Knaak	John	CPA034313	2016-08-05	2017-12-31
Jones	Alanson	CPA034312	2016-08-05	2017-12-31
Jacobson	James	CPA034311	2016-08-05	2017-12-31
Irwin	Kristen	CPA034310	2016-08-05	2017-12-31
Henkemeyer	Jamie	CPA034309	2016-08-05	2017-12-31
Hall	Sarah	CPA034308	2016-08-05	2017-12-31
Jones	Kelsey	CPA034307	2016-08-05	2017-12-31
Eisenoff	Nicole	CPA034306	2016-08-05	2017-12-31
Deraney	Brandon	CPA034305	2016-08-05	2017-12-31
Calhoun	Kayla	CPA034304	2016-08-05	2017-12-31
Barron	Henderson	CPA034303	2016-08-05	2017-12-31
Andres	David	CPA034302	2016-08-05	2017-12-31
Allen	Robert	CPA034301	2016-08-05	2017-12-31
Yu	Wei	CPA034300	2016-07-29	2017-12-31
Lundy	Jason	CPA034299	2016-07-29	2017-12-31
Longino	Jarrel	CPA034298	2016-07-29	2017-12-31
Hannan	Patrick	CPA034297	2016-07-29	2017-12-31
GARVIN	JUSTIN	CPA034296	2016-07-29	2017-12-31
Etuks	Oghogho	CPA034295	2016-07-29	2017-12-31

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Cotner	Johniya	CPA034294	2016-07-29	2017-12-31
Coates	Joseph	CPA034293	2016-07-29	2017-12-31
Carvajal	Carlos H.	CPA034292	2016-07-29	2017-12-31
Brown	Holly	CPA034291	2016-07-29	2017-12-31
Blocker	JaNique	CPA034290	2016-07-29	2017-12-31
Adair	Nancy	CPA034289	2016-07-29	2017-12-31
Turner	Robert	CPA034288	2016-07-22	2017-12-31
Tillis	Blake	CPA034287	2016-07-22	2017-12-31
Thompson	Suzette	CPA034286	2016-07-22	2017-12-31
Thompson	Selando	CPA034285	2016-07-22	2017-12-31
Stirne	Richard	CPA034284	2016-07-22	2017-12-31
Smith	Anthony	CPA034283	2016-07-22	2017-12-31
Reynolds	Mallorie	CPA034282	2016-07-22	2017-12-31
Reto	Joyce	CPA034281	2016-07-22	2017-12-31
Rao VN	Jyotsna	CPA034280	2016-07-22	2017-12-31
Plants	Kelli	CPA034279	2016-07-22	2017-12-31
PATEL	DHAVAL	CPA034278	2016-07-22	2017-12-31
Ogden	Amberly	CPA034277	2016-07-22	2017-12-31
Mehrabyan	Tigran	CPA034276	2016-07-22	2017-12-31
Lu	Jingyi	CPA034275	2016-07-22	2017-12-31
Lay	Hannah	CPA034274	2016-07-22	2017-12-31
Jordan	Michael	CPA034273	2016-07-22	2017-12-31
Jay	Donovan	CPA034272	2016-07-22	2017-12-31
Jackson	Megan	CPA034271	2016-07-22	2017-12-31
Jackson	Heather	CPA034270	2016-07-22	2017-12-31
Hochfeld	Jan	CPA034269	2016-07-22	2017-12-31
Hix	Glenda	CPA034268	2016-07-22	2017-12-31
Hill	Jasmine	CPA034267	2016-07-22	2017-12-31
Harrell	David	CPA034266	2016-07-22	2017-12-31
Hall	Kathleen	CPA034265	2016-07-22	2017-12-31
Graham	Nathan	CPA034264	2016-07-22	2017-12-31
Gaddy	Shawn	CPA034263	2016-07-22	2017-12-31
Fritz	Virginia	CPA034262	2016-07-22	2017-12-31
Frake	Colleen	CPA034261	2016-07-22	2017-12-31
Farrell	Andrew	CPA034260	2016-07-22	2017-12-31
Eilat	Natalie	CPA034259	2016-07-22	2017-12-31
Holder	Asha	CPA034258	2016-07-22	2017-12-31
Cook	Curtis	CPA034257	2016-07-22	2017-12-31
Cannon	Alexander	CPA034256	2016-07-22	2017-12-31
Broyles	Patricia	CPA034255	2016-07-22	2017-12-31
Bivings	Ronald	CPA034254	2016-07-22	2017-12-31

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Barlow	James	CPA034253	2016-07-22	2017-12-31
Akinsete	Arien	CPA034252	2016-07-22	2017-12-31

FIRM LICENSES ISSUED – 7/20/2016 – 9/20/2016 – 29 LICENSES

Firm Name	Lic #	Approved	Exp. Date
AMB Professional Group, LLC	ACF006530	2016-09-15	2018-06-30
Timothy N Price, CPA	ACF006529	2016-09-15	2018-06-30
Moore Accounting & Tax Services, LLC	ACF006528	2016-09-15	2018-06-30
Randy O. Miller, C.P.A., P.C.	ACF006527	2016-09-15	2018-06-30
Arnett Carbis Toothman LLP	ACF006526	2016-09-09	2018-06-30
CIBC Group, LLC	ACF006525	2016-09-09	2018-06-30
Javid CPA, LLC	ACF006524	2016-09-09	2018-06-30
Cory L Robinson CPA PC	ACF006523	2016-09-09	2018-06-30
Sikich LLP	ACF006522	2016-09-09	2018-06-30
WebsterRogers LLP	ACF006521	2016-09-09	2018-06-30
INFINITY ACCOUNTING, LLC	ACF006520	2016-09-09	2018-06-30
ENVISION CPA PC	ACF006519	2016-09-09	2018-06-30
Goldstein Zugman Weinstein & Poole LLC	ACF006518	2016-09-09	2018-06-30
LEWIS CPA BUSINESS SERVICES, LLC	ACF006517	2016-09-09	2018-06-30
D. Lynn Caswell PC	ACF006516	2016-09-09	2018-06-30
Wright Ford Young & Co.	ACF006515	2016-09-09	2018-06-30
DIANE C FOUST CPA	ACF006514	2016-09-09	2018-06-30
Broyles & Associates PC	ACF006513	2016-08-15	2018-06-30
Milton Cronheim CPA PC	ACF006512	2016-08-15	2018-06-30
Cypher & Cypher	ACF006511	2016-08-15	2018-06-30
Karen Denning Bishop CPA PC	ACF006510	2016-08-15	2018-06-30
A.Woods, LLC	ACF006509	2016-08-15	2018-06-30
Levene CPA, LLC	ACF006508	2016-08-05	2018-06-30
Michelle Mays CPA LLC	ACF006507	2016-08-05	2018-06-30
AGLPC Group, LLC	ACF006506	2016-08-05	2018-06-30
DBBMcKennon	ACF006505	2016-08-05	2018-06-30
Belinda Jordan CPA	ACF006504	2016-08-05	2018-06-30
T & Company, P.C.	ACF006503	2016-08-05	2018-06-30
McClendon Price & Associates, PC	ACF006502	2016-08-05	2018-06-30