

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: January 10, 2018**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 10, 2018 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  
Ashley Addison, CPA,  
Michael E. Mixon, CPA  
Craig Smith, CPA  
Charles Cole, CPA  
Jim Martin, Consumer Member

**Board members absent:**

None.

**Staff present:**

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

**Attorney General Representative:**

D. Williams-McNeely, Senior Assistant Attorney General

**Guests present:**

Don Cook, Georgia Society of CPAs

Chairman Deal established a quorum was present at 10:00 a.m. and called the meeting to order.

**Open Session Minutes:**

Mr. Huffman made a motion to approve the Open Session minutes of the November 15, 2017 board meeting with corrections. Mr. Mixon seconded the motion. The motion carried unanimously.

**Executive Session:**

At 10:03 a.m., Mr. Huffman 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. Ms. Addison seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Smith, Mr. Mixon, Mr. Cole, and Mr. Martin. No votes were taken in Executive Session.

**Open Session:**

Chairman Deal declared open session at 2:07 p.m. to vote on discussions held in Executive Session.

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**NASBA Applications:**

The following requests from NASBA were reviewed at the January 10, 2018 meeting:

**Applicant S.B.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Mixon made a motion to authorize Board staff to administratively approve this applicant for reciprocal licensure upon receipt of the description of duties at place of employment. Ms. Addison seconded the motion. The motion carried unanimously.

**Applicant J.C.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Huffman made a motion to refer this applicant to the Attorney General's Office for a PRIVATE consent agreement requiring applicant to obtain 8.67 hours of upper-level accounting semester hours by December 31, 2020. Mr. Martin seconded the motion. The motion carried unanimously.

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

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

**Applicant R.S.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Mixon made a motion to authorize Board staff to administratively approve this applicant for reciprocal licensure upon receipt of a detailed work history. Ms. Addison seconded the motion. The motion carried unanimously.

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

**Applicant J.E.:** After reviewing the request for initial licensure with 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 4 hours of upper-level accounting semester hours by December 31, 2019. Mr. Huffman seconded the motion. The motion carried unanimously.

**Applicant C.M.:** After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Huffman made a motion to deny this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant E.F.:** After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Cole made a motion to approve this applicant for reciprocal licensure. Ms. Addison seconded the motion. The motion carried unanimously.

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**Applicant P.S.:** After reviewing the request for initial licensure with special consideration of the experience requirement, Ms. Addison made a motion to approve this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

**Applicant J.U.:** After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Mixon made a motion to deny this applicant for initial licensure, applicant may resubmit after obtaining the 9 hours of upper-level accounting. Mr. Huffman seconded the motion. The motion carried unanimously.

**Applicant S.Q.:** After reviewing the request for initial licensure with special consideration of the education and experience requirement, Mr. Mixon made a motion to deny this applicant for initial licensure, applicant may resubmit the experience verification when eligible. Mr. Huffman seconded the motion. The motion carried unanimously.

**Applicant G.L.:** After reviewing the request for initial licensure with a prior conviction(s), Ms. Addison made a motion to approve this applicant for initial licensure. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant S.G.:** After reviewing the request for initial licensure with special consideration of the experience requirement tabled from the November 15, 2017 meeting, Mr. Mixon made a motion to authorize Board staff to administratively approve this applicant for initial licensure upon receipt of a full transcript. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant V.S.:** After reviewing the request for reciprocal licensure with special consideration of the education requirement tabled from the July 19, 2017 meeting, Mr. Huffman made a motion to approve this applicant for reciprocal licensure. Mr. Smith seconded the motion. The motion carried unanimously.

**Renewals:**

Mr. Ziga amended the agenda as follows: Item 6b. O.K.

**Applicant H.B.F.:** After reviewing the request for renewal with a conviction, Mr. Cole made a motion to table this request and instructed Board staff to request further documentation including an arrest report and other charging documents. Mr. Huffman seconded the motion. The motion carried unanimously.

**Applicant O.K.:** After reviewing the request for renewal with a conviction, Mr. Mixon made a motion to approve this applicant for renewal with a letter of concern. Mr. Martin seconded the motion. The motion carried unanimously.

**Applicant M.E.C.:** After reviewing the request for renewal with a conviction, Mr. Mixon made a motion to approve this applicant for renewal with a letter of concern. Mr. Smith seconded the motion. The motion carried unanimously.

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**Applicant M.N.W.:** After reviewing the request for renewal with a conviction, Ms. Addison made a motion to refer this case to the Attorney General's Office for a PRIVATE Consent Agreement for probation, in lieu of a hearing, requiring quarterly reports for two years to the Board from the licensee and sponsor. Mr. Martin seconded this motion. The motion carried unanimously.

**Enforcement Report:**

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

Ms. Addison made a motion to accept the recommendations made in Executive Session as follows:

**ACCT110090** - The Board voted to close this case with no action.

**ACCT120031** - The Board voted to close this case with no action.

**ACCT120039** – The Board voted to close this case with no action.

**ACCT130029** – The Board voted to close this case with no action.

**ACCT130040** - The Board voted to close this case with no action.

**ACCT140012** – The Board voted to close this case with no action.

**ACCT170022** - The Board voted to close this case with no action.

**ACCT170032** - The Board voted to close this case with no action.

**ACCT180001** – The Board voted to refer this case to Investigations for a voluntary Cease & Desist for the firm.

**ACCT180009** - The Board voted to refer this case to Investigations for additional information from complainant.

**ACCT180010** – The Board voted to close this case with no action.

**ACCT180012** – The Board voted to refer this case to Investigations for a voluntary Cease & Desist for the individual and the firm.

**ACCT180013** – The Board voted to table this case for additional information.

**ACCT180016** – The Board voted to table this case for additional information.

**ACCT180017** - The Board voted to close this case with a letter of concern.

**ACCT180018** - The Board voted to close this case with a letter of concern.

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Mr. Huffman seconded the motion. The motion carried unanimously.

**Attorney General's Report:**

Ms. Williams-McNeely presented the following memos and cases referred for action:

**ACCT150012** – A memo requesting closure. The Board referred for failure to report SEC sanction on renewal application. Licensee did not have to report the sanctions on renewal application. Ms. Addison made a motion to accept the Attorney General's recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT150040** – Ms. Addison made a motion to accept the Attorney General's recommendation to refer this case to Investigations to serve a Cease & Desist Order in person. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT150049** – A memo requesting closure. The Board referred for failure to provide documentation concerning SEC sanction. Licensee provided documentation. Ms. Addison made a motion to accept the Attorney General's recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT150050** - A memo requesting closure or additional information. The Board referred for failure to file tax returns for a client in a timely manner. Ms. Addison made a motion to accept the Attorney General's recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT160006** – A memo requesting closure. The Board referred for failure to renew firm license. The individual license has lapsed. Ms. Addison made a motion to accept the Attorney General's recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT160013** – A memo requesting closure. The Board referred for a Cease & Desist Order. There is insufficient evidence to proceed. Ms. Addison made a motion to accept the Attorney General's recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT160014** – A memo requesting closure. The Board referred for a Cease & Desist Order. There is insufficient evidence to proceed. Ms. Addison made a motion to accept the Attorney General's recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT160033** – A memo requesting closure or additional information. The Board referred for failure to obtain a firm license. There is insufficient evidence to proceed. Ms. Addison made a motion for this case to remain open in the Attorney General's Office. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT160034** – A memo requesting closure or additional information. The Board referred for failure to obtain a firm license. There is insufficient evidence to proceed. Ms. Addison made a

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motion for case to remain open in the Attorney General's Office. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT160036** – A memo requesting closure. The Board referred for revocation for failure to report bankruptcy judgment. Licensee did not have to report the judgement. Ms. Addison made a motion to accept the Attorney General's recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT160040** – A memo requesting closure. The Board referred for unlicensed practice. There is insufficient evidence to proceed. Ms. Addison made a motion to accept the Attorney General's recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT160057** – A memo requesting closure or additional information. The Board referred for a Cease & Desist Order. There is insufficient evidence to proceed. Ms. Addison made a motion to refer this case to Investigations for additional evidence. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT170014** – A memo requesting closure or additional information. The Board referred for unlicensed practice. There is insufficient evidence to proceed. After discussion, Ms. Addison made a motion to refer this case to Investigations for more information. Mr. Mixon seconded the motion. The motion carried unanimously.

**ACCT170016** – The Board referred for unlicensed practice. Licensee has obtained a firm license. Ms. Addison made a motion to accept the Attorney General's recommendation and close this case. Mr. Mixon seconded the motion. The motion carried unanimously.

**Approval of Executive Session Minutes:**

Mr. Huffman made a motion to approve the Executive Session minutes of the November 15, 2017 Board as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

**Ratification of Licenses Issued:**

Ms. Addison made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved two hundred forty-one (241) Certified Public Accountant licenses (CPA035443 through CPA035683) since the November 15, 2017 Board meeting. The list is attached and made part of these minutes.

Mr. Mixon made a motion to approve the following applications that met certification requirements. Mr. Martin seconded the motion. The motion carried unanimously. The Board approved seventeen (17) Public Accounting Firm licenses (ACF006630, ACF006631, ACF006637-ACF006651) since the November 15, 2017 Board meeting. The list is attached and made part of these minutes.

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**Executive Director's Report:**

Mr. Ziga informed the Board that there are currently 21,513 Active CPAs and 1,943 Active firms in Georgia.

Mr. Ziga informed the Board that 18,200 CPA renewals have been completed and a little under 3,000 CPA licenses are still pending renewal.

Mr. Ziga reminded the Board members that January 31, 2018 is the deadline to file the annual Affidavit of Public Officer with the Georgia Government Transparency and Campaign Finance Commission.

Mr. Ziga informed the Board that prior to the March 21, 2018 meeting, the firm renewal process will be set up to go live on April 1, 2018.

Mr. Ziga updated the Board on the current revenue, with the majority coming from CPA renewals.

Mr. Ziga informed the Board that the CPE Audit parameters would be communicated to NASBA for the 2017 CPE Audit selection process.

Mr. Ziga discussed the April 1, 2018 – June 10, 2018 CPA exam score release. After discussion, Mr. Huffman made a motion to authorize NASBA to review candidates affected and immediately grant a 3-month credit extension. Mr. Mixon seconded the motion. The motion carried unanimously.

Mr. Ziga informed the Board that he received a subpoena from the North Carolina Department of Revenue requesting the release of license information for a Georgia CPA. Mr. Mixon made a motion to authorize Board staff to release the documents of enforcement and license info. Ms. Addison seconded the motion. The motion carried unanimously.

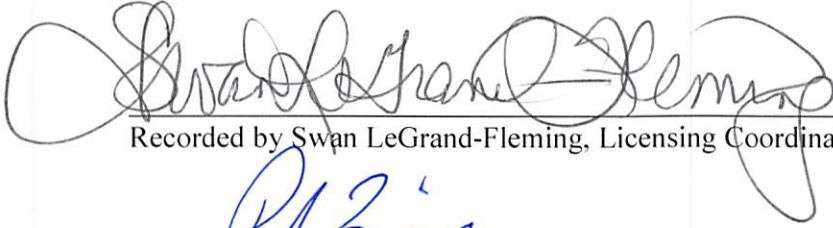
**Other Business:**

Mr. Cook invited the Board to participate in CPA Day at the Gold Dome on Thursday, January 25, 2018 at the Georgia Railroad Freight Depot, Atlanta, Georgia.

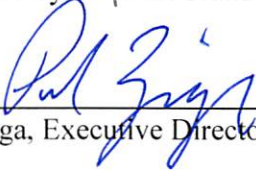
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With no other business to discuss. The meeting was adjourned at 2:41 p.m.

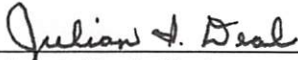
The next scheduled board meeting will be held on Wednesday, March 21, 2018 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Coordinator

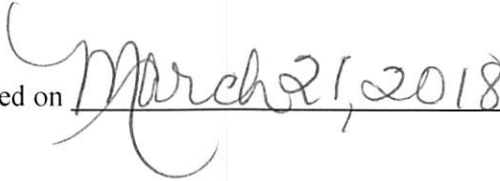


Paul Ziga, Executive Director/Secretary



Julian I. Deal, Chair

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 January 10, 2018, 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

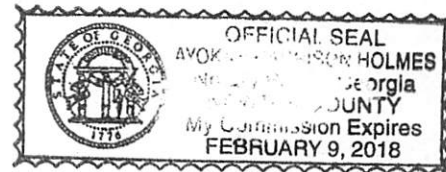
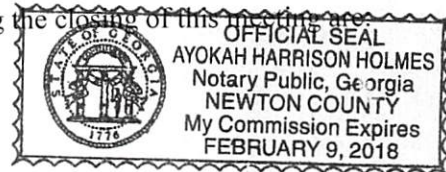
Further the affiant sayeth not.

Julian I. Deal  
(Presiding Officer)

Sworn and subscribed before me,

This 10 Day of January, 2018

[Signature]  
Notary Public



My Commission Expires

**CPA LICENSES ISSUED – 11/15/2017 – 1/09/2018 – 241 LICENSES**

<b>Last Name</b>	<b>First Name</b>	<b>Lic #</b>	<b>Approved</b>	<b>Exp. Date</b>
Adlich	Elizabeth	CPA035443	2017-11-17	2019-12-31
Angstadt	Brian	CPA035444	2017-11-17	2019-12-31
Arias	Carmen	CPA035445	2017-11-17	2019-12-31
Babcock	Samuel	CPA035446	2017-11-17	2019-12-31
Barry Osborne	Marcia	CPA035447	2017-11-17	2019-12-31
Bateman	Mary	CPA035448	2017-11-17	2019-12-31
Beers	Christina	CPA035449	2017-11-17	2019-12-31
Berdayes	Manuel	CPA035450	2017-11-17	2019-12-31
Brown	Jennifer	CPA035451	2017-11-17	2019-12-31
Bullard	Mark	CPA035452	2017-11-17	2019-12-31
Coursey	Stephen	CPA035453	2017-11-17	2019-12-31
Daugherty	Katherine	CPA035454	2017-11-17	2019-12-31
Davis	Hunter	CPA035455	2017-11-17	2019-12-31
Dilz	James	CPA035456	2017-11-17	2019-12-31
Douglas	George	CPA035457	2017-11-17	2019-12-31
Earle	Spencer	CPA035458	2017-11-17	2019-12-31
Jentzen	Kayleigh	CPA035459	2017-11-17	2019-12-31
Frenette	Madison	CPA035460	2017-11-17	2019-12-31
Gluck	Steven	CPA035461	2017-11-17	2019-12-31
Gong	Jason	CPA035462	2017-11-17	2019-12-31
Granberry	Bryan	CPA035463	2017-11-17	2019-12-31
Gray	Timothy	CPA035464	2017-11-17	2019-12-31
Moore	Mallory	CPA035465	2017-11-17	2019-12-31
Haghighat	Aava	CPA035466	2017-11-17	2019-12-31
Hill	Samuel	CPA035467	2017-11-17	2019-12-31
Hills	Brandi	CPA035468	2017-11-17	2019-12-31
Jones	Joseph	CPA035469	2017-11-17	2019-12-31
Kline	Marisa	CPA035470	2017-11-17	2019-12-31
Koenig	Amy	CPA035471	2017-11-17	2019-12-31
Long	Samuel	CPA035472	2017-11-17	2019-12-31
Mazor	Bryce	CPA035473	2017-11-17	2019-12-31
Mims	Marley	CPA035474	2017-11-17	2019-12-31
Moore	Richard	CPA035475	2017-11-17	2019-12-31
Mundy	Justin	CPA035476	2017-11-17	2019-12-31
Murphy	Luke	CPA035477	2017-11-17	2019-12-31
Nguyen	Cuong	CPA035478	2017-11-17	2019-12-31
Nielsen	Hans	CPA035479	2017-11-17	2019-12-31
Panhans	Austin	CPA035480	2017-11-17	2019-12-31
Patel	Viraj	CPA035481	2017-11-17	2019-12-31
Polte	Emilyn	CPA035482	2017-11-17	2019-12-31

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Quinnell	Paul	CPA035483	2017-11-17	2019-12-31
Richardson	William	CPA035484	2017-11-17	2019-12-31
Roberts	Thomas	CPA035485	2017-11-17	2019-12-31
Robinson	Rachel	CPA035486	2017-11-17	2019-12-31
Roe	Tyler	CPA035487	2017-11-17	2019-12-31
Rouillier	Matt	CPA035488	2017-11-17	2019-12-31
Savage	Jeannie	CPA035489	2017-11-17	2019-12-31
Smith	Stuart	CPA035490	2017-11-17	2019-12-31
Thomas	Liz	CPA035491	2017-11-17	2019-12-31
Vance	Jared	CPA035492	2017-11-17	2019-12-31
Wager	Jeffrey	CPA035493	2017-11-17	2019-12-31
Washington	Lindsey	CPA035494	2017-11-17	2019-12-31
Weightman	Bethany	CPA035495	2017-11-17	2019-12-31
Weller	Daniel	CPA035496	2017-11-17	2019-12-31
West	George	CPA035497	2017-11-17	2019-12-31
Wilson	Julia	CPA035498	2017-11-17	2019-12-31
Wilson	Lance	CPA035499	2017-11-17	2019-12-31
Zhang	Jianbo	CPA035500	2017-11-17	2019-12-31
Hall	Thomas	CPA035501	2017-11-22	2019-12-31
LaMontagne	Matthew	CPA035502	2017-11-22	2019-12-31
Crisp	Rachel	CPA035503	2017-11-22	2019-12-31
Glover	Caitlin	CPA035504	2017-11-22	2019-12-31
Henry	Zachary	CPA035505	2017-11-22	2019-12-31
Curvino	Mary	CPA035506	2017-11-22	2019-12-31
Walsh	Kathryn	CPA035507	2017-11-22	2019-12-31
Keefe	Andrew	CPA035508	2017-11-22	2019-12-31
Thayer	Matthew	CPA035509	2017-11-22	2019-12-31
Tisdale	Patrick	CPA035510	2017-11-22	2019-12-31
Prevost	Amanda	CPA035511	2017-11-22	2019-12-31
Ingram	Bruce	CPA035512	2017-11-22	2019-12-31
Crawford	Alice	CPA035513	2017-11-22	2019-12-31
Kassapov	Lazar	CPA035514	2017-11-22	2019-12-31
Flynn	Denise	CPA035515	2017-11-22	2019-12-31
Curry	Wyllesha	CPA035516	2017-11-22	2019-12-31
Thomas	Elliott	CPA035517	2017-11-22	2019-12-31
Harwood	Graham	CPA035518	2017-11-22	2019-12-31
Klipp	Lauren	CPA035519	2017-11-22	2019-12-31
Payne	Phillip Mitchel	CPA035520	2017-11-22	2019-12-31
Evans	Terry	CPA035521	2017-11-22	2019-12-31
Wallace	Megan	CPA035522	2017-11-22	2019-12-31
McDearis	Bailey	CPA035523	2017-11-22	2019-12-31

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Garcia	Ellen Joy	CPA035524	2017-11-22	2019-12-31
Russell	Krystal	CPA035525	2017-11-22	2019-12-31
Knecht	Jared	CPA035526	2017-11-22	2019-12-31
White	Megan	CPA035527	2017-11-22	2019-12-31
Sproles	Rachel	CPA035528	2017-11-22	2019-12-31
Noltimier	Patrice	CPA035529	2017-11-22	2019-12-31
Smith	Russell	CPA035530	2017-11-22	2019-12-31
Warren	Kelly	CPA035531	2017-11-22	2019-12-31
Strauss	Nicole	CPA035532	2017-11-22	2019-12-31
Vahewala	Sahil	CPA035533	2017-11-22	2019-12-31
Hixon	Mark	CPA035534	2017-11-22	2019-12-31
Malone	Bret	CPA035535	2017-11-22	2019-12-31
Dekker	Chadbourne	CPA035536	2017-11-22	2019-12-31
Kessler	Lauren	CPA035537	2017-11-22	2019-12-31
Griffin	Sarah	CPA035538	2017-11-22	2019-12-31
Kaus	Robert	CPA035539	2017-11-22	2019-12-31
Jackson	Tyler	CPA035540	2017-11-22	2019-12-31
Marcello	Michael	CPA035541	2017-11-22	2019-12-31
Brown	Casey	CPA035542	2017-12-01	2019-12-31
Edwards	William	CPA035543	2017-12-01	2019-12-31
Henderson	Melissa	CPA035544	2017-12-01	2019-12-31
Reasons	Kara	CPA035545	2017-12-01	2019-12-31
Render	Matthew	CPA035546	2017-12-01	2019-12-31
Prather	Perry	CPA035547	2017-12-01	2019-12-31
Rotherham	James	CPA035548	2017-12-01	2019-12-31
Sonza	Orlando	CPA035549	2017-12-01	2019-12-31
Whitridge	Laura	CPA035550	2017-12-01	2019-12-31
Booher	Hillary	CPA035551	2017-12-07	2019-12-31
Bourn	Justin	CPA035552	2017-12-07	2019-12-31
Drogoul	Eric	CPA035553	2017-12-07	2019-12-31
Eddy	Grant	CPA035554	2017-12-07	2019-12-31
Guardia	Angela	CPA035555	2017-12-07	2019-12-31
Keene	Kerri	CPA035556	2017-12-07	2019-12-31
Keener	Eric	CPA035557	2017-12-07	2019-12-31
LaFerney	Alex	CPA035558	2017-12-07	2019-12-31
Marbert	Joshua	CPA035559	2017-12-07	2019-12-31
Moyer	Lauren	CPA035560	2017-12-07	2019-12-31
Osman	Daniel	CPA035561	2017-12-07	2019-12-31
Peterson	Taylor	CPA035562	2017-12-07	2019-12-31
Pharo	Patricia	CPA035563	2017-12-07	2019-12-31
Popoola	Oladipupo	CPA035564	2017-12-07	2019-12-31

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Reynolds	Rebecca	CPA035565	2017-12-07	2019-12-31
Spurlock	Ellis	CPA035566	2017-12-07	2019-12-31
Strange	Brian	CPA035567	2017-12-07	2019-12-31
Suastegui Pastrana	Karla Lucero	CPA035568	2017-12-07	2019-12-31
Vazeen	Sophie	CPA035569	2017-12-07	2019-12-31
Wang	Yuefei	CPA035570	2017-12-07	2019-12-31
Webb	Alexander	CPA035571	2017-12-07	2019-12-31
Williams	Nicole	CPA035572	2017-12-07	2019-12-31
Zurhellen	Logan	CPA035573	2017-12-07	2019-12-31
Banister Jr	Brian	CPA035574	2017-12-15	2019-12-31
Blackburn	Maria	CPA035575	2017-12-15	2019-12-31
Brackett	Jordan	CPA035576	2017-12-15	2019-12-31
Coppedge	Julie	CPA035577	2017-12-15	2019-12-31
Griffin	Rebecka	CPA035578	2017-12-15	2019-12-31
Gwin	Amanda	CPA035579	2017-12-15	2019-12-31
Houston	Heather	CPA035580	2017-12-15	2019-12-31
Irizarry	Gabriela	CPA035581	2017-12-15	2019-12-31
Johnson	Molly	CPA035582	2017-12-15	2019-12-31
Kush	Kelly	CPA035583	2017-12-15	2019-12-31
Laudick	Brandon	CPA035584	2017-12-15	2019-12-31
Mansfield	Marcus	CPA035585	2017-12-15	2019-12-31
McCoy	Michael	CPA035586	2017-12-15	2019-12-31
Mooney	Elizabeth	CPA035587	2017-12-15	2019-12-31
Owens	Megan	CPA035588	2017-12-15	2019-12-31
Stadelman	Jack	CPA035589	2017-12-15	2019-12-31
Whitaker	Andrew	CPA035590	2017-12-15	2019-12-31
Wood	Mona	CPA035591	2017-12-15	2019-12-31
Xi	Angie	CPA035592	2017-12-15	2019-12-31
Aliter	Jodey	CPA035593	2017-12-21	2019-12-31
Andrews	Robert	CPA035594	2017-12-21	2019-12-31
Ashley	Andrea	CPA035595	2017-12-21	2019-12-31
Austrie	Gerard	CPA035596	2017-12-21	2019-12-31
Bibler	Sara	CPA035597	2017-12-21	2019-12-31
Bolt	Andrew	CPA035598	2017-12-21	2019-12-31
Burdick	Scott	CPA035599	2017-12-21	2019-12-31
Butts	Eric	CPA035600	2017-12-21	2019-12-31
Cage	Sarah	CPA035601	2017-12-21	2019-12-31
Cassell	Katherine	CPA035602	2017-12-21	2019-12-31
Coan	Taylor	CPA035603	2017-12-21	2019-12-31
Cooper	Elizabeth	CPA035604	2017-12-21	2019-12-31
Cox	Matthew	CPA035605	2017-12-21	2019-12-31

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Crossley	James	CPA035606	2017-12-21	2019-12-31
Dinur	Gregory	CPA035607	2017-12-21	2019-12-31
Drouin	Dorothy	CPA035608	2017-12-21	2019-12-31
Dunne	Thomas	CPA035609	2017-12-21	2019-12-31
Falkner	Rosalyn	CPA035610	2017-12-21	2019-12-31
Fields	Daniel	CPA035611	2017-12-21	2019-12-31
Ge	Bingcao	CPA035612	2017-12-21	2019-12-31
Gyimah	Kwabena	CPA035613	2017-12-21	2019-12-31
Hanson	Kevin	CPA035614	2017-12-21	2019-12-31
Harrison	George	CPA035615	2017-12-21	2019-12-31
Hollingsworth	William	CPA035616	2017-12-21	2019-12-31
Huda	Farha	CPA035617	2017-12-21	2019-12-31
Hust	Johnathan	CPA035618	2017-12-21	2019-12-31
Jungers	Ryan	CPA035619	2017-12-21	2019-12-31
Kim	Joo Eun	CPA035620	2017-12-21	2019-12-31
Koch	Allison	CPA035621	2017-12-21	2019-12-31
Kottkamp	Mathias	CPA035622	2017-12-21	2019-12-31
Lane	Stephanie	CPA035623	2017-12-21	2019-12-31
Latyshava	Larysa	CPA035624	2017-12-21	2019-12-31
Lehman	Ryan	CPA035625	2017-12-21	2019-12-31
Levy	Jason	CPA035626	2017-12-21	2019-12-31
Li	Ting	CPA035627	2017-12-21	2019-12-31
Macaluso	Nicholas	CPA035628	2017-12-21	2019-12-31
Mast	Jarod	CPA035629	2017-12-21	2019-12-31
McCarthy	Sean	CPA035630	2017-12-21	2019-12-31
McGlohon	Molly	CPA035631	2017-12-21	2019-12-31
Murphy	Brian	CPA035632	2017-12-21	2019-12-31
Nugent	Alexander	CPA035633	2017-12-21	2019-12-31
Parker	Jason	CPA035634	2017-12-21	2019-12-31
Pollak	Joshua	CPA035635	2017-12-21	2019-12-31
Ray	Austin	CPA035636	2017-12-21	2019-12-31
Roach	Andrew	CPA035637	2017-12-21	2019-12-31
Robbins	Shailyn	CPA035638	2017-12-21	2019-12-31
Sapp	Emily	CPA035639	2017-12-21	2019-12-31
Shue	Edward	CPA035640	2017-12-21	2019-12-31
Siegel	David	CPA035641	2017-12-21	2019-12-31
Smith	Spencer	CPA035642	2017-12-21	2019-12-31
Stam	Patrick	CPA035643	2017-12-21	2019-12-31
Takeda	Keisuke	CPA035644	2017-12-21	2019-12-31
Taylor	Roger	CPA035645	2017-12-21	2019-12-31
Thierry	Cameron	CPA035646	2017-12-21	2019-12-31

**CPA LICENSES ISSUED – 11/15/2017 – 1/09/2018 – 241 LICENSES**

Thomas	Jessica	CPA035647	2017-12-21	2019-12-31
Tucker	Tyler	CPA035648	2017-12-21	2019-12-31
Vance	Joseph	CPA035649	2017-12-21	2019-12-31
Zhao	Yiqian	CPA035650	2017-12-21	2019-12-31
Bisanz	Daniel	CPA035651	2017-12-29	2019-12-31
Bowers	David	CPA035652	2017-12-29	2019-12-31
Brown	Greg	CPA035653	2017-12-29	2019-12-31
Carter	Megan	CPA035654	2017-12-29	2019-12-31
Corry	Ella	CPA035655	2017-12-29	2019-12-31
Crandell	Courtney	CPA035656	2017-12-29	2019-12-31
Daniels	Jabbar	CPA035657	2017-12-29	2019-12-31
Devar	Marissa	CPA035658	2017-12-29	2019-12-31
Dodson	Kathryn	CPA035659	2017-12-29	2019-12-31
Dwyer	Mark	CPA035660	2017-12-29	2019-12-31
Ferrero	Brent	CPA035661	2017-12-29	2019-12-31
Greene	Holly	CPA035662	2017-12-29	2019-12-31
Hall	Christian	CPA035663	2017-12-29	2019-12-31
Headrick	Claudia	CPA035664	2017-12-29	2019-12-31
Hejda	Milan	CPA035665	2017-12-29	2019-12-31
Lee	Cody	CPA035666	2017-12-29	2019-12-31
McCartney	Dawn	CPA035667	2017-12-29	2019-12-31
McTavous	Allen	CPA035668	2017-12-29	2019-12-31
Meeks	Gregory	CPA035669	2017-12-29	2019-12-31
Ostria	Megan	CPA035670	2017-12-29	2019-12-31
Owens	Tina	CPA035671	2017-12-29	2019-12-31
Park	JeongEun	CPA035672	2017-12-29	2019-12-31
Poe	Andrew	CPA035673	2017-12-29	2019-12-31
Shakeel	Saneen	CPA035674	2017-12-29	2019-12-31
Shemaria	Brittnee	CPA035675	2017-12-29	2019-12-31
Smith	Brendan	CPA035676	2017-12-29	2019-12-31
Soto-Miranda	Nicole	CPA035677	2017-12-29	2019-12-31
Swinney	Taylor	CPA035678	2017-12-29	2019-12-31
Tachon	Stephanie	CPA035679	2017-12-29	2019-12-31
Tanner	Jamie	CPA035680	2017-12-29	2019-12-31
Williams	Danelle	CPA035681	2017-12-29	2019-12-31
Zhang	Minmin	CPA035682	2017-12-29	2019-12-31
Zivi	Samuel	CPA035683	2017-12-29	2019-12-31

## FIRM LICENSES ISSUED – 11/15/2017 – 1/9/2018 – 17 LICENSES

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<b>Firm Name</b>	<b>Lic #</b>	<b>Approval Date</b>	<b>Expiration Date</b>
risk3sixty Compliance, LLC	ACF006651	12/15/2017	6/30/2018
Thomas W. Maxwell, CPA	ACF006650	12/15/2017	6/30/2018
Aspire CPA Group LLC	ACF006649	12/15/2017	6/30/2018
David Lundgren & Co. CPAs, Chtd.	ACF006648	12/15/2017	6/30/2018
TMI CPA, P.C.	ACF006647	12/15/2017	6/30/2018
Margaret W Meherin CPA CGMA	ACF006646	12/15/2017	6/30/2018
Squar Milner LLP	ACF006645	11/21/2017	6/30/2018
Dent Moses, LLP	ACF006644	11/21/2017	6/30/2018
Joe Westerfield, CPA, PC	ACF006643	11/21/2017	6/30/2018
Keri James, CPA, LLC	ACF006642	11/21/2017	6/30/2018
James R. Daniel, CPA, LLC	ACF006641	11/21/2017	6/30/2018
Edelstein & Company LLP	ACF006640	10/13/2017	6/30/2018
MMA CPA INC	ACF006639	11/21/2017	6/30/2018
KO and YUN LP	ACF006638	11/21/2017	6/30/2018
VAAS professionals LLC	ACF006637	10/27/2017	6/30/2018
Josue Garcia CPA LLC	ACF006631	10/13/2017	6/30/2018
G Patrick Green, CPA PC	ACF006630	10/13/2017	6/30/2018