

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: September 20, 2017

A meeting of the Georgia State Board of Accountancy was held on Wednesday, September 20, 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
Ashley Addison, CPA
Michael E. Mixon, CPA
Craig Smith, CPA
Charles Cole, CPA
Jim Martin, Consumer Member

Board members absent:

Clayton J. Huffman, CPA, Vice Chair

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:

None.

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 July 19, 2017 board meeting as presented. Ms. Addison seconded the motion. The motion carried unanimously.

Executive Session:

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

Open Session:

Chairman Deal declared open session at 11:59 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 September 20, 2017 meeting:

Applicant A.A.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Smith made a motion to refer this applicant to the Attorney General's Office for a PRIVATE consent agreement requiring applicant to obtain nine hours of upper-level accounting semester hours by June 30, 2020. Ms. Addison seconded the motion. The motion carried unanimously.

Applicant P.D.: 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. Martin seconded the motion. The motion carried unanimously.

Applicant M.E.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, the Board voted to table this request and refer to NASBA to get a work history.

Applicant B.G.: 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. Smith seconded. The motion carried unanimously.

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

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

Applicant N.S.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, the Board voted to table this request and refer to NASBA to get exam scores and verification if Joseph Silny & Associates is the same as FACS.

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

Applicant J.B.: After reviewing additional documentation required from the July 19, 2017 meeting, Ms. Addison made a motion to approve this applicant for reciprocal licensure. Mr. Cole seconded the motion. The motion carried unanimously.

Applicant S.L.: After reviewing the request for special consideration with regards to immigration documents submitted, Ms. Addison made a motion to deny this request. Mr. Martin seconded the motion. The motion carried unanimously.

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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:

ACCT160039 – The Board voted to close this case with no action.

ACCT160053 – The Board voted to table this case.

ACCT180001 – The Board voted to refer this case to Investigations to issue a Cease & Desist.

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

Attorney General's Report:

Ms. Williams-McNeely presented a status report to the Board of cases and advice referred for action. No board action required at this time.

Approval of Executive Session Minutes:

Mr. Mixon made a motion to approve the Executive Session minutes of the July 19, 2017 Board as presented. Mr. Martin seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Mr. Mixon made a motion to approve the following applications that met certification requirements. Ms. Addison seconded the motion. The motion carried unanimously.

The Board approved seventy-eight (78) Certified Public Accountant licenses (CPA035283 through CPA035360) since the July 19, 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. Smith seconded the motion. The motion carried unanimously.

The Board approved nineteen (19) Public Accounting Firm licenses (ACF006597 through ACF006615) since the July 19, 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 21,190 Active CPAs and 1,901 Active firms in Georgia.

Mr. Ziga reported that the system set up is completed and CPA license renewals are ready to go live on October 2, 2017. Licensees will receive an email with renewal instructions on October 1, 2017.

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Mr. Ziga stated that our licensing system received a minor system upgrade on September 8, 2017 with another upgrade to be scheduled in the future.

Mr. Ziga gave a report on the status of the Lapsed Firms project.

Mr. Ziga informed the Board that beginning October 1, 2017, NASBA will issue Wall Certificates for initial licenses. There will be no additional cost to the Board for this service.

Other Business:

The Board had a discussion on the Use of Titles Exposure Draft. After discussion, the Board voted to send a letter of response to NASBA.

The Board had a discussion on the NASBA Focus Questions on Peer Review. After completing the questionnaire, the Board directed Mr. Ziga to send the Board's responses to NASBA. The Board's responses are attached and made a part of these minutes.

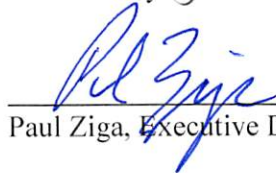
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With no other business to discuss. The meeting was adjourned at 12:45 p.m.

The next scheduled board meeting will be held on Wednesday, November 15, 2017 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Coordinator

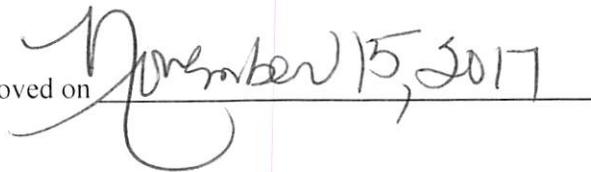


Paul Ziga, Executive Director/Secretary



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 September 20, 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

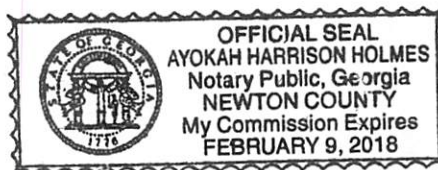
Further the affiant sayeth not.

Julian I. Deal
(Presiding Officer)

Sworn and subscribed before me,

This 20 Day of September 2017

Daphne Hamon HFS
Notary Public



My Commission Expires

CPA LICENSES ISSUED – 7/19/2017 – 9/19/2017 – 78 LICENSES

Last Name	First Name	Lic #	Approved	Expiration Date
Blackburn	Amanda	CPA035283	2017-07-28	2017-12-31
Clark	Richard	CPA035284	2017-07-28	2017-12-31
Daughenbaugh	Kitrina	CPA035285	2017-07-28	2017-12-31
Moore	Alexander	CPA035286	2017-07-28	2017-12-31
Petkash	Michael	CPA035287	2017-07-28	2017-12-31
Petruk	Andrii	CPA035288	2017-07-28	2017-12-31
Blythe	Robert	CPA035289	2017-08-04	2017-12-31
Carr	Melanie	CPA035290	2017-08-04	2017-12-31
Ennis	Rachel	CPA035291	2017-08-04	2017-12-31
Hong	Keaton	CPA035292	2017-08-04	2017-12-31
Macferran	Sara	CPA035293	2017-08-04	2017-12-31
Mohan	Anusha	CPA035294	2017-08-04	2017-12-31
Pettit	Rebecca	CPA035295	2017-08-04	2017-12-31
Postle	Kaitlin	CPA035296	2017-08-04	2017-12-31
Wagener	Matthew	CPA035297	2017-08-04	2017-12-31
Ampomah	Diana	CPA035298	2017-08-18	2017-12-31
Beckford	Alexus	CPA035299	2017-08-18	2017-12-31
Campelo	Dario	CPA035300	2017-08-18	2017-12-31
CheeWah	Khrystal	CPA035301	2017-08-18	2017-12-31
Clarke	Anthony	CPA035302	2017-08-18	2017-12-31
Credell	Aziza	CPA035303	2017-08-18	2017-12-31
Curcuru	Kelsey	CPA035304	2017-08-18	2017-12-31
Dixit	Prabhav	CPA035305	2017-08-18	2017-12-31
Fasoro	Philip	CPA035306	2017-08-18	2017-12-31
Felts	Adam	CPA035307	2017-08-18	2017-12-31
Fleming	Jenna	CPA035308	2017-08-18	2017-12-31
Forman	Matthew	CPA035309	2017-08-18	2017-12-31
Gokarn	Anjali	CPA035310	2017-08-18	2017-12-31
Grabow	Laurie	CPA035311	2017-08-18	2017-12-31
Hall	Emily	CPA035312	2017-08-18	2017-12-31
Hamlin	Sean	CPA035313	2017-08-18	2017-12-31
Jenny	Molly	CPA035314	2017-08-18	2017-12-31
Keeler	Ashley	CPA035315	2017-08-18	2017-12-31
meyer	Susan	CPA035316	2017-08-18	2017-12-31
Monahan	James	CPA035317	2017-08-18	2017-12-31
Moon	Cheryl	CPA035318	2017-08-18	2017-12-31
Moore	Allison	CPA035319	2017-08-18	2017-12-31
Murray	Susan	CPA035320	2017-08-18	2017-12-31
Pye	Brittany	CPA035321	2017-08-18	2017-12-31
Shields	Christopher	CPA035322	2017-08-18	2017-12-31

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Trimble	Andrew	CPA035323	2017-08-18	2017-12-31
Yuan	Ruoxuan	CPA035324	2017-08-18	2017-12-31
Arnette	Justin	CPA035325	2017-08-25	2017-12-31
Arnold	Olivia	CPA035326	2017-08-25	2017-12-31
Chapman	Danielle	CPA035327	2017-08-25	2017-12-31
Crowe	Brenda	CPA035328	2017-08-25	2017-12-31
Dail	James	CPA035329	2017-08-25	2017-12-31
Franke	Layla	CPA035330	2017-08-25	2017-12-31
Prasad	Swati	CPA035331	2017-08-25	2017-12-31
Sick	Samantha	CPA035332	2017-08-25	2017-12-31
Wood	Lauren	CPA035333	2017-08-25	2017-12-31
Carlson	Jeff	CPA035334	2017-09-01	2017-12-31
Cocca	Michael	CPA035335	2017-09-01	2017-12-31
Davis	Molly	CPA035336	2017-09-01	2017-12-31
Davis	Tara	CPA035337	2017-09-01	2017-12-31
Eason	Deborah	CPA035338	2017-09-01	2017-12-31
Garcia	William	CPA035339	2017-09-01	2017-12-31
Hartman	Elizabeth	CPA035340	2017-09-01	2017-12-31
Kim	Soo	CPA035341	2017-09-01	2017-12-31
LEE	YONG TAEK	CPA035342	2017-09-01	2017-12-31
Marmol	Paul	CPA035343	2017-09-01	2017-12-31
Martin	Taylor	CPA035344	2017-09-01	2017-12-31
Mehta	Nanak	CPA035345	2017-09-01	2017-12-31
Miller	Bryan	CPA035346	2017-09-01	2017-12-31
Motley	James	CPA035347	2017-09-01	2017-12-31
Patterson	Sarah	CPA035348	2017-09-01	2017-12-31
Rykwald	Sean	CPA035349	2017-09-01	2017-12-31
Sawyer	Jonathan	CPA035350	2017-09-01	2017-12-31
Scarborough	Chapman	CPA035351	2017-09-01	2017-12-31
Simpson	Anne	CPA035352	2017-09-01	2017-12-31
Smith	McKenna	CPA035353	2017-09-01	2017-12-31
Whitten	Lauren	CPA035354	2017-09-01	2017-12-31
Brooks	Thomas	CPA035355	2017-09-08	2017-12-31
Choi	Samuel	CPA035356	2017-09-08	2017-12-31
Corbett	Alexandria	CPA035357	2017-09-08	2017-12-31
Fromke	Michael	CPA035358	2017-09-08	2017-12-31
Gist	Latonya	CPA035359	2017-09-08	2017-12-31
Hammock	Derek	CPA035360	2017-09-08	2017-12-31

FIRM LICENSES ISSUED – 7/19/2017 – 9/19/2017 – 19 LICENSES

Firm Name	Lic #	Approval Date	Expiration Date
David A Lopez and Company	ACF006597	7/28/2017	6/30/2018
Atchley & Associates, LLP	ACF006598	7/28/2017	6/30/2018
Sherrie H McCranie, CPA, PC	ACF006599	7/28/2017	6/30/2018
Jerome Davies, CPA, P.C.	ACF006600	7/28/2017	6/30/2018
Meditology Assurance	ACF006601	7/28/2017	6/30/2018
D.A. Ervin & Company, CPAs, P.A.	ACF006602	8/24/2017	6/30/2018
Love, Bailey & Associates, LLC	ACF006603	8/24/2017	6/30/2018
Horsey, Buckner & Heffler, LLP	ACF006604	8/24/2017	6/30/2018
Shelly Bevillard CPA, LLC	ACF006605	8/24/2017	6/30/2018
D. Tate Morris, CPA, LLC	ACF006606	8/24/2017	6/30/2018
CLBCPA Consulting, LLC	ACF006607	8/24/2017	6/30/2018
Edge CPA, LLC	ACF006608	8/24/2017	6/30/2018
Summit CPA Group LLC	ACF006609	8/24/2017	6/30/2018
Mizoguchi & Nishikawa LLP	ACF006610	8/24/2017	6/30/2018
Graham & Kapp, LLC	ACF006611	8/24/2017	6/30/2018
Atlanta Tax, LLC	ACF006612	8/24/2017	6/30/2018
WBH Consulting, LLC	ACF006613	8/24/2017	6/30/2018
James M. Moyna, CPA, PC	ACF006614	8/24/2017	6/30/2018
Sensiba San Filippo LLP	ACF006615	8/24/2017	6/30/2018

REGIONAL DIRECTORS' FOCUS QUESTIONS

The input received from our focus questions is reviewed by all members of NASBA's Board of Directors, committee chairs and executive staff and used to guide their actions.

Please send your Board's responses to your Regional Director by October 4, 2017.

JURISDICTION _____ DATE _____

NAME OF PERSON SUBMITTING FORM _____

1 A. How does your Board keep current on changes in the AICPA Code of Professional Conduct and other ethical requirements affecting the profession (e.g. GAO Yellow Book)?

- a. Report from Board's Ethics Committee _____
- b. Summary from Board Chair _____
- c. Summary from Executive Director _____
- d. Summary from Legal Counsel _____
- e. Other. Explain _____.

1 B. Does your Board discuss the significance of changes to the Code and how they would work in your state's environment?

- a. Always discuss. _____
- b. Never discuss. Explain _____
- c. Depends on the issue. Explain ____.
- d. Other. Explain _____

1 C. For example, the AICPA Professional Ethics Executive Committee recently issued an exposure draft on long association of senior personnel with an attest client. Would you be able to discipline a licensee for violation of an independence rule based on his or her disregarding the threats outlined in the proposed interpretation 1.267? Smith is a sole practitioner who lives in a small town in your state and has been its only manufacturing plant's auditor for over 20 years. If there is an audit failure, could you hold Smith accountable based on this interpretation?

- a. Depends on the investigator's advice. _____
- b. Depends on the board's attorney's advice. _____
- c. Unlikely to rule. Explain. _____
- d. AICPA Code not relevant in our state. _____
- e. Other. Explain _____

2 UAA Rules Section 7-3(a) requires all firms rendering attest services to be enrolled in a compliance assurance (peer review) program approved by the Board. According to the Model Rules, the Board is responsible for approving the entity that administers the program in UAA Rules Section 7-3(b). Finally, in Section 7-4(b) an oversight committee

(i.e., Peer Review Oversight Committee (PROC)) is to be appointed to monitor the compliance of the administering entity to Acts and Rules of the Board. Not every state has enacted the exact words in the Model Rules. In your jurisdiction:

A. What is your process and procedures for investigating firms that claim exemption from peer review to determine the validity of the exemption?

B. Has your Board formally approved the peer review program's administering entity and, if yes, is this an annual decision?

- a. No _____
- b. Yes . (1)Once _____
 (2)Annually _____
 (3)Tri-annually _____
 (4)Other. Please explain _____

C. How do you assess the effectiveness of the peer review program?

- a. Sample reports. _____
- b. Comments from licensees _____
- c. PROC report _____
- d. Other. Please explain _____ .

D. Does your Board have an active, functioning PROC?

(a) No _____ Then how does the Board monitor AE compliance with the Board's law?

(b) Yes. _____ How often does the PROC Report to the Board?

- (1) Annually _____
- (2) Each Board Meeting _____
- (3) Quarterly _____
- (4) Other. Please explain. _____

E. Does the Board formally approve the report from your appointee/PROC each period that it is received?

a. Yes. _____ b. No _____

F. If your current administering entity is contemplating withdrawal from the program, has your Board been included in the selection of a successor ?

- a. Yes. _____
- b. No. _____

c. No requirement for Board's approval in our jurisdiction. _____

3. What is happening in your jurisdiction that is important for other State Boards and NASBA to know about?

4. Can NASBA be of any assistance to your Board at this time?

a. No. _____

b. Yes. Please explain. _____

5. NASBA's Board of Directors would appreciate as much input on the above questions as possible. How were the responses shown above compiled? Please check all that apply.

Input only from Board Chair

Input only from Executive Director

Input only from Board Chair and Executive Director

Input from all Board Members and Executive Director

Input from some Board Members and Executive Director

Input from all Board Members

Input from some Board Members

Other (please explain):