GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 30, 2005

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 30, 2005, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Michael W. Skinner, CPA and Chairman
E. J. Maddocks, CPA and Vice Chairman
C. Ben Hill, CPA
J. Sam Johnson, CPA
T. Farrell Nichols, CPA
Grace L. Williams, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Devony Sanford, Help Desk Specialist
George Parker, Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:30 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes of the September 28, 2005 meeting. Mr. Nichols seconded the motion. The motion carried unanimously.

A presentation was given of the new changes to the Board's applications.

Mr. Maddocks 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. Johnson seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, Maddocks, Nichols, Skinner, and Williams. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Mr. Nichols seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Jennifer Elaine Acuff	Examination	CPA024971
Virna Doris Allen	Examination	CPA024972
Claudio L. Azzariti	Examination	CPA024973
Eve Rawlins Barfield	Examination	CPA024974

Mersedeh Bassari	Examination	CPA024975
Bobbie L. Bennett, II	Examination	CPA024976
Robbie Lynn Bishop-Monroe	Examination	CPA024977
Kimberly A. Blackburn	Examination	CPA024978
Michael Bernard Brown	Examination	CPA024979
Kevin Michael Cannon	Examination	CPA024980
Valerie Elizabeth Carson	Examination	CPA024981
Chi Leung Chan	Examination	CPA024982
James R. Coffield	Examination	CPA024983
Christopher Scott Cooper	Examination	CPA024984
Alan Gilmore Culler	Examination	CPA024985
Mary Catherine Daugherty	Examination	CPA924986
Kay M. Dougal	Examination	CPA024987
Martin Shannon Eaton	Examination	CPA024988
Amil J. Ferraro, Jr.	Examination	CPA024989
Kathleen Mary Foley	Examination	CPA024990
Cristofer Carmelo Ford	Examination	CPA024991
Heather Burton Foster	Examination	CPA024992
Heather S. Frazier	Examination	CPA024993
Michelle Stephanie Galbraith	Examination	CPA024994
Kelly T. Garrison	Examination	CPA024995
Michael Herschel Gilbert	Examination	CPA024996
Thornton Gregory Gillins, Jr.	Examination	CPA024997
Gregory Karl Goehring	Examination	CPA024998
Mary A. Goodin	Examination	CPA024999
Amanda Suzanne Harrell	Examination	CPA025000
April Marie Hightower	Examination	CPA025001
Srinivasan S. Iyer	Examination	CPA025002
Rajendra P. Joshi	Examination	CPA025003
Jeanene Marie Jewett	Examination	CPA025004
Katherine Richie Kang	Examination	CPA025005
Kurt Nathan Koons	Examination	CPA025006
Alan Todd Latourette	Examination	CPA025007
Margot Corey Leifer	Examination	CPA025008
David Donald MacDougall	Examination	CPA025009
Carla Lynn McMullan	Examination	CPA025010
Reena Antony Mattupurath	Examination	CPA025011
Matthew David Miller	Examination	CPA025012
Shayla Jamel Miller	Examination	CPA025013
Shaun Woodward Mock	Examination	CPA025014
Alexander Kamina Muchunu	Examination	CPA025015
Alyssa Suzanne Nimetz	Examination	CPA025016
Nancy Ann Norman	Examination	CPA025017
Marcus Edward Owen	Examination	CPA025018
George E. Palmer	Examination	CPA025019

Sukchit Panchasrirat	Examination	CPA025020
Susan D. Plaxco	Examination	CPA025021
Julie Ann Price	Examination	CPA025022
Patrick D. Ragan	Examination	CPA025023
Sujatha Ranganathan	Examination	CPA025024
R. Chad Reese	Examination	CPA025025
Dale Edward Relyea	Examination	CPA025026
Jacqueline Marie Remley	Examination	CPA025027
Erin Elizabeth Riopko	Examination	CPA025028
Rebecca Lynn Robbins	Examination	CPA025029
David Lane Robinson	Examination	CPA025030
Stephen Douglas Ross	Examination	CPA025031
Bradley Michael Seckinger	Examination	CPA025032
Meleese Gebre Siratu	Examination	CPA025033
Kitty J. Smith	Examination	CPA025034
Mary J. Smith	Examination	CPA025035
Heather F. Stroud	Examination	CPA025036
Hsiuo Yi Su	Examination	CPA025037
Kien Eng Taing	Examination	CPA025038
Joshua Blane Tolley	Examination	CPA025039
Scott N. Wacter	Examination	CPA025040
Leigh Catherine Walker	Examination	CPA025041
Melani D. Walker	Examination	CPA025042
Curt Richard Wiele	Examination	CPA025043
Kelly Kathleen Wilcox	Examination	CPA025044
Charles Kirk Willingham	Examination	CPA025045
Sarah Elizabeth Worthy	Examination	CPA025046
Chee Yeh	Examination	CPA025047
Dane Alexander	Reciprocity	CPA025048
Jeffrey Scott Barnett	Reciprocity	CPA025049
Christopher Joseph Bray	Reciprocity	CPA025050
Keenan S. Buoy	Reciprocity	CPA025051
John Joseph Carelli	Reciprocity	CPA025052
Sheryl L. Davis	Reciprocity	CPA025053
Gretchen Marie Compston	Reciprocity	CPA025054
Shelley L. Craigue	Reciprocity	CPA025055
Jeffrey Lynn Day	Reciprocity	CPA025056
Lisa J. Decowski	Reciprocity	CPA025057
David Raymond Dingus	Reciprocity	CPA025058
Leo Pate Ebanks	Reciprocity	CPA025059
Nancy Seidensticker Faux	Reciprocity	CPA025060
Evelyn Covington Fifer	Reciprocity	CPA025061
Askari J. Foy	Reciprocity	CPA025062
William Noah Gay	Reciprocity	CPA025063
Ryan John Godbey	Reciprocity	CPA025064

William Andrew Godshall	Reciprocity	CPA025065
Stephanie Grant-Ade	Reciprocity	CPA025066
Katherine Anne Gronen	Reciprocity	CPA025067
John Arvin Harper	Reciprocity	CPA025068
Raymond Louis Hinton, Jr.	Reciprocity	CPA025069
Stanley Craig Honeycutt	Reciprocity	CPA025070
George Seung-Pyo Hong	Reciprocity	CPA025071
Heather A. Hourin	Reciprocity	CPA025072
Kimberleigh S. Kidd	Reciprocity	CPA025073
Thaddeus C. Kresho	Reciprocity	CPA025074
Letitia Emilie Lintner	Reciprocity	CPA025075
Pamela J. Lynch	Reciprocity	CPA025076
James M. Manley, Jr.	Reciprocity	CPA025077
Joshua Jay McCabe	Reciprocity	CPA025078
John Mongelli	Reciprocity	CPA025079
Michael M. Morrow	Reciprocity	CPA025080
Elizabeth Ann Patton	Reciprocity	CPA025081
Kathy Hammett Pitts	Reciprocity	CPA025082
Norman A. Prestage	Reciprocity	CPA025083
Cynthia Ann Randolph	Reciprocity	CPA025084
David W. Rogers	Reciprocity	CPA025085
Laurie V. Smith	Reciprocity	CPA025086
Larry Robert Spence	Reciprocity	CPA025087
Margaret M. Thompson	Reciprocity	CPA025088
Emily Lemmon VanVleet	Reciprocity	CPA025089
Kathleen Ann Wilcox	Reciprocity	CPA025090
Lisa A. Wright	Reciprocity	CPA025091
Mark A. Volker	Reciprocity	CPA025092
David R. Zimmerman	Reciprocity	CPA025093
Benjamin T. Maltby	Reciprocity	CPA025094

The following applicants appeared before the Board and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Sheryl L. Davis: After considering additional information provided, Mr. Maddocks made a motion to **approve** her application. Mr. Johnson seconded the motion. The motion carried unanimously.

Ryan John Godbey: After considering additional information provided, Ms. Williams made a motion to **approve** his application. Mr. Maddocks seconded the motion. The motion carried unanimously.

Michael B. Brown: After considering additional information provided, Mr. Maddocks made a motion to **approve** his application. Mr. Johnson seconded the motion. The motion carried unanimously.

Mary A. Goodin: After considering additional information provided, Mr. Maddocks made a motion to **approve** her application. Mr. Nichols seconded the motion. The motion carried unanimously.

Written Requests – Renewals:

Convictions: The Board reviewed documents relating to applications for renewal from six (6) licensees who answered "yes" to the conviction/sanction question. Mr. Maddocks made a motion to **approve** the following licensees for renewal. Ms. Williams seconded the motion. The motion carried unanimously.

J. A. E.
J. G. G.
R. A. J.
E. E. R.
C. S.
C. L. W.

Disciplinary Actions: The Board reviewed documents relating to applications for renewal from two (2) licensees who answered "yes" to the question on whether any disciplinary action had been taken against them by any state board or any other regulatory board. Mr. Johnson made a motion to **approve** the following licensees for renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

S. A. S.
F. T.

The Board reviewed the following requests:

Kathylene A. Brown: The Board reviewed information from the Florida licensee requesting the Board allow her to become licensed in Georgia by Initial Licensure based on experience, 240 hours of continuing professional education classes, and a probationary period under a CPA for a period of time. Mr. Johnson made a motion to **disapprove** the request and to advise her that the Board cannot render a decision without submission of an initial application for licensure to review. Mr. Nichols seconded the motion. The motion carried unanimously.

Charlene Hall: After reviewing a request for an extension of the CPA Examination credits, Ms. Williams made the motion to **disapprove** the request and to request additional information. Mr. Maddocks seconded the motion. The motion carried unanimously.

Mohammad Ali Jaber: After reviewing information received regarding a request for extension of the examination date, Mr. Johnson made a motion to **defer** to NASBA and AICPA's policy regarding the matter. Mr. Maddocks seconded the motion. The motion carried unanimously.

Carol Phillips: After reviewing a request for an extension of the CPA Examination credits, Mr. Johnson made the motion to **disapprove** the request. Mr. Hill seconded the motion. The motion carried unanimously.

Mishelette Williams: After reviewing a request for an extension of the CPA Examination credits, Mr. Maddocks made the motion to **approve** the request. Mr. Nichols seconded the motion. The motion carried unanimously.

Extension of Continuing Professional Educational (CPE) Requirements:

Brent Hinely: After reviewing a request for an extension of CPE requirements, Mr. Johnson made a motion to **disapprove** the request and to request additional information. Mr. Maddocks seconded the motion. The motion carried unanimously.

Susan M. Meyers: After reviewing a request for dispensation of CPE requirements, Mr. Hill made a motion to **approve** the request for the renewal year ending December 31, 2005. Mr. Nichols seconded the motion. The motion carried unanimously.

Exemption of Continuing Professional Education (CPE) Requirements and Reinstatement:

James M. Cleveland, Jr.: After reviewing a request for an exemption of CPE requirements and reinstatement of licensure, Mr. Maddocks made a motion to **approve** the request. Ms. Williams seconded the motion. The motion carried unanimously.

Waiver of Continuing Professional Educational (CPE) Requirements and Renewal:

Wendy J. Chalker: After reviewing a request for waiver of CPE requirements and renewal of licensure, Mr. Maddocks made a motion to **approve** a waiver of CPE requirements except for 16 hours in auditing and accounting for the renewal year ending December 31, 2005. The 16 hours cannot be counted towards future renewals. Ms. Williams seconded the motion. The motion carried unanimously.

Continuing Professional Educational (CPE) Audit:

Mr. Maddocks made the motion to approve the following CPE Committee's recommendations of the Audit. Mr. Nichols seconded the motion. The motion carried unanimously.

The following licensees were **disapproved** for renewal for 2005-2007 pending receipt of additional CPE documentation:

E. A. W.	1 Hour for 2005
S. E. W.	4 Hours for 2005

Enforcement Committee:

The Board heard a report from the Enforcement Committee:

Mr. Skinner presented the following recommendations of the Enforcement Committee. Mr. Maddocks made a motion to **approve** the following recommendations. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT050051 – Forward the case to the Board Attorney for a Consent Order with the following provisions: Two (2) years probation, and pre-issuance review of report and work papers for Georgia audits for the year ending 12/31/05 through 12/31/06.

ACCT050078 – Forward the case to the Board Attorney for a Consent Order with the following provisions: Suspension for six (6) months; probation for two (2) years; sixteen (16) hours of continuing professional education courses on ethics during the suspension time; public reprimand; and $500 fine.

ACCT050094 – Close the case.
ACCT050099 – Close the case.
ACCT050105 – Close the case with a letter of notice.
ACCT060002 – Close the case.
ACCT060008 – Close the case.
ACCT060011 – Close the case.
ACCT060015 – Close the case.
ACCT060016 – Close the case
ACCT060018 – Close the case.

ACCT060020 – Forward the case to the Board Attorney for a Consent Order with the following sanctions: Two (2) years probation for both the individual and firm licenses; sixteen (16) hours of continuing professional education courses relating to GAAP for each partner with a Georgia license (additional hours of credit will not be counted toward the next renewal); public reprimand; and $500 fine for both the individual and firm licenses.

Executive Director's Report:

The Executive Director updated the Board on the following items of interest:

- Number of licensees
- Applications revision
- NASBA database
- Travel funds

Correspondence, Requests, Inquiries and Information Items:

Borianna Damm: The Board reviewed a request regarding research information related to public accounting off shoring and the need for governmental oversight in enforcing professional standards abroad. The Board does not have an official position on the matter and referred her to the American Institute of Certified Public Accountants (AICPA).

National Society of Accountants (NSA): The Board reviewed correspondence regarding discontinuance of their peer review program. Mr. Johnson will review additional information received from other states for replacement peer review programs and report to the Board.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

2006 Board Meeting Dates:

Mr. Maddocks made the motion to approve the following 2006 Board meeting dates. Mr. Nichols seconded the motion. The motion carried unanimously.

January 25, 2006	July 19, 2006
February 22, 2006	August 30, 2006
April 26, 2006	October 25, 2006
June 7, 2006	November 29, 2006

Annual Election of Officers:

Mr. Nichols made the motion to re-elect the following officers for 2006. Ms. Williams seconded the motion. The motion carried unanimously.

Michael W. Skinner – Chairman
E. J. Maddocks – Vice-Chairman

Policy Adoption:

The Board voted to authorize staff to administratively review and process renewals when a licensee had reported DUI violation(s) during 2004 and 2005. If a DUI was committed prior to this renewal period or if a licensee is a habitual violator, the Board will review.

Other Business:

There was no further business and the meeting was adjourned at 1:04 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

Michael W. Skinner
Chairman

Mollie L. Fleeman
Mollie L. Fleeman
Division Director

These minutes were approved on January 25, 2006

These minutes were signed on February 22, 2006

Attachment

STATE OF GEORGIA

COUNTY OF BIBB

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 Michael W. Skinner, 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.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY .

2. I am over the age of 18 and in all over 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.

3. On November 30, 2005 this 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.

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 30th day of November , 2005

Marie S. Urquhart
Notary Public