GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 24, 2007

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 24, 2007, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

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

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Jennifer Baden, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney - participated via videoconference machine
Willie Hollingshed, Area Supervisor, Investigations Unit
Wanda Goodson, Georgia Association of Public Accountants (GAPA)
Frances S. Brown-Dodd, Georgia Association of Public Accountants (GAPA)

Chairman Johnson 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 November 29, 2006 Board meeting. Mr. Skinner seconded the motion. The motion carried unanimously.

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. Skinner seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. 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. Skinner seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Alexey Alferov	Examination	CPA025733
George Kwadwo Baah	Examination	CPA025734

Michael Paul Berrigan	Examination	CPA025735
Colleen Elizabeth Brower	Examination	CPA025736
Wesley A. Chapman	Examination	CPA025737
Cynthia T. Cheek	Examination	CPA025738
Daryl L. Davies	Examination	CPA025739
Shelbie Reyne Dewease	Examination	CPA025740
Christine Lynne Eckert	Examination	CPA025741
Robert S. Eshraghi	Examination	CPA025742
Folarin Adetokunbo Fayokum	Examination	CPA025743
Myngtria Miller Greathouse	Examination	CPA025744
Gregory Gordon Griffin	Examination	CPA025745
Gregory Maurice Guelcher	Examination	CPA025746
Kevin B. Haas	Examination	CPA025747
Heather Lynn Haggerty	Examination	CPA025748
Robert V. Hancock	Examination	CPA025749
Jessica E. Horton	Examination	CPA025750
Min Hu	Examination	CPA025751
Johnathan Bryant Jennings	Examination	CPA025752
Isao Kamizuka	Examination	CPA025753
Lindsey Kennedy	Examination	CPA025754
Robert Miles Knight	Examination	CPA025755
Jeong Min Lee	Examination	CPA025756
Werner Louw	Examination	CPA025757
Alfreda Mackie	Examination	CPA025758
Joseph M. McCoy	Examination	CPA025759
Kacy McCrary	Examination	CPA025760
Ying McPherson	Examination	CPA025761
Tracy Lee Mininger	Examination	CPA025762
Bethany Anne Morris	Examination	CPA025763
Seth David Morris	Examination	CPA025764
Andrew Eugene Owen	Examination	CPA025765
Lori Mullins Pitts	Examination	CPA025766
Kristina Marie Quarterman	Examination	CPA025767
Carlos Rivera	Examination	CPA025768
Kathryn Elizabeth Sammons	Examination	CPA025769
Nancy A. Sayer	Examination	CPA025770
Russell Gary Seney	Examination	CPA025771
Summer Jane Sheffield	Examination	CPA025772
Scott Revis Simpson	Examination	CPA025773
Laura Elizabeth Stephens	Examination	CPA025774
Lucas Coleman Stewart	Examination	CPA025775
Merlix Linnette Stone	Examination	CPA025776
Michael D. Ta	Examination	CPA025777
Donald McRae Thompson, Jr.	Examination	CPA025778
Adam Kenneth Tillery	Examination	CPA025779

Tonya Danielle Tucker	Examination	CPA025780
Jonathan Robert Tucker	Examination	CPA025781
Loriann Walker	Examination	CPA025782
Jonathan David White	Examination	CPA025783
Benjamin Edward Wood	Examination	CPA025784
Paul Tobias Woody, III	Examination	CPA025785
Kimberly Anne Zell	Examination	CPA025786
William Thomas Berry, Jr.	Reciprocity	CPA025787
Marco Stovall Bodellini	Reciprocity	CPA025788
Thomas D. Boles	Reciprocity	CPA025789
William Louis Cannon	Reciprocity	CPA025790
Carol Ann Couch	Reciprocity	CPA025791
Brandi Davis	Reciprocity	CPA025792
Jessica Klindt Crutchfield	Reciprocity	CPA025793
Spiceda Argrett Davis	Reciprocity	CPA025794
Phyllis Mitch Deiso	Reciprocity	CPA025795
Charl Philippus DeVilliers	Reciprocity	CPA025796
Robert E. Gallagher	Reciprocity	CPA025797
Paul Joseph Gans	Reciprocity	CPA025798
David A. Greer	Reciprocity	CPA025799
John G. Herrington, IV	Reciprocity	CPA025800
Carmie L. Howell	Reciprocity	CPA025801
Mark Antonio Lazarus	Reciprocity	CPA025802
Charles Thomas Lundquist	Reciprocity	CPA025803
Craig Andrew Marshall	Reciprocity	CPA025804
Kevin T. O'Steen	Reciprocity	CPA025805
Stephen William Puett	Reciprocity	CPA025806
Alec S. Queen	Reciprocity	CPA025807
Teresa Reese	Reciprocity	CPA025808
Gary Alan Ridgeway	Reciprocity	CPA025809
Franklin G. Rupp	Reciprocity	CPA025810
Sarah Elizabeth Seifert	Reciprocity	CPA025811
Ira Silver	Reciprocity	CPA025812
Erich L. Simpkins	Reciprocity	CPA025813
Jentlea Emmer Stewart	Reciprocity	CPA025814
Jessica Lynne Talley	Reciprocity	CPA025815
Jeffrey Mark Travis	Reciprocity	CPA025816
Jason P. Wells	Reciprocity	CPA025817
Kimberly Wirth Sebastian	Examination	CPA025818

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

Gregory M. Guelcher: After considering additional information provided, Mr. Maddocks made a motion to **approve** his application for licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Robert S. Eshraghi: After considering additional information provided, Mr. Maddocks made a motion to **approve** his application for licensure. Mr. Hill seconded the motion. The motion carried unanimously.

The following applicant provided a written appeal and additional information regarding his application and to appeal the Board's disapproval of his application:

David Scott Phillips: After considering information provided, Mr. Maddocks made a motion to reaffirm their previous decision to **disapprove** his application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Reinstatement:

David Tetzlaff: After reviewing information received, Mr. Maddocks made a motion to table his application for reinstatement and to request additional information. Mr. Skinner seconded the motion. The motion carried unanimously.

Top Ten High Scoring CPA Examination Candidates for 2006:

The Board reviewed the list of the top ten high scoring CPA Examination candidates for 2006.

Written Correspondence:

Dudley Bradley, Sr.: After reviewing correspondence regarding CPA Examination requirements for licensure, Mr. Skinner made a motion to refer him to its law and rules regarding the eligibility requirements for CPA licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

Robert E. Gearhart, Jr.: After reviewing correspondence regarding an IRS request for a licensee's files, Mr. Maddocks made a motion to **approve** release of files except for transcripts, certified work experience documents, and grades. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

William N. Pharr: After reviewing correspondence regarding a waiver of continuing professional education credits due to military deployment, Mr. Maddocks made a motion to advise him to resubmit his request closer to the renewal period along with supporting documentation for consideration at the December 19, 2007 Board meeting. Mr. Hill seconded the motion. The motion carried unanimously.

Jennifer C. Moore: After reviewing correspondence regarding clarification of a CPA title, Ms. Lopez-Williams made a motion to **approve** the title proposed and refer her to Board Rule Chapter 20-2-.11, Practice of, or Practicing Public Accounting. Mr. Maddocks seconded the motion. The motion carried unanimously.

A. Anderson Hartiens: After reviewing correspondence regarding a request to accept completed continuing professional education credits for reinstatement of licensure, Mr. Maddocks made a motion to **approve** the request and reinstatement application. Mr. Nichols seconded the motion. The motion carried unanimously.

Pat Hartman/NASBA: After reviewing correspondence regarding a CPA Examination Candidate's request to retest, Mr. Skinner made a motion to **disapprove** the request. Mr. Maddocks seconded the motion. The motion carried unanimously.

Clarissa Doral Wilkerson: After reviewing correspondence regarding a request for an extension to take the CPA Examination, Mr. Maddocks made a motion to **disapprove** the request. Mr. Skinner seconded the motion. The motion carried unanimously.

Firms:

The Board was updated on the status of compliance with peer review requirements for firms that were granted extensions until December 31, 2006, to meet the requirements for renewal. Mr. Nichols made a motion to send letters of caution regarding practicing without an active license, and requested an update at the February 28, 2007 Board meeting. Mr. Skinner seconded the motion. The motion carried unanimously.

Henry H. Birdsong: After reviewing a request for an additional extension to hire additional employees, Mr. Skinner made a motion to **disapprove** the extension request and advise him to apply for reinstatement, provide documentation on new employees, and provide a peer review report. Mr. Maddocks seconded the motion. The motion carried unanimously.

Conviction - New Firm Licensure:

R.M.: After considering information provided relating to answering "yes" to the conviction question on an application for new firm licensure, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Written Correspondence-Firms:

Redding & Freeman: After reviewing correspondence regarding a request for 30 additional days to complete the continuing professional education credits for reinstatement of an individual license, Mr. Skinner made a motion to **disapprove** the request and send a letter of caution regarding practicing without an active individual and firm license. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Investigations Unit:

The Investigations Unit updated the Board on the following case.

ACCT060053: Mr. Maddocks made a motion to close the case**.** Mr. Nichols seconded the motion. The motion carried unanimously.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases. Mr. Maddocks made a motion to **approve** the following recommendations. Mr. Nichols seconded the motion. The motion carried unanimously.

ACCT060017 – close the case
ACCT060091 – close the case
ACCT070002 – close the case
ACCT070003 – close the case
ACCT070004 – close the case
ACCT070010 – close the case
ACCT070028 – close the case
ACCT070031 – close the case
ACCT070034 – close the case
ACCT070035 – close the case
ACCT070038 – close the case
ACCT070040 – close the case
ACCT070041 – close the case
ACCT070045 – close the case
ACCT070046 – close the case
ACCT070049 – close the case
ACCT070055 – close the case
ACCT070056 – close the case
ACCT070057 – close the case
ACCT070058 – close the case
ACCT070062 – close the case

ACCT060081 - Mr. Skinner made a motion to reopen the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

Correspondence:

M.H.: The Board reviewed correspondence received.

The Board heard reports from the following staff members:

The Board Attorney provided a status report on cases and advice referred for action.

Fred Gonser: After reviewing a Georgia Court of Appeals Order (#A07A0787) regarding Mr. Gonser, the Board noted that the previous decision of the Superior Court was final. Mr. Skinner made a motion to notify licensee, his attorney, and his landlord regarding the practice of public accountancy without an active license. Mr. Maddocks seconded the motion.

ACCT060036: A new address has been located, and the Board Attorney will proceed with disciplinary action.

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

- 2003-2006 CPA and Firm Data
- Travel Funds
- Upcoming CPA Renewals
- Development of Comprehensive Document to Delineate Board Policies and Procedures

Correspondence, Requests, Inquiries and Information Items:

Diane McNabb: After reviewing correspondence requesting a speaker for a seminar, the Board referred her to Georgia Southern University that has an excellent program relating to fraud.

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

NASBA/AICPA:

Anita Holt/NASBA: The Board reviewed correspondence regarding a request for Vice Chair nominations for 2007-2008. Mr. Skinner made a motion to first contact John Katzenmeyer to determine his willingness to serve and if so, to nominate him for the position. Mr. Maddocks seconded the motion. The motion carried unanimously.

Ken L. Bishop/NASBA: The Board reviewed correspondence regarding the CPA Mobility Task Force. Mr. Johnson appointed Mr. Skinner and Mr. Nichols to a Task Force Committee that will review exposure drafts and give a summary of the issues at a future Board meeting.

Robert A. Pearson/NASBA: The Board reviewed correspondence regarding a CPA Licensing Examinations Committee.

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

PCAOB:

The Board reviewed a PCAOB Issues Report on Auditors' Implementation of Interim Fraud Standards that required no action.

Committee Reports:

Mr. Johnson, Legislation Committee Member, updated the Board on a statement of policy regarding resident managers. Mr. Nichols made a motion to **approve** Statement of Policy Number 14 with the noted changes. Mr. Hill seconded the motion. The motion carried unanimously. (See Attachment #1.) ****See Below.**

The Board reviewed the 2007 Committee Assignments. (See Attachment #2.)

Other Business:

Mr. Skinner made a motion to draft a letter to the Secretary of State requesting available enhancements for the licensee database system. Mr. Maddocks seconded the motion. The motion carried unanimously.

There was no further business and the meeting was adjourned at 1:09 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

J. Sam Johnson
Chairman

These minutes were approved on February 28, 2007

These minutes were signed on February 28, 2007

**** SUBSEQUENT TO THE JANUARY 24, 2007 ACCOUNTANCY BOARD MEETING, STATEMENT OF POLICY NUMBER 14 – RESIDENT MANAGER, WAS REVISED. PLEASE REFER TO THE MINUTES OF THE FEBRUARY 28, 2007 ACCOUNTANCY BOARD MEETING FOR THE FINAL ADOPTED POLICY.**

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Attachment #1
January 24, 2007
Accountancy Board Minutes

GEORGIA STATE BOARD OF ACCOUNTANCY
STATEMENT OF POLICY NO. 14

(For use in administering O.C.G.A 43-3-21of the Public Accountancy Act of 1977 and Section 20-9-.01 (2) and 20-9-.02 of the rules)

Resident Manager

Each office established or maintained for practice in this State by a certified public accountant, partnership, professional association, or professional corporation of certified public accountants, or by a public accountant, partnership, or professional association of public accountants, or by a foreign accountant, shall register with the Board within sixty days after it is opened. Each such office shall be under the supervision of a resident manager, who may be either a partner, principal, shareholder, or a staff employee, holding a live permit.

The resident manager of the office of the firm within this state in the practice of public accountancy shall be a certified public accountant of this state in good standing.

The resident manager must assume full responsibility for the supervision of the office to which he has been designated as resident manager.

Notice shall be given to the Board, within thirty days, of any change in the position of Resident Manager.

In the event any office shall be temporarily without a Resident Manager, a grace period must be requested. The grace period may extend to six months.

POLICY

The Board construes the requirements of O.C.G.A. 43-3-21 of the Public Accountancy Act of 1977 and Sections 20-9-.01 (2) and 20-9-.02 as partially stated above to mean that each office established in this state shall have as resident manager a Georgia licensee who is ordinarily on site at that office to supervise the activities of that office during its normal and customary business hours.

Further, a licensee may act as resident manager for more than one office provided that not more than one office for which the licensee acts as resident manager is open for operation at any one time.

No firm in this state having only one licensee holding a live permit in this state shall be open for business at more than one office at any one point in time. This shall not preclude a licensee from operating one office on certain days of the week and an office at another location on the remaining days of the week. However, in that instance both offices may not be open on the same days of the week.

Attachment #2
January 24, 2007
Accountancy Board Minutes

Committees of the Board are assigned to divide responsibilities among Board members and to facilitate the administration of the Public Accountancy Act. All Board members are asked to serve informally on all committees so that chairpersons may call on any member for assistance and advice. No member should act for or speak for the Board without authorization of the Board.

All correspondence should be reviewed by the Executive Director or the Board Chairman. The Chairman and the Executive Director are authorized by the Board to deal with routine matters. The Chairman, or Committee Chairman, and the Executive Director should decide what matters may be referred to other parties such as the Division Director of the Professional Licensing Boards, the Investigative Division or the Attorney General. When a matter is referred to a Board member or committee chairman, that member should, after consideration, present the matter to the Board at its next meeting with a summary of facts, a reference to the applicable section of the law and/or regulations and a recommended course of action.

Current committee assignments follow. The first member named is the chair of the respective committee.

1. **Applications for Licensure Committee:**
   Public Accounting:
   C. Ben Hill, Grace Lopez-Williams, T. Farrell Nichols, and J. Sam Johnson
   Industry/Government:
   Michael W. Skinner, E. J. Maddocks, and J. Sam Johnson
   Applications for examination and certification, including matters relating to education, work experience and issuance of original and reciprocal certificates. This committee provides important experience for Board members. All Board members are requested to participate on this committee when possible.

2. **Examinations Committee:**
   C. Ben Hill, Michael W. Skinner, and W. Carter Bates, III
   All matters relating to administration of examinations, grade reporting, statistical information and communication with the NASBA Examination Review Board.

3. **Enforcement Committee:**
   E. J. Maddocks and Michael W. Skinner
   Coordination of complaints and investigations; all correspondence relating to unauthorized practice by unlicensed persons and unethical or substandard practice by licensees.

4. **License Renewals/CPE Committee:**
   Grace Lopez-Williams, E. J. Maddocks, and C. Ben Hill
   Renewal of individual or firm licensees, continuing professional education requirements, reinstatement of licenses.

5. **Legislation Committee:**
   W. Carter Bates, III, T. Farrell Nichols, and J. Sam Johnson
   Interpretation of applicable laws and rules and proposals for changes in the law or rules. Includes communication with legislators and governmental officials.

6. **Peer Review Requirements Committee:**
   T. Farrell Nichols, Grace Lopez-Williams, and J. Sam Johnson
   Provide direction and make recommendations to the board for implementing the mandatory peer review requirements and approved programs.

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 J. Sam Johnson , 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 January 24, 2007 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.

J. Sam Johnson
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 24th day of January , 2007

Marie S. Urquhart
Notary Public