GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: June 18, 2008

A meeting of the Georgia State Board of Accountancy was held on Wednesday, June 18, 2008, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

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

Others present:

Deborah Beard, Executive Director
Darren Mickler, Executive Director
Sherry Harrison, Applications Specialist
Sandra Mays, Applications Specialist
Marie S. Urquhart, Board Secretary
Kendrick Vickers, Administrative Clerk
Amelia Baker, Board Attorney via videoconference
Sonya Williams, Legal Services Staff Attorney
Caitlin Miller, Legal Services Intern
George Baker, Georgia Association of Accountants and Tax Professionals (GAATP)

Chairman Nichols established a quorum was present at 9:31 a.m. and called the meeting to order.

Mr. Skinner made a motion to **approve** the minutes of the April 23, 2008 Board meeting with corrections. Mr. Maddocks 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. Johnson seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, 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 applications that met certification requirements. Mr. Hill seconded the motion. The motion carried unanimously.

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CPA Certificates:

Name	Licensing Method	License No.
Allen Durden Akins	Examination	CPA026731
Hope Claire A. Aldaba	Examination	CPA026732
Olivia Leigh Anderson	Examination	CPA026733
Jolene Marie Andrews	Examination	CPA026734
Nnennaya Anyaebosi	Examination	CPA026735
Sandeep Arora	Examination	CPA026736
Rusabh R. Ashar	Examination	CPA026737
Matthew Clayton Barnes	Examination	CPA026738
Karen M. Bartholomew	Examination	CPA026739
Mitra Bathai	Examination	CPA026740
Michael Todd Berry	Examination	CPA026741
Anthony John Cannon	Examination	CPA026742
Michael John Cass	Examination	CPA026743
Don F. Ceniza	Examination	CPA026744
Anna Wells Chasteen	Examination	CPA026745
Sally Vansant Colkett	Examination	CPA026746
Thomas Wharton Collens, IV	Examination	CPA026747
Christopher McRae Conrad	Examination	CPA026748
Christian Riley Cooper	Examination	CPA026749
Cristall Anne Coursey	Examination	CPA026750
Leena Daibagya	Examination	CPA026751
Chienyu Dang	Examination	CPA026752
Yue Dang	Examination	CPA026753
Marian L. Dennis	Examination	CPA026754
Melinda Hope Dowdy	Examination	CPA026755
Victoria Justine Dudley	Examination	CPA026756
Anne C. Duke	Examination	CPA026757
Jennifer L. Dymond	Examination	CPA026758
Nwanneka Ogugua Ejim	Examination	CPA026759
Hisham H. Elias	Examination	CPA026760
Momtaz Shouket Esmail	Examination	CPA026761
Robert Lamar Faust	Examination	CPA026762
Amelia Ann Freeman	Examination	CPA026763
Laura Lea Griffin	Examination	CPA026764
Eric Carl Gullison	Examination	CPA026765
Jonathan Michael Harte	Examination	CPA026766
Daniel Craig Hataway	Examination	CPA026767
Misty Willis Head	Examination	CPA026768
Erica Jill Hohn	Examination	CPA026769
Karin Lynette Owens Hudson	Examination	CPA026770
Talmade Rowland Johnson	Examination	CPA026771
David Arthur Jones	Examination	CPA026772

Seung Hyun Kang	Examination	CPA026773
Tai Young Kim	Examination	CPA026774
Bradley Robert Knight	Examination	CPA026775
Stephens Saunders Leonard	Examination	CPA026776
Jonathan Brent Levens	Examination	CPA026777
Hui Liu	Examination	CPA026778
Michael Nelson Lopresti	Examination	CPA026779
Michael John Lyons	Examination	CPA026780
Wendy Renee McCullough	Examination	CPA026781
Paras H. Motiram	Examination	CPA026782
Lindsey Martin Muse	Examination	CPA026783
Atim Okitefre Oboho	Examination	CPA026784
Sandra Leigh Olsen	Examination	CPA026785
James Allen Penman	Examination	CPA026786
Philip Allen Perry	Examination	CPA026787
Crystal Lynn Pilkinton	Examination	CPA026788
Christopher C. Price	Examination	CPA026789
Ashley Johnson Quebedeaux	Examination	CPA026790
Maria A. Runnels	Examination	CPA026791
Benita C. Rzad	Examination	CPA026792
Arnold Servo	Examination	CPA026793
Lewis David Sheffield	Examination	CPA026794
Mihaela Ileana Sima	Examination	CPA026795
John James Small	Examination	CPA026796
Vanessa Marie Smith	Examination	CPA026797
Lowell Dwight Sneathen	Examination	CPA026798
Kenneth Joel Spires	Examination	CPA026799
Tracey Jean Thrasher	Examination	CPA026800
Javier Villamar	Examination	CPA026801
Chanika Akilah Vinson	Examination	CPA022802
Samantha Satterfield Weaver	Examination	CPA026803
John Heath Westmoreland	Examination	CPA026804
Julian Lester Alexander, III	Reciprocity	CPA026805
Shanitha L. Anderson	Reciprocity	CPA022806
James Douglas Arnold	Reciprocity	CPA022807
Steven Franklin Bailey, Jr.	Reciprocity	CPA026808
Samuel Fred Bolding	Reciprocity	CPA026809
Sheei Lynelle Boley	Reciprocity	CPA026810
Kenneth Paul Breaux	Reciprocity	CPA026811
Thomas Patrick Caulfield	Reciprocity	CPA026812
Schualita K. Chong	Reciprocity	CPA026813
Susan E. Colson	Reciprocity	CPA026814
John Morgan Crossman	Reciprocity	CPA026815
Stephen Paul Dewitt	Reciprocity	CPA026816
David Stuart East	Reciprocity	CPA026817

Tracy Hawkins Ellington	Reciprocity	CPA026818
Monique Eve Elliott	Reciprocity	CPA026819
Mary Madeline Feider	Reciprocity	CPA026820
Edward L. Fietz	Reciprocity	CPA026821
James Wheeler Freeman	Reciprocity	CPA026822
Michaelle Montrue Fletcher Williams	Reciprocity	CPA026823
Willie Roscoe Garvin	Reciprocity	CPA026824
Brett Ashley Gerbige	Reciprocity	CPA026825
Laurel Ashley Goldman	Reciprocity	CPA026826
Jerry W. Grant	Reciprocity	CPA026827
Gregory J. Hicks	Reciprocity	CPA026828
Kevin Hollinger	Reciprocity	CPA026829
Howard E. Houston	Reciprocity	CPA026830
John J. Hurley	Reciprocity	CPA026831
Kathryn J. Hysell	Reciprocity	CPA026832
Jeffrey Lee Jackson	Reciprocity	CPA026833
Brook Harden Lester	Reciprocity	CPA026834
Elbert Madison, Jr.	Reciprocity	CPA026835
Lloyd V. McCreary, Jr.	Reciprocity	CPA026836
David Milton Mitchell	Reciprocity	CPA026837
Eugene Wilbert Joseph Mooring	Reciprocity	CPA026838
Oscar A. Osorio	Reciprocity	CPA026839
Michael Paul Rauchwarg	Reciprocity	CPA026840
Kenneth Douglas Reichel	Reciprocity	CPA026841
Berlin Jackson Robbins, III	Reciprocity	CPA026842
Darrell Philip Salvia	Reciprocity	CPA026843
Yu-Jin Suh	Reciprocity	CPA026844
Liccette Shumaker	Reciprocity	CPA026845
Jeffrey Harold Staack	Reciprocity	CPA026846
Peter W. Testaverde	Reciprocity	CPA026847
William John Thomas	Reciprocity	CPA026848
Mark Edwin Crawford Waters	Reciprocity	CPA026849
Kristynn C. Saxton	Reciprocity	CPA026850
Elberta Yun Yee	Reciprocity	CPA026851
Brandon Scot Sutherland	Reciprocity	CPA026852
Lynn Atkins Brown	Reciprocity	CPA026853
Karen Lynn Reffner	Reciprocity	CPA026854
Kevin Lee Metcalf	Reciprocity	CPA026855

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

William Sinclair: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **disapprove** the application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Atim Oboho: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Hui Lin: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

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

Applicant No. 265337: After considering additional information provided by the licensee, Mr. Maddocks made a motion to **disapprove** the application for reinstatement and to advise him and his partner to cease practicing as CPAs until both licenses have been reinstated and the firm license has been returned to active status under Board Rule 20-7. Mr. Skinner seconded the motion. The motion carried unanimously.

2007 Continuing Professional Education (CPE) Audit:

The Board was updated on the 2007 CPE Audit. Mr. Skinner made a motion to ratify the renewals based on the prior review and approval by the Audit Committee. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board also reviewed additional CPE audit files. Mr. Skinner made a motion to **approve** the audits as reviewed and process the renewals. Mr. Maddocks seconded the motion. The motion carried unanimously.

Written Correspondence - Renewal:

S. H.: After reviewing correspondence and submitted documentation for renewal of licensure, Mr. Maddocks made a motion to **approve** the renewal. Mr. Hill seconded the motion. The motion carried unanimously.

K. S.: After reviewing correspondence and submitted documentation for renewal of licensure, Mr. Maddocks made a motion to **approve** the renewal and request documentation of CPE hours for 2006 and 2007. Mr. Hill seconded the motion. The motion carried unanimously.

Written Correspondence - Reinstatement:

Michael Allpass: After reviewing correspondence and documentation for reinstatement of licensure, Mr. Maddocks made a motion to **approve** the reinstatement. Mr. Skinner seconded the motion. The motion carried unanimously.

Patrick Browne: After reviewing correspondence and documentation for reinstatement of licensure, Mr. Maddocks made a motion to **approve** the reinstatement. Mr. Skinner seconded the motion. The motion carried unanimously.

Katherine Moore: After reviewing correspondence and documentation for reinstatement of licensure, Mr. Maddocks made a motion to **approve** the reinstatement. Mr. Skinner seconded the motion. The motion carried unanimously.

Terry Shilling: After reviewing correspondence and documentation for reinstatement of licensure, Mr. Maddocks made a motion to **approve** the reinstatement. Mr. Skinner seconded the motion. The motion carried unanimously.

Written Correspondence – Continuing Professional Education (CPE):

Christina Anderson: After reviewing correspondence and audit documentation, Mr. Maddocks made a motion to **approve** the hours as submitted. Mr. Skinner seconded the motion. The motion carried unanimously.

Thomas Bone: After reviewing correspondence requesting acceptance of CPE hours as submitted for renewal, Mr. Skinner made a motion to **approve** the request with a reminder that CPE documentation must be retained for a period of five years under Board Rule 20-11-.04(4). Mr. Maddocks seconded the motion. The motion carried unanimously.

Kenneth Evans: After reviewing correspondence requesting an extension to complete CPE requirements for renewal, Mr. Skinner made a motion to **approve** the request and grant an extension until July 31, 2008, to complete the CPE requirements. The license will remain in "Lapsed" status until documentation of the completed hours of CPE has been received. The hours completed in 2008 for renewal ending December 31, 2007, may not be carried over or reused for renewal year ending December 31, 2009. Mr. Maddocks seconded the motion. The motion carried unanimously.

David Lee: After reviewing correspondence requesting acceptance of CPE hours as submitted for renewal, Mr. Hill made a motion to **approve** the request with a reminder regarding Board Rule 20-11-.02(1) which states that all continuing professional hours are to be completed during the two-year period immediately preceding each biennial renewal date as a condition for renewal. The hours completed in 2008 for renewal ending December 31, 2007, may not be carried over or reused for renewal year ending December 31, 2009. Mr. Maddocks seconded the motion. The motion carried unanimously.

Janet McGeough: After reviewing correspondence requesting an extension to complete CPE requirements for renewal, Mr. Hill made a motion to **approve** the request and grant an extension until August 30, 2008, to complete the CPE requirements. The license will remain in "Lapsed" status until documentation of the completed hours of CPE has been received. The hours completed in 2008 for renewal ending December 31, 2007, may not be carried over or reused for renewal year ending December 31, 2009. Mr. Skinner seconded the motion. The motion carried unanimously.

Ronald Michael: After reviewing correspondence requesting acceptance of renewal of licensure due to military obligations, Mr. Maddocks made a motion to **approve** the request. Mr. Skinner seconded the motion. The motion carried unanimously.

Molly Rose: After reviewing correspondence requesting acceptance of CPE hours or an extension to complete CPE requirements for renewal year ending December 31, 2007, Mr. Maddocks made a motion to **disapprove** both requests and require licensee to submit an application for Reinstatement of licensure with documentation of the required hours for Reinstatement. The license will remain in "Lapsed" status until the Reinstatement application has been submitted along with documentation of the completed hours of CPE for reinstatement and both are approved. Mr. Skinner seconded the motion. The motion carried unanimously.

Gary Spriner: After reviewing correspondence and documentation of additional continuing professional hours which were completed in 2008, Mr. Maddocks made a motion to **approve** the request with a reminder regarding Board Rule 20-11-.02(1) which states that all continuing professional hours are to be completed during the two-year period immediately preceding each biennial renewal date as a condition for renewal. The hours completed in 2008 for renewal year ending December 31, 2007, may not be carried over or reused for renewal year ending December 31, 2009. Mr. Skinner seconded the motion. The motion carried unanimously.

KPMG: After reviewing informational correspondence, no action was required by the Board.

Ralph Crosby: After reviewing correspondence requesting acceptance of CPE hours as submitted for renewal, Mr. Maddocks made a motion to **disapprove** the request, to submit an application for reinstatement, and to cease practicing as a firm until both CPA and firm licenses are active. The license will remain in "Lapsed" status until the reinstatement application along with documentation of the completed hours of CPE has been approved. Mr. Skinner seconded the motion. The motion carried unanimously.

Deborah Carson: After reviewing correspondence requesting acceptance of CPE hours as submitted for renewal, Mr. Maddocks made a motion to **approve** the request with a reminder regarding Board Rule 20-11-.02(1) which states that all continuing professional hours are to be completed during the two-year period immediately preceding each biennial renewal date as a condition for renewal. The hours completed in 2008 for renewal ending December 31, 2007, may not be carried over or reused for renewal year ending December 31, 2009. Mr. Hill seconded the motion. The motion carried unanimously.

Written Correspondence:

R. C.: After reviewing correspondence requesting an extension of one testing window on the BEC and AUD Sections of the CPA Examination, Mr. Maddocks made a motion to **approve** the request for an extension until September 30, 2008. Mr. Skinner seconded the motion. The motion carried unanimously.

Vivian LeBlanc: After reviewing correspondence requesting clarification of qualifying work experience for licensure that follows International Financial Reporting Standards instead of U.S. GAAP, Mr. Maddocks made a motion to **approve** the work experience as acceptable in accordance with Board Rule 20-3-.08(b)(1). Mr. Skinner seconded the motion. The motion carried unanimously.

Firms:

A. M.: After reviewing correspondence requesting clarification of a firm name submitted, Mr. Skinner made a motion to **disapprove** the firm name submitted under Board Rule 20-12-17. Mr. Hill seconded the motion. The motion carried unanimously.

M. B.: After reviewing correspondence regarding renewal of licensure, Mr. Maddocks made a motion to **approve** the renewal of licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

R. R.: After reviewing an application for Reinstatement, Mr. Maddocks made a motion to **approve** the application for Reinstatement. Mr. Skinner seconded the motion. The motion carried unanimously.

R. F.: After reviewing correspondence requesting an extension for a Peer Review to be completed, Mr. Maddocks made a motion to **disapprove** the request and advise the firm to cease practicing without an active firm license. Mr. Hill seconded the motion. The motion carried unanimously.

R. J.: After reviewing correspondence requesting a waiver of peer review requirements due to medical reasons, Mr. Maddocks made a motion to **disapprove** the request and to submit an application for Reinstatement along with CPE and Peer Review documentation. The Board advised to cease practicing as a CPA and firm until both licenses are active.
Mr. Skinner seconded the motion. The motion carried unanimously.

Investigative Unit:

The Board was updated on the following cases:

Kenneth Breaux: Mr. Skinner made a motion to ratify acceptance of a signed Voluntary Cease and Desist Order and close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

James Murphy: Mr. Skinner made a motion to ratify acceptance of a signed Voluntary Cease and Desist Order and close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

Legal Services:

The Board was updated on the following cases:

ACCT070066: Mr. Maddocks made a motion to uphold the previous decision for disciplinary action. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT080010: The Board heard additional information that required no action or vote.

ACCT080044: Mr. Maddocks made a motion to uphold the previous decision for disciplinary action. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT080046: Mr. Maddocks made a motion to flag the file and close the case. Mr. Hill seconded the motion. The motion carried unanimously.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

ACCT080055: Mr. Maddocks made a motion to close the case. Mr. Hill seconded the motion. The motion carried unanimously.

Executive Director's Report:

The Board heard from the Executive Director on the firm renewal deadline of June 30, 2008.

Correspondence, Requests, Inquiries and Information Items:

Lance Bury: After reviewing correspondence requesting clarification of a CPA designation, the Board advised that an application for Licensure would need to be submitted if any work is performed in Georgia.

Matthew Kellaway: After reviewing correspondence requesting clarification on protocol for issuing a report, the Board referred him to AICPA Technical Services for the requested information.

Michael Mixon: After reviewing correspondence requesting clarification of Board Rule, the Board advised that under Board Rules 20-9-.01(2), 20-9-.02 and Statement of Policy #14 two (2) offices cannot be open to the public including public telephone calls, faxes, and emails at the same time without a resident manager in each office.

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

HB1055:

The Board discussed HB1055 legislation and will begin work on Rules revisions before the effective date of July 1, 2009.

NASBA:

The Board reviewed and discussed the following correspondence:

- Quarterly Communications Bundle
- UAA Model Rules as Approved April 2008
- March Board Updates

- Mobility Update
- Information Request from CAC
- Candidate Concerns Report

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

AICPA:

The Board reviewed and discussed the following correspondence:

- Exposure Draft-Proposed CSOs/SSOs
- New Tutorial/Sample Tests

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

Other Business:

Mr. Skinner presented to the Board draft language for a proclamation recognizing August 17, 2008 as the 100th anniversary of the Georgia Accountancy Law Day to be forwarded to the Governor's Office. The Board reviewed and discussed the draft document. Mr. Skinner made a motion to accept the draft. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board approved Mr. Skinner to represent the Board at the NASBA meeting in Bend, Oregon on July 24-25, 2008.

There was no further business and the meeting was adjourned at 12:45 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Deborah Beard
Reviewed by Executive Director

T. Farrell Nichols
Chairman

These minutes were approved on July 30, 2008

These minutes were signed on July 30, 2008

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 T. Farrell Nichols , 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 June 18, 2008 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.

T. Farrell Nichols
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 18th day of June , 2008

Marie S. Urquhart
Notary Public