

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

A meeting of the Georgia State Board of Accountancy was held on Wednesday, April 22, 2009, 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
Grace Lopez-Williams, CPA, Vice Chairperson via videoconference
C. Ben Hill, CPA
T. Farrell Nichols, CPA
Michael W. Skinner, CPA

Others present:

Darren Mickler, Executive Director
Sherry Harrison, Licensing Supervisor
Charlotte Mason, Board Support Specialist
Janet Wray, Assistant Attorney General via videoconference
Sonya Williams, Legal Services Staff Attorney

Guests:

George H. Baker, Georgia Association of Accountants and Tax Professionals (GAATP)
Gary Julian, Georgia Society of Certified Public Accountants

Chairman Johnson established a quorum was present at 9:37a.m. and called the meeting to order.

Mr. Nichols made a motion to approve the minutes of February 25, 2009 Board meeting. Mr. Skinner seconded the motion. The motion carried unanimously.

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

Applications:

Mr. Hill made a motion to **approve** the following applications that met certification requirements. Mrs. Lopez-Williams seconded. The motion carried unanimously.

Approved licensees since the February 25, 2009 Board Meeting:

CPA027398 Bridges, Elizabeth Purvis
CPA027399 Williamson, Myra Kaye

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

CPA027400	Mellish, Aisha Tanique
CPA027401	Spencer, Mary Catherine
CPA027402	Downey, Eric M
CPA027403	Desai, Prashant Mukesh
CPA027404	Hare, Elizabeth Lovelace
CPA027405	Chance, Paul Christopher
CPA027406	Parker, Mary Alice
CPA027407	Fader, David C
CPA027408	Mosher, Lori A
CPA027409	Orman, Roxanne
CPA027410	Liou, Felicia Marie
CPA027411	Quatela, Vera Marie
CPA027412	Ford, Robert William
CPA027413	Suraparpwongse, Kitiparn
CPA027414	Castro, Daniel Richard
CPA027415	Mitchill, Neil Griswold
CPA027416	Lance, Dana Louise
CPA027417	Egosi, Maya
CPA027418	Adderley, Aaron Paul
CPA027419	Adams, Michael Carl
CPA027420	Noorani, Henna
CPA027421	Lashley-Ferris, Neikelle Alexa
CPA027422	Liszewski, Barbara L
CPA027423	Liszewski, Robert J
CPA027424	Barton, Felicity Jane
CPA027425	Dougherty, Catherine Bernadine
CPA027426	Bialoncik, Joseph John, III
CPA027427	Rohmann, Elena
CPA027428	Evans, Kenneth Harold, Jr
CPA027429	Rayo-Matos, Ivonne
CPA027430	Wolf, Kiel Grant
CPA027431	Neil, Tyler William
CPA027432	Clark, Kristen Kaye
CPA027433	Marone, Thomas John, Jr
CPA027434	Hong, Chungki
CPA027435	Diwadkar, Reena
CPA027436	Lusk, Jeffery Scott
CPA027437	Phillips, Scott Alan
CPA027438	Longest, Elizabeth Ann
CPA027439	Seniceros, Susan T
CPA027440	Dane-Kellogg, Julie Nicole
CPA027441	Bellinger, Stephanie Dee

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

CPA027442 Fletcher, Amy M
CPA027443 Myhand, J L
CPA027444 Dutzy, Michael Joseph, III
CPA027445 Rustay, Jeness Campbell
CPA027446 Smith, Jeanne D
CPA027447 Droubie, Paul James
CPA027448 Li, Kewei
CPA027449 Lynch, Sinead
CPA027450 Benson, Evan James
CPA027451 Perry, Ryan Morrell B
CPA027452 Williams, Andrew Blake
CPA027453 Burke, Theresa Louise
CPA027454 Bland, Kimberly Ann
CPA027455 Peterson, Julie K
CPA027456 Friedman, Dayna Lauren
CPA027457 Schwanke, Ryan W
CPA027458 Ledford, Julia Lynn
CPA027459 St. Cyr, Terry
CPA027460 Hudson, Nolan Leonard, JK
CPA027461 Reece, Christopher Lee
CPA027462 Gallagher, Michael John
CPA027463 Limbarno, Imelda
CPA027464 Lackey, Holly Michelle
CPA027465 Godfrey, Aariel Talishia
CPA027466 NAGDA, TAHIRA
CPA027467 Juarez, Isaac
CPA027468 Ooi, Jin-Sin
CPA027469 Short, Jeffrey Michael David
CPA027470 Wuchte, Mark Wayne
CPA027471 Ahmed, Arshad
CPA027472 Patel, Deepali Kishor
CPA027473 Green, Taylor Walker
CPA027474 Ireland, Henry Hudson, IV
CPA027475 Beckham, Brian Patrick
CPA027476 Coker, Melissa J
CPA027477 Brown, Christie Fleming
CPA027478 Hussein, Ahmed O
CPA027479 Banks, Vincent Barnette
CPA027480 Roque, David
CPA027481 Wilhelm, Michael J
CPA027482 Thornton, Stephanie Nanette
CPA027483 Chen, Wenjie

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

CPA027484	Byrd, Shaun Ryan
CPA027485	Chin, Jung Wei
CPA027486	Geddis, Brandon Lamar
CPA027487	Shaw, William Towner
CPA027488	Filipova, Anjela
CPA027489	Jennison, Jerry D
CPA027490	Lam, Sio Man
CPA027491	Wamae, George Muiruri
CPA027492	Johnson, Cory Val
CPA027493	Middendorf, David Joseph
CPA027494	Ahn, Seyoung
CPA027495	Fishman, Mark D

Approved licensees at the April 22, 2009 Board meeting:

CPA027496	Bankston, G Justin
CPA027497	Blackledge, Christopher Wade
CPA027498	Dix, Diana Gail
CPA027499	Hendler, Harold M
CPA027500	Hoffman, Steven Greg
CPA027501	Robbins, C Lynn
CPA027502	Sills, Michael Oliver
CPA027503	Stone, Thomas Townsend

Reinstatements:

Applicant # 1166803: After reviewing the request for waiver of 48 hours of continuing education hours required for reinstatement of licensure, Mr. Nichols moved to approve the request. Mr. Hill seconded. The motion carried unanimously.

NASBA Examination Requests:

Regina Porter: After reviewing all the documentation provided, Mr. Hill made a motion to disapprove the request for an extension of time to complete a section of the CPA Examination. Mr. Skinner seconded. The motion carried unanimously.

Firms:

Applicant # 1186861: After reviewing an application for firm licensure and the attachments, Mr. Hill made a motion to approve the request. Mr. Nichols seconded. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

Legal Services:

Mark David Anderson and Scott A. Adkins d/b/a Anderson & Adkins, Augusta – Board accepted an amended Consent Order which included a fine of \$1,000.00. No action required.

ACCT070025 – Mr. Skinner made motion to accept a Private Consent Order for violation of a Cease and Desist Order in 2003. Mr. Nichols seconded. The motion carried unanimously.

ACCT080059 – Mr. Skinner made a motion to approve referral to Enforcement to hand-serve a Voluntary Surrender of License due to licensee failing to respond to request from Legal Services. Mr. Hill seconded the motion. The motion carried unanimously.

Enforcement:

ACCT080090 – Mr. Skinner made a motion to close case with no action. Mrs. Grace-Lopez seconded. The motion carried unanimously.

John Cooper Hall, Jr., Dublin, GA – Mr. Skinner made a motion to accept the Notice of Compliance and Request for Release from the Office of Child Support Services and return license to active status. Mr. Nichols seconded. The motion carried unanimously.

Edward F. Stockton, Loganville, GA – Mr. Skinner made a motion to accept Quarterly Report received in compliance of the Consent Order. Mr. Hill seconded. The motion carried unanimously.

ACCT090003 - Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT090005 - Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT090055 - Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT060060 - Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT060059 - Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT070013 - Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT08007 - Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

Leslie Blue: ACCT080069, Kennesaw, Ga - Mr. Skinner made a motion to accept the Voluntary Cease and Desist Order and close case. Mr. Hill seconded. The motion carried unanimously.

ACCT090021- Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT090052- Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

David Perkins Crawford, Crawford & Beckam, Madison, GA - Mr. Skinner made a motion to reopen case with a fine of \$32,500.00 for violation of Voluntary Cease and Desist Order and forward to Attorney General's office. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT090022 - Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT090058 - Mr. Skinner made a motion to close this case with no action. Mr. Hill seconded. The motion carried unanimously.

Fred L. Gonser, Macon, GA - Mr. Skinner made a motion to request information from the yellow and white page listings for misleading information. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT090062 - Mr. Skinner made a motion to close case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT090036 - Mr. Skinner made a motion to close case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT080075 – Mr. Skinner made a motion to issue a Voluntary Cease and Desist Order. Mr. Nichols seconded. The motion carried unanimously.

ACCT090014 - Mr. Skinner made a motion to accept the Quarterly Report received in compliance of the Private Consent Order. Mr. Nichols seconded. The motion carried unanimously.

ACCT090027 – Mr. Skinner made a motion to close case with no action and to approve the firm's Application for Reinstatement of Licensure. Mr. Nichols seconded. The motion carried unanimously.

ACCT090047 – Mr. Skinner made a motion to refer case to the U. S. Treasury Department and issue a Voluntary Surrender of licensure. Mr. Hill seconded. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

ACCT090037 & ACCT080094- Mr. Skinner made a motion to issue a Voluntary Surrender of Licensure. Mr. Nichols seconded the motion carried unanimously.

ACCT090029 - Mr. Skinner made a motion to close case with no action. Mrs. Lopez-Williams seconded. The motion carried unanimously.

ACCT090049 - Mr. Skinner made a motion to close case with no action. Mrs. Lopez -Williams seconded. The motion carried unanimously.

ACCT080082 – Mr. Skinner made a motion to close case as the complaint has been withdrawn. Mr. Hill seconded. The motion carried unanimously.

ACCT080087 - Mr. Skinner made a motion to close case with no action. Mrs. Lopez-Williams seconded. The motion carried unanimously.

George Wingo, Fayetteville, GA– Mr. Skinner made a motion to accept a Voluntary Cease and Desist Order and close case. Mr. Hill seconded. The motion carried unanimously.

ACCT090010 - Mr. Skinner made a motion to disapprove re-opening the case and approved correcting firm records for removal of complainant's name from firm license. Mr. Hill seconded. The motion carried unanimously.

ACCT080082 - Mr. Skinner made a motion to close case with no action. Mr. Hill seconded. The motion carried unanimously.

ACCT090054 – The Board recommended to table closure of the case until the June 24th Board meeting or until the case is resolved in the Attorney General's office.

Assistant Attorney General:

The Assistant Attorney General reported on a case received from the Board.

Executive Director:

Mr. Mickler reported on the following items:

- Rule Revisions

NASBA:

The Board reviewed correspondence provided by Ken L. Bishop, Senior Vice President of the CPA Examination Operations, regarding implementation of candidate fee changes. Mr. Skinner moved to approve changes provided in the documentation with an effective date of August 15, 2009. Mr. Farrell seconded. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

The Board discussed NASBA's upcoming Eastern Regional meeting. Mr. Nichols made a motion to apply for a scholarship to fund Michael Skinner's attendance. Mr. Hill seconded. The motion carried unanimously.

The Board discussed the Nomination of Kenneth R. Odom, CPA, as the Southeast Regional Director of NASBA for 2009 – 2010 (second term). Mr. Skinner made a motion to endorse Kenneth R. Odom as nominee of the Southeast Regional Director of NASBA. Mr. Nichols seconded the motion carried unanimously.

Committee/Subcommittee Reports

None.

Other Business

None.

Rules:

The Board discussed revisions to its rules and considered the following modifications to Rule # 20-8-.02 and 20-2;

Rule 20-8-.02 Firms not Required to be Registered

(1) A firm that does not have an office in this state may perform compilation or review services to be performed in accordance with Statements on Standards for Accounting and Review services (SSARS) for a client having its office in this state without registering with the Board if:

(a) Such firm complies with the ownership requirements of 43-3-21.

(b) Such firm participates in a peer review program whose standards at a minimum comply with the "Standards for Performing and Reporting on Peer Review" promulgated by the American Institute of Certified Public Accountants (AICPA) in a manner consistent with the timing and completion requirements of Code Section 43-3-23.

(c) Such firm provides services through an individual with practice privileges under subsection (b) of Code Section 43-3-24 related to substantial equivalency practice privileges. Practice privileges under subsection (b) of Code Section 43-3-24 are not permitted for an individual unless that individual holds a valid license as a certified public accountant in a state which grants similar practice privileges to license holders in this state.

(3) A firm that does not have an office in this state and is not performing services described in 20-8-.01(1) and 20-8-.02(1) above may perform other professional services included in the practice of public accountancy while using the title 'CPA' or 'CPA Firm' in this state without registering with the Board if:

(a) Such firm provides services through an individual with practice privileges under subsection (b) of Code Section 43-3-24 related to substantial equivalency practice privileges. Practice privileges under subsection (b) of Code Section 43-3-24 are not permitted for an individual unless that individual holds a valid license as a certified public accountant in a state which grants similar practice privileges to license holders in this state.

(b) That firm can lawfully perform such services in the state where said individuals with practice privileges have their principal place of business.

RULE 20-2, "Definitions",

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

20-2. DEFINITIONS.

Preamble

Throughout these Rules, the "Public Accountancy Act of 1977" may be referred to as "the Act" and the State Board of Accountancy as "the Board"; "this State" refers to the State of Georgia.

20-2-.01 Attest.

"Attest" means providing the following financial statement service:

(a) Any audit or engagement to be performed in accordance with the Statements on Auditing Standards (SAS);

(b) Any review of financial statements to be performed in accordance with the Statements on Accounting and Review Services (SSARS); provided, however, that nothing in this definition shall alter the rights of unlicensed accountants contained in Code Section 43-3-36;

(c) Any examination of prospective financial information to be performed in accordance with Statements on Standards for Attestation Engagements (SSAE); and

(d) Any engagement to be performed in accordance with the auditing standards of the Public Company Accounting Oversight Board.

20-2-.01 .02 Audit or Examination.

"Audit or Examination" shall be deemed and construed to mean an examination as defined and comprehended by generally accepted auditing standards and will include any procedure undertaken to verify or test the reasonableness of financial information presented in financial statements with a view to expressing an opinion or commenting on the fairness of such presentation.

20-2-.02 .03 Certificate of Expression or Disclaimer of Opinion as to the Fairness of the Representation Shown Therein.

"Certificate of expression or disclaimer of opinion as to the fairness of the representations shown therein", shall be deemed and construed to mean any report, transmittal letter or other written communication issued or associated with financial statements which contains either an expression of opinion or other comment as to the fairness, accuracy or reasonable credibility of such financial statements (whether unqualified, qualified, adverse, piecemeal, no opinion or otherwise) or a disclaimer of opinion (i.e., an assertion to the effect that an opinion cannot be expressed) within the meaning of generally accepted auditing standards.

20-2-.03.04 Client.

"Client" shall be deemed and construed to mean the person(s) or entity which retains a practitioner or his firm for the performance of professional services

20-2-.05 Compilation.

"Compilation" means providing a service to be performed in accordance with the Statements on Standards for Accounting and Review Services that presents information in the form of financial statements that are the representation of management or owners without undertaking to express any assurance as to the statements.

20-2-.06 CPA.

"CPA" means Certified Public Accountant.

20-2-.04 -.07 Enterprise.

"Enterprise" shall be deemed and construed to mean any person(s) or entity, whether organized for profit or not, for which a practitioner or his firm provides professional services.

20-2-.05-.08 Financial Statements.

"Financial Statements" shall be deemed and construed to mean statements and footnotes related thereto that purport to show financial position which relates to a point in time or changes in financial position which relates to a period of time, and statements which use a cash or other ~~incomplete~~ comprehensive

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

basis of accounting. Balance sheets, statements of income, statements of retained earnings, statements of changes in financial position and statements of changes in owners' equity are financial statements. Incidental financial data included in management advisory services reports to support recommendations to a client, and tax returns and supporting schedules do not, for purposes of these rules, constitute financial statements; and the statement, affidavit or signature of preparers required on tax returns neither constitutes an opinion on financial statements nor requires a disclaimer of such opinion.

20-2-.06-.09 Firm.

"Firm" means any person, proprietorship, partnership, corporation, association, or any other legal entity which practices public accountancy.

20-2-.07-10 Generally Accepted Accounting Principles.

"Generally accepted accounting principles" shall be deemed and construed to mean accounting principles or standards generally accepted in the United States, including, but not limited to, Accounting Principles Board Opinions as published by the American Institute of Certified Public Accountants and Statement of Financial Accounting Standards, as published by the Financial Accounting Standards Board.

20-2-.08-11 Generally Accepted Auditing Standards.

"Generally accepted auditing standards" shall be deemed and construed to mean the generally accepted auditing standards set forth in statements issued by the American Institute of Certified Public Accountants, and adopted by the Board together with interpretations thereof.

20-2-.12 Home Office.

"Home Office" means the location identified by the client as the address to which a service described in paragraph (4) of subsection (b) of Code Section 43-3-24 is directed.

20-2-.09-13 Licensee.

"Licensee" shall be deemed and construed to mean a person holding a certificate issued by the Board, or registered with the Board, and holding a permit to practice, pursuant to O.C.G.A. 43-3-84-204, 84-205 and 84-206; and a firm registered with the Board or holding a permit to practice pursuant to O.C.G.A. 43-3-84-207 and 84-208. ~~The term includes each firm of which a licensee is a partner, officer or shareholder, and each partner, officer or shareholder of a firm which is a licensee.~~

20-2-.14 Live Permit.

"Live permit" means a permit issued under Code Section 43-3-24 which is in full force and effect.

20-2-.10-15 Office.

"Office" shall be deemed and construed to mean any space which is maintained by a firm for the practicing of public accounting, and has any of the following identification:

- (a) Listing in a telephone or any other directory;
- (b) Name printed on entrance doors, lobby directories, windows, etc.; or
- (c) Maintaining any space where someone works regularly or is available for meeting the public, ~~including an answering service.~~

20-2-.11-16 Practice of public accountancy.

"Practice of, or practicing public accounting" shall be deemed and construed to mean offering to perform or performing for a client one or more types of services involving the use of accounting or auditing skills, or one or more types of management advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters, while holding oneself out in such manner as to state or imply that one is a licensee

20-2-.17 Principal place of business.

"Principal place of business" means the office location designated by the licensee for purposes of substantial equivalency and reciprocity.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: April 22, 2009
Draft

20-2-.12 18 Professional Engagement.

"Professional Engagement" shall be deemed and construed to mean the association between a client and a practitioner relative to the performance of professional services by the practitioner for the client.

20-2-.13 19 Professional Services.

"Professional services" shall be deemed and construed to mean any services performed or offered to be performed by a licensee for a client in the course of the practice of public accountancy

20-2-.14 20 Public Communication.

"Public Communication" shall be deemed and construed to mean a communication made in identical form to multiple persons or to the world at large, as by television, radio, motion picture, newspaper, pamphlet, mass mailing, letterhead, business card or directory.

20-2-.15 21 Purport, or Purporting to Result From.

"Purport, or purporting to result from" shall be deemed and construed to mean: having the appearance of being; claiming or intending; intending to show; signifying; implying.

20-2-.22 State.

"State" means the District of Columbia and any state other than this state and any territory or insular possession of the United States.

Mr. Nichols made a motion to propose adoption of these rules effective July 1, 2009 and to post and hold a public hearing to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a) (3) (A) (B) (C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy.

Mr. Skinner seconded. The motion carried unanimously.

There was no further business and the meeting was adjourned at 11:45 a.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on _____

These minutes were signed on _____