

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: June 24, 2009

A meeting of the Georgia State Board of Accountancy was held on Wednesday, June 24, 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
Norma Jean Ogles, Georgia Association of Accountants and Tax Professionals

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

Mr. Skinner made a motion to approve the minutes of the April 22, 2009 Board meeting. Mr. Nichols seconded the motion. The motion carried unanimously.

Mr. Nichols made a motion to approve the minutes of the May 11, 2009 Board meeting as corrected. 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.

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Applications:

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

Approved licensees since the April 22, 2009 Board Meeting:

CPA027504	Hopkins, Susan K
CPA027505	Abston, Jamila Aziza
CPA027506	McLendon, Mona Salter
CPA027507	Sosebee, Daniel Ray, III
CPA027508	Marsico, Michael E
CPA027509	Williamson, Wade Henry
CPA027510	Moore, Jennifer Ann Montgomery
CPA027511	Montgomery, Arlie Douglas
CPA027512	Stewart, Scott Matthew
CPA027513	Sanderson, Kelly Helton
CPA027514	Allsteadt, David Philip
CPA027515	Ambler, George Remington
CPA027516	Pittman, Cory Woodward
CPA027517	Oldham, Holly Ann
CPA027518	Wadhvani, Sanjay Dilip
CPA027519	Vickers, Cynthia McLoon
CPA027520	Oden, Jeff
CPA027521	Petra, Suzanne
CPA027522	Reyes, Luis Roberto
CPA027523	Morrell, LaToya Nikia
CPA027524	Guenther, Mark Steven
CPA027525	Warner, Mark Alan
CPA027526	Jeffords, Christopher Michael
CPA027527	Restrepo, Nora Elena
CPA027528	Powell, Stacy Ann Alicia
CPA027529	Higgs, Wazhma Sahar
CPA027530	Hall, Tonya Lynn
CPA027531	Morgan, Jeremy Robin
CPA027532	Carroll, Edward Joseph
CPA027533	Maddox, Renee Cupit
CPA027534	Handa, Kapil
CPA027535	Thomas, Takeshia L
CPA027536	Vail, Amanda Leigh
CPA027537	Burnette, Takeesha Nicole
CPA027538	Bullen, Robert Mark
CPA027539	Crews, Heather Dawn
CPA027540	Goscicki, Daniel C
CPA027541	Zayas, Alexandra M
CPA027542	Wheeler, Melissa Bell
CPA027543	Uzor, Onuwa Onwemadu
CPA027544	Harrison, Latisha Burrell
CPA027545	Lashley, Melissa Marie

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CPA027546 Pennington, Aaron Dwayne
CPA027547 Decuir, Ashley Ann
CPA027548 Conkright, Eric Benjamin
CPA027549 Hamilton, Hunter Owen
CPA027550 Diaz, Christy Leigh
CPA027551 Bateman, Courtney Marie
CPA027552 Kononov, Marina
CPA027553 Parrott, Karen Michelle
CPA027554 Lin, Jianping
CPA027555 Herrera, Joseline
CPA027556 Delger, Batbayar
CPA027557 Eigbe, Anehita I
CPA027558 Harling, Michael Jackson
CPA027559 Jung, Won Suk
CPA027560 Drucker, Laura Anne
CPA027561 Goldstein, Eric Martin
CPA027562 Hildreth, Christopher R
CPA027563 Wooden, Corinne A
CPA027564 Lin, Zheng
CPA027565 Zhang, Na
CPA027566 Kim, Young J
CPA027567 Zhang, Jin
CPA027568 Guice, Tony Vigell
CPA027569 Dahle, Donald Elliott
CPA027570 Castrillon, Luis David
CPA027571 Robinson, Cory Lane
CPA027572 Feeley, Jodi Kalyn
CPA027573 Skypek, Rachel Meador
CPA027574 Lyle, Ashley Nicole
CPA027575 Wright, Pamela K
CPA027576 Hollis, Megan Mamalakis
CPA027577 Marshall-Nixon, Danita Sherene
CPA027578 Cullers, David A
CPA027579 Brookshire, William Bailey
CPA027580 Alobwede, Victor Njume
CPA027581 Nixon, Darci M
CPA027582 Coley, Dasia Deborah
CPA027583 Greenwald, Kelly Elizabeth
CPA027584 Grooms, Jennifer Moyer
CPA027585 Johnson, Cole Brandel
CPA027586 Kleis, Alla V
CPA027587 Moss, Maryann
CPA027588 Reynolds, Leah Ann
CPA027589 Poe, Sara Anne
CPA027590 Mills, Laura Elizabeth
CPA027591 Lewin, Hanson Alphanso
CPA027592 Galyean, Rebekah Marie
CPA027593 Friedman, William John
CPA027594 Lazzaro, Peter
CPA027595 Walton, Kala Shereese

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CPA027596 Null & Void
CPA027597 Keasler, Michael Shane
CPA027598 McCall, Carrie Boyd
CPA027599 Marcellin, Jacqueline Rochelle
CPA027600 Bush, Kevin William
CPA027601 Garcia-Garrido, Sally Esmeralda
CPA027602 Rusch, Melanie Lacy
CPA027603 Duncan, Jeffrey Stewart
CPA027604 Bennett, Gerald Leighton
CPA027605 Pearson, Edwin Barry
CPA027606 James, Jeffrey Osborne
CPA027607 Onyenweaky-O'Aku, Felix Ariwa
CPA027608 Kogl, Blanca Teran
CPA027609 Wikens, Laura Pedelty
CPA027610 Zhang, Priscilla Xin Wei
CPA027611 Ingram, Nathan Joseph
CPA027612 Bores, Audrey Kaye
CPA027613 Shiver, Kelly Ann

Approved licensees at the June 24, 2009 Board meeting:

CPA027624 Bangs, Kenneth Gregory
CPA027625 Boyle, Matthew Scott
CPA027626 Breen, Kyle Christian
CPA027627 Castro, Marti Denise
CPA027628 Flanagan, Michael Brennan
CPA027629 Hudgens, Travis L
CPA027630 Walsh, Deina H

Approved for licensure in accordance with Board Rule 20-3-.08(2) (a), effective on July 1, 2009.

CPA027632 Bevzan, Amanda K.
CPA027633 Burt, III, Thomas Hartley
CPA027634 McCain, Jessica Danielle
CPA027635 Paulk, Brandon Joshua

Reinstatements:

James Andrew Murphy: After reviewing the request for reinstatement of licensure, Mr. Nichols motioned to disapprove the request. Mr. Hill seconded. The motioned carried unanimously.

David Perkins Crawford: After reviewing the request for reinstatement of licensure, Mr. Skinner motioned to table the request until the next Board meeting. Mr. Hill seconded. The motioned carried unanimously.

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NASBA Examination Requests:

Viraj Shasrabuddhe: After reviewing the request for reinstatement of credits for the AUD & BEC Parts, Mr. Hill motioned to disapprove the request. Mr. Skinner seconded. The motion carried unanimously.

Firms:

Applicant #1193894: After reviewing the request for firm license, Mr. Skinner moved to approve the request. Mr. Hill seconded. The motion carried unanimously.

Applicant # 276972: After reviewing the request for waiver of peer review requirements, Mr. Nichols motioned to disapprove the request. Mr. Skinner seconded. The motion carried unanimously.

Legal Services:

Mr. Skinner motioned to accept the following recommendations from Legal services on investigative cases:

ACCT080035- This case involves allegations of failure to perform client services. The Board made a recommendation to refer to the Attorney General's Office.

Mr. Hill seconded and the motion carried unanimously.

Enforcement:

The Board heard a report and recommendations from Enforcement. Mr. Skinner motioned to accept the following recommendations:

ACCT090023-This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT090026- The Board made a recommendation approve the quarterly report.

ACCT090060- This case involves allegations of substandard work. The Board made a recommendation to close case.

ACCT090061- This case involves allegation of unlicensed practice. The Board made a recommendation to close case.

ACCT090066- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

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ACCT090019- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT090062- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT090071- This case involves allegations of unethical conduct. The Board made a recommendation to close case.

ACCT090076- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT090079- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT080084- This case involves allegations of unlicensed practice. The Board made a recommendation to table this case until the July 29, 2009 Board meeting.

Mr. Hill seconded and the motion carried unanimously.

Assistant Attorney General:

The Assistant Attorney General reported on cases received from the Board.

Written Correspondence

The Board considered the letter from Greg DeFoor opposing the change in the experience requirement. However, the Board recognized that the new law changed the experience requirement and the proposed rule reflected the change in law. Mr. Skinner moved to adopt the amendments to Board Rule 20-3-.08, Application for CPA Certificate. The motion was seconded by Mrs. Lopez-Williams, and the motion passed with a vote of five for, zero against.

Other Business

Mobility

Mr. Skinner provided the Board with an update on NASBA's Uniform Accountancy Act Conference. General discussion followed.

ACREV's Inc.

After reviewing written request to be a Board Approved Foreign Credential Evaluator, Mr. Hill made motion to disapprove the request. Mr. Skinner seconded. The motion carried unanimously.

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Firm Ownership

The Board reviewed an inquiry regarding Firm Ownership. The Board responded to the inquiry by referring the individual to the recently adopted Board Rules.

New Applications

The Board will review the applications and each Board member will provide input.

SAS 70 Report

The Board reviewed correspondence from a licensee concerning NDB Accountants and Consultants and a SAS 70 report.

There was no further business and the meeting was adjourned at 1:02 p.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on _____

These minutes were signed on _____