

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: July 29, 2009

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 29, 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
Michael W. Skinner, CPA

Board Members Absent:

T. Farrell Nichols, 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
Wanda Goodson, Georgia Association of Public Accountants (GAPA)
Gary Julian, Georgia Society of Certified Public Accountants (GSCPA)
Cecil Norris, Georgia Association of Accountants and Tax Professionals (GAATP)

Chairman Johnson established a quorum was present at 9:38 a.m. and called the meeting to order.

Mr. Skinner made a motion to approve the minutes of the June 24, 2009 Board meeting as corrected. Mr. Hill 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. Mrs. Lopez-Williams seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, Lopez-Williams, 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:

Applicant #1185215: After reviewing additional information, Mr. Hill motioned to approve the application for licensure as a Certified Public Accountant. Mr. Skinner seconded. The motion carried unanimously.

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 June 24, 2009 Board Meeting:

CPA027636 Jackson, Candace April
CPA027637 Nguyen, Phuong-Thao Thi
CPA027638 Siek, Orlina
CPA027639 Young, Kristin Leigh
CPA027640 Wilson, Elka Lynn
CPA027641 Yi, Wenyan
CPA027642 Gu, Mao
CPA027643 Sienkiewicz, Bradley Alan
CPA027644 Welch, Cecily Viola Mary
CPA027645 Edmond, Andre Neil
CPA027646 Hood, Chrystal Cook
CPA027647 Brooks, Michelle Catherine
CPA027648 Hawkins, Jeffrey Colin
CPA027649 Harper, Jennifer Clark
CPA027650 Speer, Edward Dean
CPA027651 Delsa, William John
CPA027652 Bryner, Laurann Raye
CPA027653 Simpson, Bryce A
CPA027654 Meyer, Emily Lou
CPA027655 Borla, Anthony Thomas
CPA027656 Scott, Shivon Antoinette
CPA027657 Wiggins, Jennifer Stewart
CPA027658 Faunce, Kristen Alisa
CPA027659 Mabry, Adrian Savage
CPA027660 Barber, Hannah Leroux
CPA027661 Draper, Brandon L
CPA027662 Dunn, G Seth
CPA027663 Godwin, James William
CPA027664 Tiernan, James Michael
CPA027665 David, Dustin Jake
CPA027666 Skipper, Aubrie Nichole

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CPA027667 Webb, Christine Remy
CPA027668 Ezeoke, Ugochukwu Arthur
CPA027669 Seymour, John Edward
CPA027670 Roux, Matthew Joseph
CPA027671 Grice, Jessica Marie
CPA027672 Davis, Stephen Uriah
CPA027673 Rivera-Cruz, David
CPA027674 Castille, Ramona A
CPA027675 Miley, Taborah Montia
CPA027676 Campbell, Julie Renee
CPA027677 Schwartz, Douglas J
CPA027678 Willis, Robert Woodruff
CPA027679 Miles, Jessica Drew
CPA027680 Estep, Kara D
CPA027681 Ford, Shelby Strong
CPA027682 Bowen, Adam Keith
CPA027683 Fleeson, Mary Melissa
CPA027684 Naik, Nirmesh
CPA027685 Colvin, Heather Suzanne
CPA027686 Warnock, Bryan Scott
CPA027687 Du, Yenan
CPA027688 Pettoni, Matthew Kenneth
CPA027689 Barnes, Kimberly Tucker
CPA027690 Gin, Max ManKin
CPA027691 Rhodes, Melissa Ann
CPA027692 Norman, Joseph Adrian
CPA027693 Autry, Jarrod Ryan
CPA027694 Fein, Noel A
CPA027695 Gabbai, Eric Erez
CPA027696 Roberts, Eeon Junor
CPA027697 Sweat, Kristen Wyatt
CPA027698 Krause, Juana Tejada
CPA027699 McClellan, Laurie

Approved licensees at the July 29, 2009 Board Meeting:

CPA027702 Breeden, Chris David
CPA027703 Hacman, David Viorel
CPA027704 Dawson, Jennifer Elizabeth
CPA027705 Harris, Arlene Frances
CPA027706 Lucas, Daniel Kenneth
CPA027707 McIntyre, Dwight David
CPA027708 Renwick, Charles Maclean

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CPA027709 Walden, Abby Barnett
CPA027710 Mukopfa, Catherine Nyasha

Reinstatements:

David Perkins Crawford: After reviewing the request for reinstatement of licensure, Mr. Hill made a motion to table the request until the August 26, 2009 Board meeting. Mrs. Lopez-Williams seconded. The motion carried unanimously.

Firms:

Applicant # 276972: After reviewing the request for waiver of the peer review requirements for the 2006-2008 renewal year, Mr. Skinner made a recommendation that the applicant must submit a reinstatement application in order to act upon the request. Mr. Hill seconded. The motion carried unanimously.

NASBA Examination Requests:

Brenda Cosner: After reviewing the request for extension for the AUD CPA Exam Score, Mr. Skinner motioned to extend the request until December 31, 2009. Mr. Hill seconded. The motion carried unanimously.

Anita Farley: After reviewing the request that the Board approve Barclay College Accredited by the Association of Biblical Higher Education (ABHE), Mr. Hill motioned to reaffirm the Board's decision to approve NASBA's Accredited Schools. Mr. Skinner seconded. The motion carried unanimously.

Legal Services:

The Board heard a report and recommendations from Legal services on investigative cases:

Gerald Bailey, Jonesboro- This case involves allegations of failure to perform and plan client services in compliance with generally accepted auditing standards. Mr. Skinner motioned to accept the Consent Order with a public reprimand and a \$500.00 fine. Mrs. Grace-Lopez seconded and the motion carried unanimously.

ACCT090013- This case involves allegations of violating a Voluntary Cease and Desist Order. Mr. Skinner made a recommendation to table this case until the August 26, 2009 Board meeting. Mrs. Grace-Lopez seconded. The motion carried unanimously.

Enforcement:

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

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ACCT080079- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

Robert Tilley, Dublin, GA- This case involves allegations of unlicensed practice. Mr. Skinner made a motion to accept the Cease and Desist Order and close case. Mrs. Lopez-Williams seconded. The motion carried unanimously.

ACCT080081- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT080085- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

Chris Breeden d/b/a Breeden and Associates, Peachtree City, GA- This case involves allegations of unlicensed practice. Mr. Skinner made a motion to accept the Cease and Desist Order and close case. Mrs. Lopez-Williams seconded. The motion carried unanimously.

ACCT030052 - This case involves allegations of failure to perform client services. Mr. Skinner made a recommendation to remove the probation status and return the license to active. Mr. Hill seconded. The motion carried unanimously.

ACCT080015- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT080091- This case involves allegations of failure to perform client services. The Board made recommendation to close the case.

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

ACCT080084- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT090050- This case involves allegations of substandard work. The Board made a recommendation to close case.

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

ACCT090075-This case involves allegations of misrepresentation. The Board made a recommendation to table this case until the August 26, 2009 Board meeting.

ACCT100003- This case involves allegations of unprofessional conduct. The Board made a recommendation to table this case until the August 26, 2009 Board meeting.

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ACCT100004- This case involves allegations of substandard work. The Board made a recommendation to table this case until the August 26, 2009 Board meeting.

Mrs. Lopez-Williams seconded and the motion carried unanimously.

Assistant Attorney General:

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

Other Business

CPA Designation

The Board reviewed an inquiry regarding the requirements for using the CPA designation. General discussion followed.

Limited Liability Corporations

The Board reviewed an inquiry regarding the formation of Limited Liability Corporations. After general discussion, the Board concluded that a licensed individual must own at least fifty - one percent of the Limited Liability Corporation and it must be registered as a firm.

Substantial Equivalency

The Board reviewed an inquiry regarding the qualifications for Substantial Equivalency. General discussion followed.

Georgia Society of Accounting and Tax Professionals

The Board reviewed written correspondence regarding the usage of the name: Chartered Accountants. General discussion followed.

Replacement Applications

The Board expressed appreciation to Sherry Harrison and Ben Hill for a job well done in replacing the applications on the Accountancy Board's website.

There was no further business and the meeting was adjourned at 1:15 p.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on _____

These minutes were signed on _____