

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: July 22, 2015

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 22, 2015 at the State Accounting Office, 200 Piedmont Avenue, Suite 1604, West Tower, Atlanta, Georgia.

The following Board members were present:

Julian I. Deal, CPA, Chairman
Ronald B. Bobo, CPA, Vice Chair
J. Sam Johnson, CPA,
Elizabeth Hardin, CPA
Wanda Goodson, CPA
Ashley Addison, CPA
Jim Martin, Consumer Member

Board members absent:

None.

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Licensing Coordinator
Ayokah Harrison-Holmes, Investigator

Attorney General Representative:

J. Scott Forbes, Assistant Attorney General

Guests present:

Don Cook, Georgia Society of CPAs
Suzanne Jolicoeur, American Institute of CPAs

Chairman Deal established a quorum was present at 10:33 a.m. and called the meeting to order.

Open Session Minutes:

Ms. Hardin made a motion to approve the Open Session minutes of the May 20, 2015 Board meeting as presented. Ms. Goodson seconded the motion. The motion carried unanimously.

Presentation to the Board

Ms. Jolicoeur the Senior Manager of the State Regulation & Legislation division with AICPA made a presentation to apprise the Board of the resources that AICPA offers the state boards. She discussed the following topics Firm Mobility, Code of Conduct, CPE requirements for Reciprocal licenses, CPA Exam, and Peer Review.

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Executive Session:

At 11:15 a.m., Mr. Johnson 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. Ms. Hardin seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Ms. Goodson, Mr. Martin, Mr. Bobo, Ms. Addison and Mr. Martin. No votes were taken in Executive Session.

Investigative Interview:

Applicant T.D.: Applicant appeared at the Board's request and interviewed with Ms. Hardin, Ms. Goodson, Ms. Holmes and Mr. Forbes. After the investigative interview conducted, Ms. Hardin made a motion to approve applicant for reinstatement without conditions. Ms. Goodson seconded the motion. The motion carried unanimously.

NASBA Applications:

The following requests from NASBA were reviewed at the July 22, 2015 meeting:

Applicant L.R., #2477125: After reviewing the request for initial licensure tabled from the May 20, 2015 meeting, applicant is a non U.S. citizen, Mr. Johnson made a motion to authorize Board staff to administratively approve for licensure subject to verification in the SAVE program. Ms. Hardin seconded the motion. The motion carried unanimously.

Applicant A.M., #2477124: After reviewing the request for special consideration of the education requirements, Ms. Hardin made a motion to refer this applicant to the Attorney General's office for a consent agreement for licensure requiring this applicant to complete 2 hours of upper-level accounting credit by June 30, 2016. Ms. Goodson seconded this motion. The motion carried unanimously.

Applicant A.P.W., #2477126: After reviewing the request for special consideration of the education requirements, Ms. Goodson made a motion to approve this applicant for licensure. Mr. Martin seconded the motion. The motion carried unanimously.

NASBA Examination Requests:

Applicant E.H.: After reviewing the request for an extension to retain credit for the AUD and BEC sections of the CPA exam, Mr. Johnson made a motion to grant an extension until December 31, 2015. Ms. Addison seconded this motion. The motion carried unanimously.

Applicant S.V.: After reviewing the request for an extension to retain credit for the REG section of the CPA exam, Ms. Hardin made a motion to grant an extension until December 31, 2015. Mr. Johnson seconded the motion. The motion carried unanimously.

Applicant M.R.: After reviewing the request for an extension to retain credit for the FAR section of the CPA exam, Ms. Hardin made a motion to inform candidate of previous board

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decision from the May 20, 2015 meeting. Mr. Bobo seconded the motion. The motion carried unanimously.

Applicant J.S.: After reviewing the request for an extension to retain credit for the AUD section of the CPA exam, Ms. Goodson made a motion to deny the request, no substantial hardship determined by the Board. Mr. Bobo seconded the motion. The motion carried unanimously.

Applicant B.C.: After reviewing the request for an extension to retain credit for the BEC section of the CPA exam, Mr. Johnson made a motion to grant an extension until January 31, 2016. Ms. Hardin seconded the motion. The motion carried unanimously.

Chairman Deal discussed the drafting of a policy to authorize the Executive Director and a Board Cognizant member to administratively approve extension requests in lieu of a full board review.

Renewals:

Applicant JTG&CoCPAs: After reviewing the request for renewal with a sanction by another state board, Mr. Bobo made a motion to approve applicant for renewal. Mr. Goodson seconded the motion. The motion carried unanimously.

Other Issues/Requests:

The Board discussed non-U.S. citizens who have been licensed in Georgia and applicants seeking licensure in Georgia. Mr. Johnson made a motion to authorize the Board Staff to administratively process upon receipt of guidance from the Attorney General's office. Ms. Goodson seconded this motion. The motion carried unanimously.

Enforcement Report:

Ms. Harrison-Holmes presented the Enforcement Report of cases requiring board action.

S.R. – After reviewing the request for termination of probation, Mr. Bobo made a motion to deny the request to terminate probation at this time and to extend the consent order for two quarters to obtain the two missing quarterly reports. Ms. Addison seconded the motion. The motion carried unanimously.

Mr. Bobo made a motion to accept the Enforcement Report. Ms. Goodson seconded the motion. The motion carried unanimously.

ACCT110073: The Board voted to close this case as respondent is deceased.

ACCT110081: The Board voted to close this case with no action.

ACCT120003: The Board voted to close this case with no action.

ACCT120012: The Board voted to close this case as respondent is deceased.

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ACCT120013: The Board voted to close this case as respondent is deceased.

ACCT130032: The Board voted to open a new complaint and refer to the Attorney General's Office for a Cease & Desist.

ACCT130045: The Board voted to close this case.

ACCT140010: The Board voted to refer this case to the Attorney General's Office for a Cease & Desist for the firm and assess a \$1,000.00 fine for unlicensed practice.

ACCT140012: The Board voted to send a letter to respondent reserving the right to take action on open complaint.

ACCT140014: The Board voted to close this case as respondent is deceased.

ACCT140020: The Board voted to close this case with no action.

ACCT140022: The Board voted to refer this case to the Attorney General's Office for a Cease & Desist.

ACCT140024: The Board voted to dismiss this case with no action.

ACCT140025: The Board voted to dismiss this case with no action.

ACCT140026: The Board voted to dismiss this case with no action.

ACCT140027: The Board voted to dismiss this case for lack of evidence.

ACCT140028: The Board voted to refer this case to the Attorney General's Office for a consent agreement assessing a \$1,000.00 fine.

ACCT140040: The Board voted to refer this case to the Attorney General's Office for a consent agreement assessing a \$500.00 fine.

ACCT140041: The Board voted to dismiss this case.

ACCT150007: The Board voted to dismiss this case.

ACCT150019: The Board voted to send a letter requiring respondent to cease advertising as a CPA.

ACCT150020: The Board voted to dismiss this case.

ACCT150022: The Board voted to dismiss this case.

ACCT150042: The Board voted to send a letter requiring respondent to reinstate firm license.

ACCT150043: The Board voted to dismiss this case.

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ACCT150045: The Board voted to refer to the Attorney General's office for a Cease & Desist order.

ACCT150046: The Board voted to dismiss, respondent and firm are now licensed.

ACCT150047: The Board voted to dismiss this case.

ACCT150048: The Board voted to table to obtain SEC files on the case.

ACCT150049: The Board voted to table to obtain SEC files on the case.

ACCT150051: The Board voted to dismiss this case.

ACCT150052: The Board voted to dismiss, respondent has removed the CPA advertising.

Attorney General's Report:

Mr. Forbes presented a status report to the Board of cases and advice referred for action. Mr. Johnson made a motion to accept the Attorney General's report. Ms. Addison seconded the motion. The motion carried unanimously.

Ralph Lee, Gulf Breeze, Florida – The Board voted to accept the Voluntary Surrender and closed the case.

Open Session:

Chairman Deal declared open session at 2:45 p.m. to vote on discussions held in executive session.

Approval of Executive Session Minutes:

Ms. Goodson made a motion to approve the Executive Session minutes of the May 20, 2015 Board meeting as presented. Mr. Martin seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Mr. Johnson made a motion to approve the following applications that met certification requirements. Ms. Hardin seconded the motion. The motion carried unanimously. The Board approved one hundred forty-eight (148) Certified Public Accountant licenses (CPA033109, CPA033148 through CPA033294) since the May 20, 2015 Board meeting. The list is attached and made part of these minutes.

Mr. Bobo made a motion to approve the following applications that met certification requirements. Ms. Goodson seconded the motion. The motion carried unanimously. The Board approved twenty-three (23) Public Accounting Firm licenses (ACF006347 through ACF006369) since the May 20, 2015 Board meeting. The list is attached and made part of these minutes.

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Executive Director's Report:

Mr. Ziga informed the Board that there are currently 20,348 Active CPAs and 1,832 Active Public Firms licensed in the state of Georgia.

Mr. Ziga updated the Board on the upcoming CPA license renewal.

Mr. Ziga gave an update on the Accountancy file boxes.

Mr. Ziga informed the Board that FY15 ended under budget.

Mr. Ziga informed the Board that a new contract has to be submitted to NASBA.

Other Business:

The Board discussed amending Board Rule 20-10-.02(6). A motion was made by Mr. Johnson to post the amended Board Rule for public hearing and adoption on August 24, 2015 and seconded by Ms. Goodson, and the Board voted unanimously to amend Board Rule 20-10-.02(6) to change the biennial renewal fee for individual licenses from \$50.00 to \$100.00 effective January 1, 2016 for the individual licenses that expire on December 31, 2015.

20-10-.02 Biennial Renewal. Amended.

- (1) All licenses to practice public accountancy in this state issued to individuals will expire on December 31 of each odd numbered year and shall be biennially renewable.
- (2) Without a current license, it is unlawful to practice public accountancy in this state.
- (3) Applications for biennial renewal must be submitted on or before the expiration date of December 31. Applications may be submitted electronically or via the U.S. Postal Service. For applications submitted via the U.S. Postal Service, a U.S. Postal Service postmark will be considered the date of submission.
- (4) Every application by an individual for renewal of a license must be accompanied by a renewal fee and must include affirmation that all applicable continuing professional education requirements, as provided in O.C.G.A. Section 43-3-19 and Chapter 20-11 of the Rules have been met.
- (5) In addition, the applicant for renewal must notify the Board of the applicant's current mailing address, and such other information as the Board may require.
- (6) The fee for biennial renewal is ~~\$50.00~~ \$100.00.

Authority O.C.G.A. Secs. 43-3-7, 43-3-8, 43-3-18, 43-3-19.

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The Board discussed amending Board Rules 20-8-.01(1) (b) (d), and 20-9-.01(1) (a) (b). A motion was made by Sam Johnson to post the amended Board Rule for public hearing and adoption on August 24, 2015 and seconded by Wanda Goodson, and the Board voted unanimously to amend Board Rule Rules 20-8-.01(1)(b)(d), and 20-9-.01(1)(a)(b) to change the biennial renewal fee for firm licenses from \$750.00 to \$150.00 effective July 1, 2016 for the firm licenses that expire on June 30, 2016.

20-8-.01 Firms Required to Be Licensed- Biennial Licensure Amended.

(1) A firm that does not have a physical office in this state but performs any audit or any other engagement to be performed in accordance with the Statements on Auditing Standards, any examination of prospective financial statements to be performed in accordance with the Statements on Standards for Attestation Engagements or any engagement to be performed in accordance with the auditing standards of the Public Company Accounting Oversight Board for a client that specifies a location in this state to which such service is directed shall be required to obtain a license biennially with the Board in accordance with this Chapter.

(a) A firm required to be licensed with the Board under 43-3-16(b)(1)(C) between biennial reporting periods shall obtain a license with the Board on a form obtained from the Board within 60 days of the date when such license requirement first becomes effective. Failure to timely obtain a license will result in a penalty.

(b) The licensure fee for a firm is ~~\$75.00~~ \$150.00

(c) The penalty for a firm to fail to timely obtain a license is \$250.00 in addition to the licensure fee.

(d) The renewal fee for a firm is ~~\$75.00~~ \$150.00.

(2) A firm required to be licensed with the Board must show that attest services and compilation and review services rendered in this state are under the supervision of an individual holding a license issued by this state or an individual with substantial equivalency practice privileges under subsection (b) of Code Section 43-3-18.

(3) Notice shall be given to the Board within thirty days of any change in address.

(4) Licenses will expire on June 30 of each even numbered year and shall become renewable at least 60 days prior to the expiration date.

(5) In order to qualify for renewal the firm must comply with the provisions for peer review as provided for in O.C.G.A. Section 43-3-17.

(6) An application for renewal of a firm license, otherwise in order, filed after the June 30th expiration date must be accompanied by a late fee of \$250 in addition to the renewal fee. After June 30th, without an active firm license, it is unlawful to practice public accountancy in this state. The late renewal period begins July 1st and ends September 30th.

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(7) An application for reinstatement of a firm license, otherwise in order, filed after September 30th must be accompanied by a reinstatement fee of \$575.

(8) In no event will the Board issue a license or renew the license of a firm for the practice of public accountancy in this state unless the firm complies with the ownership requirements of Code Section 43-3-16.

(9) In no event will the Board issue a license or renew the license of a firm for the practice of public accountancy in this state unless the firm participates in a peer review 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 in a manner consistent with the timing and completion requirements of Code Section 43-3-17.

Authority O.C.G.A. Secs. 43-3-2, 43-3-7, 43-3-8, 43-3-16, 43-3-17, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-25, 43-3-31.

20-9-.01 Registration. Amended.

(1) Each physical office established or maintained for practice in this state by a CPA, partnership, professional association, or professional corporation of CPAs, 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.

(a) The registration fee for a sole practitioner, for a partnership, or for an association or corporation is ~~\$75.00~~ \$150.00.

(b) The renewal fee for office registration of a sole practitioner, a partnership, or an association or corporation is ~~\$75.00~~ \$150.00.

(2) Each such physical office shall be under the supervision of a resident manager, who may be a partner, principal, shareholder, or a staff employee holding a license.

(3) A form is prescribed and is obtainable from the Board Office.

(4) Notice shall be given to the Board within thirty days of any change of address. Notice must be similarly given of the closing of any such physical offices. No form is provided for such notices but they must be in writing, and, whether in letter form or otherwise, they must be clearly headed with "Closing of Office," or similar wording.

(5) Registration permits will expire on June 30 of each even numbered year beginning on June 30, 1984, and shall become renewable at least sixty (60) days prior to the expiration date.

(6) In order to be eligible for registration renewal, the physical office must comply with the provisions for peer review as provided for in O.C.G.A. Section 43-3-17 and Chapter 20-13 of the Rules.

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(7) An application for original registration of an office registration, otherwise in order, filed more than 30 days after it is due must be accompanied by a penalty of \$250.00 in addition to the registration fee.

(8) An application for renewal of an office registration, otherwise in order, filed after the June 30th expiration date must be accompanied by a penalty of \$250.00 in addition to the renewal fee. After June 30th, without an active firm registration, it is unlawful to practice public accountancy in this state. The late renewal period begins July 1st and ends September 30th.

(9) An application for reinstatement of an office registration, otherwise in order, filed after September 30th must be accompanied by a reinstatement fee of \$575.00.

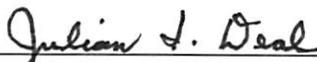
Authority O.C.G.A. Secs. 43-3-2, 43-3-8, 43-3-16, 43-3-17, 43-3-18, 43-3-20.

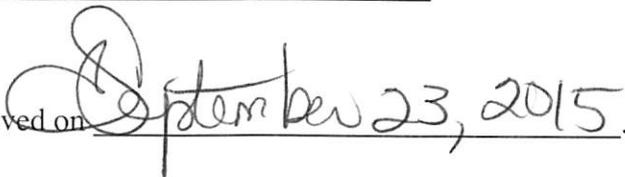
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With no other business to discuss. The meeting adjourned at 3:55 p.m.

The next scheduled board meeting will be held on Wednesday, September 23, 2015 at 10:30 a.m.


Recorded by Swan LeGrand-Fleming, Licensing Coordinator


Chairman Julian I. Deal

These minutes were approved on 

State of Georgia
County of Fulton

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 Julian I. Deal 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.

I am the presiding officer of the Georgia State Board of Accountancy.

I am over the age of 18 and in all other 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.

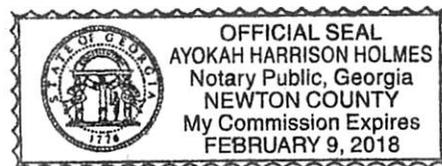
On July 22, 2015, entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated 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.

The legal authority for the closure of this meeting was O.C.G.A. §§ 43-3-20(b) and (d) and 43-3-25.1(a) and (b).

The subject(s) discussed and the underlying facts supporting the closing of this meeting are: Review Applications, Complaints, Investigations, and Disciplinary Proceedings.

Further the affiant sayeth not.

Julian I. Deal
(Presiding Officer)



Sworn and subscribed before me,

This 22 Day of July, 2015

Ayokah Harrison Holmes
Notary Public

My Commission Expires 2/9/2018

CPA Licenses Issued – 7/22/2015 – 9/22/2015 –201 Licenses

| Last Name | First Name | Lic # | Initial Date of Licensure | Expiration Date |
|------------------|-------------------|--------------|----------------------------------|------------------------|
| Ashley | Jason | CPA033295 | 7/31/2015 | 12/31/2015 |
| Clements | William | CPA033296 | 7/31/2015 | 12/31/2015 |
| Cross | Raymond | CPA033297 | 7/31/2015 | 12/31/2015 |
| Farrel | Eugene | CPA033298 | 7/31/2015 | 12/31/2015 |
| Flynn | Rebecca | CPA033299 | 7/31/2015 | 12/31/2015 |
| Gray | Evan | CPA033300 | 7/31/2015 | 12/31/2015 |
| Hayes | Eric | CPA033301 | 7/31/2015 | 12/31/2015 |
| Hsiao | Ching | CPA033302 | 7/31/2015 | 12/31/2015 |
| Huse | Taylor | CPA033303 | 7/31/2015 | 12/31/2015 |
| Hynes | Matthew | CPA033304 | 7/31/2015 | 12/31/2015 |
| Lewis | Joel | CPA033305 | 7/31/2015 | 12/31/2015 |
| Massey | Andrew | CPA033306 | 7/31/2015 | 12/31/2015 |
| McHugh | Daniel | CPA033307 | 7/31/2015 | 12/31/2015 |
| Merrell | Douglas | CPA033308 | 7/31/2015 | 12/31/2015 |
| Meyers | Alan | CPA033309 | 7/31/2015 | 12/31/2015 |
| Norras | Lela | CPA033310 | 7/31/2015 | 12/31/2015 |
| Pierson | Hannah | CPA033311 | 7/31/2015 | 12/31/2015 |
| Porter-White | Andrea | CPA033312 | 7/31/2015 | 12/31/2015 |
| Rolle | Lavado | CPA033313 | 7/31/2015 | 12/31/2015 |
| Scudder | Brittany | CPA033314 | 7/31/2015 | 12/31/2015 |
| Stapleton | Christopher | CPA033315 | 7/31/2015 | 12/31/2015 |
| Strickland | Daniel | CPA033316 | 7/31/2015 | 12/31/2015 |
| Swan | Dante | CPA033317 | 7/31/2015 | 12/31/2015 |
| Tewkesbury | Edward | CPA033318 | 7/31/2015 | 12/31/2015 |
| Thaker | Sonal | CPA033319 | 7/31/2015 | 12/31/2015 |
| Tyson | Brandon | CPA033320 | 7/31/2015 | 12/31/2015 |
| Walker | Mackenzie | CPA033321 | 7/31/2015 | 12/31/2015 |
| Weissman | Scott | CPA033322 | 7/31/2015 | 12/31/2015 |
| Baldinelli | Amy | CPA033323 | 8/7/2015 | 12/31/2015 |
| Bergmoser | Stephen | CPA033324 | 8/7/2015 | 12/31/2015 |
| Binstock | Avraham | CPA033325 | 8/7/2015 | 12/31/2015 |
| Bixby | Michelle | CPA033326 | 8/7/2015 | 12/31/2015 |
| Chaffe | Mary | CPA033327 | 8/7/2015 | 12/31/2015 |
| Conrad | Terrence | CPA033328 | 8/7/2015 | 12/31/2015 |
| Cuevas | Margarita | CPA033329 | 8/7/2015 | 12/31/2015 |
| Danals | Evan | CPA033330 | 8/7/2015 | 12/31/2015 |
| Denson | Robyn | CPA033331 | 8/7/2015 | 12/31/2015 |
| Flynn | Veronica | CPA033332 | 8/7/2015 | 12/31/2015 |
| Garofalo | David | CPA033333 | 8/7/2015 | 12/31/2015 |

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| | | | | |
|-----------------|-------------|-----------|-----------|------------|
| Giordano | Riley | CPA033334 | 8/7/2015 | 12/31/2015 |
| Gregg | Melissa | CPA033335 | 8/7/2015 | 12/31/2015 |
| Habif | Lindsey | CPA033336 | 8/7/2015 | 12/31/2015 |
| Harvey | Lori | CPA033337 | 8/7/2015 | 12/31/2015 |
| Heard | Farrah | CPA033338 | 8/7/2015 | 12/31/2015 |
| Hicks | Lauren | CPA033339 | 8/7/2015 | 12/31/2015 |
| Jacob | Virginia | CPA033340 | 8/7/2015 | 12/31/2015 |
| Kaptur | James | CPA033341 | 8/7/2015 | 12/31/2015 |
| Malenky | Matthew | CPA033342 | 8/7/2015 | 12/31/2015 |
| Moxley Jr | Michael | CPA033343 | 8/7/2015 | 12/31/2015 |
| Murray | Shane | CPA033344 | 8/7/2015 | 12/31/2015 |
| Nairn | Jennifer | CPA033345 | 8/7/2015 | 12/31/2015 |
| Norwood | Ashlan | CPA033346 | 8/7/2015 | 12/31/2015 |
| Okune | Paul | CPA033347 | 8/7/2015 | 12/31/2015 |
| Park | Haeyoon | CPA033348 | 8/7/2015 | 12/31/2015 |
| Pellegrom | Matthew | CPA033349 | 8/7/2015 | 12/31/2015 |
| Regan | Thomas | CPA033350 | 8/7/2015 | 12/31/2015 |
| Risley-O'Rourke | Brian | CPA033351 | 8/7/2015 | 12/31/2015 |
| Savage | Patrick | CPA033352 | 8/7/2015 | 12/31/2015 |
| Scott | Mykel | CPA033353 | 8/7/2015 | 12/31/2015 |
| Sechler | Brent | CPA033354 | 8/7/2015 | 12/31/2015 |
| Tober | Corey | CPA033355 | 8/7/2015 | 12/31/2015 |
| Wells | Matthew | CPA033356 | 8/7/2015 | 12/31/2015 |
| Wilkerson | Terelle | CPA033357 | 8/7/2015 | 12/31/2015 |
| Brownlee | Emily | CPA033358 | 8/14/2015 | 12/31/2015 |
| Brummel | Katherine | CPA033359 | 8/14/2015 | 12/31/2015 |
| Bynum | Harry | CPA033360 | 8/14/2015 | 12/31/2015 |
| Clendenen | Jonathan | CPA033361 | 8/14/2015 | 12/31/2015 |
| Davidson | Samuel | CPA033362 | 8/14/2015 | 12/31/2015 |
| Drake | Diane | CPA033363 | 8/14/2015 | 12/31/2015 |
| Frederick | Elizabeth | CPA033364 | 8/14/2015 | 12/31/2015 |
| Kerich | Bob | CPA033365 | 8/14/2015 | 12/31/2015 |
| Lioon | Geoffrey | CPA033366 | 8/14/2015 | 12/31/2015 |
| Loong | Kevin | CPA033367 | 8/14/2015 | 12/31/2015 |
| Lu | Yanan | CPA033368 | 8/14/2015 | 12/31/2015 |
| Michael | Christopher | CPA033369 | 8/14/2015 | 12/31/2015 |
| Moore | Meredith | CPA033370 | 8/14/2015 | 12/31/2015 |
| Ngo | Minh | CPA033371 | 8/14/2015 | 12/31/2015 |
| Park | Chin Ok | CPA033372 | 8/14/2015 | 12/31/2015 |
| Pedersen | James | CPA033373 | 8/14/2015 | 12/31/2015 |
| Slowke | Kristie | CPA033374 | 8/14/2015 | 12/31/2015 |

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| | | | | |
|------------|------------|-----------|-----------|------------|
| Stone | Courtney | CPA033375 | 8/14/2015 | 12/31/2015 |
| Tan-Yan | Martine | CPA033376 | 8/14/2015 | 12/31/2015 |
| Thompson | Sara | CPA033377 | 8/14/2015 | 12/31/2015 |
| Washington | Camelia | CPA033378 | 8/14/2015 | 12/31/2015 |
| Baker | William | CPA033379 | 8/21/2015 | 12/31/2015 |
| Charlton | D'Angelo | CPA033380 | 8/21/2015 | 12/31/2015 |
| Clayton | Bryan | CPA033381 | 8/21/2015 | 12/31/2015 |
| Cochran | Robert | CPA033382 | 8/21/2015 | 12/31/2015 |
| Dean | Julia | CPA033383 | 8/21/2015 | 12/31/2015 |
| Erwin | George | CPA033384 | 8/21/2015 | 12/31/2015 |
| Figueiredo | Sandya | CPA033385 | 8/21/2015 | 12/31/2015 |
| Goldring | Angel | CPA033386 | 8/21/2015 | 12/31/2015 |
| Hammond | Sarah | CPA033387 | 8/21/2015 | 12/31/2015 |
| Hardie | Katherine | CPA033388 | 8/21/2015 | 12/31/2015 |
| Johnson | Michael | CPA033389 | 8/21/2015 | 12/31/2015 |
| Johnson | Michael | CPA033390 | 8/21/2015 | 12/31/2015 |
| Lambert | Kristen | CPA033391 | 8/21/2015 | 12/31/2015 |
| Maxwell | Lindsay | CPA033392 | 8/21/2015 | 12/31/2015 |
| Medina | Javier | CPA033393 | 8/21/2015 | 12/31/2015 |
| Naulls | Roshanda | CPA033394 | 8/21/2015 | 12/31/2015 |
| Owens | Khrystyn | CPA033395 | 8/21/2015 | 12/31/2015 |
| Page | Ashley | CPA033396 | 8/21/2015 | 12/31/2015 |
| Pina | Deborah | CPA033397 | 8/21/2015 | 12/31/2015 |
| Prince | Doris | CPA033398 | 8/21/2015 | 12/31/2015 |
| Ray | Michael | CPA033399 | 8/21/2015 | 12/31/2015 |
| Serrao | Cheryl | CPA033400 | 8/21/2015 | 12/31/2015 |
| Shin | Kyung Hwan | CPA033401 | 8/21/2015 | 12/31/2015 |
| Tatum | Luke | CPA033402 | 8/21/2015 | 12/31/2015 |
| Tucker | Landon | CPA033403 | 8/21/2015 | 12/31/2015 |
| Wagonfield | Benjamin | CPA033404 | 8/21/2015 | 12/31/2015 |
| Wang | Chen | CPA033405 | 8/21/2015 | 12/31/2015 |
| Williams | Suzanne | CPA033406 | 8/21/2015 | 12/31/2015 |
| Alfaro | Arturo | CPA033407 | 8/28/2015 | 12/31/2015 |
| Bachouros | Lee | CPA033408 | 8/28/2015 | 12/31/2015 |
| Bailey | Alexandra | CPA033409 | 8/28/2015 | 12/31/2015 |
| Barnes | Terryl | CPA033410 | 8/28/2015 | 12/31/2015 |
| Berkovich | Michelle | CPA033411 | 8/28/2015 | 12/31/2015 |
| Bishop | Allison | CPA033412 | 8/28/2015 | 12/31/2015 |
| Bliss | Kendall | CPA033413 | 8/28/2015 | 12/31/2015 |
| Clark | Mark | CPA033414 | 8/28/2015 | 12/31/2015 |
| Decosimo | Garnett | CPA033415 | 8/28/2015 | 12/31/2015 |

CPA Licenses Issued – 7/22/2015 – 9/22/2015 –201 Licenses

| | | | | |
|-----------------------|------------|-----------|-----------|------------|
| Dorward | Jennifer | CPA033416 | 8/28/2015 | 12/31/2015 |
| Eaton | Jillian | CPA033417 | 8/28/2015 | 12/31/2015 |
| Fordham | Kathryn | CPA033418 | 8/28/2015 | 12/31/2015 |
| Glovsky | Jeffrey | CPA033419 | 8/28/2015 | 12/31/2015 |
| Goble | Sammy | CPA033420 | 8/28/2015 | 12/31/2015 |
| Gonzalez de Blasco | Ana Denise | CPA033421 | 8/28/2015 | 12/31/2015 |
| Gordon | Brian | CPA033422 | 8/28/2015 | 12/31/2015 |
| Heger | Daniel | CPA033423 | 8/28/2015 | 12/31/2015 |
| Hill | Nicklaus | CPA033424 | 8/28/2015 | 12/31/2015 |
| King | John | CPA033425 | 8/28/2015 | 12/31/2015 |
| Landreneau | Garrett | CPA033426 | 8/28/2015 | 12/31/2015 |
| Lang | Tselani | CPA033427 | 8/28/2015 | 12/31/2015 |
| Ma | Long | CPA033428 | 8/28/2015 | 12/31/2015 |
| Maxey | Kathryn | CPA033429 | 8/28/2015 | 12/31/2015 |
| Mishler | Hilary | CPA033430 | 8/28/2015 | 12/31/2015 |
| Mitchell | Eric | CPA033431 | 8/28/2015 | 12/31/2015 |
| Morgan | Shawnn | CPA033432 | 8/28/2015 | 12/31/2015 |
| O'Neal | Alexander | CPA033433 | 8/28/2015 | 12/31/2015 |
| Offem | Wofai | CPA033434 | 8/28/2015 | 12/31/2015 |
| Owens | Daniel | CPA033435 | 8/28/2015 | 12/31/2015 |
| Schrack | Scott | CPA033436 | 8/28/2015 | 12/31/2015 |
| Shull | Anthony | CPA033437 | 8/28/2015 | 12/31/2015 |
| Sinden | Carolyn | CPA033438 | 8/28/2015 | 12/31/2015 |
| Smith | Merrit | CPA033439 | 8/28/2015 | 12/31/2015 |
| Strickland | Jenna | CPA033440 | 8/28/2015 | 12/31/2015 |
| Turner | Kathryn | CPA033441 | 8/28/2015 | 12/31/2015 |
| Valdes | Alexander | CPA033442 | 8/28/2015 | 12/31/2015 |
| Wang | Lin | CPA033443 | 8/28/2015 | 12/31/2015 |
| Watlington | Chelsea | CPA033444 | 8/28/2015 | 12/31/2015 |
| Youngo | Joseph | CPA033445 | 8/28/2015 | 12/31/2015 |
| Auerbach | Arthur | CPA033446 | 9/11/2015 | 12/31/2015 |
| Burch | Jeremy | CPA033447 | 9/11/2015 | 12/31/2015 |
| Carter | Joshua | CPA033448 | 9/11/2015 | 12/31/2015 |
| Gibson | Nancy | CPA033449 | 9/11/2015 | 12/31/2015 |
| Hinson | Hannah | CPA033450 | 9/11/2015 | 12/31/2015 |
| Johnson | William | CPA033451 | 9/11/2015 | 12/31/2015 |
| Jones | Justin | CPA033452 | 9/11/2015 | 12/31/2015 |
| Jones | Robert | CPA033453 | 9/11/2015 | 12/31/2015 |
| Le | Nhi | CPA033454 | 9/11/2015 | 12/31/2015 |
| McNeely | Kristi | CPA033455 | 9/11/2015 | 12/31/2015 |

CPA Licenses Issued – 7/22/2015 – 9/22/2015 –201 Licenses

| | | | | |
|--------------|-----------|-----------|-----------|------------|
| Metzger | Brian | CPA033456 | 9/11/2015 | 12/31/2015 |
| Mims | Mallory | CPA033457 | 9/11/2015 | 12/31/2015 |
| Mountjoy | Matthew | CPA033458 | 9/11/2015 | 12/31/2015 |
| Neymour | Grevie | CPA033459 | 9/11/2015 | 12/31/2015 |
| Nong | Saravy | CPA033460 | 9/11/2015 | 12/31/2015 |
| Olabosinde | Adekunle | CPA033461 | 9/11/2015 | 12/31/2015 |
| Perez | Gilbert | CPA033462 | 9/11/2015 | 12/31/2015 |
| Porter | William | CPA033463 | 9/11/2015 | 12/31/2015 |
| Roddenberry | Thomas | CPA033464 | 9/11/2015 | 12/31/2015 |
| Rumph | John | CPA033465 | 9/11/2015 | 12/31/2015 |
| Sassler | Sarah | CPA033466 | 9/11/2015 | 12/31/2015 |
| Slonina | Brittany | CPA033467 | 9/11/2015 | 12/31/2015 |
| Stout | Justin | CPA033468 | 9/11/2015 | 12/31/2015 |
| Tepker | Craig | CPA033469 | 9/11/2015 | 12/31/2015 |
| Tonkovich | Matt | CPA033470 | 9/11/2015 | 12/31/2015 |
| Vickers | Greggory | CPA033471 | 9/11/2015 | 12/31/2015 |
| Acharya | Ashish | CPA033472 | 9/18/2015 | 12/31/2015 |
| Asman | Jamie | CPA033473 | 9/18/2015 | 12/31/2015 |
| Breitenfeldt | Frank | CPA033474 | 9/18/2015 | 12/31/2015 |
| Brown | Roan | CPA033475 | 9/18/2015 | 12/31/2015 |
| Cambre | Megan | CPA033476 | 9/18/2015 | 12/31/2015 |
| Cooper | Brandon | CPA033477 | 9/18/2015 | 12/31/2015 |
| Crisp | Ryan | CPA033478 | 9/18/2015 | 12/31/2015 |
| Dunmire | Andrew | CPA033479 | 9/18/2015 | 12/31/2015 |
| Duracher | Frank | CPA033480 | 9/18/2015 | 12/31/2015 |
| Foster | Jeanmarie | CPA033481 | 9/18/2015 | 12/31/2015 |
| Sanford | Sarah | CPA033482 | 9/18/2015 | 12/31/2015 |
| Funderburke | William | CPA033483 | 9/18/2015 | 12/31/2015 |
| Gutowski | Elizabeth | CPA033484 | 9/18/2015 | 12/31/2015 |
| Jain | Archana | CPA033485 | 9/18/2015 | 12/31/2015 |
| Jones | Ryland | CPA033486 | 9/18/2015 | 12/31/2015 |
| Okita | Steven | CPA033487 | 9/18/2015 | 12/31/2015 |
| Saunders | Donald | CPA033488 | 9/18/2015 | 12/31/2015 |
| Shackelford | James | CPA033489 | 9/18/2015 | 12/31/2015 |
| Stuart | Nancy | CPA033490 | 9/18/2015 | 12/31/2015 |
| Sweeney | Ryan | CPA033491 | 9/18/2015 | 12/31/2015 |
| Truong | Yoon | CPA033492 | 9/18/2015 | 12/31/2015 |
| Waller | Molly | CPA033493 | 9/18/2015 | 12/31/2015 |
| Williams | Trudy-Ann | CPA033494 | 9/18/2015 | 12/31/2015 |
| Zhu | Meixuan | CPA033495 | 9/18/2015 | 12/31/2015 |

FIRM Licenses Issued – 7/22/2015 – 9/22/2015 – 18 Licenses

| Firm Name | License Number | Initial Date of Licensure | Expiration Date |
|---|----------------|---------------------------|-----------------|
| Carter & Perry LLC | ACF006383 | 7/31/2015 | 6/30/2016 |
| H & KY ASSOCIATES, P.C. | ACF006384 | 7/31/2015 | 6/30/2016 |
| Lindsey Partners, LLC | ACF006385 | 8/14/2015 | 6/30/2016 |
| Scrudato & Co., PA | ACF006386 | 8/14/2015 | 6/30/2016 |
| O'Connor Davies, LLP | ACF006387 | 8/14/2015 | 6/30/2016 |
| CoNexus CPA Group, LLC | ACF006388 | 8/14/2015 | 6/30/2016 |
| Binkley Dove Kanavy LLC | ACF006389 | 8/14/2015 | 6/30/2016 |
| Frank M. Boozer CPA | ACF006390 | 8/14/2015 | 6/30/2016 |
| Peter J Tarantino CPA PC | ACF006391 | 8/21/2015 | 6/30/2016 |
| Pless and Niu, LLC | ACF006392 | 8/21/2015 | 6/30/2016 |
| Timothy J. Cagle, CPA PC | ACF006393 | 8/21/2015 | 6/30/2016 |
| Chugh CPAs, LLP | ACF006394 | 8/21/2015 | 6/30/2016 |
| Lonnie C Dinkins JR | ACF006395 | 9/11/2015 | 6/30/2016 |
| Dembo Jones Healy Pennington & Marshall, PC | ACF006396 | 9/11/2015 | 6/30/2016 |
| St. Illa Accounting, LLC | ACF006397 | 9/11/2015 | 6/30/2016 |
| Springer & Company CPA's PC | ACF006398 | 9/11/2015 | 6/30/2016 |
| Uprising Financial Legitimations, LLC | ACF006399 | 9/11/2015 | 6/30/2016 |
| Ferland & Company CPAs ,LLC | ACF006400 | 9/11/2015 | 6/30/2016 |