**The Georgia Society of CPAs Fall Council Meeting Minutes**

# November 8, 2024

# The Georgia Society of CPAs Office

**Atlanta, Georgia**

**Board of Directors Present:** Cromwell Baun, Jason Blair, Kathryn Fletcher, Carlton Hodges, Clay Pilgrim, Jodi Prevost, Geoff Rhines, Nick Rider, Boyd Search, Susan Tillery, Ian Waller

**Members at Large Present**:

Nnennaya Anyaebosi

Arthur Auerbach

Julia Babington

Robin Bennett

Denille Biddy

William Birmingham

Aileen Bolger

Valerie Bowron

Dan Branch

Nicholas Bruner

Walton Bryde

Phillip Buelterman

Leslie Buice

John Carson

Gregory Chapman

Matthew Clark

Robert Cook

Nina Daigle

Adrienne Davis

Abriel Davis

Sarah Dekutowski

Robert Dow

Francis D'urban Jackson

David Golden

Denise Grove

Elizabeth Hardin

Joshua Hinson

Molly Hinton

Aleisa Howell

Marjorie Huckabee Carter

Clayton Huffman

David Jackson

Frank Jones

Thomas Jones

Jeffrey Kess

Amy King

Brian Klinkert

Ralph Knight

Michael Lopata

John Masters

Shawntell McCall

Debra McGlaun

Eric McGlothen

Anne Morris

Douglas Moses

Jacqueline Neubert

Larry Nichols

Sara Ogden

Carl Peabody

Julie Petherbridge

Katelan Price

Rick Rosell

Evelyn Rosier

Joli Stuckey

Joetta Thomas

Brandon Verner

Margaret Waldrep

Maliece Whatley

Amanda Wilkson

Nicole Winston

**Chapter Presidents/Reps Present:** William Harris

**Past Presidents/Chairs Present**: Stewart Carlin, Scott Collins, James Freeman, Tom Harrison, Terry Parker, Carolyn Riticher, Bill Schneider, Darrell Thaw, Debbie Thaw, Scott Voynich

**Staff Present:** Don Cook, Elizabeth Cook, Caryn Faulkner, Callie Hammond, Brandi Kornegay, Jessica Mytrohovich, Calvin Wong

# Call to Order

Kathryn Fletcher, chair, called the meeting to order at 9:05 a.m. Quorum has been established.

# Invocation

Darrell Thaw provided the invocation.

1. **Recognition of Past Presidents/Chairs**

All Past Presidents and Chairs of the Society present were recognized.

1. **Recognition of VIPs**

Paul Ziga, Evelyn Rosier, and John Carson were recognized.

1. **Recognition of Veterans**

Veterans were asked to stand and were honored.

# Approval of Minutes

The 2024 Spring Leadership Council meeting minutes were accepted with one spelling correction.

# Chair’s/CEO Report

Boyd Search, GSCPA CEO, and Kathryn Fletcher, GSCPA Chair, began with a glance at the year.

Ms. Fletcher expressed her gratitude after attending many chapter meetings and town halls around the state.

The Georgia Accounting Food Fight was next on the agenda. The 2024 event raised over $347,000 and over $2.5 million has been donated since 2014.

Rising Professionals began at Smith & Howard in 2015 with the purpose to promoting the accounting profession to high school juniors and seniors. Over 40 students attended the program in The Society Office.

Mr. Search provided a building and move update.

Mr. Search and Ms. Fletcher provided insight into recent and upcoming leadership changes for both the AICPA and NASBA.

The report ended with an recap of the licensure conversations and recently hosted town halls. Firm participation was highlighted.

# Treasurer’s Report

Cromwell Baun began the report noting the financials are in each packet to be reviewed. Mr. Baun noted several items such as dues, CPE, Annual Convention, and investments. Discussion was held around the room. Jessica Mytrohovich and Boyd Search assisted with answering questions and provided additional information.

Members received the treasurer’s report as presented.

# Audit Committee Report

Nick Bruner gave the report. Aprio has no reportable issues with either The Society or Educational Foundation. Hancock Askew has not completed the Insurance Trust audit, but no reportable issues are to be expected.

Ms. Fletcher thanked the committee and presented a gift to Mr. Bruner for his leadership.

# Appointment of Audit Committee Member

Ms. Fletcher recommended the appointment of Deborah McGlaun to serve on the Audit Committee. The ayes are in favor of the appointment of Deborah McGlaun.

*Council Meeting was recessed for the Educational Foundation Meeting*

# Educational Foundation

Maliece Whatley encouraged all to donate to the Educational Foundation. Ms. Whatley announced the opening of the scholarship application as of November 1 and she encouraged educators to promote scholarships to students. Bill Black, the 2024 Outstanding Accounting Educator, was honored the day before at the Foundation Board meeting. Next, Ms. Whatley announced the Golf Tournament on May 12 at Eagle Watch Golf Club. Finally, she thanked everyone for their support.

*Reconvene the Council Meeting*

# AICPA Council Report

Carlton Hodges presented the report. Mr. Hodges highlighted several items from the meeting the AICPA Fall Council meeting like Barry Melancon’s retirement, data collection from firms, political trends, and other various topics.

# Insurance Trust Update

Carlton Hodges gave the update. He promoted the trust and asked those interested to reach out to him and Sterling Seacrest Pritchard.

# Legislative Update

Don Cook and Rep. John Carson provided a legislative update. State level elections, tax items, licensure, Timber Tax and Agricultural Bills were amongst the items discussed.

# CPA Licensure Pathways and Mobility Issues

Kathryn Fletcher, Boyd Search, and Don Cook began by providing a recap of the town hall held the day prior to the meeting and a list of participating firms.

An overview of the current CPA licensure requirements, which include 150 credit hours, one year of general experience, and successful completion of the CPA Exam. Two additional proposed pathways for obtaining CPA licensure were introduced.

Many questions and much discussion were held around the room. Minnesota and California were highlighted.

GSCPA is considering pursuing legislative changes that would create multiple licensure pathways, specifically: a master’s degree plus CPA Exam and one year of general experience; 150 credit hours plus CPA Exam and one year of general experience; or a bachelor’s degree plus CPA Exam and two years of general experience. An automatic mobility provision is also included in the proposed changes. A vote was conducted with the following results: 76 members were in favor of the proposed pathways, with zero opposed. Regarding advancing legislation during the 2025 session, 72 members were in favor and one member voted no due to concerns about potential unintended consequences of being an early adopter.

Additional questions arose concerning implementation, including whether an individual with a bachelor’s degree would need anything further to sit for the CPA Exam. More discussion and clarification was added.

The report concluded with Kathryn thanking all attendees for their participation and input.

1. **Nominating Committee Election Results**

Carlton Hodges, chair of the nominating committee, presented the slate of members to be elected for the Nominating Committee and recapped the requirements to serve on the Nominating Committee. The election was conducted via paper ballots. Mr. Hodges then presented the results from the Nominating Committee election. The three newly elected members are Faustina Brooks, William Harris, and Julie Petherbridge.

# Open Forum

Cromwell Baun announced Annual Convention 2025 to be held on St. Thomas Island.

James Freeman plugged Filing for Freedom.

Don Cook promoted Clays and CPAs on November 21.

Paul Ziga reminded all about the Ethics CPE requirement.

# Adjourn

Ms. Fletcher adjourned the meeting at 2:16 p.m.

Respectfully submitted,



Boyd E. Search, CAE

Chief Executive Officer/Secretary