

Minutes of the South Carolina Board of Accountancy  
Wednesday, July 23, 2003, at 9:00 A.M. in Meeting Room 108  
Synergy Office Park, Kingstree Building, 110 Centerview Drive  
Columbia, South Carolina

H. McRoy Skipper, Chairman, called the meeting of the South Carolina Board of Accountancy to order at 9:00 a.m. with a quorum present. Other Board members present: Debra A. Turner, Vice-Chairman, Charles L. Talbert, III, Secretary, Joseph S. Cone, Robert T. Foster, and Jamison W. Hinds.

Based on advanced notice, the following Board members were excused from attendance: K. Brodie Brigman, Jr., J. Louis Grant, and Malcolm N. Robinson.

Staff members participating during the meeting included: Doris E. Cubitt, Administrator, Sharon Dantzler, Deputy General Counsel, LLR-Office of General Counsel, and Margery McWhorter, Administrative Assistant.

The Chairman announced the meeting was being held in accordance with section 30-4-80 of the South Carolina Freedom on Information Act by notice mailed to The State Newspaper, Associated Press, WIS-TV and all other requesting persons, organizations, or news media. In addition, notice was posted on the bulletin board at the main entrance of the Kingstree Building.

A moment of silence was observed after which Charles Talbert led all present in the Pledge of Allegiance.

1. On motion by Joseph Cone, seconded by Jamison Hinds, and unanimously passed, an agenda was adopted for the meeting.
2. On motion by Joseph Cone, seconded by Charles Talbert, and unanimously passed, the minutes of the meeting held on Tuesday, April 29, 2003, were approved.

Lynne Rogers, newly appointed General Counsel, stopped in to meet the Board.

3. Executive Session:  
On motion by Charles Talbert, seconded by Joseph Cone, and unanimously passed, the Board went into executive session to receive legal advice. Upon coming out of executive session on motion by Jamison Hinds, seconded by Robert Foster, and unanimously passed, the Chairman announced that no vote had been taken.
4. Complaint/Investigative Activity:
  - A. On motion by Jamison Hinds, seconded by Debra Turner, and unanimously passed, the Consent Order signed by Matthew R. Patz, CPA, South Carolina Certificate No. 5273, was approved. A copy of the Consent Order is attached to these minutes and is to be displayed on the Board of Accountancy web site and published in the newspaper.

Item #4 Complaint/Investigative Activity - continued

- B. On motion by Charles Talbert, seconded by Joseph Cone, and unanimously passed, the following cases were approved to be added to the log: Nos. 57-1009, 57-1010, 57-1052, 57-1073, and 57-1083.
  - C. On motion by Charles Talbert, by Jamison Hinds, and unanimously passed, the following cases were dismissed: Nos. 57-1013, and 57-998.
  - D. Doris Cubitt reported that the review of the audits under the Quality Review were completed on May 14 and 15, 2003, and Robert Keisler will have a final report at the next board meeting.
5. Information:
- A. The Chairman did not have any remarks.
  - B. There were no Advisory Opinions.
  - C. Susan Duncan, Legislative Coordinator, Office of Communications & Governmental Affairs explained to the Board the new structuring of their office and explained how new legislation would be handled.
  - D. The Administrator's report was received as information.
    - a. The financial report was received as information.

Action Items:

6. Old business. There was no old business.
7. New Business:
- A. In response to a request to use the name R. A. Johnson & Associates, LLC, on motion by Charles Talbert, seconded by Jamison Hinds, and passed by a majority with one no vote, the Board permitted use of the name since they will be within compliance with a few months.
  - B. Robert Foster, reporting for Malcolm Robinson, Qualifications for Licensure Committee, reported that he had performed a review of a random sampling of the credentials of applicants for certificates and found no exceptions. On motion by Robert Foster, seconded by Joseph Cone, and unanimously passed, the CPA and Accounting Practitioner Certificates issued April 30, 2003, through July 23, 2003, were approved. (Attachments #1, 1a and 1b)

Item #7 New Business – continued

C. Robert Foster, CPE/Renewal Committee, reported as follows:

- a. On motion by Robert Foster, seconded by Debra Turner, and unanimously passed, in response to a request by John K. Talkington, CPA, an extension was granted until September 30 to complete the CPE for the year 2002. Medical evidence was presented.
- b. On motion by Robert Foster, seconded by Joseph Cone, and unanimously passed, the request for waiver from CPE penalties for Raymond Harris, CPA, was denied on motion by Robert Foster, seconded by Joseph Cone, and unanimously passed.
- c. On motion by Charles Talbert, seconded by Jamison Hinds, and unanimously passed, the request for waiver of CPE penalties for Paul L. Metz, CPA, was approved, provided medical documentation is presented.
- d. On motion by Charles Talbert, seconded by Robert Foster, and unanimously passed, the request for waiver of CPE penalties for Wesley A. Holder, CPA, was approved. Medical evidence was provided.

D. Jamison Hinds, Experience/Education Committee: No report.

E. Charles Talbert – Regulation/Legislative Review Committee: No report.

F. Doris Cubitt reported for Brodie Brigman, Computerized Examination Committee, on the following:

- a. By consensus, the board approved the proposed contract with CPA Examination Services for administering the computerized examination for South Carolina. Doris Cubitt is to contact Joe Cote at CPAES and request a contract be drawn up for signature.

G. Debra Turner, Position Response Committee reported she has responded to several quick polls.

H. In the absence of Malcolm Robinson, Doris Cubitt reported on the May 2003 CPA Examination as follows:

- a. All the exam procedures were followed with no exception.
- b. There were no unusual similarities in the report.
- c. On motion by Robert Foster, seconded by Charles Talbert, and unanimously passed, the grades as submitted by AICPA were accepted.

Item #7 New Business: Report of Exam Committee – continued

d. On motion by Jamison Hinds, seconded by Debra Turner, and unanimously passed, the ERB Limited Review of the May 2003 Uniform CPA exam was accepted.

- I. Report on Composition of IRC. Doris Cubitt reported that there is still a search for someone to serve on that committee.
- J. The August Newsletter was approved on motion by Charles Talbert, seconded by Debra Turner, and unanimously passed.
- K. On motion by Jamison Hinds, seconded by Debra Turner, and unanimously passed, the revocation notice to go out before August 5, 2003, notifying those who have not paid their renewal fee, paid penalties and/or completed CPE requirements for the year 2002 was approved.
- L. On motion by Debra Turner, seconded by Charles Talbert, and unanimously passed, the following was adopted concerning prorated fees:

Due to changes in the computer system, we will no longer have the capability to enter and track a prorated fee. There will be a charge of \$80 for the license fee if the license is issued in the first ten months of the license year. If the license is issued during the last two months of the license year, there will be an \$80 licensee fee which will cover the remainder of the year plus the following year.

- M. By consensus the Board passed the following schedule for Board meetings:

In the interest of efficiency and effectiveness, the Board will schedule meetings on a modified semi-monthly schedule in January, April, June, August, October and early December. Additional meetings will be called as necessary by the Board Chairman.

By consensus, the Board cancelled the meeting scheduled for September 23, 2003. The next Board meeting will be held on Wednesday, October 22, 2003.

- 8. Public Comment: There was no public comment.

- 9. The next meeting dates are as follows:

For the year 2003: Tuesday, August 26; Wednesday, October 22; November - no meeting; Wednesday, December 3.

For the year 2004: Tuesday, January 27; February no meeting; March, no meeting; Thursday, April 22; May – no meeting; Tuesday, June 22; Tuesday, July 27; Tuesday, August 24; Tuesday, September 21; Wednesday, October 27; November – no meeting; Tuesday, December 7.

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Members are to reserve the afternoon before each meeting in the event a hearing is scheduled.

10. The meeting was adjourned at 11:30 a.m. on motion by Joseph Cone, seconded by Debra Turner, and unanimously passed..

Respectfully submitted,

Doris Cubitt, Administrator