

Minutes of the South Carolina Board of Accountancy
Thursday, April 22, 2004, at 9:00 A.M. in Meeting Room 111
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, K. Brodie Brigman, Jr., Donald H. Burkett, Joseph S. Cone, Robert T. Foster and Jamison W. Hinds.

All Board Members were present. One Board Member position is legally vacant at the present time awaiting appointment by the Governor.

Staff members participating during the meeting included: Doris E. Cubitt, Administrator, Sharon Dantzler, Deputy General Counsel, LLR-Office of General Counsel, Larry Hall, Investigator, Kathy Prince, Investigator, 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 to the Flag of Our Country.

1. On motion by Charles Talbert, seconded by Robert Foster, and unanimously passed, an agenda was adopted for the meeting.
2. The Chairman announced that the hearing on the complaint against holder of CPA certificate No. 1178, Case No. 57-1320 has been continued until the next board meeting on Thursday, June 10, 2004, at the request of the Respondent.
3. The hearing on the complaint against holder of CPA Certificate No. 792, Case No. 57-864, was not held because a consent agreement has been signed. See Item No. 6. A. 2. below.
4. On motion by Brodie Brigman, seconded by Charles Talbert, and unanimously passed, the minutes of the meeting held on Thursday, January 29, 2004, were approved.
5. Executive Session:
On motion by Charles Talbert, seconded by Donald Burkett, and unanimously passed, the Board went into executive session to receive legal advice. Upon coming out of executive session on motion by Charles Talbert, seconded by Donald Burkett, and unanimously passed, the Chairman announced that no vote had been taken

6. Complaint/Investigative Activity:

A. The two consent orders were presented to the Board with the following action taken:

1. Lamar J. Rabon, CPA, Certificate No. 792, Case No. 57-864. On motion by Debra Turner, seconded by Joseph Cone and passed by a majority with Donald Burkett abstaining, the Consent Order was approved as presented. A copy is attached to these minutes and will be made part of the public record. Mr. Rabon and his attorney, Vic Rawl, appeared before the Board.
2. Andrea Willard, Accounting Practitioner, Certificate No. 484, and Dennis Lee Anderson, Case No. 57-787. On motion by Debra Turner, seconded by Donald Burkett, and unanimously passed, the Consent Order was approved as presented. A copy is attached to these minutes and will be made part of the public record. Ms. Willard and Mr. Anderson appeared before the Board.

B. Review of new complaints and approval of dismissal report:

The list of new complaints was presented and received as information by the Board. The following cases were approved for dismissal on motion by Debra Turner, seconded by Donald Burkett, and unanimously passed: Case Nos. 57-1357, 57-1358, and 57-1390.

7. Information Update:

- A. The Chairman announced that two board members have a conflict and will not be available to attend the board meeting scheduled for Thursday, June 17, 2004. By consensus, the June meeting date has been changed to Thursday, June 10, 2004.
- C. The Advisory Opinion issued by Sharon Dantzler concerning the Transition to Computer Based Testing was received as information. A copy is attached to these minutes.
- D. Sharon Dantzler reported the proposed accountancy law has been voted out of the Senate and will be presented to the full LCI Committee of the House of Representatives within the next two weeks and then be introduced in the House of Representatives.
- E. The Administrator's report was received as information and contained the following:
 1. The new computer system "ReLaes" has been installed and for the first time, licenses who have met all the CPE requirements or who have been approved for waiver of CPE will be able to pay renewals on line with a credit card.

Item No. 7. Information Update. E. Administrator's Report – continued

2. A South Carolina candidate, Kalen Walton, who sat for the November 2004 examination for the first time ranked 51 in the United States and there will be a short article in the newsletter about Ms. Walton and her accomplishments.
3. The financial report was received as information.

Action Items:

8. Old business. There was no old business.

9. New Business:

A. Qualifications for Licensure Committee:

1. Jamison Hinds 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 Jamison Hinds, seconded by Donald Burkett, and unanimously passed, the CPA and Accounting Practitioner Certificates issued January 30, 2004, through April 22, 2004, were approved. (Attachments #1, 1a and 1b)
2. On motion by Jamison Hinds, seconded by Brodie Brigman, and unanimously passed, the reciprocity application of Jerry D.Reimers to obtain a South Carolina CPA certificate in lieu of reinstating his South Carolina CPA certificate was approved, provided he has been a resident of another state and continuously held a CPA license in that state. Mr. Reimers passed the exam in South Carolina, was issued South Carolina certificate No. 2138. Due to employment, he was transferred to New Hampshire. New Hampshire would not accept how he passed the examination in South Carolina. Therefore, he retook the CPA examination in New Hampshire, obtained a New Hampshire CPA certificate which he has held continuously since 1988. and has been licensed there continuously. He has moved back to South Carolina and needs a South Carolina CPA certificate.
3. On motion by Jamison Hinds, seconded by Robert Foster, and unanimously passed, the request of Charles Freddie Boan to obtaining a South Carolina certificate by reciprocity in lieu of reinstating his original South Carolina certificate by paying back fees was approved, provided he has been a resident of another state and continuously held a CPA licenses in that state. Mr. Boan passed the exam as a South Carolina candidate and was issued South Carolina CPA certificate No. 1075, left South Carolina, moving to Georgia, and obtained and has held for the last 22 years a Georgia CPA certificate. He has now moved back to South Carolina and now needs a South Carolina CPA certificate.

Item #9. New Business: A. Qualifications for Licensure Committee: continued

4. Randy F. Minton. The request of Mr. Minton was tabled until more information is obtained.
5. Lisa M. Mackey, CPA. On motion by Jamison Hinds, seconded by Brodie Brigman, and unanimously passed, the attachment to the reciprocity application was approved. The reciprocity application is to be processed through normal channels. She holds as current license in Maryland.

B. CPE/Renewal Committee. No report.

C. Experience/Education Committee:

1. Jon Spencer Jackson. On motion by Donald Burkett, seconded by Robert Foster, and unanimously passed, the application to sit for the CPA examination as a South Carolina candidate was accepted.
2. James T. Kennedy. On motion by Donald Burkett, seconded by Brodie Brigman, and unanimously passed the experience was approved. He was in the process of taking accounting courses while obtaining his experience. Mr. Kennedy appeared in person.

D. Regulation/Legislative Review Committee: Charles Talbert reported the bill is being tracked as it moves through the House of Representatives. It has been voted out of the Senate and sent to the House and is in the hands of the Legislators.

E. Computerized Examination Committee: In an effort to give guidance until the proposed legislation is passed, on motion by Brodie Brigman, seconded by Debra Turner, and unanimously passed, the Board authorized the staff to accept and approve at the staff level all applications that comply with the new statute language 40-2-35. All other applications will be referred to appropriate committees for review.

F. Position Response Committee. Debra Turner reported that she has one questionnaire from NASBA and she will fax a copy of her response to the Board at a later time.

G. Investigative Guidance Committee: Jamison Hinds submitted another draft of the Use of a Character and Fitness Committee by the Board of Accountancy. After discussion and the recommendation of a change as to who will be notified, Sharon Dantzer will make the necessary changes and a final copy will be presented to the Board at the next meeting.

H. The newsletter was approved by consensus. The Board directed the staff to check into the possibility of sending future newsletters by e-mail.

10. There was no public comment.

11. The next meeting dates are as follows:

For the year 2004: May – no meeting; Thursday, June 10 (Room 108); July - no meeting; Thursday, August 26 (Room 111); September – no meeting; Thursday, October 28 (Room 108); November – no meeting; Thursday, December 9 (Room 111).

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

12. The meeting adjourned at 10:30 a.m. on motion by Charles Talbert, seconded by Brodie Brigman, and unanimously passed.

Respectfully submitted,

Doris Cubitt, Administrator