

Minutes of the South Carolina Board of Accountancy  
Tuesday, June 14, 2005, at 9:00 A.M. in Meeting Room 201-03  
Synergy Office Park, Kingstree Building, 110 Centerview Drive  
Columbia, South Carolina

Debra A. Turner, CPA, Chairman, called the meeting of the South Carolina Board of Accountancy to order at 9:09 a.m. with a quorum present. Other Board members present: Charles L. Talbert, III, CPA, Vice-Chairman; Donald H. Burkett, CPA, Secretary; K. Brodie Brigman, Jr., CPA; Joseph S. Cone, Accounting Practitioner; Robert T. Foster, Public Accountant; H. McRoy Skipper, Jr, CPA, and Jamison W. Hinds, Esq..

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, Chief Deputy General Counsel; Louis Rosen, Advice Counsel; Michael Teague, Administrative Assistant.

The Chairman announced the meeting was being held in accordance with section 30-4-80 of the South Carolina Freedom of 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 Donald Burkett led all present in the Pledge of Allegiance.

1. On motion by McRoy Skipper, seconded by Donald Burkett, and unanimously passed, an agenda was adopted for the meeting with the following additions: 12A – CPA Candidates Grandfathered in under old rules; 12C – Discussion about inactive licensees.
2. On motion by Donald Burkett, seconded by McRoy Skipper, and unanimously passed, the minutes of the meeting held on Thursday, April 28, 2005 were approved.
3. Executive Session:  
On motion by Charles Talbert, seconded by McRoy Skipper, and unanimously passed, the Board went into executive session to receive legal advice. Upon coming out of executive session on motion by McRoy Skipper, seconded by Brodie Brigman, and unanimously passed, the Chairman announced that no vote had been taken
4. Mr Clyde L. Hiers, CPA, Case No. 57-161 appeared before the Board, requesting Expungement of a Consent Order from his record. After Mr Hiers made testimony to the reasons for Expungement of the public reprimand, the Board on motion by Jamison Hinds, seconded by McRoy Skipper, and unanimously passed, whereby contingent upon Mr Hiers withdrawing his petition for Judicial Review, that the Board pursuant South Carolina code 40-1-120, Mr Hiers public reprimand by the Board shall be expunged from his record.

5. Executive Session:  
On motion by McRoy Skipper, seconded by Charles Talbert, 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:  
No new complaints were presented. The following cases were approved for dismissal on motion by Donald Burkett, seconded by Chuck Talbert and unanimously passed: Case Nos. 57-1500, 2004-16, 2005-2, 2005-4, 2005-5, 2005-6, 2005-7, 2005-9.
  
7. Information Update:
  - A. There were no remarks by the Chairman.
  - B. There were no advisory opinions.
  - C. There was no legislative update.
  - D. NASBA Regional Meeting Update  
Chuck Talbert gave an update regarding the Regional Meeting as information and contained the following:
    1. Stressed the importance of having Board Representation at future NASBA meetings. Issues are global and licensees are multi-state and there is value of being part of the national debate on regulatory issues. A letter from the Board to the Governor needs to generated addressing these issues.
    2. California continues to press the issue for NASBA to search out new vendors to write a different CPA Exam.
    3. Exam Review Board report providing a clean opinion on the CBT Exam as well as the IQEX International Uniform CPA Qualification Exam.
    4. National licensing Database, NASBA Gateway System, CPE Tracking Database, Accounting Regulation Database.
    5. Center for the Public Trust – New Non-profit from NASBA.
    6. Uniform Accountancy Act – Exposure draft of 150 hour rule, Mobility, Enforcement issues & Ethics.
    7. Compliance Assurance Review Board – Peer Review oversight.
    8. Current status of transparency of Peer Review program.
    9. Need to benchmark against other states that already have a Peer Review Program.

- E. The Administrator's report was received as information and contained the following:
1. Emeritus –
    - a. What about licensees serving on a bank board or non-profit board, will these actions disqualify them from being able to hold the Emeritus Status (Decision – They would be able to hold Emeritus Status)
    - b. A licensee voluntarily turns in their license, can they, at a later date, change their status to Emeritus Status? (Decision – They would have to become active and then go Emeritus)
  2. A letter from Senator McConnell raising the issue about what exam would be used for the Accounting Practitioners when licensing. Addrienne Youmans has sent a response describing our current procedures. Debra Turner to write a letter on the Board's behalf explaining further this issue.
  3. Asked Board whether or not they wanted Board Program loaded on their work/home computers. (Decision – all were in agreement)
  4. 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: On motion by McRoy Skipper, seconded by Donald Burkett, and unanimously passed, the CPA and Accounting Practitioner Certificates issued April 29, through June 14, 2005, were approved. (Attachments #1 and 1a)
    - B. Experience/Education Committee: On motion by Jamison Hinds, seconded by Donald Burkett, and unanimously passed, the Board accepted the affidavits submitted by Claude S. Wilson stating that he worked for Corner Pantry under Mr Leonard Quattlebaum's supervision when Mr Quattlebum passed away 4/2/05.
- Amended 150 hour rule for UAA: The Regulations Committee is to review the recommendations of the Exposure Draft of the Uniform Accountancy Rules 5-1 and 5-2.

- C. CPE/Renewal Committee: On motion by Brodie Brigman, seconded by Donald Burkett, and unanimously passed, the Board denied the request by Daniel Galt to waive the Reinstatement Fee of \$500.

Discussion about inactive licensees, and if there would be any extensions regarding turning in CPE for those licensee's that were on waiver. The Board is receptive to granting extensions for those people with serious illnesses. All others will be on a case-by-case basis. Once CPE is completed, it should be submitted to the Board, along with a letter of explanation for determination.

- D. Regulation/Legislative Review Committee: No report
- E. Position Response Committee: McRoy Skipper reported he has summarized several quick polls from NASBA and responses have been sent.
- F. Examination Committee: No Report
- G. Character and Fitness Committee: No report
- H. Election of Officers for year 2005/2006

On motion by McRoy Skipper and seconded by Brodie Brigman, and unanimously passed a slate of officers as follows: Charles Talbert, Chairman; Donald Burkett, Vice-Chairman; Jamison Hinds, Secretary/Treasurer

On motion by Charles Talbert, seconded by Brodie Brigman, and unanimously passed, Austin Sheheen was affirmed as Investigative Review Chairman.

- I. Incoming Chairman Remarks: Committee Appointments were handed out and members were asked if they would hold the positions as appointed. The Chair and Vice Chair would be *Ex Officio* members of all committees and have voting rights. All standing committees would function as sub-committees to the Regulation/Legislative Committee.
10. Public Comment: There was no public comment.

11. The next meeting dates are as follows:

For the year 2005: Thursday, July 14, Room 108; Wednesday, August 24, Room 201-03, Thursday, August 25, Room 108; September – no meeting; Thursday, October 27, Room 108; November – no meeting; Thursday, December 8, Room 108.

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

12. The meeting was adjourned at 1:30 pm by the Chairman.

Respectfully submitted,

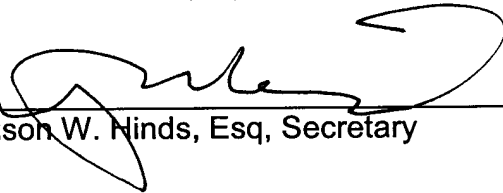


Doris Cubitt, Administrator

Approved at the 8/25/05, 2005 Board Meeting.



Charles L. Talbert, III, CPA, Chairman



Jamison W. Hinds, Esq, Secretary