

## **BOARD MEETING MINUTES**

*S. C. Department of Labor, Licensing, & Regulation  
Board of Accountancy*

Wednesday, October 16, 2019 10:00 a.m.

SYNERGY OFFICE PARK, KINGSTREE BUILDING, ROOM 108  
110 CENTERVIEW DRIVE, COLUMBIA, S.C. 29210

**NOTE: These minutes are a record of the motions and official actions taken by the Board and a brief summary of the meeting.**

### **1. Call to Order**

Todd Dailey, CPA, Chair, was present and called the meeting of the South Carolina Board of Accountancy to order on October 16, 2019, at 10:02 a.m., with a quorum present. Other Board members present were: Mark Crocker, CPA, Tanya Greenlee, CPA, Ellen Adkins, CPA, David Nichols, Accounting Practitioner, Brian Johnson, CPA, Michael Putich, CPA, Mark Crocker, CPA, Gale Bell, Accounting Practitioner, and Bob Wood, Public Member. LLR staff members participating in the meeting included: Susanna Sharpe, CPA, Administrator, Chelsea Buchanan, Program Coordinator, Courtney Wise, Program Assistant, Mary League, Advice Counsel, and Courtney Crosby, CPA, Investigator.

### **2. Consideration of Excuses for Absences of Board Members**

#### **Motion**

There were no absences, Mark Crocker would join the meeting before Item 8B.

### **3. Adoption of Agenda**

#### **Motion**

Michael Putich made a motion to approve the agenda. David Nichols seconded the motion, which carried unanimously.

### **4. Approval of Meeting Minutes**

#### **Motion**

David Nichols made a motion to approve of the meeting minutes for August 22, 2019 and September 24, 2019 with revisions. Gale Bell seconded the motion and it carried unanimously.

### **5. Office of Investigation & Enforcement Report**

#### **A. Number of Open Complaints**

Courtney Crosby briefed the Board on the OIE report. She reported that there are currently 22 active investigations as of October 9, 2019. Nine cases have been closed.

#### **B. Investigative Review Committee (IRC Report)**

**Motion**

David Nichols made a motion to approve the IRC report. Michael Putich seconded the motion, which carried unanimously.

**6. Office of Disciplinary Counsel Report**

Susanna Sharpe present presented the report in place of Erin Baldwin from the Office of Disciplinary Counsel. As of September 29, 2019, five cases are open, four are pending action, one is closed, and one case is on appeal.

**7. Application Hearing**

**A. Paul Thompson**

The applicant has applied for a South Carolina certified public accounting license by reciprocity. Mr. Thompson has requested the Board consider his military service in evaluating whether he meets the education requirements.

**Motion**

Brian Johnson made a motion to go into executive session to receive legal advice. Tanya Greenlee, David Nichols and Gale Bell seconded the motion, which carried unanimously.

**Motion**

David Nichols made a motion to come out of executive session. Michael Putich seconded the motion, which carried unanimously. No votes were taken during executive session.

The Board asked further questions about Mr. Thompson's military experience.

**Motion**

David Nichols made a motion to go into executive session to receive legal advice. Gale Bell seconded the motion, which carried unanimously.

**Motion**

David Nichols made a motion to come out of executive session. Michael Putich seconded the motion, which carried unanimously. No votes were taken during executive session.

**Motion**

Brian Johnson made a motion to approve the reciprocity application given Section 40-1-640 regarding military service, pending a satisfactory background check. Gale Bell seconded the motion. Tanya Greenlee, Ellen Adkins, Todd Dailey, David Nichols, and Michael Putich, voted in favor. Bob Wood opposed. Mark Crocker had not yet joined the meeting.

## **B. Al Ismail**

The applicant has applied for a certified public accounting license, an Accounting Practitioner license, and a Public Accountant license, requesting waivers of several licensing requirements for each application type.

### **Motion**

Michael Putich made a motion to go into executive session to receive legal advice. Gale Bell seconded the motion, which carried unanimously.

### **Motion**

Gale Bell made a motion to come out of executive session. Brian Johnson seconded the motion, which carried unanimously. No votes were taken during executive session.

### **Motion**

Ellen Adkins made a motion to deny Mr. Ismail's applications and the waivers requested. Tanya Greenlee seconded the motion, which carried unanimously.

## **8. Chair's Remarks**

N/A

## **9. Administrator's Report**

### **A. Remarks**

Susanna Sharpe announced the date and time for the next Oath Ceremony. The ceremony will be held at USC's Darla Moore School of Business on November 13, 2019 at 6:00 p.m. Board members are encouraged to attend.

Susanna Sharpe also announced that the Board Newsletter will be reinstated and sent out for the 3<sup>rd</sup> quarter.

### **B. Financial Report**

Susanna Sharpe presented the financial report for June and July 2019. The Board also reviewed the new format for financial reports and expressed interest in seeing the more detailed financial reports as they are used to.

### **C. Licensee Update**

Susanna Sharpe stated that the licensee count has increased by about 150.

## **10. Old Business**

Item 11A. Legislative update was removed.

**A. Education Committee Update and Appointment of Board Member to Committee**

**Motion**

Ellen Adkins made a motion to nominate Tanya Greenlee as the representing Board Member on the Education Committee. David Nichols seconded the motion, which carried unanimously.

**11. New Business**

**A. Third Quarter 2019 Exam Scores**

**Motion**

Ellen Adkins made a motion to approve the third quarter 2019 exam scores. Michael Putich seconded the motion, which carried unanimously.

**12. Legal Advice**

N/A

**13. Public Comment**

Ken Newhouse represented SCACPA to thank the Board for the work the Regulation Task Force has done in conjunction with SCACPA and other Task Force members. He also reported that they hope to have further updates to present in January.

**14. Adjournment**

**Motion**

With no further business to be discussed at this time, Gale Bell made a motion to adjourn the meeting at 12:10 p.m. on October 16, 2019. David Nichols seconded the motion, which carried unanimously.