

BOARD MEETING MINUTES
S. C. Department of Labor, Licensing, & Regulation
Board of Accountancy
Wednesday, August 19, 2020 10:00 a.m.
Web/Teleconference

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

Michael Putich, CPA, Chair, was present and called the meeting of the South Carolina Board of Accountancy to order on August 19, 2020, at 10:02 a.m., with a quorum present. Other Board members present were: Brian Johnson, Vice Chair, Ellen Adkins, CPA, David Nichols, Accounting Practitioner, Tanya Greenlee, 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, Micah Hurtt, Program Assistant, Katherine Greer, Administrative Assistant, Mary League, Advice Counsel, Courtney Crosby, CPA, Investigator, Rodney Pigford, Office of Investigations Coordinator, Christa Bell and Erin Baldwin from the Office of Disciplinary Counsel, and Katie Phillips from LLR Governmental Affairs.

2. Consideration of Excuses for Absences of Board Members

Motion

Gale Bell made a motion to excuse Tanya Greenlee. Ellen Adkins seconded the motion, which carried unanimously.

3. Adoption of Agenda

Motion

Ellen Adkins made a motion to approve the agenda. Todd Dailey seconded the motion, which carried unanimously. Item 10D, appointment of an additional IRC member was moved up to Item 10B.

4. Approval of Meeting Minutes

Motion

Bob Wood made a motion to approve the minutes from the June 2020 meeting. Gale Bell seconded the motion, which carried unanimously.

5. Staff Reports

A. Office of Investigation & Enforcement Report

Rodney Pigford briefed the Board on the OIE report. 22 complaints have been received this year, with 6 active.

B. Investigative Review Committee (IRC Report)

Motion

Motion

Ellen Adkins made a motion to approve the August 4th IRC report. Gale Bell seconded the motion, which carried unanimously.

C. Office of Disciplinary Counsel Report

Erin Baldwin presented the report for information. There are currently 10 pending cases. One case is anticipated for a hearing at an upcoming meeting.

6. Application Hearings

A. Thomas Hobbs

The applicant for licensure could not be approved at staff level due to criminal history that had not been reported on the initial application.

Motion

Ellen Adkins made a motion to go into executive session to receive legal advice in this matter. Bob Wood seconded the motion, which carried unanimously.

Motion

Ellen Adkins 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

Bob Wood made a motion to approve the application for licensure pending payment of \$500 for inaccurate answers during the application process. David Nichols seconded the motion, which carried unanimously.

7. Chair's Remarks

Chair Michael Putich did not have any remarks at this time.

8. Administrator's Report

A. Remarks

Administrator Susanna Sharpe briefed the Board on recent matters:
-the education committee expects to meet in the next week to discuss the recent exposure draft and make recommendations to the Board at a special called meeting if necessary.
-the posting for the Assistant Administrator is still open

B. Financial Report

The financial reports were included in the Board package for information.

9. Old Business

A. Legislative Update

Katie Phillips from the Office of Governmental Affairs briefly mentioned the upcoming legislative session.

10. New Business

A. Presentation Regarding Disciplinary Process

Erin Baldwin and Christa Bell from the Office of Disciplinary Counsel gave a thorough presentation of the disciplinary process.

B. Discussion of Appointment of Additional IRC Member

The Board will email suggestions for an additional IRC member to Susanna Sharpe for discussion at the following meeting.

C. CPE Requirements Modification Discussion

The Board discussed whether any modifications should be made to the CPE requirements during the ongoing pandemic.

Motion

Brian Johnson made a motion to go into executive session to receive legal advice on the matter. Bob Wood seconded the motion, which carried unanimously.

Motion

David Nichols 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 temporarily allow rebroadcasts of webinars to be considered live if the sponsor of the course agrees to provide answers to submitted questions within 48 hours of the broadcast and to provide the question and answer to all course participants. Requests for extension of time to complete CPE due to verifiable hardships unique to the pandemic will be considered on a case-by-case basis. Documentation of the hardship must be submitted to the Board before the end of the calendar year to be reviewed by the Board Chair and Administrator or Board hearing if necessary. Brian Johnson seconded the motion, which carried unanimously.

D. Code of Ethics Discussion

The Board was asked whether they would like to insert the language of the AICPA ethical standards into the current regulations. The Board noted the additional length the standards would add to the regulations and the frequency with which the AICPA standards are updated, which may lead to confusion.

Motion

Ellen Adkins made a motion to leave the regulation in its current form. Gale Bell seconded the motion, which carried unanimously.

11. Legal Advice

N/A

12. Public Comment

David Knoble from SCACPA thanked the Board for their consideration and decisions regarding CPE during the current pandemic.

13. Adjournment

Motion

With no further business to be discussed at this time, Gale Bell made a motion to adjourn the meeting at 2:45 p.m. on August 19, 2020. Brian Johnson seconded the motion, which carried unanimously.