

## **BOARD MEETING MINUTES**

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

Wednesday, October 21, 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 October 21, 2020, at 10:03 a.m., with a quorum present. Other Board members present were: Brian Johnson, Vice Chair, Ellen Adkins, CPA, Todd Dailey, 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, Erin Baldwin from the Office of Disciplinary Counsel, and Katie Phillips from LLR Governmental Affairs.

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

There were no board members absent.

**3. Adoption of Agenda**

**Motion**

David Nichols made a motion to approve the agenda. Brian Johnson seconded the motion, which carried unanimously.

**4. Approval of Meeting Minutes**

**Motion**

Ellen Adkins made a motion to approve the minutes from the August 19, 2020 meeting with suggested changes to Item 10C. Todd Dailey seconded the motion, which carried unanimously. Ellen Adkins made a motion to approve the minutes for the August 28, 2020 meeting. David Nichols seconded the motion, which carried unanimously.

**5. Office of Investigation & Enforcement**

**A. Office of Investigation & Enforcement Report**

Courtney Crosby briefed the Board on the OIE report. 37 total complaints have been received since January 1, 2020, with 17 active.

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

### **Motion**

Brian Johnson made a motion to approve the October 6<sup>th</sup> IRC report. David Nichols seconded the motion, which carried unanimously.

### **C. Request for Extension of Time to Complete Investigation**

Courtney Crosby presented the request for extension of time to complete the investigation for one case due to the case requiring expert review of a large volume of data.

### **Motion**

Ellen Adkins made the motion to approve the extension of time for investigation until the date of the January 2021 Board meeting. Todd Dailey seconded the motion, which carried unanimously.

## **6. Office of Disciplinary Counsel Report**

Erin Baldwin presented the report for information. There are currently 9 pending cases.

## **7. Old Business**

### **A. Nomination of IRC Member**

The Board discussed the candidates sent to the Board Administrator to be considered. The Board members noted that some of the suggested candidates already serve as expert reviewers for the Board, which could present a conflict of interest. Board members also expressed the importance of having a current practitioner on the IRC committee or available to the committee, as well as the importance of having IRC members who are able to anticipate the position and direction of the Board. Ellen Adkins also requested that the Board review the composition and effectiveness of the committee every few years.

### **Motion**

Bob Wood made motion to nominate Doris Cubitt, CPA, and former Board Administrator to serve on the IRC committee and an alternate member be sought who is a current practitioner. Administrator Susanna Sharpe will reach out to the suggested candidates who could not be reached in time for the meeting. Brian Johnson seconded the motion, which carried unanimously.

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

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

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

Administrator Susanna Sharpe briefed the Board on recent matters:

- Due to the ongoing pandemic, the Fall Oath Ceremony cannot be held in person and certificates will be mailed to invitees for that ceremony.
- NASBA has held webinars concerning remote proctoring of the CPA exam and Board members are encouraged to attend upcoming sessions.

-The NASBA annual meeting is coming up in November, where current issues will be discussed including testing and credit extensions and other matters affected by the pandemic.

-The licensee update and financial reports were included in the Board package for information.

**10. Legal Advice**

N/A

**11. Public Comment**

There were no public comments.

**12. Adjournment**

**Motion**

With no further business to be discussed at this time, Bob Wood made a motion to adjourn the meeting at 11:25 a.m. on October 21, 2020. Todd Dailey seconded the motion, which carried unanimously.