

BOARD MEETING MINUTES

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

Tuesday, January 19, 2021 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 January 19, 2021, at 10:21 a.m., with a quorum present. Other Board members present were: Ellen Adkins, CPA, Jada McAbee, CPA, Christopher Huggins, CPA, David Nichols, Accounting Practitioner, Ken Whitener, CPA, Gale Bell, Accounting Practitioner, Walda Wildman, CPA, 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 and Enforcement, and Donnell Jennings and Erin Baldwin from the Office of Disciplinary Counsel.

2. Consideration of Excuses for Absences of Board Members

David Nichols made a motion to excuse Charles Brooks, Public Member. Gale Bell seconded the motion, which carried unanimously.

3. Adoption of Agenda

Motion

David Nichols made a motion to approve the agenda with a correction to the item numbers. Christopher Huggins seconded the motion, which carried unanimously.

4. Approval of Meeting Minutes

Motion

Bob Wood made a motion to approve the minutes from the October 21, 2020 meeting with a correction to the time of adjournment. David Nichols seconded the motion, which carried unanimously. Ken Whitener made a motion to approve the minutes for the January 5, 2021 meeting. Bob Wood seconded the motion, which carried unanimously.

5. Chair's Remarks

None

6. Office of Investigation & Enforcement

A. Office of Investigation & Enforcement Report

Rodney Pigford 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

David Nichols made a motion to approve the January 15th IRC report. Christopher Huggins seconded the motion, which carried unanimously.

7. Office of Disciplinary Counsel Report

Erin Baldwin presented the report for information. There are currently 10 open cases.

8. Application Hearings

A. Edward Zimmer

Mr. Zimmer's application for reciprocal licensure in SC could not be approved at staff level due to criminal history reported during the application process.

Motion

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

Motion

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

Motion

Christopher Huggins made a motion to approve the application for reciprocal licensure as a SC CPA. Walda Wildman seconded the motion, which carried unanimously.

B. Johnathan Gunning

Mr. Gunning's application to sit for the CPA exam as a South Carolina candidate due to criminal history reported during the application process.

Motion

David Nichols made a motion to go into closed session for the hearing, in compliance with state and federal confidentiality laws. Ken Whitener seconded the motion, which carried unanimously.

Motion

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

Motion

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

Motion

Ellen Adkins made a motion to approve the applicant to sit for the CPA exam as a SC candidate. Christopher Huggins seconded the motion, which carried unanimously.

Motion

Bob Wood made a motion to come out of closed session. Ellen Adkins seconded the motion, which carried unanimously.

C. Stephen Tate

Mr. Tate appeared before the Board to determine whether his military service transcripts could be evaluated for eligibility towards the education requirements for licensure.

Motion

Christopher Huggins made a motion to go into executive session to receive legal advice in this matter. Gale Bell seconded the motion, which carried unanimously.

Motion

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

Motion

Ellen Adkins made a motion to approve the applicant's credit hours recommended by ACE, including CLEP, and DANTES credit as presented on his Joint Services Transcript. David Nichols seconded the motion, which carried unanimously.

Motion

Michael Putich made a motion to grant Board staff authority to accept academic credit recommended by ACE, including CLEP and DANTES credit, as reflected on an official Joint Services Transcript. Bob Wood seconded the motion, which carried unanimously.

D. Daniel Parris

Mr. Parris's application to sit for the CPA exam as a South Carolina candidate could not be approved due to criminal history reported during the application process.

Motion

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

Motion

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

Motion

Walda Wildman made a motion to approve the applicant to sit for the CPA exam as a SC candidate. Christopher Huggins seconded the motion, which carried unanimously.

9. Memorandum of Agreements

A. 2015-48

Motion

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

Motion

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

Motion

Walda Wildman made a motion to accept the MOA, finding that the state has met the burden of proof only for the alleged violation of S.C. Code section 40-2-110(A)(3) regarding the respondent's 2016 renewal application. The respondent must pay a penalty of \$2,500 for the violation and \$192.00 for investigative costs within 60 days of the order. Ellen Adkins seconded the motion, which carried unanimously.

B. 2017-9, 2018-23, 2019-44

Counsel for the respondent made a request that the hearing be closed and hearing documents kept confidential, citing section 40-2-90(C).

Motion

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

Motion

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

The request for a closed hearing was denied.

Motion

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

Motion

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

Motion

Walda Wildman made a motion to accept the MOA, finding that the state has met its burden of proof for all alleged violations except those contained in items D and F(ii) of the MOA. The respondent must pay \$2,500 plus investigative costs for each of the three cases within 60 days of the order, the license will be in a probationary status for three years during which no new violations are to occur, respondent must successfully complete the AICPA comprehensive ethics course within six months of the order, and a public reprimand will be issued. Bob Wood seconded the motion, which carried unanimously.

10. New Business

A. Appointment of Board Member to Education Committee

Motion

Michael Putich made a motion to defer item 10.A. as well as the Administrator's report to the next scheduled meeting. Walda Wildman seconded the motion, which carried unanimously.

B. SCACPA Presentation on Proposed Legislative Changes

Motion

Ellen Adkins made a motion that item 10B. be tabled for discussion at an upcoming special called meeting. Christopher Huggins seconded the motion, which carried unanimously.

11. Administrator's Report

Deferred to upcoming meeting.

12. Legal Advice

N/A

13. Public Comment

There were no public comments.

14. Adjournment

Motion

With no further business to be discussed at this time, Walda Wildman made a motion to adjourn the meeting at 7:01 p.m. on January 19, 2021. Bob Wood seconded the motion, which carried unanimously.