

**BOARD MEETING MINUTES**  
*S. C. Department of Labor, Licensing, & Regulation*  
*Board of Accountancy*  
Tuesday, June 21, 2022 10:00 a.m.

**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**

Jada McAbee, CPA, Chair, was present and called the meeting of the South Carolina Board of Accountancy to order on June 21, 2022, at 10:04 a.m., with a quorum present. Other Board members present were: Chris Huggins, CPA, Vice Chair, Ken Whitener, CPA, Deltrease Hart-Anderson, Accounting Practitioner, Walda Wildman, CPA, Janet Pierce, CPA, Lora Prevatte, CPA, David Nichols, Accounting Practitioner, and Charles Brooks, Public Member. LLR staff members participating in the meeting included: Susanna Sharpe, CPA, Administrator, Chelsea Buchanan, Program Coordinator, Joseph Epting, Advice Counsel, Donnell Jennings and Rodney Pigford from the Office of Investigations and Enforcement, Doris Cubitt, CPA, Investigator, and Erin Baldwin from the Office of Disciplinary Counsel.

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

**Motion**

Ken Whitener made a motion to excuse the absences of Chip Summers and Bob Wood. Chris Huggins seconded the motion, which carried unanimously.

**3. Adoption of Agenda**

**Motion**

Janet Pierce made a motion to approve the agenda. David Nichols seconded the motion, which carried unanimously.

**4. Approval of Meeting Minutes**

**Motion**

Chris Huggins made a motion to approve the minutes with an amendment for clarity, which Walda Wildman had emailed to Board staff and read aloud to the Board. Charles Brooks seconded the motion, which carried unanimously.

**5. Chair's Remarks (Jada McAbee)**

Jada McAbee welcomed the Board members and thanked everyone for their attendance.

**6. Disciplinary Hearings-MOA**

**A. 2020-13-Benjamin Kochenower**

**Motion**

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

**Motion**

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

**Motion**

Walda Wildman made a motion to accept the MOA that the respondent violated the four code sections 40-2-110(A) sections 3, 6, 7, and 12 and that he be assessed a fine of \$2,000 per violation with costs to be paid within 30 days, that he be issued a public reprimand, and that he take eight hours of continuing education in ethics by the end of the calendar year in addition to the 40 hours required for relicensing. David Nichols seconded the motion, which carried unanimously.

**7. Office of Investigation & Enforcement**

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

Rodney Pigford briefed the Board on the OIE report. 20 complaints have been received since January 1, 2022. There are 19 active investigations, with five from 2022, 11 from 2021, and three from 2020.

**B. Requests for Extension of Time to Complete Investigation**

An extension of time to complete investigation is being requested for twelve cases. All eight cases have been reassigned to Investigator Doris Cubitt and reassignment letters sent to respondents.

**Motion**

Walda Wildman made a motion to approve the extensions as requested. Charles Brooks seconded the motion, which carried unanimously.

Cases approved for extension are 2020-41, 2020-42, 2020-43, 2021-19, 2021-20, 2021-31, 2021-32, 2021-26, 2021-35, 2021-37, 2021-40, and 2021-5.

**8. Office of Disciplinary Counsel Report**

Erin Baldwin presented the ODC report for information. There are four open cases, with one pending hearing or agreement. One case has been closed since January 2022.

**9. Application Hearings**

**A. Elizabeth Tilson**

The application for licensure could not be approved at staff level due to the applicant having attended Western Governor's University, which

awards competency units, a method of credit not previously accepted by the Board.

**Motion**

Walda Wildman made a motion to approve the application for licensure. Charles Brooks seconded the motion, which carried unanimously.

**Motion**

Walda Wildman made a motion to advise staff to accept competency units from Western Governor's University as a one-to-once equivalency with semester hours. Chris Huggins seconded the motion, which carried unanimously.

**10. Administrator's Report (Susanna Sharpe)**

-The licensee update was included in the Board package. As of June 20, 2022 there are 6,175 active CPA's, 62 active AP's, 3 active PA's, 3,291 active in-state firms, and 363 out-of-state firms.

-The financial reports were included in the Board package

**11. Old Business**

**A. Report from Website Update Committee**

Susanna Sharpe presented drafts of a few forms the committee worked on at the June 14<sup>th</sup> meeting. The forms presented were the application for initial licensure after exam and the application for reciprocal licensure. The updates recommended from the committee are intended to better align the forms and applications with the changes made by S.812.

**Motion**

Chris Huggins made a motion to approve the drafts of the application for original licensure presented, changing the terminology of the criminal history question to reflect the new statute language, and to use the material from Advice Counsel regarding crimes involving fraud or dishonesty to create an FAQ further explaining how to accurately answer the criminal history question. Charles Brooks seconded the motion, which carried unanimously.

**Motion**

Walda Wildman made a motion to approve the draft of the Certificate of Experience form adding sections detailing the nature of experience and the relationship between the applicant and verifying CPA, requiring further explanation if the applicant is not in the line of supervision of the verifying CPA, and including a certification statement for the verifying CPA. Chris Huggins seconded the motion, which carried unanimously.

**Motion**

Walda Wildman made a motion to update the language of the criminal history question on the application for reciprocal licensure to match the

updated language of the same question on the application for original licensure. Jada McAbee seconded the motion, which carried unanimously.

**Motion**

Walda Wildman made a motion to accept the proposed draft of the application for reciprocity with the addition of the item requiring documentation of CPE hours in the instructions on page one. Chris Huggins seconded the motion, which carried unanimously.

**Motion**

Chris Huggins made a motion to appoint Walda Wildman to the Website Update Committee. Ken Whitener seconded the motion, which carried unanimously.

**B. Ethics Requirement Discussion**

**Motion**

Walda Wildman made a motion that the Board wishes to discontinue requiring any specific ethics course. Chris Huggins seconded the motion, which carried unanimously.

**Motion**

Walda Wildman made a motion that the Board no longer require licensees to take a South Carolina state law specific ethics class at any interval of time. Chris Huggins seconded the motion, which carried unanimously.

**Motion**

Walda Wildman made a motion that given the change in the ethics requirement of S.812 and the addition of retired status that to meet the 50 percent CPE requirement of retired status, retired status license holders need have only one hour of ethics CPE per year. Chris Huggins seconded the motion, which carried unanimously.

**C. Regulation Task Force Nominations**

Administrator Susanna Sharpe informed the Board of the names suggested as nominees for the Regulation Task Force. The names suggested are Cheryl Lang, Deltrease Hart-Anderson, Greg Krippel, Ellen Adkins, Mark Hobbs, Donnie Burkett, Walda Wildman, and a representative from the Bankers Association if they reach out with an individual interested in serving.

**Motion**

Walda Wildman made a motion to nominate the individuals listed to the Regulation Task Force. David Nichols seconded the motion, which carried unanimously.

**12. New Business**

**A. Discussion of Statute Changes & Implementation**

Discussion of changes to the statute was sufficiently covered in prior agenda items, therefore there was no discussion during this agenda item.

**B. Election of Officers**

**Motion**

Chris Huggins made a motion to reappoint Jada McAbee as Chair. Janet Pierce seconded the motion, which carried unanimously.

**Motion**

Walda Wildman made a motion to reappoint Chris Huggins as Vice Chair. Jada McAbee seconded the motion, which carried unanimously.

**Motion**

Walda Wildman made a motion to reappoint Ken Whitener as Secretary. Chris Huggins seconded the motion, which carried unanimously.

**C. SCACPA Update**

David Knoble presented the SCACPA update. He mentioned that due to the volume of changes to the statute in S.812, SCACPA intends to offer free CPE courses throughout the state to cover those changes and requests that the Board help to notify licensees of the course via e-blast.

**Motion**

Walda Wildman made a motion that the Board send out an e-blast to all licensees informing them of the opportunity. Charles Brooks seconded the motion, which carried unanimously.

**13. Public Comment**

There were no public comments.

**14. Adjournment**

**Motion**

With no further business to be discussed at this time, Jada McAbee made a motion to adjourn the meeting at 3:20 p.m. on June 21, 2022. Chris Huggins seconded the motion, which carried unanimously.