

**BOARD MEETING MINUTES**  
*S. C. Department of Labor, Licensing, & Regulation*  
*Board of Accountancy*  
Tuesday, October 25, 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 October 25, 2022, at 10:10 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, Lora Prevatte, CPA, Chip Summers, CPA, Jan Pierce, CPA, Bob Wood, Public Member, and Charles Brooks, Public Member. LLR staff members participating in the meeting included: LLR Director Emily Farr, Finance Director Patrick Jarvis, Susanna Sharpe, CPA, Board Administrator, Chelsea Buchanan, Program Coordinator, Joseph Epting, Advice Counsel, Donnell Jennings and James Kemfort from the Office of Investigations and Enforcement, Doris Cubitt, CPA, Investigator, and Erin Baldwin from the Office of Disciplinary Counsel.

**2. Consent Agenda**

**Motion**

Chris Huggins made a motion to adopt the use of the consent agenda for meetings held. Ken Whitener seconded the motion, which carried unanimously.

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

There were no absences.

**B. Adoption of Agenda**

**Motion**

Chris Huggins made a motion to approve the agenda. Walda Wildman seconded the motion, which carried unanimously.

**C. Approval of Meeting Minutes**

**Motion**

Walda Wildman made a motion to reject the August 23, 2022 minutes as written and refer back to staff for revisions to be presented at the next meeting. Charles Brooks seconded the motion, which carried unanimously.

**Motion**

Walda Wildman made a motion to approve the September 9, 2022 minutes. Chris Huggins seconded the motion, which carried unanimously.

**3. Finance Presentation and Fee Discussion**

LLR Director Emily Farr spoke to the Board about the proposed increase in fees. A previous recommendation to increase fees was approved by the Board in 2019 but did not pass the legislative assembly. The recommendation from LLR is a fee increase of approximately 40%. The dollar amounts of the resulting fees were included in the presentation.

**Motion**

Charles Brooks made a motion that the Board approve fee increases as shown in the column labeled 40%. Chip Summers seconded the motion. Walda Wildman opposed the motion. Motion carried ten to one.

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

Jada McAbee welcomed the Board members and thanked everyone for their attendance. She also welcomed some of the public attendees, Professor Scott Dell from Francis Marion University and several of his students.

**5. Office of Investigation & Enforcement**

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

Donnell Jennings briefed the Board on the OIE report. 44 complaints have been received since January 1, 2022. There are twenty-two active investigations as of October 21, 2022. Seven cases are pending board action and two are pending further investigation by another agency.

Mr. Jennings also introduced the new Chief Investigator, James Kemfort.

**B. IRC Report**

The IRC committee met on October 11, 2022 and recommended one case for dismissal, one case for a letter of caution, and five cases for formal complaint.

**Motion**

Walda Wildman made a motion to accept the IRC report. Jan Pierce seconded the motion, which carried unanimously.

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

An extension of time to complete investigation is being requested for ten cases.

**Motion**

Jan Pierce made a motion to approve the extensions until the next Board meeting as requested. Chris Huggins seconded the motion, which carried unanimously.

Cases approved for extension are 2020-42, 2021-20, 2021-31, 2021-32,

2021-40, 2022-8, 2022-10, 2022-15, 2022-17, and 2022-18.

**6. Office of Disciplinary Counsel Report**

Erin Baldwin presented the ODC report for information. There are five open cases, one case pending hearing or agreement, and one pending closure.

**7. Application Hearings**

**A. Maura Talvecchia**

This matter could not be approved at staff level as it is a request for CPA exam credit extension, which must be granted by the Board.

**Motion**

Charles Brooks made a motion to approve the extension of credit for the CPA exam. Ken Whitener seconded the motion, which carried unanimously. Deltrease Hart-Anderson did not vote due to technical difficulties during this item.

**B. Geoffrey Chatham**

The application for reciprocal licensure could not be approved at staff level due to discipline from other state Boards, which was reported on the application.

**Motion**

Walda Wildman made a motion to approve the application for licensure. Charles Brooks seconded the motion, which carried unanimously. Deltrease Hart-Anderson did not vote due to technical difficulties during this item.

**C. Darren Hall**

The application for reciprocal licensure could not be approved at staff level due to discipline from other state Boards, which was reported on the application.

**Motion**

Charles Brooks made a motion to approve the application for licensure. Chris Huggins seconded the motion, which carried unanimously. Deltrease Hart-Anderson did not vote due to technical difficulties during this item.

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

-The licensee update was included in the Board package. There are 6,254 active CPA's, 62 active AP's, 3 active PA's, 1,305 in-state firms, and 364 out-of-state firms.

-The financial reports were included in the Board package

-There is now a signed agreement with NASBA to begin using the CPE Audit service and staff is working on implementation.

-A document from the SCACPA was included in the Board package and included changes that would serve to clean up the new statutes now in effect.

**9. Old Business**

**A. File Storage Update**

Administrator Susanna Sharpe briefly explained that the Board has held the records of a former licensee in storage for over 7 years and asked the Board whether these records could now be disposed of.

**Motion**

Walda Wildman made a motion to instruct staff to destroy the records held in storage. Ken Whitener seconded the motion, which carried unanimously.

**10. New Business**

**A. Investigative Process for Complaints from Other Governmental Agencies**

Erin Baldwin brought a request to the Board to enter into a Memorandum of Understanding with the AICPA to allow the AICPA to provide investigatory services for cases that are referred from other governmental agencies such as the Department of Labor or Department of Education and to exempt the time the case is with the AICPA for investigation from the 150 day timeframe.

**Motion**

Charles Brooks made a motion to approve the MOU with the provision that the consent of the licensee is obtained to waive the 150 days in order to let the AICPA investigate. Chip Summers seconded the motion, which carried unanimously.

**B. Implementation of 40-2-70(B)**

Advice Counsel Joe Epting explained that he is working with IT on implementation of this statute section and instructed Board members to contact him with any suggestions they may have.

**C. IRC Nominations**

IRC members Tanya Greenlee, Brian Johnson, and Bob Baldwin are all set to expire from the term they were nominated to and would need re-nomination.

**Motion**

Walda Wildman made a motion to re-nominate all IRC members up for nomination. Chis Huggins seconded the motion, which carried unanimously.

**11. Public Comment** JJE1

Board Discussion in response to a point raised by Robert Wood, Esq. concerning the need for a sign-up sheet that allowed visitors to specify the

topic or agenda item about which the visitor wanted to be heard so that public comment could be presented in a timely manner. No motion made or vote taken on the subject.

SCACPA CEO Chris Jenkins thanked the Board for their service and on the Board and for allowing him to be a part of the meetings. He also mentioned the Fall Oath Ceremony, which will take place on November 17<sup>th</sup> at the Columbia Metro Convention Center and invited all Board members to attend.

Scott Dell from Francis Marion University was present along with a number of students and thanked the Board for their service and for allowing he and the students to be present and observe.

## **12. Adjournment**

### **Motion**

With no further business to be discussed at this time, Walda Wildman made a motion to adjourn the meeting at 2:15 p.m. on October 25, 2022. Charles Brooks seconded the motion, which carried unanimously.