

## **BOARD MEETING MINUTES**

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

Thursday, June 22, 2023 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 22, 2023, at 10:00 a.m., with a quorum present. Other Board members present were: Chris Huggins, CPA, Vice Chair, Ken Whitener, CPA, Jan Pierce, CPA, Jayne Maas, CPA, Lora Prevatte, CPA, Chip Summers, CPA, Deltrease Hart-Anderson, AP, and Charles Brooks, Public Member. LLR staff members participating in the meeting included: Susanna Sharpe, CPA, Board Administrator, Chelsea Buchanan, Program Coordinator, Joseph Epting, Advice Counsel, James Kemfort from the Office of Investigations and Enforcement, Jamie Keller, CPA, Investigator, and Erin Baldwin from the Office of Disciplinary Counsel. Also present was David Knoble from SCACPA.

**2. Consent Agenda  
Motion**

Jan Pierce made a motion to excuse the absences of Walda Wildman and Bob Wood and approve the consent agenda and minutes. Chip Summers seconded the motion, which carried unanimously.

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

Chair Jada McAbee thanked everyone for their support and participation during her time as Chair and noted that she has enjoyed her time serving in that role. She also noted the many accomplishments during that time, especially with so many new Board members at once. During her time as Chair the Board achieved many things such as implementing new statutes, updating the Board's regulations, redesigning many of the Board's applications and forms, and making many welcome updates to the CPE requirements and process.

**4. Office of Investigation & Enforcement  
A. Number of Open Complaints**

James Kemfort briefed the Board on the OIE report. 23 complaints have been received from January 1, 2023. There are 18 active investigations. Two cases are pending further investigation by another agency and eight cases are pending IRC.

## **B. IRC Report**

James Kemfort presented the May 30, 2023 IRC report. There are two cases recommended for dismissal, four for letter of caution, and two for formal complaints.

### **Motion**

Chris Huggins made a motion to approve the IRC report. Chip Summers 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 eighteen cases. Seven of the listed cases were disposed of by the vote on the May IRC report.

### **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, 2022-17, 2022-31, 2022-39, 2022-40, 2022-42, 2022-45, 2022-47, 2022-48, 2022-49, 2022-50, 2022-52, 2023-1, 2023-2, 2023-3, and 2023-5

## **D. OIE Reorganization**

James Kemfort explained that the Office of Investigation and Enforcement and Office of Disciplinary Counsel are now combined under the new Division of Legal Services and Enforcement in order to more effectively serve the Boards and Commissions.

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

Erin Baldwin presented the ODC report for information. There are twelve open cases, two cases pending hearing or agreement, and three cases have been closed since January 1, 2023.

### **6. Administrator's Report (Susanna Sharpe)**

-the licensee update was included in the Board package. There are 6,219 active CPA's, 273 Emeritus CPA's, and 53 Retired CPAs. There are 50 active AP's and 3 Emeritus AP's. There is 1 active PA and 1 Emeritus PA. There are 1,291 in-state firms and 340 out-of-state firms.

-the updated regulations have passed the legislature and became effective on May 26<sup>th</sup>.

-financial reports for April and May 2023 were included in the Board package.

-changes to fees also passed the legislature and are now in effect

-the NABSA regional meeting took place in May and many Board members were in attendance.

-implementation of the NASBA CPE service continues

**7. Application Hearings**

**A. Scott Dell**

The application for licensure by reciprocity in SC could not be approved at staff level due to disciplinary matters with another state Board of Accountancy.

**Motion**

Jan Pierce made a motion to approve the application for licensure. Chris Huggins seconded the motion, which carried unanimously.

**8. New Business**

**A. NASBA CPT Remedial Ethics Course**

Alfonso Alexander from NASBA gave a brief presentation on the NASBA CPT remedial ethics course. The Board has approved use of the course as a disciplinary sanction in the past but it has not yet been utilized. As so many of the current Board members were not on the Board at that time, the presentation was simply to let those who are new know that the course is an option.

**B. Good Cause Procedure for Complaint Process**

A recent Bill signed by Governor McMaster now limits the confidentiality of complaints received except in instances where the Board finds there is good cause to withhold the name of the complainant. The Board will need to designate a member to review and approve any such requests for confidentiality.

**Motion**

Charles Brooks made a motion authorizing the Board Chair to handle confidentiality provisions and requests. Chip Summers seconded the motion, which carried unanimously.

**C. Approval of Travel Budget and Attendees for NASBA Annual Meeting**

**Motion**

Chris Huggins made a motion to approve the travel budget, which includes attendance of the Board Administrator, Chair, and Vice Chair for the NASBA annual meeting in October. Jan Pierce seconded the motion, which carried unanimously.

**D. Extensions under 40-2-35(F)(1)(a)**

Due to score delays following implementation of changes to the CPA exam, NASBA has recommended extending any credit valid on January 1, 2024 to June 30, 2025. The Board has previously voiced support for an

extension but the recommendation now includes more specific details of the score delays.

**Motion**

Jayne Maas made a motion to approve the recommended extension. Chip Summers seconded the motion, which carried unanimously.

**Motion**

Jan Pierce made a motion to go into executive session for legal advice. Chip Summers seconded the motion, which carried unanimously.

**Motion**

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

**9. Election of Officers**

**Motion**

Jan Pierce made a motion to appoint Chris Huggins as Board Chair, Ken Whitener as Vice Chair, and Chip Summers as Secretary. Jayne Maas seconded the motion, which carried unanimously.

**10. Public Comment**

David Knoble spoke about draft legislation that SCACPA is working on. He emphasized that SCACPA is committed to preserving SC's status as substantially equivalent and does not intend to change the requirement of 150 hours for licensure. He also noted that SCACPA has been working with NASBA, the AICPA, and other groups as the draft is in progress.

**11. Adjournment**

With no further business to discuss, the meeting was adjourned at 12:02pm on June 22, 2023.