

BOARD MEETING MINUTES
S. C. Department of Labor, Licensing, & Regulation
Board of Accountancy
Thursday, August 24, 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

Chris Huggins, CPA, Chair, was present and called the meeting of the South Carolina Board of Accountancy to order on August 24, 2023, at 10:12 a.m., with a quorum present. Other Board members present were: Ken Whitener, CPA, Vice Chair, Jada McAbee, CPA, Jan Pierce, CPA, Jayne Maas, CPA, Lora Prevatte, CPA, Chip Summers, CPA, Walda Wildman, CPA, Deltrease Hart-Anderson, AP, Bob Wood, Public Member, and Charles Brooks, Public Member. LLR staff members participating in the meeting included: Susanna Sharpe, CPA, Board Administrator, Chelsea Buchanan, Program Coordinator, Hardwick Stuart, Advice Counsel, Todd Bond from the Office of Investigations and Enforcement, Jamie Keller, CPA, Investigator, and Erin Baldwin from the Office of Disciplinary Counsel. Also present was Katherine Keller from SCACPA.

2. Consent Agenda

Motion

Jayne Maas made a motion to approve the consent agenda and minutes. Ken Whitener seconded the motion, which carried unanimously.

3. Chair's Remarks (Chris Huggins)

Chris Huggins thanked everyone for attending and for the opportunity to serve as Board Chair.

4. Office of Investigation & Enforcement

A. Number of Open Complaints

Todd Bond briefed the Board on the OIE report. 66 complaints have been received from January 1, 2023. There are 33 active investigations. Six cases are pending further investigation by another agency and five cases are pending IRC.

B. IRC Report

Todd Bond presented the July 12, 2023 IRC report. One case is recommended for dismissal and one case is recommended for letter of caution.

Motion

Chris Huggins made a motion to approve 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 fourteen cases. Two of the listed cases were disposed of by the vote on the July IRC report.

Motion

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

Cases approved for extension are 2021-20, 2021-31, 2022-17, 2022-31, 2022-39, 2022-40, 2022-48, 2022-50, 2023-1, 2023-3, 2023-5, 2023-7, 2023-8, and 2023-11.

5. Office of Disciplinary Counsel Report

Erin Baldwin presented the ODC report for information. There are fourteen 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 materials
- financial reports were included in the Board materials
- the 2nd quarter newsletter has gone out and includes information on CPA Evolution, BEC testing deadlines, and an article on the history of women serving on the Board.
- information on the Experience Learn and Earn program for accounting students was included in the Board materials. Walda Wildman, chair for the Education Committee will work with Board staff to schedule a meeting of the committee soon to raise awareness of the program with in-state institutions and get feedback.
- implementation of the NASBA CPE Audit service is in progress and staff will be attending training on the service next week

7. New Business

A. Public Outreach to College Students

Boards in some states have been holding meetings on college campuses recently as a pipeline initiative. While the Board did not feel that hosting a Board meeting on a college campus would be an option, however SCACPA hosts student nights that may be an opportunity for the Board Administrator and one or two Board members to attend to answer student questions.

Motion

Walda Wildman made a motion to authorize the Board Administrator and two Board members who are available to attend events to outreach to students and approve reimbursement for associated travel expenses. Ken Whitener seconded the motion, which carried unanimously.

8. Public Comment

Katherine Keller from SCACPA was present and spoke briefly about SCACPA's activities, including the ongoing Professional Issues Update events and upcoming Fall Oath Ceremony. Work on proposed legislation is ongoing and a draft is expected to be presented at the October meeting for feedback.

9. Adjournment

With no further business to discuss, Walda Wildman made a motion to adjourn the meeting at 11:34am on August 24, 2023. Ken Whitener seconded the motion, which carried unanimously.