

BOARD MEETING MINUTES

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

Tuesday, January 23, 2024 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 January 23, 2024, at 10:05 a.m., with a quorum present. Other Board members present were: Ken Whitener, CPA, Vice Chair, Jada McAbee, CPA, Jayne Maas, CPA, Chip Summers, CPA, Kelly Epting, CPA, Lora Prevatte, CPA, Jan Pierce, CPA, 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 and Wattie Wharton from the Office of Investigations and Enforcement, Jamie Keller, CPA, Investigator, and Erin Baldwin from the Office of Disciplinary Counsel. David Knoble from SCACPA was also present.

2. Consent Agenda

Motion

Charles Brooks made a motion to approve the consent agenda and minutes with the addition of language from Jayne Maas regarding the education committee meeting. Ken Whitener seconded the motion, which carried unanimously. Deltrease Hart-Anderson was absent from the meeting.

3. Chair's Remarks (Chris Huggins)

Chris Huggins welcomed everyone to the meeting and thanked everyone for attending via Webex.

4. Office of Investigation & Enforcement

A. Number of Open Complaints

Wattie Wharton briefed the Board on the OIE report. 77 complaints were received from January 1, 2023-December 31, 2023. No complaints have been received so far in 2024. There are 25 active investigations. Six cases are pending further investigation by another agency and two cases are pending IRC.

B. IRC Report

Wattie Wharton presented the November 7, 2023 and December 5, 2023 IRC reports. On the November report, two cases are being recommended

for dismissal, one case is being recommended for letter of caution, and one case for formal complaint. On the December report, three cases are being recommended for formal complaint.

Motion

Charles Brooks made a motion to approve the two IRC reports. 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 seven cases.

Motion

Charles Brooks made a motion to approve the extensions until the next Board meeting as requested. Bob Wood seconded the motion, which carried unanimously.

Cases approved for extension are 2021-20, 2021-31, 2022-17, 2022-31, 2022-39, 2022-40, and 2022-48.

5. Office of Disciplinary Counsel Report

Erin Baldwin presented the ODC report for information. There are eighteen open cases, four cases pending hearing or agreement. Three cases have been closed since January 1, 2023.

6. Application Hearings

A. Shamika Walls

Shamika Walls came before the board to request an extension of the AUD section of her CPA exam, which expired on August 31, 2023.

Motions

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

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

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

Lora Prevatte made a motion to approve the extension of the AUD exam section that expired on August 31st, 2023, in accordance with regulation 1-02 based upon the evidence provided of verifiable hardship.

7. Administrator's Report (Susanna Sharpe)

- financial reports were available in the board package
- revenue is up following the fee increase
- the NASBA CPE tracker service is now available and registration emails are being sent out in batches to licensees
- renewals are ongoing and progress is consistent with a typical year
- applications for retired designation are steadily coming in
- NASBA and AICPA will be working on updating the UAA CPE standards
- CPE compliance and peer review projects are ongoing

8. Old Business

A. Approval of Attendees for NASBA Conferences

Motion

Jada McAbee made a motion to approve the Administrator, Program Coordinator, Advice Counsel, Investigator, and ODC attorney to attend the NASBA ED and Legal Conference in March and for the Administrator and two board members to attend the NASBA regional meeting in June. Charles Brooks seconded the motion, which carried unanimously.

9. New Business

A. NASBA Professional Licensure Task Force Concept Exposure

NASBA has formed the Professional Licensure Task Force to explore new concepts for CPA licensure that may be included in the UAA to update the current licensure model. State Boards now have the opportunity to respond with concerns, questions, etc. the Board may have with the task force continuing to explore this topic. A special called meeting will be scheduled for the Board to discuss this.

B. Retired Designation-Non-practicing

The Board discussed how to treat years a licensee was in a 'non-practicing' status when considering whether the licensee qualifies for the Retired designation.

Motion

Charles Brooks made a motion to form a committee to discuss the issue and report back to the Board. Bob Wood seconded the motion, which carried unanimously. Committee members will be Bob Wood, Charles Brooks, and Lora Prevatte.

C. Return/Re-issuance of Wall Certificate

The Board discussed whether it would be appropriate to return a wall certificate that has previously been sent back to the Board by the licensee when their license was in a non-active status. This question has come up following the change to regulation 1-07 which removed the requirement for

licensees to return their wall certificate to the Board if their license enters a non-active status.

Motion

Charles Brooks made a motion that the committee formed to discuss the 'non-practicing' status issue in the last item also take up this issue. Kelly Epting seconded the motion, which carried unanimously.

10. Public Comment

David Knoble mentioned that he is one of the members of the NASBA Professional Licensure Task Force and encouraged the Board to give their feedback.

11. Adjournment

With no further business to discuss, Charles Brooks made a motion to adjourn the meeting at 12:26pm on January 23, 2024. Ken Whitener seconded the motion, which carried unanimously.