

BOARD MEETING MINUTES
S. C. Department of Labor, Licensing, & Regulation
Board of Accountancy
Thursday, August 22, 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

Ken Whitener, CPA, Chair, was present and called the meeting of the South Carolina Board of Accountancy to order on August 22, 2024, at 10:00 a.m., with a quorum present. Other Board members present were: Chip Summers, CPA, Vice Chair, Chris Huggins, CPA, Jan Pierce, CPA, Jada McAbee, CPA, Kelly Epting, CPA, Lora Prevatte, CPA, Deltrease Hart-Anderson, Accounting Practitioner, 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, Carolyn Sutherland, Advice Counsel, Wattie Wharton from the Office of Investigations and Enforcement, Jamie Keller, CPA, Investigator, and Erin Baldwin from the Office of Disciplinary Counsel.

2. Consent Agenda

Motion

Charles Brooks made a motion to approve the July meeting minutes. Chris Huggins seconded the motion, which carried unanimously.

Chris Huggins made a motion to approve the consent agenda as well as the absence of Jayne Maas. Chip Summers seconded the motion, which carried unanimously.

3. Chair's Remarks (Ken Whitener)

Chair Ken Whitener thanked the Board members for their attendance today and thanked Chris Huggins for his time serving as Board Chair.

4. Office of Investigation & Enforcement

A. Number of Open Complaints

Wattie Wharton briefed the Board on the OIE report. Sixty-nine complaints have been received between January 1, 2024 and August 7, 2024. There are twenty-five active investigations. Four cases are pending further investigation by another agency and fourteen cases have been closed since January 1, 2024.

B. IRC Report

Wattie Wharton presented the August 6, 2024 IRC report. Four cases are being recommended for dismissal, one case is recommended for letter of caution, and two cases are being recommended for formal complaint.

Motion

Chris Huggins made a motion to approve the August 6, 2024 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 four cases, all of which are pending investigation by another agency.

Motion

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

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

5. Office of Disciplinary Counsel Report

Erin Baldwin presented the ODC report for information. There are thirty-nine open cases, with four cases pending hearing or agreement. One case has been closed since the last report.

6. Disciplinary Hearings

A. 2023-41-Matthew McGuire

Motions

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

Jada McAbee made a motion to come out of executive session. Chip Summers seconded the motion, which carried unanimously. No votes were taken during executive session.

Chris Huggins made a motion to accept the MOA, assessing a civil penalty of \$4,000 to be paid in full on or before March 31, 2025 and requiring the respondent to complete 20 hours of additional CPE to reflect the missing hours for 2020 and 40 additional CPE hours to reflect the missing hours for 2021 on or before September 1, 2025. At least six hours must pertain to ethics. None of the hours shall count toward his annual continuing education requirements for renewal and should he fail to timely submit proof of completion of the continuing education hours his license will be immediately administratively suspended pending further order of or

appearance before the Board. Chip Summers seconded the motion. Bob Wood opposed the motion. The motion carried nine to one.

B. 2023-32-Michael Quattlebaum

Motions

Deltrease Hart-Anderson made a motion to go into executive session to receive legal advice in this matter. Chip Summers seconded the motion, which carried unanimously.

Jada McAbee made a motion to come out of executive session. Chip Summers seconded the motion, which carried unanimously. No votes were taken during executive session.

Chris Huggins made a motion to accept the MOA, assessing a civil penalty of \$10,000 plus investigative cost of \$100, to be paid in full on or before September 1, 2025 and requiring the respondent to complete 40 hours of additional CPE during the calendar year 2025 and 40 additional CPE hours during the calendar year 2026. None of the hours shall count toward his annual continuing education requirements for renewal and should he fail to timely submit proof of completion of the continuing education hours his license will be immediately administratively suspended pending further order of or appearance before the Board. Chip Summers seconded the motion, which carried unanimously.

7. Administrator's Report (Susanna Sharpe)

- licensee update was included the board package. CPA Retired is the fastest growing license type
- financials were also included in the board package

8. Public Comment

There were no public comments.

9. Adjournment

With no further business to discuss, Charles Brooks made a motion to adjourn the meeting at 1:55 pm on August 22, 2024. Deltrease Hart-Anderson seconded the motion, which carried unanimously.