

BOARD MEETING MINUTES

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

Tuesday, January 21, 2025 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 January 21, 2025, 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, Lora Prevatte, CPA, Jada McAbee, CPA, Jayne Maas, CPA, Kelly Epting, CPA, Deltrease Hart-Anderson, Accounting Practitioner, Bob Wood, Public Member, and Charles Brooks, Public Member. All Board members were present.

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

Item 6B was struck from the agenda.

Charles Brooks made a motion to approve the agenda as amended. Jada McAbee seconded the motion, which carried unanimously.

3. Chair's Remarks (Ken Whitener)

Chair Ken Whitener thanked Board members for their attendance.

4. Office of Investigation & Enforcement

A. Number of Open Complaints

Wattie Wharton briefed the Board on the OIE report. Ninety complaints were received between January 1, 2024 and December 31, 2024. There are ten active investigations and five cases pending IRC. Thirty-one cases were closed between January 1, 2024 and December 31, 2024.

B. IRC Report

Wattie Wharton presented the December 5, 2024 IRC report. Two cases are being recommended for dismissal and two cases are being recommended for formal complaint. Three cases are recommended for letters of caution.

Motion

Jan Pierce made a motion to approve the December 5, 2024 IRC report. Charles Brooks seconded the motion, which carried unanimously.

Wattie Wharton presented the January 7, 2025 IRC report. One case is being recommended for dismissal and two cases are being recommended for formal complaint. Two cases are recommended for letters of caution.

Motion

Chris Huggins made a motion to approve the January 7, 2025 IRC report. Charles Brooks 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 eight cases, four of which are pending further investigation by another agency.

Motion

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

Cases approved for extension are 2022-17, 2022-39, 2022-40, and 2022-48, 2024-11, 2024-58, 2024-64, and 2024-68.

5. Office of Disciplinary Counsel Report

Erin Baldwin presented the ODC report for information. There are forty open cases, with four cases pending hearing or agreement and one pending closure. Two cases will be moving forward for a formal complaint through adoption of the IRC today.

6. Application Hearings

Susan Wagoner

Susan Wagoner appeared before the board to request approval of her application for reinstatement of CPA licensure. The application could not be approved at staff level as the check box for “direct knowledge” of the applicant’s work was selected on the experience verification form.

Motions

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

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

Bob Wood made a motion to approve the application for CPA license reinstatement. Charles Brooks seconded the motion, which carried unanimously.

7. Disciplinary Hearings

2023-5

Motions

Bob Wood made a motion to go into closed session in compliance with state and federal confidentiality laws. Chris Huggins seconded the motion, which carried unanimously.

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

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

Chris Huggins made a motion to come out of closed session. Charles Brooks seconded the motion, which carried unanimously.

Bob Wood made a motion to approve the MOA as to the stipulation of facts and suspend the licensee for one year, after which, the licensee may apply for reinstatement but must appear before the Board for approval. The licensee must also pay \$200 of investigative costs. Charles Brooks seconded the motion. Lora Prevatte opposed the motion, stating she would prefer revocation of the license. The motion carried ten to one.

8. New Business

A. Self-Reported CPE Deficiencies

Motion

Chris Huggins made a motion that licensees who self-report CPE deficiencies be afforded a 50% reduction in the board-approved disciplinary guidelines and be sent directly to ODC for drafting of a consent agreement. Jayne Maas seconded the motion, which carried unanimously.

B. Discussion of S.176

David Knoble of SCACPA presented updates on S.176. Sections related to experience were updated to more clearly outline the available pathways

and a section requiring the release of licensee's email addresses has been removed. The bill is filed for the 2025 legislative session.

9. Administrator's Report (Susanna Sharpe)

- renewals are ongoing, with 68% already renewed as of this morning
- the most recent newsletter was included in the board package and includes articles on renewals, using the NASBA CPE Audit Service, and Board Member Charles Brooks' recent award of the Order of the Palmetto
- the comment period for the UAA exposure draft has ended and much of the feedback mirrored the response the Board submitted in December, 2024.
- the NASBA CPE Audit Service is available for licensees to enter 2024 CPE and adoption has been encouraging. Using the Audit Service to submit CPE will be mandatory starting with reporting 2025 CPE.

10. Public Comment

There were no public comments.

11. Adjournment

With no further business to discuss, Board Chair Ken Whitener adjourned the January 21, 2025 board meeting at 1:59pm.