

**BOARD MEETING MINUTES**  
*S. C. Department of Labor, Licensing, & Regulation*  
*Board of Accountancy*  
Tuesday, April 29, 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 April 29, 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, Kelly Epting, CPA, Deltrease Hart-Anderson, Accounting Practitioner, Bob Wood, Public Member, and Charles Brooks, Public Member. Bob Wood arrived following item 7.

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 Shelby Sutusky from the Office of Disciplinary Counsel.

**2. Consent Agenda**  
**Motion**

Chris Huggins made a motion to approve the agenda, the January 21, 2025 meeting minutes, and the absences of Jada McAbee, Jayne Maas, and Lora Prevatte Charles Brooks seconded the motion, which carried unanimously.

**3. Chair's Remarks (Ken Whitener)**

Chair Ken Whitener thanked Board members for making time to attend and their contributions to the Board and profession.

**4. Legislative Update**

Susanna Sharpe gave the legislative update. A copy of the most recent draft of Senate bill 176 is in the Board package. Amendments were made in the Senate in February and March to remove the substantial equivalency definition, impose an effective date of June 30, 2025, and restore the Bachelor's degree plus additional 30 hours pathway, which had been inadvertently omitted or deleted (not sure which word works better here). S176 is now in the House with additional amendments expected to be heard by the full committee on April 30, 2025. The legislative session ends on May 8<sup>th</sup>.

**5. Office of Investigation & Enforcement**

**A. Number of Open Complaints**

Wattie Wharton briefed the Board on the OIE report. Seventeen complaints have been received since January 1, 2025. There are nine active investigations and five cases pending IRC. Two cases are pending investigation by another agency. Eight cases have been closed since January 1, 2025.

**B. IRC Report**

Wattie Wharton presented the March 18, 2025 IRC report. Two cases are recommended for dismissal, two cases are recommended for a letter of caution, and two cases are recommended for formal complaint.

**Motion**

Chip Summers made a motion to approve the March 18, 2025 IRC report. Chris Huggins seconded the motion, which carried unanimously.

**C. Requests for Extension of Time to Complete Investigation**

OIE is requesting an extension of time to complete the investigation for four cases, two of which are pending investigation by another agency.

**Motion**

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

Cases approved for extension are 2022-17, 2022-48, 2024-11, and 2024-75

**6. Office of Disciplinary Counsel Report**

Shelby Sutusky presented the ODC report for information. There are forty-one open cases and three cases have been closed since January 1, 2025.

**7. Application Hearings**

**Andrew Breytenbach**

Andrew Breytenbach appeared before the Board to request approval of his application for 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**

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

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

Charles Brooks made a motion to approve the application for CPA licensure. Chip Summers seconded the motion, which carried unanimously. Bob Wood did not participate in this vote as he arrived after this agenda item.

**8. Old Business**

**A. Updated UAA Exposure Draft**

An updated UAA exposure draft was issued on March 4. Changes from the September 30, 2024 draft include changing the Bachelors degree with 150 hours pathway to a Bachelor's degree plus an additional 30 credit hours and removing the competency based pathway.

**9. New Business**

**A. AICPA Ethics Discussion Memorandum**

A report containing updated guidance regarding alternative practice structures was released by the AICPA in March. The report also discusses whether private equity investment in CPA firms creates a need for revisions to the AICPA Code of Professional Conduct.

**B. Delegation of Authority for Direct Knowledge Experience**

When the Board previously discussed the changes to the experience requirement in 2022, the Board requested to hear all applications where only the box for direct knowledge of experience had been checked. There have been five such application hearings, including the hearing on this agenda, and all have been approved. To streamline the application process for applicants and reduce the number of application hearings during Board meetings, , the Board may wish to delegate authority to the Board Chair, in consultation with the Board Executive and Advice Counsel to approve applications where the only issue is the supervising CPA lacks direct knowledge of the applicant's experience. without the need for a hearing.

In order to establish parameters that could be used to evaluate applications of this type, Board members suggested the person who is given this authority keep notes and occasionally summarize the circumstances of approved experience to the Board.

**Motion**

Bob Wood made a motion that an application that has only the box for direct knowledge of experience checked can be reviewed by the Board Chair, in consultation with the Administrator and Advice Counsel, to

determine if the level of knowledge is sufficient to approve the experience without the need for a Board hearing. If an applicant's experience is determined insufficient to approve, the application would be brought before the Board for an application hearing. Charles Brooks seconded the motion, which carried unanimously.

**10. Administrator's Report (Susanna Sharpe)**

-A licensee update was included in the Board materials. The two statuses with the most growth are Emeritus and Retired. Active CPA volumes remain relatively steady.

-2023 CPE has been reviewed and licensees who failed to submit any 2023 CPE report have been submitted to OIE. Staff is beginning to work through 2024 CPE reports and will be starting the planned audit soon.

-NASBA's CPE Audit Service has been a great tool for licensees as well as staff. To date, 89% of licensees have registered their account and 78% have entered their CPE and show as compliant in the system.

-The New Licensee Oath Ceremony will be held May 15<sup>th</sup> and Board members are encouraged to attend if they are available.

-The deadline to sign up for NASBA committees is May 9<sup>th</sup>.

**11. Public Comment**

Chris Jenkins of SCACPA thanked the Board for their contributions to the profession and thanked LLR staff for their help with the bill as it goes through the legislative process.

**12. Adjournment**

With no further business to discuss, Board Chair Ken Whitener adjourned the April 29, 2025 Board meeting at 11:15am.