

**BOARD MEETING MINUTES**  
*S. C. Department of Labor, Licensing, & Regulation*  
*Board of Accountancy*  
Tuesday, June 19, 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 June 19, 2025, at 10:00 a.m., with a quorum present. Other Board members present were: Chip Summers, CPA, Vice Chair, Jayne Maas, CPA, Jada McAbee, CPA, Jan Pierce, CPA, Lora Prevatte, CPA, Kelly Epting, CPA, Deltrease Hart-Anderson, Accounting Practitioner, Bob Wood, Public Member, and Charles Brooks, Public Member. Chris Huggins was absent.

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 Kate Barroll from the Office of Disciplinary Counsel.

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

Jayne Maas made a motion to approve the agenda, the April meeting minutes, and excuse the absence of Chris Huggins. Charles Brooks seconded the motion, which carried unanimously.

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

Chairman thanked Board members for making time to attend and reminded members to speak directly into the microphones so that those attending via Webex or listening online can hear.

**4. Legislative Update**

Virginia Wetzel, Director of the Office of Governmental Affairs gave the legislative update. S.176 passed this legislative session and will become effective on June 30<sup>th</sup>. The bill includes several significant changes to the Accountancy Practice Act. In addition to the current licensure pathway of 150 hours of education plus one year of experience, there are now two additional pathways-a masters degree plus one year of experience or a bachelors degree plus two years of experience. The exam window has been expanded from 18 to 36 months, the reference to substantial equivalency has been removed from the reciprocity section, and firm ownership by a revocable grantor trust has been added. The section

relating to powers and duties of the Board has also been updated to include the Board's authority to provide input on legislative activity related to the Accountancy Practice Act.

Ms. Wetzel also mentioned three other bills that did not pass this session but will be part of next year's session. HB 3021 would create a small business regulatory review committee aimed at reducing regulation by 25% and S.318 would create a committee to review state budgets for efficiency and could have effects on regulations. A third bill relates to the Oath of Office and could prohibit funding of a Board if a member failed to take the Oath prior to beginning their service.

## **5. Office of Investigation & Enforcement**

### **A. Number of Open Complaints**

Wattie Wharton briefed the Board on the OIE report. Twenty-two complaints have been received since January 1, 2025. There are eleven active investigations and four cases pending IRC. Two cases are pending investigation by another agency. Twelve cases have been closed since January 1, 2025.

### **B. IRC Report**

Wattie Wharton presented the June 3, 2025 IRC report. One case is recommended for dismissal and three cases are being recommended for formal complaint.

#### **Motion**

Charles Brooks made a motion to approve the June 3, 2025 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 three complaints; two of which are pending investigation by another agency and one, which was handled by an outside investigator is expected to be ready for the next IRC.

#### **Motion**

Charles Brooks 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, and 2024-11.

**6. Office of Disciplinary Counsel Report**

Kate Barroll introduced herself to the Board and presented the ODC report for information purposes only. There are forty-four open cases since the June 5 ODC report was prepared. Ms. Barroll noted one case is pending agreement and two cases have been closed.

Ms. Barroll will be the interim ODC counsel following the departure of former ODC counsels Erin Baldwin and Shelby Sutusky.

Agenda items 9B and 11 were taken out of order to accommodate scheduling conflicts.

**9B. Nomination of Regulation Task Force Members**

Susanna Sharpe read the names of the nominees who have already expressed their willingness and availability to serve on the Regulation Task Force. Nominees are Board Chair, Ken Whitener, CPA, Board member, Jayne Maas, CPA, David Knoble, CPA, representing SCACPA, Greg Krippel, Ph.D, who is in academia, Brie Allen, Esq. of NASBA, Mark Hobbs, CPA, whose firm is enrolled in peer review as well as being a peer reviewer himself.

**Motion**

Chip Summers made a motion to nominate the individuals listed to the Regulation Task Force. Charles Brooks seconded the motion, which carried unanimously.

**11. Election of Officers**

Charles Brooks made a motion that Ken Whitener remain as Board Chair. Chip Summers seconded the motion, which carried unanimously.

Jan Pierce made a motion that Chip Summers remain as Vice Chair. Charles Brooks seconded the motion, which carried unanimously.

Jan Pierce made a motion that Jayne Maas be elected as Board Secretary. Charles Brooks seconded the motion, which carried unanimously.

**7. Application Hearings**

**A. Kimberly Skinner**

Kimberly Skinner's application for CPA licensure in South Carolina could not be approved at staff level due to the length of time Ms. Skinner has been practicing in South Carolina and using the title CPA with a SC address, appearing to perform attest work without a firm registration or being enrolled in peer review, and which may violate professional standards in regards to independence.

### **Motions**

Jayne Maas made a motion to go into executive session to receive legal advice in this matter. Lora Prevatte seconded the motion. Charles Brooks opposed. The motion carried nine to one.

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

Lora Prevatte made a motion to deny the application for CPA licensure. Jan Pierce seconded the motion. Charles Brooks opposed. The motion carried nine to one.

### **B. John Gabbard, Green Shade CPA, Anderson CPA**

John Gabbard's application for reinstatement of CPA licensure and initial firm registration could not be approved at staff level due to Mr. Gabbard operating in South Carolina without a CPA license, operating without registering as a CPA firm, and performing attest services without a firm registration or being enrolled in peer review.

### **Motions**

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

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

Jayne Maas made a motion to approve the application for CPA licensure by reinstatement with the condition that Mr. Gabbard is prohibited from performing attest work. If Mr. Gabbard wishes to perform these services in the future he must come before the Board for approval. Chip Summers seconded the motion, which carried unanimously. Charles Brooks and Deltrease Hart-Anderson opposed. The motion carried eight to two.

Jayne Maas made a motion to approve the firm registration for Green Shade CPA, conditioned on Mr. Gabbard bringing the firm into compliance within 60 days by providing documentation that there is a resident manager who is a SC licensed CPA and that Green Shade and Mr. Branyon's firm are virtually and physically separate and distinct. If Mr. Gabbard fails to do so, the firm will be administratively suspended until Mr. Gabbard provides the necessary documentation. Charles Brooks opposed. The motion carried nine to one.

Jayne Maas made a motion to deny the firm registration for Anderson CPA as it is owned 100% by Greenshade CPA. Bob Wood seconded the motion, which carried unanimously.

**8. Old Business**

**A. Calculations of Fines Per Consent Agreement Parameters for CPE Violations**

At the October 2024 Board meeting the Board made a motion regarding the calculation of fines for CPE violations but staff later realized the Board's guidance could be interpreted more than one way and needs clarification. The Board clarified that if a licensee were short 40 hours in one year, the fine would be 20 hours at \$100 per hour and the remaining 20 hours at \$250 per hour.

If a licensee were short 20 hours per year over two years, the fine would be 20 hours at \$100 per hour and the remaining 20 hours deficient would be \$250 per hour.

**9. New Business**

**A. Approval of Travel Budget and Attendees**

Administrator Susanna Sharpe presented the travel budget for the 2026 fiscal year. Travel included is:

FARB Summit on Regulatory Excellence Conference July 2025-Board Administrator

NASBA Annual Meeting on October 2025-Administrator, Board Chair, Vice Chair

NASBA Conference for Executive Directors and Board Staff – Spring 2026- Administrator, Program Manager, Program Coordinator

NASBA Conference for Legal Counsel –Spring 2026-Advice Counsel, Investigator, ODC Counsel

NASBA Eastern Regional Meeting –Summer 2026-Administrartor, Board Chair, Vice Chair

**Motion**

Jan Pierce made a motion to approve the proposed travel budget. Charles Brooks seconded the motion, which carried unanimously.

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

-A licensee update was included in the Board's packet. Ms. Sharpe noted that the licensee report was pulled on the same date as the report for the June Board meeting in 2024, which showed the same amount of active licensees.

-The financial reports for April and May were also included, which board members noted showed a cash balance of \$84,618. Board members inquired what happens if the Board approaches deficit spending and how this will affect 2026 in regards to expenses being paid. Ms. Sharpe pointed out that the last recommended fee increase was only partially granted by the legislature which is one factor leading to the current balance. The Agency manages the funds of the boards and finance monitors board balances, making recommendations for fee increases when necessary. Ms. Sharpe also mentioned that because fees are in regulations, any fee changes would have to go through the regulatory process. It was suggested that Ms. Sharpe add this as an agenda item for a future meeting.

-Ms. Sharpe also mentioned that the NASBA CPE Audit Service has undergone some recent updates which should make entering CPE easier and how-to webinars will be scheduled soon for licensees interested in learning about the updates or how to use the service more generally.

**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 moved through the legislature. He also encouraged the Board members to attend the Oath Ceremonies for new licensees in the Fall and Spring.

**12. Adjournment**

With no further business to discuss, Board Chair Ken Whitener adjourned the June 19, 2025 Board meeting at 2:00pm.