

BOARD MEETING MINUTES

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

Tuesday, October 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, called the meeting of the South Carolina Board of Accountancy to order on October 21, 2025, at 10:00 a.m., with a quorum present. Other Board members present : Chip Summers, CPA, Vice Chair, Jayne Maas, CPA, Jan Pierce, CPA, Chris Huggins, CPA, Kelly Epting, CPA, Deltrease Hart-Anderson, Accounting Practitioner, Bob Wood, Public Member, and Charles Brooks, Public Member. Lora Prevatte and Jada McAbee were absent.

LLR staff members participating in the meeting included: Susanna Sharpe, CPA, Board Administrator, Meredith Buttler, Program Director, Chelsea Buchanan, Program Coordinator, Carolyn Sutherland, Advice Counsel, Robby Dean Office of Investigations and Enforcement, Jamie Keller, CPA, Investigator, and Kate Barroll, Office of Disciplinary Counsel.

2. Consent Agenda

Motion

Bob Wood made a motion to approve the agenda, the August meeting minutes, and the excused absences of Lora Prevatte and Jada McAbee. Chip Summers seconded the motion, which carried unanimously.

3. Chair's Remarks (Ken Whitener)

Chair Ken Whitener thanked Board members for making time to attend today's meeting.

4. Office of Investigation & Enforcement

A. Number of Open Complaints

Robby Dean briefed the Board on the OIE report. Forty-nine complaints have been received since January 1, 2025. There are seven active investigations, three cases pending IRC, and two cases are pending investigation by another agency. Seventeen cases have been closed since January 1, 2025.

B. IRC Report

Robby Dean presented the October 16, 2025 IRC report. Two cases are being recommended for formal complaint and one cases is being recommended for dismissal.

Motion

Jan Pierce made a motion to approve the October 16, 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 cases, two of which are pending investigation by another agency.

Motion

Chris Huggins 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 2025-17.

5. Office of Disciplinary Counsel Report

Kate Barroll presented the ODC report for information. There are forty-four open cases with six cases pending hearing or agreement. Twelve cases have been closed since January 1, 2025.

6. Application Hearing

A. Luminbrook, LLC

The application for firm registration for Luminbrook, LLC could not be approved at staff level because the firm will operate from the same location as another firm and the resident manager and sole owner of Luminbrook, LLC, Ben O'dell, is also an owner and resident manager of the firm in the same location. The Board expressed concerns whether the shared location could be confusing to the public and serving as the resident manager for more than one firm would lead to difficulty dedicating sufficient time to each firm.

Motions

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

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

Bob Wood made a motion to approve the application for firm registration for Luminbrook LLC. Charles Brooks seconded the motion, which carried..

7. Disciplinary Hearings

A. 2022-31

Motions

Chip Summers made a motion to go into closed session. Charles Brooks seconded the motion, which carried.

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

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

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

Bob Wood made a motion to reject the consent agreement Charles Brooks seconded the motion, which carried unanimously.

8. New Business

A. Proposed Peer Review Standards Exposure Draft

The exposure draft released concerns proposed peer review changes, most notably that peer review of firms with alternative practice structures will be reviewed through the AICPA Peer Review Center. The deadline to respond is October 25th and Chair Ken Whitener encouraged Board members to read through the draft.

9. Administrator's Report (Susanna Sharpe)

- the licensee update and financials were included in the Board package
- while online renewals have already opened, renewal notices will start going out on November 3rd.
- E-blasts are also planned to remind licensees to submit their CPE hours using the NASBA CPE Audit service and that all hours must be completed before January 1st.
- Chair Ken Whitener noted the ending cash balance in the financials.

10. Public Comment

There were no public comments.

11. Adjournment

With no further business to discuss, Board Chair Ken Whitener adjourned the October 21, 2025 Board meeting at 12:45pm.