

BOARD MEETING MINUTES
S. C. Department of Labor, Licensing, & Regulation
Board of Accountancy
Thursday, April 30, 2026 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

Chip Summers, CPA, Vice Chair, called the meeting of the South Carolina Board of Accountancy to order on April 30, 2026, at 10:00 a.m., with a quorum present. Other Board members present: Jayne Maas, CPA, Jada McAbee, CPA, Kelly Epting, CPA, Chris Huggins, CPA, Bob Wood, Public Member, and Charles Brooks, Public Member.

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, Wattie Wharton, Office of Investigations and Enforcement, Jamie Keller, CPA, Investigator, and Kate Landess, Office of Disciplinary Counsel.

2. Consent Agenda

Ken Whitener, Lora Prevatte, and Jan Pierce were absent and had previously notified Board staff. Deltrease Hart-Anderson was also absent but had not notified staff.

Motion

Jayne Maas made a motion to excuse the absences of Ken Whitener, Jan Pierce, and Lora Prevatte. Chris Huggins seconded the motion, which carried unanimously. Deltrease Hart-Anderson's absence was not excused.

Jada McAbee made a motion to adopt the agenda. Jayne Maas seconded the motion, which carried unanimously.

Chris Huggins made a motion to approve the minutes for the January Board meeting and the February and March meetings of the APS committee. Jayne seconded the motion, which carried unanimously.

3. Chair's Remarks (Vice Chair Chip Summers)

Vice Chair Chip Summers welcomed those in attendance and thanked everyone for their patience for his first time leading the meeting in Chair Ken Whitener's absence.

4. Office of Investigation & Enforcement
A. Number of Open Complaints

Wattie Wharton briefed the Board on the OIE report and stated that seventy-seven complaints have been received since January 1, 2026. There are twenty-four active investigations and one case is pending investigation by another agency. Four cases have been closed since January 1, 2026.

B. IRC Report

Wattie Wharton presented the April 21, 2026 IRC report. Eight cases are being recommended for formal complaint, four cases are being recommended for letter of caution, and two cases are being recommended for dismissal.

Motion

Chris Huggins made a motion to approve the April 21, 2026 IRC report. Bob Wood 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 one case, which is pending investigation by another agency.

Motion

Jayne Maas made a motion to approve the extensions until the next Board meeting, as requested. Bob Wood seconded the motion. The motion carried.

The case approved for extension is 2022-17.

5. Office of Disciplinary Counsel Report

Kate Landess presented the ODC report for information. There are seventy-five open cases with twenty-three cases pending hearing or agreement. Forty-four cases have been closed since January 1, 2026.

6. Application Hearings

A. Christina Maldonado

Christina Maldonado appeared before the Board to request approval of her 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

Bob Wood made a motion to enter executive session to receive legal advice. Jayne Maas seconded the motion, which carried unanimously.

Jada McAbee made a motion to exit executive session. Charles Brooks seconded the motion, which carried unanimously. No votes were taken during executive session.

Bob Wood made a motion to defer action on the application until the applicant can produce additional documentation to show satisfaction of the license requirements. Charles Brooks seconded the motion, which carried unanimously.

7. Administrator's Report (Susanna Sharpe)

- the licensee update was included in the Board materials along with a comparison from this month last year which shows licensee totals tend to remain consistent year to year
- the financials for January, February, and March were included in the Board materials
- changes to the exam fees will be implemented for January 2027 and an explanation of those changes was included in the materials
- the deadline to sign up for a NASBA committee is May 1st
- the letter to the Professional Ethics Executive Committee drafted by Kelly Epting and Dr. Maas was submitted on April 28th
- the 2025 CPE audit is underway with a deadline of May 6th for licensee responses

8. Public Comment

There were no public comments.

9. Adjournment

With no further business to discuss, Charles Brooks made a motion to adjourn the April 30, 2026 Board meeting at 10:50am. Bob Wood seconded the motion, which carried unanimously.