BOARD MEETING MINUTES

S. C. Department of Labor, Licensing, & Regulation
Board of Accountancy
Tuesday, June 16, 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**

Ken Whitener, CPA, Chair, called the meeting of the South Carolina Board of Accountancy to order on June 16, 2026, at 10:00 a.m., with a quorum present. Other Board members present: Chip Summers, CPA, Vice Chair, Jayne Maas, CPA, Jada McAbee, CPA, Kelly Epting, CPA, Chris Huggins, CPA, Lora Prevatte, CPA, Jan Pierce, CPA, and Charles Brooks, Public Member. Lora Prevatte joined via Webex after Item 5C and departed prior to Item 8D.

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

2. **Consent Agenda**

Bob Wood was absent and had previously notified Board staff. Deltrease Hart-Anderson was absent and provided no prior notice or reason for her absence.

The agenda was amended to strike Item 7B.

<u>Motion</u>

Jayne Maas made a motion to approve the consent agenda including the amended agenda, minutes, and to excuse the absence of Bob Wood. Chip Summers seconded the motion, which carried unanimously. Deltrease Hart-Anderson's absence was not excused.

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

Chair Ken Whitener welcomed those in attendance and thanked everyone for their support over the last year during his tenure as Chair.

4. **Finance Discussion**

LLR Director Emily Farr spoke about the budget and responded to questions and concerns about the negative balance. She explained that the agency conducts reviews of each board to determine when a fee increase appears to be necessary and has determined that it may be time for such an increase. She will be returning to present the request for approval of a fee increase at the August board meeting.

She noted the Board's direct expenses have increased over the past several years as well as shared services, highlighting the need to reassess the Board's current fee structure.

5. Office of Investigation & Enforcement

A. Number of Open Complaints

Wattie Wharton briefed the Board on the OIE report and stated that ninety-three complaints have been received since January 1, 2026.There are twenty-five active investigations and one case is pending investigation by another agency. Three cases are pending IRC. Forty-four cases have been closed or marked "do not open" since January 1, 2026.

B. IRC Report

There was no IRC report due to a lack of quorum for the previously scheduled IRC. The next IRC is scheduled for August 9th.

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

Chris Huggins made a motion to approve the extensions until the next Board meeting, as requested. Jan Pierce seconded the motion. Charles Brooks opposed. The motion carried.

The case approved for extension is 2022-17.

6. Office of Disciplinary Counsel Report

Chris Elliott from the Office of Disciplinary Counsel spoke on the issue of aging cases. ODC has faced significant staffing challenges in the past years but is in the process of training new hires. He noted that because ODC attorneys are split across all forty-three boards, the issue of aging cases is not unique to Accountancy. Additionally, the recent volume of CPE audit cases sent to ODC has risen. The majority of ODC's time working on Accountancy has been dedicated to resolving those cases quickly.

7. Application Hearings

A. Brittany Duerden

Brittany Duerden appeared before the Board to request approval of her application for CPA licensure. The application couldn't be approved at staff level due to insufficient evidence of "direct knowledge" of applicant's work experience.

Motions

Kelly Epting made a motion to enter executive session to receive legal advice. Chip Summers seconded the motion, which carried unanimously.

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

Chris Huggins made a motion to approve the application for licensure. Chip Summers seconded the motion, which carried unanimously.

8. New Business

A. Wall Certificates

The Board discussed the option of using a different, larger paper for wall certificates for new licensees. After considering the additional cost of materials, mailing, and envelopes, the Board decided against making any change to the wall certificates.

B. Approval of 2027 Travel Budget and Attendees

The proposed travel budget includes in-state travel of Board members for Board meetings and Oath Ceremonies as well as the following NASBA events.

NASBA Annual Meeting – Litchfield Park, AZ October 25-28, 2026-Board Administrator and two Board members.

NASBA Conference for Executive Directors and Board Staff – Location TBD, Spring 2027 -Board Administrator, Program Coordinator, and Program Director

NASBA Conference for Legal Counsel – Location TBD, Spring 2027-Advice Counsel, ODC attorney and Investigator.

NASBA Eastern Regional Meeting – Location TBD, Summer 2027-Board Administrator and two Board members.

Motions

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

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

Chris Huggins made a motion to approve the travel budget and attendees. Jada McAbee seconded the motion, which carried unanimously.

C. Guidance on Application of 40-2-35(C)(3)
Guidance was requested from the Board on whether excess accounting hours may be used toward the 24 hours of business coursework required to qualify to sit for the exam and license.

Motion
Chip Summers made a motion to approve counting excess accounting hours toward the business hour requirement. Jan Pierce seconded the motion, which carried unanimously.

D. Administrative Suspension for CPE Deficiencies
A process for using administrative suspension in cases of CPE deficiency was presented for Board consideration.

Motion
Jayne Maas made a motion to approve the administrative suspension process for CPE deficiencies. Kelly Epting seconded the motion, which carried unanimously.

9. 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 April financials were included in the Board materials
-the Board's revised regulations became effective on May 22, 2026. Once the final text has been added to the State House website, new blue books will be made and provided to Board members.

10. Election of Officers
Jan Pierce made a motion to nominate Chip Summers to serve as Board Chair, Jayne Maas to serve as Vice Chair, and Kelly Epting to serve as Secretary. Jada McAbee seconded the motion, which carried unanimously.

11. Public Comment
Chris Jenkins thanked Chair Ken Whitener for his service as Chair. He also mentioned that he does not expect there to be much pushback to any

fee increase but encouraged looking at other options given the current regulatory environment.

12. Adjournment

With no further business to discuss, Ken Whitener adjourned the June 16, 2026 Board meeting at 12:20pm.