BOARD MEETING MINUTES

S. C. Department of Labor, Licensing, & Regulation

Board of Accountancy

Tuesday, August 25, 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, Chair, called the meeting of the South Carolina Board of Accountancy to order on August 25, 2026, at 10:00 a.m., with a quorum present. Other Board members present: Jayne Maas, CPA, Vice Chair, Jada McAbee, CPA, Kelly Epting, CPA, Chris Huggins, CPA, Lora Prevatte, CPA, Jan Pierce, CPA, Ken Whitener, CPA, Bob Wood, Public Member, and Charles Brooks, Public Member.

LLR staff members participating in the meeting included: LLR Director Emily Farr, Susanna Sharpe, CPA, Board Administrator, Katherine Greer, Administrative Coordinator, Carolyn Sutherland, Advice Counsel, Wattie Wharton, Office of Investigations and Enforcement, Jamie Keller, CPA, Investigator, and Kate Landess and Chris Elliott, Office of Disciplinary Counsel.

2. Consent Agenda

Motion

Ken Whitener made a motion to approve the consent agenda, including the agenda as presented and the June minutes. Chris Huggins seconded the motion, which carried unanimously. Deltrease Hart-Anderson's absence was not excused as she had not notified staff.

3. Chair's Remarks (Chip Summers)

Chair Chip Summers thanked everyone for being present for his first meeting as Chair and thanked Ken Whitener and Board staff for helping him prepare for today's meeting. He also noted that this meeting will be Carolyn Sutherland's last meeting as Advice Counsel for the Board and Charlie Gwynne will take her place.

4. Board Member Training

Wattie Wharton from the Office of Investigations and Enforcement, Chris Elliott from the Office of Disciplinary Counsel, and Advice Counsel Carolyn Sutherland presented an overview of the roles and responsibilities of each department. The presentation provided Board members a look at the process as a complaint makes its way through each area and the different paths that they can take.

5. Office of Investigation & Enforcement

A. Number of Open Complaints

Wattie Wharton briefed the Board on the OIE report and stated that 128 complaints have been received since January 1, 2026.There are twenty-three active investigations, one case pending IRC, and one case is pending investigation by another agency. Sixty-one cases have been closed or do not open since January 1, 2026.

B. IRC Report

Wattie Wharton presented the August 11, 2026 IRC report. Three cases are being recommended for formal complaint, three are being recommended for letter of caution, and one case is being recommended for dismissal.

Motion

Jada McAbee made a motion to approve the August 11, 2026 IRC report. Kelly Epting 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

Jan Pierce made a motion to approve the extensions until the next Board meeting, as requested. Ken Whitener seconded the motion, which carried unanimously.

The case approved for extension is 2022-17.

6. Office of Disciplinary Counsel Report

Chris Elliott presented the ODC report for information. There are eighty-five open cases with thirteen cases pending hearing or agreement. Sixty-six cases have been closed since January 1, 2026.

7. Application Hearings

A. Darrell Newsome Jr.

Motions

Ken Whitener made a motion to go into closed session to comply with state and federal privacy laws. Kelly Epting seconded the motion, which carried unanimously.

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

Jan Pierce made a motion to exit executive session. Ken Whitener 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 deny the application for reinstatement. Chris Huggins seconded the motion. Charles Brooks and Jayne Maas opposed. The motion carried eight to two.

B. Ken Lam

Motions

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

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

Bob Wood made a motion to approve the application for CPA licensure. Ken Whitener seconded the motion, which carried unanimously.

C. Rex Wicker

Motions

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

Jayne Maas made a motion to exit 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 reinstatement. Ken Whitener seconded the motion, which carried unanimously.

8. License Fee Discussion

LLR Director Emily Farr presented slides to the Board showing financial projections with and without raising fees. Based on the projections, a $25 increase in renewal fees for individuals and a $15 increase for firms is recommended. The increase would take effect for the 2028 renewal.

Motion

Jan Pierce made a motion to approve the recommended increases. Bob Wood seconded the motion, which carried unanimously.

9. New Business

A. Presentation on NASBA Ethics Course for CPE Deficiencies and Consideration of Adoption in Disciplinary Parameters

Sedrik Newbern of NASBA presented an overview of the NASBA ethics course which is available for Boards to use as a remedial tool in disciplinary cases such as a failed CPE audit. The Board decided to table discussion of adoption of the course for a later meeting.

10. Administrator's Report (Susanna Sharpe)

-the licensee update was included in the Board materials, showing Emeritus and Retired experiencing the largest increases
-the June financials were included in the Board materials
-a draft of updated NASBA bylaws were included as information. Proposed changes to the bylaws include accepting international affiliate members, a move other states have expressed concerns about

11. Public Comment

Chris Jenkins thanked the Board for their participation in the meeting and noted that SCACPA will be supportive of the approved fee change.

12. Adjournment

With no further business to discuss, Ken Whitener made a motion to adjourn the August 25, 2026 Board meeting at 3:50pm. Jayne Maas seconded the motion, which carried unanimously.