

**South Carolina Board of Accountancy**  
**Board Special Meeting Minutes**  
**9:00 a.m., December 6, 2018**  
**Synergy Business Park**  
**Kingstree Building**  
**110 Centerview Drive, Conference Room 102-02**  
**Columbia, South Carolina 29210**

**1. Meeting Called to Order**

- a. Public notice of this meeting was properly posted at the S. C. Board of Accountancy office, Synergy Business Park, Kingstree Building and provided to all requesting persons, organizations, and news media in compliance with Section 30-4-80 of the South Carolina Freedom of Information Act.
- b. Chairperson Todd Dailey, CPA, called the special meeting of S.C. Board of Registration for Accountancy to order at 9:00 a.m. Other Board members participating in the meeting included:
  - ❖ Ellen Adkins, CPA
  - ❖ Charles Alvis, CPA
  - ❖ Mark Crocker, CPA
  - ❖ Tanya Greenlee, CPA
  - ❖ Brian Johnson, CPA
  - ❖ David Nichols, AP
  - ❖ Michael Putich, CPA
  - ❖ Robert Wood, Public Member

Staff members presented included: Susanna Sharpe, Administrator; Chelsea Buchanan, Program Coordinator; Mary League, Advice Counsel.

**2. Excuses of Absences**

Ellen Adkins made a motion to approve the absence of Gale Bell and Ron Hollins. Charles Alvis seconded the motion, which carried unanimously.

**3. Adoption of Agenda**

Charles Alvis made a motion to approve of the meeting's agenda. The motion was seconded by Ellen Adkins seconded the motion. The motion carried.

**4. Board Chair Remarks**

Todd Dailey thanked the Board members for being present on such short notice to attend this important meeting. He provided a brief explanation of context for the meeting, noting that after several committee meetings and presentations to the Board, the Board had published proposed regulations pursuant to the Governor's Regulatory Review process. He stated that he regrets that SCACPA, the SC Association of CPAs, felt that they were not given any input in the process and clarified that this is the purpose of today's meeting. He also reminded attendees that the meeting was to be adjourned at 1:00 p.m. due to scheduling and that the only items to be reviewed were the four concerns listed in SCACPA's Notice of Intent from November 2018.

**5. New Business**

**a. SCACPA Comments Regarding Document 4845**

Dr. Clarence Coleman, CPA, gave the opening statement as current Board Chair of SCACPA. Dr. Coleman stated that both SCACPA and the Board share the same goal of protecting the public. Dr. Coleman stressed that the request being made is for the Board to withdraw their proposed regulations for a period long enough for joint review in order to afford SCACPA a chance to work on the regulations alongside the Board.

Dr. Coleman was asked if the basis of this complaint was due to the Board failing to notify SCACPA about regulation meetings. Dr. Coleman confirmed that notice of meetings were done in advance but stated that SCACPA believed there to be challenges concerning that process and room for improvement.

Ms. Walda Wildman, CPA, was called to speak first. Ms. Wildman expressed concerns over regulations 1-08A2(a) and 1-08A2(e). Ms. Wildman stated that the changes to these sections could be ambiguous and produce unintended consequences.

Mr. David Knoble, CPA, spoke next, stating concerns about inconsistencies in regulations 1-01C and 1-01D

Mr. James Burns then shared his concerns over the notice of regulation meetings. He expressed the belief that notice of the committee meetings wherein regulation changes were discussed had not been publicly posted. Board Chair Todd Daily clarified that this issue was not communicated in the notice of intent and that the Board was not in a position to respond to those concerns in this meeting.

**Motion**

Ms. Adkins made a motion to go into executive session for legal advice. Charles Alvis seconded the motion, which carried unanimously.

**Motion**

Mr. Avis made a motion to come out of executive session. Ellen Adkins seconded the motion, which carried unanimously. It is noted that no official action was taken during executive session.

**Motion**

Mr. Wood made a motion to withdraw Document 4845 from the public to review it alongside all stakeholders involved in the process. The motion was seconded by Charles Alvis and carried unanimously.

6. **Public Comments (No Votes May Be Taken)** – Dr. Coleman thanked the Board for their decision to withdraw Document 4845.
7. **Adjournment**  
A motion was made by Charles Alvis to adjourn the meeting at 12:45 p.m. Brian Johnson seconded the motion, which carried unanimously.