

## **MINUTES**

SC Department of Labor, Licensing, & Regulation  
Board of Accountancy

### **Board Meeting**

Thursday, April 27, 2017  
SYNERGY OFFICE PARK  
KINGSTREE BUILDING, ROOM 108  
110 CENTERVIEW DRIVE  
COLUMBIA, S.C. 29210

**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**

Ellen Adkins, CPA, Vice Chair, was present and called the meeting of the South Carolina Board of Accountancy to order on April 27, 2017, at 10:09am, with a quorum present. Other Board members present were: Gale Bell, Accounting Practitioner, Todd Dailey, CPA, Brian Johnson, CPA, Mark Crocker, CPA, Bob Wood, Public Member, Michael Putich, CPA, and Ron Hollins, Public Member. Charles Alvis, CPA, was present by conference call. LLR staff members participating in the meeting included: Doris Cubitt, Administrator, Kathy Burgess, Administrative Assistant, Chelsea Buchanan, Administrative Assistant, Mary League, Advice Counsel, and Prentiss Shealey, Prosecuting Attorney with the Office of Disciplinary Counsel.

#### **2. Consideration of Excuses for Absences of Board Members**

##### **Motion**

Ellen Adkins made a motion to excuse Tanya Greenlee, Board Chair, and David Nichols. Mark Crocker seconded the motion. Motion carried unanimously.

#### **3. Adoption of Agenda**

##### **Motion**

Ellen Adkins announced that items 8 and 12E will not go ahead at this meeting. Mark Crocker made a motion to approve the meeting agenda, having removed these items. Gale Bell seconded the motion, which carried unanimously.

#### **4. Approval of Meeting Minutes**

##### **Motion**

It was noted that the header of the second page incorrectly displayed the date as January 24, 2017. Michael Putich noted that he was present at the January Board meeting but was omitted from the call to order. Gale Bell made a motion to approve the minutes with these corrections. Ron Hollins seconded the motion, which carried unanimously.

**5. Office of Investigation Report**

Sharon Wolfe briefed the Board on the OIE report. She reported that eight new complaints have been received. There are also four cases currently active, and five have been closed. There was no IRC report to present.

**6. Office of Disciplinary Counsel Report**

Prentiss Shealey presented a report for information. There are currently 35 open cases, 24 pending action, ten pending consent agreements or memorandum of agreements, and one pending Board action. There are no cases scheduled to be heard, none pending final orders, and four cases have been closed since the last meeting. She then introduced Donnell Jennings, who will be taking over as the new Prosecuting Attorney from the Office of Disciplinary Counsel.

**Administrator Doris Cubitt suggested moving Item 11 to the next item on the agenda, then moving her Administrator's Report to Item 12, due to the large volume of application hearings. Ellen Adkins, Vice Chair, approved, and these changes were made.**

**7. Old Business**

**Consideration of Committee Recommendations for the Reinstatement Application of Wesley Hill**

**Motions**

Michael Putich made a motion to enter a closed hearing due to the subject matter. Brian Johnson seconded the motion, which carried unanimously.

Ron Hollins made a motion to go into executive session for legal advice. Brian Johnson seconded the motion, which carried unanimously.

Ron Hollins made a motion to end executive session. Gale Bell seconded the motion, which carried unanimously. It is noted that no official actions were taken by the Board during executive session.

Ron Hollins made a motion that the application for reinstatement be approved. Gale Bell seconded the motion, which carried unanimously. Bob Wood recused himself from this hearing due to a conflict.

Ron Hollins made a motion to end closed hearing. Gale Bell seconded the motion, which carried unanimously.

**8. Consideration of applications to sit as a South Carolina candidate for the CPA Exam.**

### **A. Sterling Hailey**

As part of the application to sit as a South Carolina candidate for the CPA exam, Mr. Hailey reported his criminal history and provided an explanation to the Board. Mr. Hailey explained that the most recent incident was in 2012.

#### **Motion**

Ron Hollins made a motion to go into executive session for legal advice. Gale Bell seconded the motion, which carried unanimously.

#### **Motion**

Ron Hollins made a motion to come out of executive session. Mark Crocker seconded the motion, which carried unanimously. It is noted that no official actions were taken by the Board during executive session.

#### **Motion**

Ron Hollins made a motion that the candidate be approved to sit as a South Carolina candidate for the CPA exam. Mark Crocker seconded the motion, which carried unanimously.

### **B. Jessica Engel**

As part of the application to sit as a South Carolina candidate for the CPA exam, Ms. Engel reported her criminal history and provided an explanation to the Board.

#### **Motion**

Ron Hollins made a motion to go into executive session for legal advice. Gale Bell seconded the motion, which carried unanimously.

#### **Motion**

Ron Hollins made a motion to come out of executive session. Gale Bell seconded the motion, which carried unanimously. It is noted that no official actions were taken by the Board during executive session.

#### **Motion**

Ron Hollins made a motion to approve Jessica Engel's application to sit as a South Carolina candidate for the CPA exam. Gale Bell seconded the motion, which carried unanimously. Charles Alvis recused himself from this hearing due to contact with the candidate through his role as a University professor.

## **Consideration of Applications for South Carolina CPA Licenses**

### **C. Stuart Wallace**

As part of the application for an original South Carolina CPA license, Stuart Wallace reported his criminal history and provided an explanation to the Board.

**Motion**

Ron Hollins made a motion to go into executive session for legal advice. Gale Bell seconded the motion, which carried unanimously.

**Motion**

Mark Crocker made a motion to come out of executive session. Gale Bell seconded the motion, which carried unanimously. It is noted that no official actions were taken by the Board during executive session.

**Motion**

Mark Crocker made a motion that the candidate's application for CPA licensure be approved. Brian Johnson seconded the motion, which carried unanimously.

**D. Brian David Moore**

In order to obtain his original CPA license in Ohio, Mr. Moore passed all parts of the CPA exam in a time frame that meets the requirement in Ohio's jurisdiction but does not meet the requirement in South Carolina's jurisdiction. South Carolina calculates the rolling 18-month window for exam candidates by the end of the month in which an exam was passed. Ohio calculates the 18 months by the end of the testing window in which the exam was passed. Mrs. Cubitt explained to the Board that only a handful of states calculate the 18 months in this way. Mr. Moore failed to meet the South Carolina window by 6 days and explained to the Board that he had to reschedule his last exam due to family emergency.

**Motion**

Ron Hollins made a motion to go into executive session for legal advice. Gale Bell seconded the motion, which carried unanimously.

**Motion**

Gale Bell made a motion to come out of executive session. Brian Johnson seconded the motion, which carried unanimously. It is noted that no official actions were taken by the Board during executive session.

**Motion**

Ron Hollins made a motion to approve the candidate's application for CPA licensure, noting that the candidate's current circumstances revealed significant personal hardship. Mark Crocker seconded the motion, which carried unanimously. Charles Alvis did not participate in the hearing due to a brief absence from the conference call.

**Consideration of Applications for In State Firm Registration**

**E. Richard D. Maris, CPA**

Richard D. Maris has been a licensed CPA in South Carolina since 2000. After initially registering an in-state firm in 2000, Mr. Maris let that firm lapse in 2002.

**Motion**

Michael Putich made a motion to go into executive session for legal advice. Ron Hollins seconded the motion, which carried unanimously.

**Motion**

Gale Bell made a motion to come out of executive session. Ron Hollins seconded the motion, which carried unanimously. It is noted that no official actions were taken by the Board during executive session.

**Motion**

Bob Wood made a motion to approve the application for registration of an in state firm pending payment of \$1,850. Ron Hollins seconded the motion, which carried unanimously. Charles Alvis did not participate in the hearing due to a brief absence from the conference call.

**F. Jonathan E Flinchum**

Jonathan E Flinchum has been a licensed CPA in South Carolina since 2012. He began operating as a firm in 2013 without registering as an in state firm.

**Motion**

Ron Hollins made a motion to go into executive session for legal advice. Gale Bell seconded the motion, which carried unanimously.

**Motion**

Gale Bell made a motion to come out of executive session. Ron Hollins seconded the motion, which carried unanimously. It is noted that no official actions were taken by the Board during executive session.

**Motion**

Michael Putich made a motion to approve the application for registration of an in state firm pending payment of \$400. Ron Hollins seconded the motion, which carried unanimously. Charles Alvis did not participate in the hearing due to a brief absence from the conference call.

**G. Goldstein, Zugman, Weinstein, & Poole, LLC**

Goldstein, Zugman, Weinstein & Poole, LLC is a CPA firm based in Florida. The firm submitted an application for registration as an out of state firm in South Carolina and as part of their application, disclosed disciplinary action that had been taken in other states. The firm submitted

the application because they were performing audit work for a South Carolina client and had learned they needed a registration in the state.

**Motion**

Ron Hollins made a motion to go into executive session for legal advice. Gale bell seconded the motion, which carried unanimously.

**Motion**

Ron Hollins made a motion to come out of executive session. Gale Bell seconded the motion, which carried unanimously. It is noted that no official actions were taken by the Board during executive session.

**Motion**

Mark Crocker made a motion to approve the application for out of state firm registration pending payment of \$2,000. Ron Hollins seconded the motion, which carried unanimously.

**H. Schuler Associates PC**

Mary Schuler is a licensed CPA in South Carolina who appeared before the Board in August 2016 in order to be approved for her reciprocal license from New Jersey. Ms. Schuler had been practicing as a firm in South Carolina without a registration during the time she was unlicensed in South Carolina and her in-state firm registration application is before the Board today.

**Motion**

Ron Hollins made a motion to go into executive session for legal advice. Todd

Dailey seconded the motion, which carried unanimously.

**Motion**

Ron Hollins made a motion to come out of executive session. Mark Crocker seconded the motion, which carried unanimously.

It is noted that no official actions were taken by the Board during executive session.

**Motion**

Ron Hollins made a motion to approve the application for in state firm registration, noting that Ms. Schuler had already appeared before the Board for an application hearing for her reciprocal license. Gale Bell seconded the motion, which carried unanimously.

**I. William M Gordon CPA**

William M Gordon is a licensed CPA in South Carolina who began operating as a firm in 2006 without being registered as an in-state firm.

**Motion**

Bob Wood made a motion to approve the application for in state firm registration pending payment of \$1,350. Mark Crocker seconded the motion, which carried unanimously.

**J. Lauren S Privett CPA, LLC**

Lauren S Privett is a licensed CPA in South Carolina who began operating as a firm in 2014 without being registered as an in state firm.

**Motion**

Mark Crocker made a motion to go into executive session for legal advice. Ron Hollins seconded the motion, which carried unanimously.

**Motion**

Michael Putich made a motion to come out of executive session. Ron Hollins seconded the motion, which carried unanimously. It is noted that no official actions were taken by the Board during executive session.

**Motion**

Bob Wood made a motion to approve the application for in state firm registration pending payment of \$250. Ron Hollins seconded the motion, which carried unanimously.

**K. Phillip G Padgett, CPA, LLC**

Phillip Padgett is a licensed CPA in South Carolina who began operating as a firm in 2011 without being registered as an in state firm.

**Motion**

Bob Wood made a motion to approve the application for in state firm registration pending payment of \$700. Michael Putich seconded the motion, which carried unanimously.

**9. Administrator's Report**

Administrator Doris Cubitt addressed the Board about the following topics:

- The cost of the CPA exam will be increasing, but the increase is negligible.
- At a recent NASBA conference, an executive directors committee expressed their concerns over the AICPA's promotion of the CGMA designation and inclusion of such language in the UAA. She noted that the committee members felt that including language about CGMA may put undue pressure on the states to accept the designation, potentially risking the public's ability to distinguish between CPA and CGMA.
- Not all regional accrediting bodies adhere to the same set of standards and guidelines and the education committee hopes to

make a report to the Board in the fall about changes in education standards.

**10. New Business**

**A. Approval of 1<sup>st</sup> Quarter 2017 CPA Exam Scores**

**Motion**

Gale Bell made a motion to approve the 1<sup>st</sup> Quarter CPA exam scores. Charles Alvis seconded the motion, which carried unanimously.

**B. Consideration of South Carolina Ethics CPE Course from Ryan Johnson**

**Motion**

Ron Hollins made a motion to approve the CPE course upon review and approval by Doris Cubitt. Gale Bell seconded the motion, which carried unanimously.

**C. Consideration of South Carolina Ethics CPE Course from Joseph Helstrom**

**Motion**

Ron Hollins made a motion to approve the CPE course upon review and approval by Doris Cubitt. Gale Bell seconded the motion, which carried unanimously.

**11. Public Comment**

Representatives from Western Governor's University were present to speak to the Board about the University's accounting program and answer questions.

**12. Adjournment**

**Motion**

With no further business to be discussed at this time, Ron Hollins made a motion to adjourn the meeting. Gale Bell seconded the motion, which carried unanimously.

The April 27, 2017 meeting of the SC Board of Accountancy adjourned at 4:35 pm.

Respectfully submitted,

Doris E Cubitt, CPA  
Administrator

Approved at the June 22, 2017 Board Meeting.



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Tanya Greenlee, CPA, Chair