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UPDATE YOUR CONTACT INFORMATION

You must notify the Board if there are any changes in your address or contact information. If you have moved, changed your address, phone number, or email address, or changed employers, you can update your information [online](#).

- Individuals changing their name will need to include a copy of the legal document changing it.
- Resident Managers have the responsibility to inform the Board of any changes regarding their firms' information within 30 days of the action.

CPA EVOLUTION



CPA EXAM'S FUTURE: KEY TENTATIVE DATES ANNOUNCED

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Have you heard of the CPA Evolution initiative? Are you aware that the Uniform CPA Examination® (CPA Exam) is changing significantly in January 2024? It is important that you learn about this initiative and the upcoming changes to the CPA Exam to fully understand how it might impact your journey to CPA licensure.

If you pass and retain credit for all four CPA Exam sections by December 31, 2023, the changes to the CPA Exam and its future administration will NOT impact your journey. If you will still be working your way through the CPA Exam in January 2024 and beyond, then the information about the CPA Evolution-aligned CPA Exam (the 2024 Exam) and its administration are most important to understand.

As we get closer to 2024, new information is being made available to help candidates plan their testing schedules in 2023 and into 2024. The National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA) are now releasing tentative application information and testing schedules for late 2023 and tentative testing and score release schedules for 2024. It is important to note that these dates are not yet final but are being provided as early as possible to help candidates consider their testing plans.

Important 2023 Administration Dates

First, candidates should note that the last day of testing for all current CPA Exam sections (AUD, BEC, FAR and REG) is anticipated to be December 15, 2023. No CPA Exam sections may be scheduled from December 16, 2023, through January 9, 2024, to allow for conversion of IT systems to the 2024 CPA Exam sections. Candidates are encouraged to plan their testing schedules accordingly.

In addition, candidates wishing to take BEC in the latter part of 2023 need to know that the NASBA Gateway system will stop processing Authorizations to Test and Notices to Schedule for BEC on November 15, 2023. This will necessitate that Boards of Accountancy require final application deadlines (first-time and re-exam) for BEC sections. These deadlines are yet to be determined and will be published on NASBA's website once they become available, and shared by each Board of Accountancy.

Conversely, Boards of Accountancy will also need to establish initial application acceptance dates for discipline sections: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), and Tax Compliance and Planning (TCP). Authorizations to Test and Notices to Schedule for BAR, ISC and TCP will not be processed by NASBA's Gateway system until November 22, 2023. These initial acceptance dates are also yet to be determined and will be published on NASBA's website once they become available, and shared by each Board of Accountancy.

AUD, FAR and REG applications can be continually submitted and processed as the same codes will be used for the core sections that will start in 2024, however the scheduling blackouts do apply. **(Continued on Page 3)**

DISCIPLINARY ACTIONS

Information regarding complaints and ongoing investigations is confidential; however, you can access and search all public Board orders at: <https://eservice.llr.sc.gov/PublicOrdersWeb/?divisionId=15>.



BOARD MEMBERS:

Charles J. L. Brooks
 Deltrease Hart-Anderson, Accounting Practitioner
 Christopher S. Huggins, CPA, Vice Chair
 Jada W. McAbee, CPA, Chair
 Janet M. Pierce, CPA
 Lora W. Prevatte, CPA
 Dwight C. Summers Jr., CPA
 Dean Kenneth Whitener, CPA, Secretary
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NEW CPA OATH CEREMONY



The Fall 2022 New CPA Oath Ceremony was held on Thursday, November 17, 2022, at the Columbia Metropolitan Convention Center, as part of SCACPA's Fall Fest Accounting Conference.

Jada McAbee, CPA, Board of Accountancy Chair, and David Knoble, CPA, SCACPA Chair Elect, led the ceremony. Mark Hobbs, CPA, was the keynote speaker.

CALENDAR OF EVENTS

January 2023	
26	Board Meeting - Virtual
February 2023	
21	Presidents Day – CLOSED

Unless otherwise noted, all Board meetings start at 10 a.m. Requests to appear before the Board, together with all related documentation, must be in writing and submitted at least 10 business days before the meeting. Written requests are to be sent to SC Board of Accountancy, PO Box 11329, Columbia, SC 29211-1329.

TOTAL LICENSEES AND REGISTRATIONS AS OF 12/31/2022

TYPE OF LICENSE/ REGISTRATION	ACTIVE
Accounting Firm In State	1,328
Accounting Firm Out of State	365
Accounting Practitioner	62
Certified Public Accountant	6,313
Public Accountant	3
Total Licensees/Registrations	8,071

RECENTLY LICENSED CPAS – OCTOBER TO DECEMBER 2022

SEVERINO ALVAREZ	SPARTANBURG, SC	PAIGE MANCUSO	GREER, SC
DAVID ATKINS	RALEIGH, NC	JAMES MARTIN	SPARTANBURG, SC
EMILY AUSTIN	GREENVILLE, SC	CLARE MCLAURIN	MYRTLE BEACH, SC
WILLIAM BARR	GREENVILLE, SC	STANLEY MORIN	BLUFFTON, SC
VICTORIA BLUM	GREENVILLE, SC	QUIN MURPHY	GREENVILLE, SC
LAINA BOCHETTE	PANAMA CITY, FL	DANIEL NAZARUK II	GREENVILLE, SC
TIFFANY BOOZER	COLUMBIA, SC	KWABENA OWUSU-BONSU	MYRTLE BEACH, SC
AMY BROWN	SUMTER, SC	GARY PAGE	SIMPSONVILLE, SC
ANDERSON CAMPBELL	COLUMBIA, SC	AARON PALMER	SIMPSONVILLE, SC
CAROLINE CAMPBELL-TWENTIER	MYRTLE BEACH, SC	ANJANA PATEL	LAWRENCEVILLE, GA
SHELLEY CARLOCK	N. MYRTLE BEACH, SC	ANKIT PATEL	FORT MILL, SC
CARLEE CHACKNES	GREENVILLE, SC	AMANDA POSPISCHIL	FOUNTAIN INN, SC
GEOFFREY CHATHAM	IRMO, SC	ERICA POTTER-ROSSETTI	GREENVILLE, SC
JINGYUAN CHEN	LELAND, NC	SARA REYNOLDS	CHAPIN, SC
BENJAMIN DOMINGUE	BEDFORD, NH	TINA RICHTER-STOLIAR	NEWPORT BEACH, CA
MAXIMILLIAN ECKEMOFF	CHARLESTON, SC	KIMBERLY RILEY	SOUTH POINT, OH
SAMUEL EDWARDS	TRAVELERS REST, SC	TYLER ROGERS	MYRTLE BEACH, SC
JACKSON EMERY	DUNCAN, SC	ELIZABETH RUNSER	MOUNT HOLLY, NC
SEAN FENSTERMAKER	GREENVILLE, SC	MEAGAN RUSH	SIMPSONVILLE, SC
ERIN FREBERG	COLUMBIA, SC	NIRUPMA SHARMA	SIMPSONVILLE, SC
ELIZABETH GARRETT	MOUNT PLEASANT, SC	CATHERINE SMITH	GREENVILLE, SC
MATTHEW HAIGLER	GREENVILLE, SC	NATALYA STARYKOV	LYMAN, SC
DARREN HALL	COLUMBIA, SC	LAURA TURNER	GREENVILLE, SC
DAVID HEDAYA	GREENVILLE, SC	SYDNEY TURNER	CHARLESTON, SC
TEDJO IMARDJOKO	CHAPEL HILL, NC	DALE WAGONER	SUNSET, SC
BENJAMIN JONES	WOODRUFF, SC	LINDSEY WEINTRAUB	FORT MILL, SC
ELIZABETH KIRSHY	CHARLESTON, SC	STEPHEN WILLIAMS	GREENVILLE, SC
ALBERT KITCHENS	COLUMBIA, SC	LEAH WILSON	GREENVILLE, SC
WILLIAM KITCHENS	COLUMBIA, SC	MITCHELL WINKLER	NEW ROCHELLE, NY
MARY LINK	ROCK HILL, SC		

HOW THE BOARD WORKS: MEETING AGENDAS

All meeting agendas are posted on the Board's website a minimum of 24 hours prior to the meeting. Meeting agendas are also disseminated to the media and interested parties via email. Anyone who would like to be included on the meeting agenda distribution list may request to be added by contacting Board staff at Contact.Accountancy@llr.sc.gov. Please be sure to use the subject line "Request to be added to meeting agenda distribution list".



FORMER BOARD MEMBER RECEIVES PRESTIGIOUS AWARD



Donald H. Burkett, CPA was recognized on November 1, 2022, for his leadership and efforts to advance the accounting profession by the National Association of State Boards of Accountancy (NASBA), during its 115th Annual Meeting in San Diego.

Burkett, of West Columbia, received the William H. Van Rensselaer Public Service Award, which recognizes individuals who have contributed to the development of a new program, improvement of a current program for the Boards of Accountancy, or who have influenced passage of rules or statutes to strengthen accountancy regulations. Burkett, former president and current vice president of Burkett Burkett & Burkett Certified Public Accountants, P.A., has more than 48 years of public accounting experience and serves as chair of the NASBA Center for the Public Trust (CPT) Board of Directors. He is a past chair of NASBA (2015-16) and has held numerous leadership positions as a member of NASBA's Board of Directors, including Middle Atlantic regional director and vice chair. Currently, he is a member of NASBA's Past Chair Advisory Council and Ethics Committee.

Donald Burkett

Since 2007, Burkett has been an active member of NASBA and chaired several NASBA committees including its Awards, Legislative Support, Audit, Ethics and Relations with Member Boards Committees.

Burkett was a member of the South Carolina Board of Accountancy from 2003 to 2016, and served as Chair from 2007-2009 and 2012-2013.

CPA EVOLUTION, REPRINTED FROM NASBA *(continued from page 1)*

AUD, FAR and REG applications can be continually submitted and processed as the same codes will be used for the core sections that will start in 2024, however the scheduling blackouts do apply.

Important 2024 Administration Dates

AICPA has published the tentative 2024 CPA Exam testing schedule and score release schedule. Please note that these dates are tentative pending further review by AICPA.

2024 Test Administration Schedule/Score Release Timeline*

24Q1	Jan 10-Mar 26	May 14-June 4	Jan 10-Feb 6	Mar 26-Apr 16
24Q2	Apr 1-June 25	Aug 1	April 20-May 19	June 20
24Q3	Jul 1-Sep 25	Nov 1	July 1-31	Sep 3
24Q4	Oct 1-Dec 26	Early Feb 2025	Oct 1-31	Dec 3

*All dates are subject to change.

It is anticipated that testing will commence on January 10, 2024, for all sections. While the core sections (AUD, FAR and REG) will first be available for scheduling through March 26, 2024, in the first quarter of 2024, the discipline sections (BAR, ISC and TCP) will be available through February 6, 2024. Scores are anticipated to only be released once per test section per quarter due to necessary standard-setting analyses and activities.

Boards of Accountancy Considering Credit Extension and Other Relief

Due to the limited testing schedule and delayed score releases in 2024, the CBT Administration and Executive Directors Committees of NASBA have recommended a policy to Boards of Accountancy for consideration, which would allow candidates with Uniform CPA Examination credit(s) on January 1, 2024, to have such credit(s) extended to June 30, 2025.

Each Board of Accountancy must individually consider if it wishes to adopt such a policy. NASBA has published a map on its website, which will be updated as boards consider the policy. To date, 39 jurisdictions have already approved the policy. Others will be

reviewing it at upcoming board meetings. In some states, the board may be favorably inclined to adopt the policy, but legislative rule making may be required, which could take some time.

Boards of Accountancy will also be asked to consider a rule change that is currently under exposure for comment. It is anticipated that the model rule under the Uniform Accountancy Act, could be available in final form by early 2023. Such a rule, if adopted by a Board of Accountancy, would shift the start date of the 18-month credit period to the date a passing score was released by NASBA to the candidate or a board. Currently, many boards utilize earlier dates such as the date a candidate tests. If adopted, this could provide additional relief to candidates. Each board must decide whether or not to change their rules. This will be a longer-term initiative, as rule changes can take some time, depending on the jurisdiction. NASBA will develop and publish a map showing jurisdictional rules on this topic in the near future.

Transition Policy Reminder

The new CPA licensure and CPA Exam model is a Core and Discipline model. In February 2022, a [transition policy](#) was announced. This policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. Candidates who will start taking the CPA Exam in 2023 but continue to take sections in 2024 should review this policy and the FAQs on [NASBA's website](#).

It's never been a more exciting time to pursue the CPA license. The role of today's CPA has evolved, and newly licensed CPAs are taking on increased responsibilities that were traditionally assigned to more experienced staff. Becoming a CPA means you'll need great skill sets and competencies, and a greater knowledge of emerging technologies. That is why the CPA Evolution initiative is underway.

Additional information regarding the CPA Evolution initiative are available at [EvolutionofCPA.org](#). [FAQS](#) are available that might answer some of your more detailed questions. If questions on the new CPA licensure model and CPA Exam are still not answered, please reach out at Feedback@EvolutionofCPA.org.