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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 EXAM SCORE EXTENSION

At its October 25, 2023 meeting, the SC Board of Accountancy voted in favor of the following extension of exam credits, as recommended by NASBA's CBT Administration Committee:

In response to significant health, economic, education, and travel disruptions resulting in CPA Examination candidate hardships, the Board of Accountancy will extend credit periods through June 30, 2025, for CPA Examination credits that expired from January 30, 2020⁽¹⁾ through May 11, 2023⁽²⁾, which have not been subsequently replaced by new credits for the same sections.

⁽¹⁾The United States Department of Health and Human Services declared a national Public Health Emergency.

⁽²⁾The United States Department of Health and Human Services announced the expiration of the national Public Health Emergency.

SPECIAL DESIGNATIONS: CPA RETIRED AND CPA EMERITUS

What is the CPA Retired designation?

CPAs who meet the following requirements may apply for the designation of CPA Retired:

- 30 years of licensure in South Carolina or in a substantially equivalent jurisdiction
- 55 years of age in a prior license year
- Work no more than an average of 20 hours per week
- Do not offer attest services or compilation services

Licensees with the CPA Retired designation may meet the CPE requirement for license renewal by documenting 20 hours of CPE during the immediately preceding calendar year. Licensees with the CPA Retired designation must complete two hours of Continuing Professional Education in ethics each calendar year. All other requirements for license renewal remain the same as in [S.C. Code Ann. § 40-2-250 \(2022\)](#).

[Click here to apply for the CPA Retired designation.](#)

What is the CPA Emeritus designation?

A CPA may apply for the designation of CPA Emeritus if they **do not perform or offer to perform for compensation** services involving the use of accounting or auditing skills, including issuance of reports on financial statements or of one or more kinds of management advisory, financial advisory, or consulting services or the preparation of tax returns or furnishing of advice on tax matters. Licensees with the CPA Emeritus designation may provide services as a CPA on a volunteer basis as long as those services would not normally be subject to peer review.

A licensee with the CPA Emeritus designation must renew their license annually, but no fee or CPE are required.

[Click here to apply for the CPA Emeritus designation.](#)

DISCIPLINARY ACTIONS

Information regarding complaints and ongoing investigations is confidential; however, you can access and search all public Board orders [here](#).





BOARD MEMBERS:

Charles J. L. Brooks
 Deltrease Hart-Anderson, Accounting Practitioner
 Kelly M. Epting, CPA
 Christopher S. Huggins, CPA, Chair
 Jayne D. Maas, CPA
 Jada W. McAbee, CPA
 Janet M. Pierce, CPA
 Lora W. Prevatte, CPA
 Dwight C. Summers Jr., CPA, Secretary
 Dean Kenneth Whitener, CPA, Vice Chair
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CALENDAR OF EVENTS

November 2023	
10	Veterans Day - CLOSED
16	New CPA Oath Ceremony
23-24	Thanksgiving Holidays - CLOSED
December 2023	
22-26	Christmas Holiday - CLOSED
January 2024	
23	Board Meeting - Room 105 (Upstate)

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.

LICENSEES AND REGISTRATIONS AS OF 10/20/2023

TYPE OF LICENSE/REGISTRATION	ACTIVE
Accounting Firm In State	1,304
Accounting Firm Out of State	341
Accounting Practitioner	50
Accounting Practitioner Emeritus	3
Certified Public Accountant	6,268
Certified Public Accountant Emeritus	273
Certified Public Accountant Retired	83
Public Accountant	1
Public Accountant Emeritus	1
Total Licensees/Registrations	8,324

NEW CPA OATH CEREMONY

The Board of Accountancy's Fall 2023 New CPA Oath Ceremony, and the SCACPA-sponsored reception following the ceremony, will be held on Thursday, November 16, 2023, with the welcome party beginning at 4:45 p.m. and the Oath Ceremony at 6:00 p.m. at the Columbia Metropolitan Convention Center, 1101 Lincoln St, Columbia, SC 29201. The Oath Ceremony and reception are being held as part of SCACPA's Fall Fest Accounting Conference.

New CPAs will affirm an oath statement and receive their South Carolina CPA certificate from the Board of Accountancy. New CPAs will also receive a CPA lapel pin, courtesy of SCACPA. Recipients are asked to arrive no later than 5:30 p.m. Photo opportunities will be available after the ceremony.

Chris Huggins, CPA, Chair, Board of Accountancy, and David Knoble, CPA, SCA CPA Chair, will lead the ceremony. Coach David Bennett will be the keynote speaker. The SCACPA reception is complimentary for new CPAs and their guests. All new licensees are encouraged to attend the Oath Ceremony. New licensees who choose not to attend the Oath Ceremony will receive their wall certificates by mail approximately 30 days after the Ceremony.

RECENTLY LICENSED CPAS – JULY 2023 TO SEPTEMBER 2023

Patrick Adams	Indian Land, SC	Brannon Mccaskill	Pawleys Island, SC
Sarah Adams	Indian Land, SC	James Meggs	Hartsville, SC
Caleb Ahlers	Charleston, SC	Nathan Morris	Rock Hill, SC
Ashley Anderson	Greer, SC	Edmund Mugo	Moore, SC
Ryan Badon	Greenville, SC	Brian Nicholson	Lexington, SC
David Beam	Charleston, SC	Samantha Ostmann	Greenville, SC
John Beshara	Myrtle Beach, SC	David Perkins, III	Florence, SC
Joshua Bradstreet	Greenville, SC	Austin Perry	North Charleston, SC
Laura Cameron	Columbia, SC	Savannah Poe	Columbia, SC
Benjamin Chisholm	Taylors, SC	Meghan Polk	Easley, SC
Sally Colleran	Bluffton, SC	Ryan Polk	Birmingham, AL
Jacob Demuth	Gray Court, SC	Hanna Pratt	Charlotte, NC
Viola Faust	Columbia, SC	Nicholas Raffety	Charleston, SC
Jackson Fleming	North Charleston, SC	Kaitlyn Rathman	Charleston, SC
Patrick Hackenberg	Ballston Lake, NY	Michael Restuccia	North Myrtle Beach, SC
Ryan Hamelin	Indian Land, SC	Stacie Richardson	Fort Mill, SC
Amanda Hermance	Johns Island, SC	Travis Riley	Saint Matthews, SC
Marissa Hines	Due West, SC	Ronaldo Rodriguez	Lyman, SC
Scott Holloman	Topeka, KS	Allison Rushing	Greenville, SC
David Huddle	Rockingham, VA	Keegan Smith	Columbia, SC
Victoria Jalali	Greenville, SC	Akuathayre Snell	Columbia, SC
Sarah Jones	Greenville, SC	Nicholas Stasko	Johns Island, SC
Jason Kaplanis	Charleston, SC	Bert Swain	North Bethesda, MD
Vasken Kederian	Greenville, SC	David Tantlinger, Jr.	Hilton Head Island, SC
Nancy Kern	Hilton Head, SC	Thomas Terranova, Jr	Lynnfield, MA
Jonathan King	Taylors, SC	Griffin Vinarski	Mount Pleasant, SC
Dean Lorentzson	Dunwoody, GA	Tyler Walkowski	Charleston, SC
Jessica Manners	Spartanburg, SC	Deyu Zeng	Leland, NC

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".