



3rd Quarter 2024 Edition



Mailing Address:

SC Dept. of Labor, Licensing and Regulation
Board of Accountancy
PO Box 11329
Columbia, SC 29211-1329

Physical Address:

SC Dept. of Labor, Licensing and Regulation
Board of Accountancy
110 Centerview Dr.
Columbia, SC 29210

Phone:(803) 896-4770

Fax: (803) 896-4554

E-mail: Contact.Accountancy@llr.sc.gov

Website: <https://llr.sc.gov/acct/>

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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.

NASBA CPE AUDIT SERVICE & TRACKING SYSTEM

The South Carolina Board of Accountancy in cooperation with the National Association of State Boards of Accountancy (NASBA) is now offering a continuing professional education (CPE) audit service application for all South Carolina CPAs. The CPE Audit Service is available for your complimentary use to track and store all of your CPE records in one location, review your ongoing compliance with the CPE requirements of the Board as you complete CPE, and submit CPE records and documentation in response to an audit by the Board.

To register your CPE Audit Service account, click on the following link or copy/paste it in your browser: <https://cpeauditservice.nasba.org/register>

After opening the link to the Account Registration page, please provide the Registration Code you received from the Board via email in the online form. If you don't have your Registration Code, you can contact Board Staff at 803-896-4770 or via email at contact.accountancy@llr.sc.gov to request it.

Please make noreply@nasba.org and cpeas_noreply@nasba.org accepted contacts in your corporate e-mail policy or personal e-mail account, as all subsequent communications regarding your account will come from one of these addresses.

Click [here](#) to see instructions to complete the Account Registration process for the CPE Audit Service or choose this link to our [Help Video](#) to view a tutorial on the Account Registration process.

A suite of training videos, along with a full user manual, are available on the Help tab within the platform.

Want to learn more about how to use the CPE Audit Service? You can view the archived version of the webinar held on May 1, 2024 by clicking [here](#). *Please note that this archived webinar is for informational purposes and is not eligible for CPE credit.

If ever selected for an audit, the Board will require you to submit your CPE records and documentation to the Board through your account in the CPE Audit Service. The South Carolina Board has the final authority on the acceptance of individual courses and documentation for CPE credit once they have audited your submitted information and documentation.

For questions about the registration/login process please contact cpeauditservice@nasba.org.

If you have any questions about your audit status, if selected for audit, or regarding your license please contact our office at 803-896-4770 or via email at contact.accountancy@llr.sc.gov.

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".

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
 Jayne D. Maas, CPA
 Jada W. McAbee, CPA
 Janet M. Pierce, CPA, Secretary
 Lora W. Prevatte, CPA
 Dwight C. Summers Jr., CPA, Vice Chair
 Dean Kenneth Whitener, CPA, Chair
 Robert P. Wood, Esquire

BOARD STAFF:

Susanna Sharpe, CPA, Administrator
Susanna.Sharpe@llr.sc.gov

Chelsea Buchanan, Program Coordinator
Chelsea.Buchanan@llr.sc.gov

Katherine Greer, Administrative Coordinator
Katherine.Greer@llr.sc.gov

Reena Pandiri, Administrative Assistant
Reena.Pandiri@llr.sc.gov

Jamie Keller, CPA, Investigator
Jamie.Keller@llr.sc.gov

FALL 2024 NEW CPA OATH CEREMONY

The Board of Accountancy’s Fall 2024 New CPA Oath Ceremony, and the SCACPA-sponsored lunch, will be held on Thursday, November 14, 2024, at 12:30 p.m. at the Columbia Metropolitan Convention Center, located at 1101 Lincoln St, Columbia, SC 29201. The Oath Ceremony is 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.

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 2024 TO SEPTEMBER 2024

ALEXANDRA ALOI	RAMSEY, NJ	JAIMIN JOSHI	SUMMERVILLE, SC
KENNETH ANDERSON III	ROCKINGHAM, NC	KATHLEEN KAEPLINGER	MOUNT PLEASANT, SC
LAYLA BALLARD-SHOLLY	COLUMBIA, SC	JAMES KANE	CONWAY, SC
JULIANNA BARFIELD	FLORENCE, SC	KELLY KELLETT	FORT MILL, SC
SHAUN BELUE	LYMAN, SC	RACHELLE KHAN	DUNCAN, SC
RANDALL BILLS	GREENVILLE, SC	BREANNA KIRK	GREENVILLE, SC
CRYSTAL BOLLINO	HILTON HEAD ISLAND, SC	PHILIP KURLAND	MYRTLE BEACH, SC
KATHRYN BOSLEY	BEAUFORT, SC	JESSICA KYT	GREENVILLE, SC
JUSTIN BRASHER	WOODRUFF, SC	SHANNEN LANE	CHARLESTON, SC
ELIZABETH BROWN	GREENVILLE, SC	SANGCHUL LEE	COLUMBIA, SC
HAYDEN BROWN	BAMBERG, SC	KAREN LIVINGSTONE	LITTLE RIVER, SC
ETHAN BRYANT	GREENVILLE, SC	ALISON LYNCH BAYNES	CHARLESTON, SC
KATHERINE BUIST	NORTH AUGUSTA, SC	HANNAH MARTIN	EASLEY, SC
HANLEY CHERRY III	MYRTLE BEACH, SC	THOMAS MASON	DENVER, CO
PAVEL CHMUNEVICH	SIMPSONVILLE, SC	EDWARD MAY	GREENVILLE, SC
GERARD CLANCY	BLUFFTON, SC	ASHLEY MCCORD	SIMPSONVILLE, SC
RILEY COONAN	GREENVILLE, SC	SYDNEY MCHUGH	WOODSTOCK, GA
ASA CROPSEY	GREENVILLE, SC	LUKE NEWQUIST	HANAHAN, SC
KATE DEBOW	CHARLESTON, SC	TERRENCE OBRIEN	HOLLYWOOD, SC
JUSTUS DOBISH	TAYLORS, SC	ELIZABETH OLLAR	GREENVILLE, SC
SCOTT DUFEK	BLUFFTON, SC	JULIE OSTEN	ZIRCONIA, NC
NANCY DUFEK	BLUFFTON, SC	JAMES PARKS	BLUFFTON, SC
KATHRYN DUNWOODY	GREENVILLE, SC	BENJAMIN POUNDS	AUSTIN, TX
TYRELL DYSON	SPARTANBURG, SC	MATTHEW RENTZ	GREENVILLE, SC
KYLE ELLER	YORK, SC	AMELIA ROEHL	GREENVILLE, SC
STEPHEN ELLIOTT	COLUMBIA, SC	AVERY ROSENZWEIG	CHARLESTON, SC
DENNIS GEARY	OKATIE, SC	LOUISE SCAROLA	SUMMERVILLE, SC
CHRISTINE GLENSKI	WEST COLUMBIA, SC	ANDREW SHREVES	CHARLESTON, SC
NICHOLAS GOODE	CHARLESTON, SC	AMANDA STEINHAGEN	NORTH CHARLESTON, SC
CHRISTINA GRANT	GREENVILLE, SC	PATRICK TALLEDO	COLUMBIA, SC
ANNA GWIN	CHARLESTON, SC	DONNA TEMMEL	RIDGELAND, SC
TAYLOR HAMILTON	LONG CREEK, SC	AMANDA THOMAS	GREENVILLE, SC
ALEXANDER HANEY	GREENVILLE, SC	SYDNEY TORBETT	CHARLESTON, SC
ABIGAIL HATCH	CHARLESTON, SC	MICHAEL TORREY	GREENVILLE, SC
DAWSON HAYS	WILLIAMSTON, SC	KIMBERLY WICKRE	CHARLESTON, SC
AARON HUDSON	LANCASTER, SC	ELIZABETH WILEY	GREENVILLE, SC
JAMES HUGHES	ANDERSON, SC	COURTNEY YAZZIE	CLEMSON, SC
TIMOTHY JACKSON	CHESNEE, SC	MIN YIM	COLUMBIA, SC
JOHN JOHNSON	GREENVILLE, SC	CARLY YOUNG	MOUNT PLEASANT, SC
NATHAN JONES	GREENVILLE, SC	BRADLEY ZAUMSEIL	MOUNT PLEASANT, SC

CALENDAR OF EVENTS

October 2024	
24	Board Meeting - Upstate Room
November 2024	
11	Veterans Day – CLOSED
14	New CPA Oath Ceremony
28-29	Thanksgiving Holidays - CLOSED
December 2024	
24-26	Christmas Holidays – 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 9/30/2024

TYPE OF LICENSE/REGISTRATION	ACTIVE
Accounting Firm In State	1,296
Accounting Firm Out of State	320
Accounting Practitioner	45
Accounting Practitioner Emeritus	3
Accounting Practitioner Retired	2
Certified Public Accountant	6,247
Certified Public Accountant Emeritus	303
Certified Public Accountant Retired	185
Public Accountant Emeritus	1
Total Licensees/Registrations	8,402



GROWTH SEEN IN PILOT PROGRAM THAT REDUCES BARRIERS TO COMPLETION OF CPA LICENSURE'S EDUCATION REQUIREMENT

A program designed to ease attainment of the final 30 hours of the education requirement for CPA licensure has expanded since it began offering online courses last semester.

The [Experience, Learn and Earn \(ELE\) Program](#) – jointly sponsored by the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA), and offered through [Tulane University's School of Professional Advancement](#) – currently has 94 summer-session students representing more than 50 employers. That's up from 38 students in the spring.

"We were excited about the program because it provides flexibility for participants to take as many classes as they need in a very cost-effective manner," said Jennifer Niece, CPA, learning and development manager for PKF O'Connor Davies, a top 25 firm that participated in ELE this semester. "The asynchronous, online format makes it easy to complete classes around their work schedule."

PKF O'Connor Davies has seven employees in the summer session and expects a similar cohort in the fall semester, which has an Aug. 1 deadline for sign-ups. Niece said participants are a mix of recent college graduates and those that have been with the firm for a few years.

Mike Decker, the AICPA's vice president of CPA examination and pipeline, said there has been great interest from employers in the program, too. "It's encouraging that recent graduates and accounting professionals who've been working for a few years both see ELE as a good path to attaining their CPA license," he said.

The ELE program is for individuals who have completed their bachelor's degree and core accounting classes but possess fewer than the 150 credit hours required for licensure. Here's how the program works:

- Accounting graduates join an ELE-affiliated employer as a paid staff member
- Program participants earn up to 30 university credits through online courses, with firms agreeing to provide time during the week for course work in a balanced, flexible way
- Credit-hour costs are set at highly affordable rates, with some employers picking up the tab for their staff
- Participating employers are expected to provide support and mentoring to help program participants work toward their CPA license
- The program is open to all employer types, including not-for-profit, businesses and government entities

"The ELE program is a win-win for both the employee and the employer," said NASBA President and CEO elect Daniel J. Dustin. "Employees gain the necessary coursework to meet the education requirement to become licensed as a CPA and the employer can work with the employee on course selection to develop skill sets that benefit the employee and the firm."

As part of the ELE program, students receive a curated course list that focuses on the skills and knowledge they need to be successful. The current list has over 15 courses, with more to be added as the program expands

To learn more about ELE, please visit experiencelearnearn.org. The site includes information for educators, firms and other organizations that want to sponsor candidates. If your organization is ready to participate in the program, please complete the [registration form](#) to sign up. Questions or comments can be directed to feedback@experiencelearnearn.org.

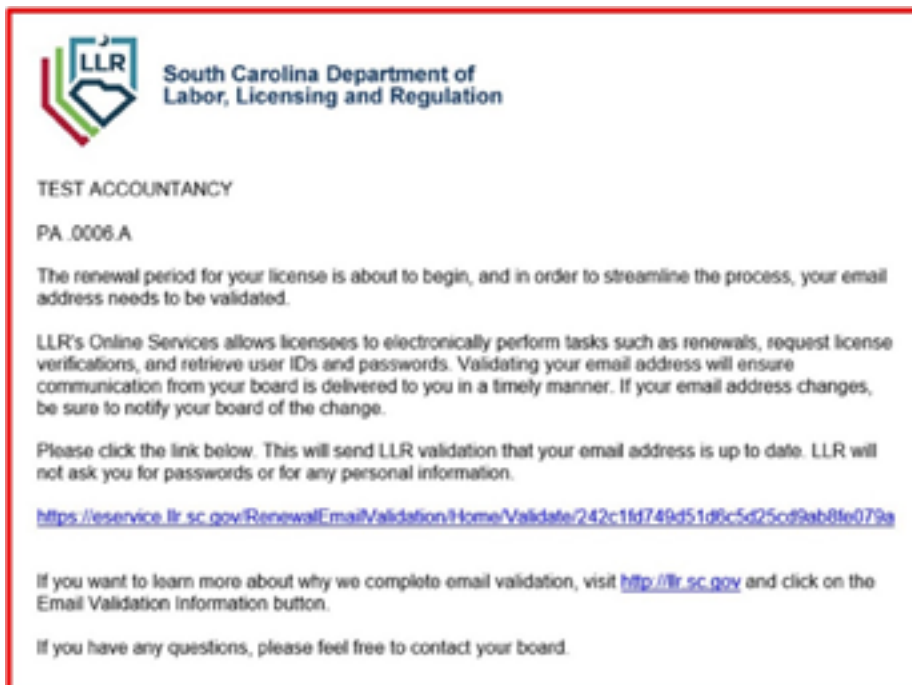


EMAIL VERIFICATION PROCESS

At the end of September, the Board of Accountancy sent out an e-blast requesting that licensees and resident managers of firms verify their email address. This process will ensure that you continue to receive updates from the Board and verify that you have a working email on file for when we enter renewal season (in the event you need to do a password reset etc.). This process has been put into place across the Agency, which allows all Boards to send out renewal notices electronically, which is more efficient, saves paper and postage.

By verifying your email, you will confirm that we have a valid e-mail address in our system. If you are the resident manager of your firm, you will receive separate verification emails for your individual license and your firm registration.

An example of the format of the email that was sent out is included below.



Additional information on the email validation process can be found on the Board's website at:

<https://llr.sc.gov/validation.aspx>.

SPECIAL DESIGNATIONS: CPA RETIRED

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 twenty 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.](#)

