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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.

Board staff will access the information you enter in the NASBA CPE Audit Service. No further CPE documentation is required after the NASBA CPE Audit Service shows you are compliant unless you are notified of a deficiency by Board staff or selected for a CPE Audit.

An audit of CPE for the 2024 calendar year will be conducted starting in the spring of 2025, following the close of renewals. If selected for 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.

All licensees will be required to submit CPE documentation via NASBA CPE Audit Service starting with the 2025 calendar year.

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.

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
 Robert P. Wood, Esquire

BOARD STAFF:

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CALENDAR OF EVENTS

| January 2025 | |
|---------------|--------------------------------------|
| 20 | Martin Luther King, Jr. Day - CLOSED |
| 21 | Board Meeting - Upstate Room |
| February 2025 | |
| 17 | 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 12/31/2024

| TYPE OF LICENSE/REGISTRATION | ACTIVE |
|--------------------------------------|--------------|
| Accounting Firm In State | 1,294 |
| Accounting Firm Out of State | 318 |
| Accounting Practitioner | 45 |
| Accounting Practitioner Emeritus | 3 |
| Accounting Practitioner Retired | 2 |
| Certified Public Accountant | 6,249 |
| Certified Public Accountant Emeritus | 314 |
| Certified Public Accountant Retired | 226 |
| Public Accountant Emeritus | 1 |
| Total Licensees/Registrations | 8,452 |

BOARD MEMBER RECEIVES ORDER OF THE PALMETTO

On Wednesday, October 23, 2024, Charles J. L. Brooks was awarded the Order of the Palmetto by Governor Henry McMaster at the Governor's Office in the South Carolina State House.

The award comes in the form of a framed certificate that, in part, reads:

"In grateful recognition of your contributions and friendship to the State of South Carolina and her people. I do hereby confer unto you the Order of the Palmetto with all the rights and privileges appertaining thereto."

Among his many other achievements, Mr. Brooks has served on the South Carolina Board of Accountancy since November 2020.



RECENTLY LICENSED CPAS – OCTOBER 2024 TO DECEMBER 2024

| | | | |
|----------------------------|------------------------|-----------------------------|------------------------|
| JEREMY ALLISON | WEST COLUMBIA, SC | EMILY KRESSE | TAMPA, FL |
| CHRISTIAN ARNOLD | GREENVILLE, SC | PAVEL MANDER | AWENDAW, SC |
| INDIA AYCOCK | PATRICK, SC | ALLISON MARTIN | CHARLESTON, SC |
| AARON BARNES | SUMMERVILLE, SC | BRIAN MESSER | HILTON HEAD ISLAND, SC |
| ADAM BATEMAN | CHARLESTON, SC | KASEY MEYERS | COLUMBIA, SC |
| MATTHEW BELL | TAYLORS, SC | JAMES MORRIS | MYRTLE BEACH, SC |
| AARON BERSON | MT PLEASANT, SC | JESSICA MORRIS | GREENVILLE, SC |
| WILLIAM BLACK | GREENVILLE, SC | THOMAS NELSON | CHARLESTON, SC |
| STEPHANIE BLONCHEK | MOUNT PLEASANT, SC | WILLIAM NEWBERRY IV | BEAUFORT, SC |
| SAUNDRA BOWERS | MAULDIN, SC | CATHERINE OUMET | IRMO, SC |
| PATRICIA BREEN | BLYTHEWOOD, SC | ZACHARY PFANNENSTIEL | MOUNT PLEASANT, SC |
| WENDY BREWER | JOHNS ISLAND, SC | ANNA RAINES | CHESNEE, SC |
| THOMAS CARRIGAN | SPARTANBURG, SC | PETER REINERT | GREENVILLE, SC |
| MEGAN CHERRY | MAULDIN, SC | EMMALEIGH ROEHMER | GREENVILLE, SC |
| ISHA CHOKSHI | TEGA CAY, SC | ROSS ROTHELL | GREENVILLE, SC |
| MOLLY CLAXTON | GREER, SC | RACHAEL SCHWARTZ | HANAHAN, SC |
| LAUREN CONNER | ROCK HILL, SC | NOAH SHERRILL | EASLEY, SC |
| JENNIFER CROPPER | SPARTANBURG, SC | WILLIAM SIMPSON | SIMPSONVILLE, SC |
| ANDREW CROSEY | GREENVILLE, SC | STACEY TODD | BOILING SPRINGS, SC |
| AARON DUFFIE | GREENVILLE, SC | ANNA TUCK | PIEDMONT, SC |
| THOMAS FISHER | GREENVILLE, SC | SAMUEL TYRRELL | GREENVILLE, SC |
| STEVEN FULTONBERG | HILTON HEAD ISLAND, SC | THOMAS VARVARO | MT PLEASANT, SC |
| CARROLL GRIFFIN III | WALTERBORO, SC | JOANNA VILLATORO | FORT MILL, SC |
| STACEY HARMOND | PAWLEYS ISLAND, SC | DEBORAH VOLLER | MC CORMICK, SC |
| CHRISTOPHER HUMES | SUMMERVILLE, SC | LAURA WALKER | GREENVILLE, SC |
| AARON KITCHEN | LEXINGTON, SC | PAUL WALTER III | LEXINGTON, SC |
| CHRISTOPHER KLINE | WELLFORD, SC | LAUREN WATSON | SIMPSONVILLE, SC |
| CRISTEN KONEWKO | MYRTLE BEACH, SC | JOHN YAMBRICK JR | FORT MILL, SC |



NASBA CPE AUDIT SERVICE TIPS, TRICKS AND FAQs

CPE UPLOAD

To report your CPE, you will need to either enter each course manually or use the Credit Upload Template. Many licensees find that the most efficient way to enter multiple credits to the NASBA system is to use the upload template. Some CPE providers have added an option to allow licensees to export their CPE information in the appropriate format to upload into the NASBA tool. Please keep in mind that upload fields are case-sensitive and be sure to review the [instructions for the upload template](#) to ensure you are entering appropriate information for each field.

The Credit Upload template can be found here: <https://nasba.org/wp-content/uploads/2024/08/CPE-Audit-Service-Credit-Upload-Template-08624.xlsx>

The instructions for the credit upload template can be found here: https://nasba.org/wp-content/uploads/2024/05/CPA_Upload_Credits-050124.pdf

This video shows how to use the upload template: <https://vimeo.com/822705011/a9637526c3>

If you have additional questions about the template or issues with uploading and adding credits you can email cpeauditservice@nasba.org or contact Board Staff at 803-896-4770 or via email at contact.accountancy@llr.sc.gov.

CPE INCREMENTS

The system will appropriately round down CPE that is entered as 1.5 hours to 1.4 hours, in accordance with Regulation 1-08(A)(2)(a), which changed for the 2023 calendar year. The excerpt below was included in the [2nd quarter 2023 edition of the Board newsletter](#), which was sent out to licensees via email.

CPE Increment – Per Regulation 1-08(A)(2)(a), after the first hour of CPE has been earned in an activity, additional credit will be counted in increments of one-fifth or 0.2 hours, for each 10 minutes of actual instruction time.



You can access the most recent version of the Accountancy Practice Act [here](#) and the Accountancy Regulations [here](#).

CARRYOVER CREDIT FROM 2023

For the 2024 reporting period ONLY, the CPA can create a single course to represent the amount of excess credit to carry over from the 2023 reporting period. Step-by-step instructions can be found [here](#).

CPE DEFICIENCIES

You are required to report 40 hours of CPE, including 2 hours of ethics per calendar year in order to qualify for renewal per 40-2-250(C) and 40-2-250(C)(6).

If you did not earn the required amount of CPE hours between 1/1/2024 and 12/31/2024 you will not be fully compliant for the 2024 calendar year CPE requirement.

To minimize the amount of time you are non-compliant, it is recommended that you makeup any CPE deficiencies as soon as possible, **prior to completing the renewal process**.

Please keep in mind that you may still be subject to disciplinary action by the Board for completing CPE requirements outside of the appropriate calendar year. Disciplinary action may include, but is not limited to public reprimand, refusal to renew, suspension, revocation and fines of up to \$10,000 per violation.

To self-report a CPE deficiency, contact Board staff via email at: contact.accountancy@llr.sc.gov



NOTIFICATION OF UPCOMING CPE AUDIT

An audit of CPE for the 2024 calendar year will be conducted starting in the spring of 2025, following the close of renewals. If selected for 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.

For the 2024 calendar year CPE audit, licensees whose status is not showing as “Compliant” in the NASBA CPE Audit Service system are three times more likely to be selected for audit than licensees who are showing as “Compliant” in the NASBA CPE Audit Service system.

All licensees will be required to submit CPE documentation via NASBA CPE Audit Service starting with the 2025 calendar year.

Submit your CPE to the Board using the [NASBA CPE Audit Service](#), which is available for your complimentary use to track and store your CPE records in one location and review your ongoing compliance with CPE requirements. [Click here to learn more.](#)

Board staff will access the information you enter in the NASBA CPE Audit Service. No further CPE documentation is required after the NASBA CPE Audit Service shows you are compliant unless you are notified of a deficiency by Board staff or selected for a CPE Audit.

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 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.](#)

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 is required.

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



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”.