



2025 Summer Edition

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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.

**IMPORTANT UPDATE:****CPA LICENSURE CHANGES TAKE EFFECT JUNE 30, 2025**

Governor McMaster signed S. 176/Act 34 into law on May 12, 2025, bringing key changes to CPA licensure in South Carolina.

**New Licensure Pathways:** There are now multiple options to qualify for licensure (all pathways require 24 semester credit hours of accounting courses at the junior level or above and 24 semester credit hours of business-related courses):

- Bachelor's degree + 2 years of accounting experience
- Master's degree or higher + 1 year of accounting experience
- Bachelor's degree, with at 150 total semester hours + 1 year of accounting experience



**Extended CPA Exam Window:** The time to pass all four parts of the CPA Exam increases from 18 months to 36 months.

**Clarified Mobility Oversight:** Out-of-state CPAs practicing in South Carolina under mobility provisions remain subject to the Board's oversight and disciplinary authority to ensure public protection.

**Resource Links**

Read the full bill S176/Act 34 at: [https://www.scstatehouse.gov/sess126\\_2025-2026/bills/176.htm](https://www.scstatehouse.gov/sess126_2025-2026/bills/176.htm).

Application forms have been updated and you can access the new forms on our website at: <https://llr.sc.gov/acct/pub.aspx>.

Changes to 40-2-35(C) also create continuity between the requirements to sit for the exam, earn experience and qualify for licensure. Per 40-2-35(C)(2) and 40-2-35(C)(3), the course specific requirements to sit for the exam, earn experience or qualify for licensure are the same: **24 semester credit hours of accounting courses at the junior level or above and 24 semester credit hours of business-related courses.**

**NASBA CPE AUDIT SERVICE**

All licensees are now required to submit CPE documentation via the NASBA CPE Audit Service starting with the 2025 calendar year (January 1st – December 31st). CPE documentation must be reported by February 1st, 2026.

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.

**NASBA CPE Audit Service Webinars**

Want to learn more about how to use the CPE Audit Service? Register for an upcoming webinar using the link below. The webinars will be held on August 25 at 8:00 a.m., August 27 at 12:00 p.m., and August 29 at 4:00 p.m. When registering, select your preferred date and time to attend.

[https://nasba.zoom.us/webinar/register/WN\\_2YkaWLaJSWWIQkyh3gpPmw](https://nasba.zoom.us/webinar/register/WN_2YkaWLaJSWWIQkyh3gpPmw)

\*Please note that these webinars are for informational purposes and are not eligible for CPE credits.



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 Deltrease Hart-Anderson, Accounting Practitioner  
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**CALENDAR OF EVENTS**

August 2025	
21	Board Meeting – Upstate Room
September 2025	
1	Labor Day - CLOSED
October 2025	
21	Board Meeting – Upstate Room
November 2025	
11	Veterans Day - CLOSED
20	New CPA Oath Ceremony
27-28	Thanksgiving Holidays - CLOSED
December 2025	
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 6/30/2025**

TYPE OF LICENSE/REGISTRATION	ACTIVE
Accounting Firm In State	1,262
Accounting Firm Out of State	296
Accounting Practitioner	40
Accounting Practitioner Emeritus	3
Accounting Practitioner Retired	2
Certified Public Accountant	6,203
Certified Public Accountant Emeritus	324
Certified Public Accountant Retired	238
Public Accountant Emeritus	1
<b>Total Licensees/Registrations</b>	<b>8,369</b>

**SAVE THE DATE:**  
**FALL 2025 NEW CPA OATH CEREMONY**

The Board of Accountancy’s Fall 2025 New CPA Oath Ceremony, and the SCACPA-sponsored lunch, will be held on Thursday, November 20, 2025, 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. CPAs who are issued a license after exam or reciprocal license from April 1, 2025 to September 30, 2025 can register for the New CPA Oath Ceremony at: <https://sc.cpa/oath>.

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.

**FALL 2024 NEW CPA OATH CEREMONY**



**SPRING 2025 NEW CPA OATH CEREMONY**



**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](mailto:Contact.Accountancy@llr.sc.gov). Please be sure to use the subject line “Request to be added to meeting agenda distribution list.”





## MOBILITY VS. RECIPROCITY: WHAT'S THE DIFFERENCE?

**Individual Mobility 40-2-245** – allows a CPA who is licensed in another state and has their principal place of business outside of SC to practice in South Carolina.

**Firm Mobility 40-2-40(I)** – allows a CPA firm that is registered in another state and does not have an office in SC to practice in SC.

Scope of practice for individuals or firms practicing via mobility is limited to services the individual or firm can lawfully perform in the state in which they are licensed or registered. Individuals or Firms performing attest or compilation work via mobility must be enrolled in peer review and all services provided must be performed in accordance with professional standards.

**CAUTION: When an individual or firm practicing via mobility changes their principal place of business to SC or opens an office in SC, they no longer qualify to practice via mobility and they will need to obtain a [SC CPA license](#) and/or [firm registration](#) to be able to practice in SC.**

**Reciprocity 40-2-240** – If you hold an active CPA license in another state and you change your principal place of business to SC, you will need to obtain a [SC CPA license via reciprocity](#) before you begin practicing or holding out in SC.

### Frequently Asked Questions

#### Do I need a license to practice accounting?

[S.C. Code Ann. § 40-2-30\(A\)](#) states that “it is unlawful for a person to engage in the practice of accountancy as regulated by this Board without holding a valid license or registration or without qualifying for a practice privilege pursuant to [S.C. Code Ann. § 40-2-245](#).”

[S.C. Code Ann. § 40-2-20 \(23\)](#) states that the ‘Practice of accounting’ means:

- issuing a report on financial statements of a person, firm, organization, or governmental unit or offering to render or rendering any attest or compilation service. This restriction does not prohibit any act of a public official or public employee in the performance of that person’s duties or prohibit the performance by a nonlicensee of other services involving the use of accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports; or
- using or assuming the title “Certified Public Accountant” or the abbreviation “CPA” or any other title, designation, words, letters, abbreviation, sign, card, electronic file, metadata tag, or any other device tending to indicate that the person is a certified public accountant.

#### I’m already licensed as a CPA in another state. Do I need a South Carolina CPA license to practice accounting in South Carolina?

If your principal place of business is in South Carolina, you must obtain a South Carolina CPA license before you begin practicing or holding out in South Carolina.

#### I’m already licensed in another state. How do I apply for a South Carolina CPA license?

You can apply for a reciprocal license using the links below:

[Electronic application for reciprocal license](#)

[Paper application for reciprocal license](#)



## CPA EXAM AND DISCIPLINE EXAM SECTIONS:

### VIDEO RECORDING NOW AVAILABLE!

Thousands of candidates attended the latest webinar on Navigating the CPA Exam. In case you missed any parts of the webinar, please click on the link below to view the webinar in its entirety. If you have any additional questions, please email us at [cpaexam@nasba.org](mailto:cpaexam@nasba.org).

We congratulate you on your journey to becoming a CPA!

#### Domestic Link:

<https://vimeo.com/1064460584/3db129e8df>

#### International Link:

<https://vimeo.com/1064495535/ba1cbbbce0>

## NEW LICENSURE PATHWAYS

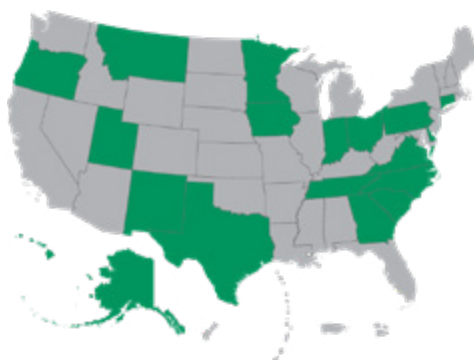
New pathways to licensure are being adopted across the country. These new pathways are redefining education and experience requirements. For some jurisdictions, the new pathways to licensure become effective in 2025.

NASBA has created a list of jurisdictions that have already signed new licensure pathways into law. The list displays the effective date and summary information for each new licensure pathway.

Please click the button below to access the list.

[CLICK HERE](#)

### Map is Current as of August 1, 2025



*Disclaimer: The information contained on the Licensure Pathways Legislation page is for informational purposes only and should not be construed as legal advice or legal opinion. It is the responsibility of each CPA Exam candidate, CPA licensee or permit holder, future CPA licensee or future permit holder, or organization viewing this page to be*

*knowledgeable of each jurisdiction Board’s current laws and rules in which the user is seeking information about licensure.*



## RECENTLY LICENSED CPAS – JANUARY 2025 TO JUNE 2025

<b>DANIEL AGAFONOW</b>	TRAVELERS REST, SC	<b>DEON GAITHER</b>	LEXINGTON, NC	<b>MATTHEW PALMER</b>	GREER, SC
<b>ROBERT BACON</b>	GREENVILLE, SC	<b>PAWEL GLAB</b>	NORTH EASTON , MA	<b>ALAN PARKS</b>	COLUMBIA, SC
<b>VIRGINIA BARKER</b>	GREENVILLE, SC	<b>GABRIELLA GORMAN</b>	LAWRENCE, KS	<b>JENNIFER PATALA</b>	SUMMERVILLE, SC
<b>MICHAEL BATE</b>	CENTRAL, SC	<b>WILLIAM GRAHAM</b>	SPARTANBURG, SC	<b>WILLIAM PATTERSON</b>	GREENVILLE, SC
<b>BRYCE BAUR</b>	MONCKS CORNER, SC	<b>DAWSON GREEN</b>	GREENVILLE, SC	<b>ALBERIC PAUL</b>	BLUFFTON, SC
<b>BRYAN BECHER</b>	MOUNT PLEASANT, SC	<b>ALISON GREENFIELD</b>	CHARLOTTE, NC	<b>JUSTIN PRAIRIE</b>	N. CHARLESTON, SC
<b>JESSICA BECK</b>	WEST COLUMBIA, SC	<b>JOSHUA GRONOW</b>	GREENVILLE, SC	<b>DANIEL PRIEST</b>	PENDLETON, SC
<b>THOMAS BECKER</b>	INMAN, SC	<b>MATTHEW GUINN</b>	TEGA CAY, SC	<b>EDWARD PURKERSON</b>	SIMPSONVILLE, SC
<b>ROBIN BEDFORD</b>	COLUMBIA, SC	<b>EMILY HAGEBOECK</b>	CHARLESTON, SC	<b>LAURYN RAWLINS</b>	GREER, SC
<b>MATTHEW BILLESBACH</b>	LEXINGTON, SC	<b>CLAYTON HARDISTY</b>	GREENVILLE, SC	<b>JOHN REGAN</b>	GREENVILLE, SC
<b>MEREDITH BLANDING</b>	PONTEVEDRABEACH, FL	<b>JAMILAH HARMON</b>	ROCK HILL, SC	<b>COLIN RHEA</b>	MOUNT PLEASANT, SC
<b>CARSON BLOUGH</b>	GREER, SC	<b>JORDAN HIGBE</b>	ANDREWS, SC	<b>JAMES RICH JR</b>	JACKSONVILLE, FL
<b>MARIE BOONE</b>	INDIANAPOLIS, IN	<b>NICHOLAS HITT</b>	CHARLESTON, SC	<b>MATTHEW RIVERS</b>	LANCASTER, SC
<b>BRIAN BORRY</b>	MANASSAS, VA	<b>BURTON HODGES</b>	MT PLEASANT, SC	<b>ANDRETTA ROBINSON</b>	PIEDMONT, SC
<b>ALDRICH BOSS</b>	JOHNS ISLAND, SC	<b>JEREMY HOLLAND</b>	TAYLORS, SC	<b>DENNIS ROBINSON</b>	SPARTANBURG, SC
<b>MATTHEW BRADVICA</b>	SENECA, SC	<b>FRANCES HOUSMAN</b>	FT MILL, SC	<b>ALINA ROCHA</b>	GREER, SC
<b>ANDREW BREYTENBACH</b>	WEST COLUMBIA, SC	<b>SARAH HOVEST</b>	LEXINGTON, SC	<b>JOSEPH ROWAN</b>	CHARLESTON, SC
<b>LASHONDA BUNKER</b>	EASLEY, SC	<b>MICHAEL HUNT</b>	SUMMERVILLE, SC	<b>JOANNA RYLAND</b>	GREENVILLE, SC
<b>JENNIFER BURBAGE</b>	CHARLESTON, SC	<b>LAURIE IGLESIAS</b>	HILTON HEAD ISLAND, SC	<b>TODD SAJDAK</b>	JOHNS ISLAND, SC
<b>LOUIS BUTCHER</b>	COLUMBIA, SC	<b>JERROLD JACKS</b>	LAKE FOREST, IL	<b>LYDIA SANBORN</b>	AIKEN, SC
<b>FARRAH CALLOWAY</b>	GREENVILLE, SC	<b>AMANDA JEFFCOAT</b>	IRMO, SC	<b>RYAN SCHUTZ</b>	GREENVILLE, SC
<b>COURTNEY CAMPBELL</b>	SPARTANBURG, SC	<b>GEORGE JESTER</b>	GREENVILLE, SC	<b>BRYAN SELDOMRIDGE</b>	MYRTLE BEACH, SC
<b>AMBER CARPER</b>	SUMMERVILLE, SC	<b>AMANDA JOHNSON</b>	GREENVILLE, SC	<b>ABIGAIL SELF</b>	N. CHARLESTON, SC
<b>BRANDI CAWTHORN</b>	GREER, SC	<b>DOUGLAS KANNEY</b>	TAMPA, FL	<b>KARSYN SEWELL</b>	SPARTANBURG, SC
<b>KUDAKWASHE CHINYAMA</b>	GREENVILLE, SC	<b>HARRY KANNON</b>	ROCK HILL, SC	<b>DAVID SEYMOUR</b>	NORTH AUGUSTA, SC
<b>MARK CLAUSEN</b>	BERLIN, MA	<b>SLOAN KNAFFLE</b>	MURRELLS INLET, SC	<b>ALEX SHAPIRO</b>	MOUNT PLEASANT, SC
<b>IAN CLAWSON</b>	COLUMBIA, SC	<b>DANIEL KOROTKIN</b>	DENVER, CO	<b>CHARLES SIKORSKI JR</b>	GREER, SC
<b>JANA CLEM</b>	LONGS, SC	<b>ERICA KOWALSKI</b>	WINNSBORO, SC	<b>JEREMY SITES</b>	CHARLESTON, SC
<b>JACK COHEN</b>	MYRTLE BEACH, SC	<b>KATHY KOZAK</b>	CONWAY, SC	<b>STEPHANIE STEWART</b>	MYRTLE BEACH, SC
<b>BROOKE CONNATSER</b>	GREENVILLE, SC	<b>JOSEPH LATTUCA</b>	GOOSE CREEK, SC	<b>EMILY STILL</b>	FOLLY BEACH, SC
<b>JUSTIN COOPER</b>	MOORE, SC	<b>WILLIAM LAWLESS</b>	AIKEN, SC	<b>CRYSTAL T. HERNANDEZ</b>	GREENWOOD, SC
<b>KATHERINE CORREA</b>	MOORE, SC	<b>AMY LAWRENCE</b>	GREER, SC	<b>MERCEDES TERESA</b>	GREENVILLE, SC
<b>HANNAH CRITTENDEN</b>	CHARLESTON , SC	<b>VISHAL LEUVA</b>	MYRTLE BEACH, SC	<b>IAN THOMSON</b>	BEAUFORT, SC
<b>LINDA CUMMINGS</b>	INDIAN LAND, SC	<b>YU LIU</b>	GREER, SC	<b>KATELYN TINDAL</b>	EASLEY, SC
<b>NATHAN DAMPF</b>	MONCKS CORNER, SC	<b>COURTNEY LOVE</b>	MURRELLS INLET, SC	<b>ATO TOMLINSON</b>	COLUMBIA, SC
<b>AMY DAVIS</b>	JOHNSONVILLE, SC	<b>ELISABETH LUCAS</b>	COLUMBIA, SC	<b>KIMBERLY TRIMIER</b>	WILLIAMSTON, SC
<b>GABRIELLE DAVIS</b>	LANCASTER, SC	<b>RICHARD MAHAN</b>	MYRTLE BEACH, SC	<b>SARAH TULEY</b>	DANIEL ISLAND, SC
<b>KAYLA DAVIS</b>	MOUNT PLEASANT, SC	<b>SARA MANNA</b>	SIMPSONVILLE, SC	<b>GRACE WANLISS</b>	TRAVELERS REST, SC
<b>SEAN DAVIS</b>	PARKER, CO	<b>MARY MARVIN</b>	LUGOFF, SC	<b>TIMOTHY WARD</b>	JOHNS ISLAND, SC
<b>ANDREW DELLINGER</b>	MOUNT PLEASANT, SC	<b>CAROLINE MCCUTCHEN</b>	COLUMBIA, SC	<b>TYLER WELTON</b>	GREER, SC
<b>AMANDA DIXON</b>	YORK, SC	<b>NICHOLAS MCFALLS</b>	BOILING SPRINGS, SC	<b>KATELYN WHITED</b>	GREENVILLE, SC
<b>SAMANTHA DOSCHER</b>	LEXINGTON, SC	<b>CHRISTIAN MEYER</b>	GREER, SC	<b>KATHERINE WIETERS</b>	IRMO, SC
<b>NANCY DROST</b>	CASTLE ROCK, CO	<b>JOHN MOODY</b>	DANIEL ISLAND, SC	<b>BRETT WILLETTE</b>	FARMINGTON, MO
<b>SHANNON DUKE</b>	EVANS, GA	<b>CHANCE MURRAY</b>	COLUMBIA, SC	<b>MATTHEW WRIGHT</b>	PAGELAND, SC
<b>KHOI DUONG</b>	GREENVILLE, SC	<b>JEREMY NASH</b>	ANDERSON, SC	<b>MORGAN WRIGHT</b>	MOUNT PLEASANT, SC
<b>THOMAS EFTHIMIADIS</b>	ROCK HILL, SC	<b>ANDREW NEWTON</b>	SIMPSONVILLE , SC	<b>TAYLOR WULFORST</b>	FORT MILL, SC
<b>NEIL EHINGER</b>	LONGS, SC	<b>LYDIA NICHOLS</b>	PELZER, SC	<b>ANDREW YANCEY</b>	CHARLESTON, SC
<b>LYDIA ELSEY</b>	CHARLESTON, SC	<b>GANYSON OLIVER</b>	CAMDEN, SC	<b>BENJAMIN ZESZUTEK</b>	NEW ORLEANS, LA
<b>MICHELLE EVANS</b>	KIRKLAND, WA	<b>BLAKE OWENS</b>	N. CHARLESTON, SC	<b>WALTER ZINENKO</b>	BRIDGEWATER, NJ
<b>CORA FOSHEE</b>	GREENWOOD, SC	<b>RACHEL PAGE</b>	INMAN, SC		

## DISCIPLINARY ACTIONS

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