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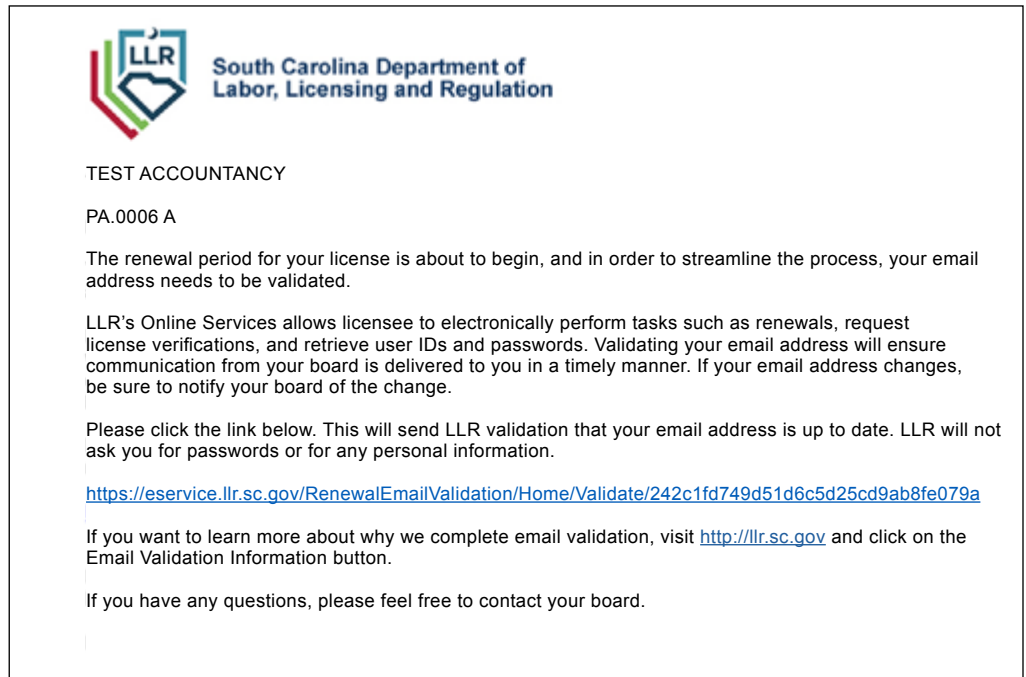
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## NEW EMAIL VALIDATION PROCESS

At the beginning of September, the Board of Accountancy sent out an e-blast requesting that licensees and resident managers of firms verify their email address. This is a new process, which 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, being put into place across the Agency, which will allow all Boards to send out renewal notices electronically, which will be more efficient and will save 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>.

## FALL 2018 NEW CPA OATH CEREMONY



The Fall 2018 Oath Ceremony was held on Tuesday, November 13, 2018, at the Darla Moore School of Business. New licensees who participated in the Oath Ceremony, in alphabetical order, are: Matthew Aguilar, William Covar, Tatiana Fennell, Danielle Guidotti, Oxana Hendrix, Miles Klickman, Christopher Leventis, Angela, McBey, Thomas McKeever, Mary Morris, Dustin Scott, and Ting Sun.



## RECENTLY LICENSED CPAS – OCTOBER 2018 TO MARCH 2019

JIGNESHKUMAR ACHARYA	SIMPSONVILLE, SC	NIKOLETTE KIM	EASLEY, SC
ADAM ADRIAN	CHICAGO, IL	JOHN KIRKLAND	ATLANTA, GA
BRIAN ANDERSON	GREENVILLE, SC	BRIANNA KNAPP	SIMPSONVILLE, SC
LAUREN AYERS	GREENVILLE, SC	CHRISTOPHER KWIECINSKI	N. MYRTLE BEACH, SC
CHRISTOPHER BAILEY	MT PLEASANT, SC	OLGA LARIONOVA	MYRTLE BEACH, SC
JIMMY BARNES	MYRTLE BEACH, SC	JEREMY LAWRENCE	GREENVILLE, SC
GREGORY BAUMANN	GREENVILLE, SC	MATTHEW LEDBETTER	CENTRAL, SC
STUART BELL	SEWICKLEY, PA	VIRGINIA LEE	COLUMBIA, SC
QUENTIN BENJAMSON	GREER, SC	CAROLINE LINDLER	CHAPIN, SC
ABBIE BERNARD	MAULDIN, SC	ASHLEY LINDNER	SIMPSONVILLE, SC
BETTINA BIERI	MOUNT PLEASANT, SC	ROBERT LONG	CHARLESTON, SC
REED BINDER	MOUNT PLEASANT, SC	HALEY LUNDQUIST	MOUNT PLEASANT, SC
PERSEPHINE BING	LADSON, SC	LAUREN MATHIS	SIMPSONVILLE, SC
SUSAN BLAKE	COLUMBIA, SC	CHASE MCCALLISTER	SIMPSONVILLE, SC
PATRICK BOGGS	WILLIAMSTON, SC	APRIL MCMAHON	SOUDERTON, PA
ERIK BROWN	CHARLOTTE, NC	JOHN MERRITT	WEST COLUMBIA, SC
KYLE BROWN	GREER, SC	DANIEL MILLER	GREENVILLE, SC
TYLER BRUCE	COLUMBIA, SC	FRANCES MOATES	GREENVILLE, SC
JOHN CAGE	ROCK HILL, SC	JAMI MORRIS	COLUMBIA, SC
JOSEPH CARDUCCI	FLEMINGTON, NJ	A'LEXIS MORRIS	LEXINGTON, SC
ROWENA CARNEY	DURHAM, NC	TIFFINY MURPHY	MAULDIN, SC
LATOYA CARRUTHERS	BLUFFTON, SC	CHRISTINE O'CONNOR	COLUMBUS, NC
FRANK CASTILLO	HILTON HEAD ISLAND, SC	CAROLINA OLANO	COLUMBIA, SC
KIAMESHA CAUGHMAN	COLUMBIA, SC	TINA PADGETT	HOPKINS, SC
NORMAN CHANG	GREENVILLE, SC	VALERIE PARADISO	IRMO, SC
JODI COLLINS	CHARLESTON, SC	JOHN PFEIFER	GREENVILLE, SC
ROBERT CORDASCO	SAVANNAH, GA	MARK PLUMLEE	BLUFFTON, SC
ANDREW COVODE	CHARLESTON, SC	MICHELE PRATT	MYRTLE BEACH, SC
KEVIN CREAN	MOUNT PLEASANT, SC	JAMES PRATT	MYRTLE BEACH, SC
CARLOS CUNNINGHAM	GREENVILLE, SC	HEATHER PURVIS	EASLEY, SC
AMIA DAVIS MILLER	BOILING SPRINGS, SC	ANGELA QUEEN	ROCK HILL, SC
LONDON DICKERSON	CHARLESTON, SC	JACOB REEVES	GREENVILLE, SC
JOHN DIEHL	BLUFFTON, SC	MICHAEL REIMCHE	GREENVILLE, SC
MEREDITH DOUGLAS	GREENVILLE, SC	ALLIE RICHARDSON	JOHNS ISLAND, SC
JASON DUBOIS	COLUMBIA, SC	ALEX RICHEY	ANDERSON, SC
MARCUS ELLIOTT	SPARTANBURG, SC	CAROLINE RIDGEWAY	GREENVILLE, SC
ALEXIS ELLIS	CLOVER, SC	SINEAD ROSS	GREENVILLE, SC
HALEY EVERHART	GREENVILLE, SC	CAROL RUSHFORD	MORGANTOWN, WV
DUSTY FASKE	CHARLESTON, SC	MEGAN RUSHFORD	MORGANTOWN, WV
CHRISTIAN FLORIO	BETHPAGE, NY	LESLIE RUSSELL	KINGS MOUNTAIN, NC
ETHAN FORBES	TAYLORS, SC	MAYA SALAMON	GREENVILLE, SC
MICHAEL GARBETT	MOUNT PLEASANT, SC	MELANIE SCHNIEDER	GENSINGEN, NA
JOHN GILREATH	ROCK HILL, SC	JULIA SCHROECK	CHARLESTON, SC
THOMAS GODFREY	GREENVILLE, SC	FORREST SHORT	SPARTANBURG, SC
MORGAN GOODWIN	OOLTEWAH, TN	BRIAN SHULER	NORTH AUGUSTA, SC
DEVIN GRAVES	NORTH CHARLESTON, SC	LINDSEY SOLOMON	GASTON, SC
KYLIE GRIECO	MOUNT PLEASANT, SC	ELLEN STEMLER	FORT MILL, SC
NICOLE GRIESMER	CHAGRIN FALLS, OH	RANDALL STEWART	GREENVILLE, SC
ROGER GRIFFITH	MYRTLE BEACH, SC	LEIGHA SUENAGA	CHARLESTON, SC
LINDSAY GRISWOLD	AIKEN, SC	MARY SWEENEY	GREENVILLE, SC
STERLING HAILEY	CHARLOTTE, NC	MICHAEL SWOYER	GREENVILLE, SC
DANIEL HANLEY	COLUMBIA, SC	ADAM TAYLOR	GREER, SC
CATHERINE HARMAN	BLUEFIELD, VA	ASHLEY TAYLOR	ROCK HILL, SC
JEFFERY HARTEG	GREENVILLE, SC	ZACHARY TAYLOR	SAN DIEGO, CA
JAMES HAWKINS	ANDERSON, SC	MADDISON TICE	ROCK HILL, SC
KEEGAN HENRY	CHARLESTON, SC	KYLE TOWLES	COLUMBIA, SC
SAMANTHA HERGET	MYRTLE BEACH, SC	SARA TURNER	COLUMBIA, SC
TYSON HOFF	SUMMERVILLE, SC	BRADFORD TYSON	CHARLESTON, SC
CAROLINE HOLLAND	COLUMBIA, SC	KATELYN WAMSLEY	MOUNT PLEASANT, SC
THERESA HONEYGOSKY	PAWLEYS ISLAND, SC	CHELSEA WESSINGER	COLUMBIA, SC
ANDREW HUDSON	GREENVILLE, SC	SANDRA WHEELER	FORT MILL, SC
NATHANIEL HUDSON	GREENVILLE, SC	SARAH WIECZOREK	CHARLOTTE, NC
GERALD HUNTLEY	COLUMBIA, SC	THOMAS WILLIAMS	COLUMBIA, SC
ABIGAIL JAMESON	GREENVILLE, SC	WESTLEY WILSON	GREER, SC
JESSICA KACZOR	COLUMBIA, SC	ALEXANDER WOOD	CHARLESTON, SC
LAURA KEADY	FORT MILL, SC	KIERSTEN WORTHY	MOORE, SC
SAMANTHA KELLY	GREENVILLE, SC	AVERY ZIEGLER	AIKEN, SC
STELLA KIM	COLUMBIA, SC	MATTHEW ZRUST	COLUMBIA, SC

### BOARD MEMBERS:

Ellen K. Adkins, CPA  
 Gale K. Bell, Accounting Practitioner  
 Mark S. Crocker, CPA  
 K. Todd Dailey, CPA, Chairman  
 Tanya G. Greenlee, CPA  
 Brian Johnson, CPA, Secretary  
 David C. Nichols, Accounting Practitioner  
 Michael R. Putich, CPA, Vice Chairman  
 Robert P. Wood, Esquire

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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, email address, or changed employers, you can update your information online by visiting: <https://eservice.llr.sc.gov/SSO/>.

- 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.

## SPRING 2019 NEW CPA OATH CEREMONY



The Spring 2019 Oath Ceremony was held on Thursday, May 23, 2019, at the Darla Moore School of Business. New licensees who participated in the Oath Ceremony, in alphabetical order are: Jigneshkumar Acharya, Lauren Ayers, Abbie Bernard, Kiamesha Caughman, Jason Dubois, John Gilreath, Sterling Hailey, Jessica Kaczor, Stella Kim, Olga Larionova, John Merritt, Tiffany Murphy, Michael Reimche, Randall Stewart, Katelyn Wamsley, and Chelsea Wessinger.



## RECENTLY LICENSED CPAS – APRIL 2019 TO SEPTEMBER 2019

MELISSA ANDERSON	GREER, SC	JENNIFER LOHR	FORT MILL, SC
JOSEPH ARGO	GREENVILLE, SC	LAUREN MACDONALD	GREENVILLE, SC
MARK BACON	CAMAS, WA	CLARA MAGUIRE	CLEMSON, SC
CAROLINE BARR	GREENVILLE, SC	JENNIFER MARSHALL	LEXINGTON, SC
SETH BARRON	MOUNT PLEASANT, SC	GREGORY MARTIN	GREER, SC
ABBIGAIL BEAUDIN	WATERLOO, SC	JACQUELINE MCARDLE	CHARLESTON, SC
CHRISTOPHER BECKER	MYRTLE BEACH, SC	AMBER MCELDUFF	MOUNT PLEASANT, SC
DOUGLAS BEELENDORF	SUMMERFIELD, NC	STEVEN MCGRATH	WASHINGTON, DC
KATIE BELL	SIMPSONVILLE, SC	WILTON MCKOWN	TAYLORS, SC
SCOTT BENTON	CASSVILLE, MO	NANAK MEHTA	FORT MILL, SC
LUCAS BRADSTREET	TRAVELERS REST, SC	JEREMY MIGLIARA	SIMPSONVILLE, SC
MAURI BROOKS	CHARLESTON, SC	LINDA MILLER	LONGS, SC
CHRISTOPHER CAMPEGGIO	FORT MILL, SC	TIFFANY MILLER	EASLEY, SC
ESTER CARNELL	GREENVILLE, SC	CHRISTOPHER MILLS	GREENVILLE, SC
SYDNEE CHAVIS	MT. PLEASANT, SC	MARY MOBLEY	SIMPSONVILLE, SC
JONATHAN CHEN	GREENVILLE, SC	KYLE MORRIS	PIEDMONT, SC
TINA CLARK	HILTON HEAD ISLAND, SC	COREY MUNDEN	SIMPSONVILLE, SC
REID COLVIN	GREENVILLE, SC	SYED NAQVI	SPARTANBURG, SC
MEGHAN COOPER	CHARLESTON, SC	MARTHA NAYFA	SPARTANBURG, SC
MATTHEW COTE	GREENVILLE, SC	BRYAN NELMS	NORTH CHARLESTON, SC
FREDERICK COX	MARIETTA, SC	GARY NELSON	TAMPA, FL
MARC CRUMBACK	SURFSIDE BEACH, SC	HAJAR NEWSOME	MYRTLE BEACH, SC
JESUS CRUZ CORTEZ	FLORENCE, SC	ZACHARY NOTTAGE	MASON, OH
THOMAS CULLEN	FORT MILL, SC	LAURA O'BRIEN	CHARLESTON, SC
ROBERT DEPALMA	SUMMERVILLE, SC	CHAD PACK	MT PLEASANT, SC
MARYKNOLL ELLIOTT	MOUNT PLEASANT, SC	SACHIN PARAJULI	FORT MILL, SC
DAVID ENGROOS	GREENVILLE, SC	JOHN PAYNE	GREENVILLE, SC
JOHN EPPS	HILTON HEAD ISLAND, SC	EMILY POOLE	SIMPSONVILLE, SC
KYLE EUBANKS	SPARTANBURG, SC	YULIYA RABON	FORT MILL, SC
RYAN FAUST	EASLEY, SC	ASHLEY RAMSEY	IRMO, SC
THOMAS FINKLEA	FLORENCE, SC	ABIGAIL REETZ	LYMAN, SC
NICOLE FLORIO	CHARLESTON, SC	BROOKE REGENSBURG	GREENVILLE, SC
REBA GASKINS	FLORENCE, SC	ALLISON RITCHIE	PIEDMONT, SC
MYKERA GLYMPH-DANTZLER	LYMAN, SC	MARIA ROBBINS	CHARLESTON, SC
SIENA GORDON	MOUNT PLEASANT, SC	HALEY ROBERTSON	GREENVILLE, SC
JULIA GREFENSTETTE	FORT MILL, SC	GREG ROBISON	GREENVILLE, SC
PATRICK GRIFFIN	MYRTLE BEACH, SC	ANASTASIA RODRIGUEZ	COLUMBIA, SC
MATTHEW GRIFFITH	TAYLORS, SC	YVONNE SALYER	GREENVILLE, SC
DEVONTE GUYON	FORT MILL, SC	KARL SCHROEDEL	HILTON HEAD ISLAND, SC
NATALEE HABERMEL	SALEM, SC	SCOTT SEELIG	TAYLORS, SC
AUSTIN HELMS	SIMPSONVILLE, SC	DANIEL SHAMBLIN	GREENVILLE, SC
CHANDLER HENDRIX	LEXINGTON, SC	MIKAYLA SPURLOCK	COLUMBIA, SC
ALAN HICKEY	FORT MILL, SC	JEREMIAH SUMMERS	GREENVILLE, SC
TABITHA HOBBS	CHARLESTON, SC	KEVIN TAYLOR	GULFPORT, MS
KIMBERLY HRIVNAK	CHARLESTON, SC	GREGORY TOOHEY	MYRTLE BEACH, SC
ANDREW HYER	SUMMERVILLE, SC	LEONARD TRESTER	BLUFFTON, SC
KENNETH ISETT	GREENVILLE, SC	TIJANA UZELAC	CHARLOTTE, NC
MATTHEW JETT	GREENVILLE, SC	PEARCE VOGLER	MT. PLEASANT, SC
ROBYN JONES	MYRTLE BEACH, SC	JACQUELINE WALLACE	LEXINGTON, SC
DAVID JUNG	SPARTANBURG, SC	JOSEPH WELCH	MOUNT PLEASANT, SC
CHARLES KAPP	MYRTLE BEACH, SC	AUBREN WHATLEY	LADSON, SC
DUSTIN KENNEDY	GREENVILLE, SC	JOHN WHEELER	JOHNS ISLAND, SC
CHRISTOPHER KERR	MOUNT PLEASANT, SC	DANIELLE WILCOX	SIMPSONVILLE, SC
WILLIAM KEY	TAYLORS, SC	KELLY WUEBBEN	GREER, SC
FRANK KISTNER	BLUFFTON, SC	KEVIN YANCAR	GREER, SC
CHERYL LA ROSA	RONKONKOMA, NY	KIMBERLY YOUNG	GREER, SC

## ELECTION OF OFFICERS

The South Carolina Board of Accountancy elected new officers at its June 26, 2019, meeting. K. Todd Dailey, CPA, was elected Chairman, Michael R. Putich, CPA, was elected Vice Chairman, and Brian Johnson, CPA, was elected Secretary.

## 2019 Legislative Update: Board of Accountancy

The following bill was enacted by the General Assembly during the 2019 legislative session and may impact the Board of Accountancy and/or the Board of Accountancy licensees:

Accountancy practice updates, [H.3785/A.68](#)

The Act revises several provisions of the Accountancy Practice Act, including open and closed meetings and hearings, protection of confidential information, exam administration, continuing education for non-CPA firm owners, reciprocal licensure and financial statement disclaimers for APs and AP firms.

Effective Date: May 16, 2019

*Disclaimer: This legislative update is not intended as legal advice. LLR is providing this legislative update to notify licensees of recently enacted legislation that may impact his or her practice area or license. This legislative update provides only a high-level overview of enacted legislation and licensees are urged to review the entire enacted legislation, which is available in the hyperlinks above.*

## NEW CPA OATH CEREMONY

The next Oath Ceremony will be held on Wednesday, November 13, 2019, at 6:00 pm in the W. W. Hootie Johnson Hall (Room 101) at the Darla Moore School of Business, which is located at 1014 Greene Street, Columbia, SC 29208. 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.

## NEW WEBSITE AND LOGO

On July 1, 2019, the Agency launched its redesigned website, which includes a new logo. The new website has a more intuitive design, which is intended to be more user friendly and make it easier for licensees, applicants, and the public to find the information they need. If you bookmarked the old website address, please be sure to update your bookmark to the new website address.: <https://llr.sc.gov/acct/>.



## DISCIPLINARY ACTIONS

Information regarding complaints and ongoing investigations is confidential, however, you can access and search all public Board orders at: <http://www.llr.sc.gov/POL/Accountancy/index.asp?file=finalorders.htm>

## TOTAL LICENSEES AND REGISTRATIONS AS OF 9/19/2019

TYPE OF LICENSE/ REGISTRATION	ACTIVE
Accounting Firm In State	1,353
Accounting Firm Out of State	368
Accounting Practitioner	69
Certified Public Accountant	6,111
Public Accountant	5
<b>Total Licensees/Registrations</b>	<b>7,906</b>





# NASBA PRESIDENT'S MEMO: IT WAS ONLY CPE

At the 2019 NASBA Regional Meetings, Chair Janice Gray and I spoke about the importance of ethics and, specifically, the importance of NASBA's ethics arm, the Center for the Public Trust (CPT). Ethics is the cornerstone of the U.S. CPA profession, so it is appropriate that NASBA invests in the recognition of ethics and provides ethics training and certification to students, business professionals and Certified Public Accountants. CPT has also recognized leaders in the profession, business and industry who have exhibited strong ethical behavior. Regrettably, this Memo is not about that, but about the occasional failures that tarnish the image of the profession.



Ken L. Bishop  
President & CEO

Nearly 20 years ago, after I retired from my first career in law enforcement and had just become the Executive Director of the Missouri State Board of Accountancy, I saw my first instance of disappointing behavior. For context, my duties as an Assistant Director of the Missouri Department of Public Safety included oversight of our law-enforcement academies and compliance, including professional education and training. In many ways, the rules and regulations for Continuing Professional Education (CPE) were similar to what I found when I began regulating CPAs.

While trying to learn the ropes of my new State Board position, I decided to visit a CPE course that was being delivered in St. Louis. As I was new to the job, no one had any idea who the guy standing at the back of the room was. While observing the sign-in process at a table set up in the back of the classroom, I watched a young lady approach the table and sign in. I noticed that she appeared to sign in multiple times, so when she sat down, I went over to the sign-in sheet and saw that she had signed several different names in slightly different handwriting. Being an old cop and somewhat suspicious by nature, I continued to observe.

At the end of what I thought was a very well-done course, I watched the same young lady dutifully sign out — five times. My curiosity was peaked, so I approached and asked her about the multiple sign-ins. After enduring the “who are you” and “what is the Board of Accountancy” questions, it became apparent that she knew things were not good. She explained that she was told to sign in for several partners. I asked her to please introduce me to them as I would like to see how they enjoyed the course. After a brief hesitation, she replied that the partners were not present. I began to understand that, just as with some experienced police officers, some experienced CPAs sometimes do bad things.

If you are curious as to how the matter ended, I had the young lady tell the less than diligent CPE table staff that she needed to remove the errant names. I then advised her to call her boss (one of the forged names and the managing partner of a sizeable firm) and tell him I would like to stop by and visit. She timidly replied that she was told that I would have to make an appointment. I responded, “Never mind: I will just have him to Jefferson City [Missouri’s capital].” Amazingly his calendar suddenly opened up and we had the opportunity to have a serious discussion. In cop terms, I ended up giving him and his fellow conspirators a “warning” based on their promise it would never happen again. I later got to know several of these gentlemen during my years at the Missouri Board and never saw another instance of misconduct, but I never forgot their troublesome, and frankly dumb, behavior.

At the Regional Meetings there was some discussion about a big firm being fined \$50,000,000 because of cheating on CPE, or as one attendee remarked “about \$20,000 per partner.” I heard a range of feedback, some of which was disappointing. One State Board member, with nexus to the impacted firm, made the comment, “It was only CPE.” I thought back to my reaction to hearing a similar excuse 20 years ago. It may “only” be CPE, but it is cheating, pure and simple, and it’s a culpable violation of law.

NASBA’s members, the U.S. State Boards of Accountancy, have a tremendous responsibility in protecting the public. Regrettably, most Board members will see multiple instances of failed ethical behavior of various degrees during their terms. CPE violations, although arguably less serious than cases of fraud and malpractice, may be indicative of more systemic problematic cultures that may exist. According to the SEC’s settled order in the recent case, the cheating activity was extensive. The SEC concluded: “A number of lead audit engagement partners not only sent exam answers to other partners, but also solicited answers from and sent answers to their subordinates.”

I often have the opportunity to speak to newly certified CPAs. In my recent remarks to such an audience in New Hampshire, I advised the students of the importance of ethics and the reality that in their careers they will see ethical failures, and they may be asked to join in with that behavior. My advice to them, “Don’t do it the first time as it is a slippery slope.” Imagine the impact on the careers of the subordinates of the firm being fed answers to CPE tests (ironically in ethics training mandated by the SEC) by senior partners who they may well consider to be mentors.

CPAs have a reputation for integrity and trust. By far, the majority of them do the right things, but we, and the State Boards, exist for a reason. Not only do we protect the public, but we also protect the important public trust in this great profession.

Semper ad meliora (Always toward better things).

## CALENDAR OF EVENTS

### November 2019

- TESTING MONTH
- Nov. 11 Veterans Day - CLOSED
- Nov. 13 New CPA Oath Ceremony
- Nov. 28-29 Thanksgiving Holidays - CLOSED

### December 2019

- Dec. 1-10 TESTING OPEN
- Dec. 11-31 TESTING CLOSED
- Dec. 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 ten (10) business days before the meeting. Written requests are to be sent to SC Board of Accountancy, PO Box 11329, Columbia, SC 29211-1329.*

— Ken L. Bishop  
NASBA President & CEO